

## **ABSTRACT**

*This research aims to reveal how the role of the Board of Sharia Supervisory or board of sharia counselors gathers and distributes zakat to realize the wisdom of Zakah, how to shape the supervision of Sharia in amil zakat Dompot Dhuafa. This research is shape to exploratifor from board of sharia or Board of Sharia Supervisory at syariah Supervisory at intitusion of amil zakat Dompot Dhuafa. Get information from the execution of documentation, interviews and observation, data analysis and then on deductive and inductive. As succesfully as possible, bord of sharia or Board of Sharia Supervisory to fungsions sharia control only from management of zakat processes, bigining gathering together to channeling zakat. Specifically on the institution of Dompot Dhuafa the bord of Sharia role and funtion.Examining the basis of Sharia law based on the Koran, Hadith and ijthihad of the scholars.Published opinions of Sharia over the issue and or question filed by each line to be used as guidelines.In this case the board of Sharia can be communicate with board of national sharia to establish and strengthen Islamic opinion is published.Take the initiative to deliver on the Builder, caretaker of the directors and supervisors of the findings in the suspect violates Sharia to be discussed and make corrections.Shariah supervision in the contitusion of amil zakat is centralized supervision, board of Sharia in intitutin of amil zakat at the Centre only.The mechanism of gathering together and channelling done of Dompot Dhuafa, has helped realize the wisdom of zakat and is inseparable from the role and functions of the Board of sharia or board of sharia counselors.*

*Key words : Role to the Board of sharia, gathers, distributes of zakat and wisdom of zakat*

