

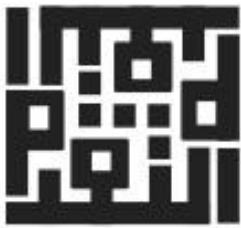
## The Role of the Service Office in Managing Zakat, Infaq, and Sadaqah Funds, at LAZISMU Jember

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### ABSTRACT

This study aims to examine the management and role of the LAZISMU Service Office in increasing the raising of Zakat, Infaq, Waqf, and Sadaqah (ZISWAF) funds at LAZISMU Jember Region. This research is a field research, with data collection methods used through interviews, observation and documentation. The data obtained were analyzed using descriptive analysis methods to describe the results of the study. The position of the LAZISMU Service Office is the same as the Zakat Collection Unit (UPZ) which has an important role in managing ZISWAF funds. This LAZISMU Service Office is in direct contact with the Amil Zakat to the mustahiq. Currently the number of LAZISMU Service Offices formed by LAZISMU Jember Region is 11 (eleven) Service Offices spread across the Branch. Referring to Law Number 23 of 2011 concerning Management of Zakat Article 1 paragraph 9, the functions and duties of the LAZISMU Service Office are to collect, distribute and utilize zakat. However, in practice several LAZISMU Jember Service Offices have not run optimally in managing these zakat funds. The influencing factors are; First, the lack of human resources in the LAZISMU Service Office. Second, the lack of public awareness to pay zakat through Amil Zakat Institutions. Third, there is still a lack of knowledge of the Service Office administrators regarding the management of zakat. Fourth, the lack of guidance from LAZISMU Jember Region to the Service Office administrators. So that this greatly influences the role and contribution of the LAZISMU Service Office to the raising of ZISWAF funds at LAZISMU Jember Region. Suggestions given by this study is the need of intensive guidance for zakat managers in the Service Office by LAZISMU Jember Region. It is hoped that with the guidance for Service Office administrators they can improve their ability to manage and ZISWAF, so as to be able to optimize the potential of existing zakat, especially in Jember Regency.

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### Introduction

Islam conducts a Muslim's life in all its aspects. Its teachings are not limited to aspects of worship, but also aspects of

social life. These two aspects must be able to be balanced by a Muslim in living life in this world. The balance in question is the balance between the relationship of a servant with Allah SWT (*hablumminallah*), and his relationship with fellow human

beings (*hablumminannasi*).

The relationship of a servant with Allah SWT can be described by the word faith which means full belief in Allah SWT as a deity that is manifested in the form of worship. Meanwhile, relationships with fellow human beings can be realized by good deeds, namely good deeds based on faith (Saepudin et al., 2007). So that the manifestation of a Muslim's relationship with Allah SWT is the daily worship he performs, while the relationship of a Muslim with humans can be measured by his concern for fellow human beings (Mensari & Dzikra, 2017).

Even so, some services performed by a servant contain two dimensions at once, namely the dimension of faith (*ubudiyah*) and the social dimension. One of the acts of worship that contains both dimensions is zakat worship. This is based on the opinion of Yusuf Qardhawi who stated that zakat worship has two dimensions, namely the dimension of faith and the social dimension. The dimension of faith is a form of a servant's obedience to religious orders and the social dimension is in the form of *maaliyah ijtimai'iyah* worship which functions for the welfare of Muslims (Nopiardo, 2015)<sup>3</sup>.

The history of Islamic civilization has noted that zakat has been able to prosper Muslims. This can be seen in the era of the leadership of Caliph Umar bin Abdul Aziz, where at that time it was very difficult to find people who were entitled to receive zakat (Ayuningtyas et al., 2019). During this leadership period, Caliph Umar bin Abdul Aziz succeeded in placing *Baitul Maal* back in its proper position, namely managing state revenues and expenditures coming from Muslim funds (Zallum,

2002). In addition, the function of the Baitul Mal is also to receive, store and distribute state finances in accordance with Islamic law (Fitrianto, 2014). One of the financial sources of the Baitul Maal is zakat from Muslims.

This condition is an argument that Islamic zakat, infaq and shadaqah funds have enormous potential for the welfare of Muslims. Of course, this must meet the requirements in the form of awareness of Muslims in paying zakat and good and professional management of zakat. If these conditions can be met then the potential of existing zakat can be optimized.

Indonesia, as a country with the largest number of Muslims in the world, has enormous zakat potential. This is based on data from the National Amil Zakat Agency in the Outlook on Indonesian Zakat in 2021 which states that the potential for obtaining zakat in Indonesia reaches 327.6 trillion. This amount is the accumulation of potential zakat originating from companies in Indonesia in the amount of IDR 144.5 trillion, income zakat of IDR 139.07 trillion, zakat money of IDR 58.76 trillion, agricultural zakat of IDR 19.79 trillion, and livestock zakat of IDR IDR 9.52 trillion (BAZNAS, 2022). However, the existing potential can only be achieved by 4.28% or around 14 billion only. The acquisition of zakat funds is indeed far from the existing potential.

The potential for zakat in the city of Jember reaches 24 billion annually. This was conveyed by H. M. Misbahus Salam (Interview; 15 May 2021). However, the realization of this potential is very small, or around 5%. This is what needs to be a serious concern for zakat managers in Jember Regency, including for LAZISMU

Jember.

The lack of optimization of zakat is caused by 3 (three) aspects. First; the process of collecting zakat which is still not massive carried out by the Zakat Institution. Second; monotonous distribution and only tend to be consumptive zakat. Third; financial accountability and accountability reports are still not neatly and systematically arranged (Rahman Utami et al., 2017). Therefore, in order to maximize the large potential of zakat, good, transparent, structured and systematic zakat management is needed in the form of an organizational institution.

Zakat management is regulated in Law Number 23 of 2011 concerning Zakat Management. Based on this law, zakat, infaq and shadaqah funds for Muslims must be managed by an institution. Based on article 1 paragraph 7 it is stated that the National Zakat Agency (BAZNAS) is an institution formed and appointed by the government to build a national zakat management ecosystem. In order to carry out its functions and duties at various regional/regional levels, Regional BAZNAS, Regency BAZNAS were formed, down to the smallest scope, namely the Zakat Collection Unit (Pemerintah et al., 2014). Communities can also form Amil Zakat Institutions (LAZ) in order to assist the duties and functions of BAZNAS. This is based on Article 1 paragraph 2 of Law Number 23 of 2011 concerning Management of Zakat.

It is on this basis that Muhammadiyah as a community organization engaged in the field of da'wah, social and education forms the Amil Zakat Institution (LAZ) which has the task and function of managing Zakat, Infaq, Sadaqah funds and other

social religious funds (Muhammadiyah, 2017). The Amil Zakat Institution is then better known as LAZISMU (Muhammadiyah Amil Zakat, Infaq, and Sadaqah). This institution has the task of collecting, distributing and utilizing zakat as mandated in Article 17 of Law Number 23 of 2011 concerning Zakat Management.

Central LAZISMU in carrying out its duties and functions then formed LAZISMU at the regional level or what is known as Regional LAZISMU, and at the Regency or Regional level which is known as Regional LAZISMU. LAZISMU at each level then has the authority to form Service Offices at the Branch to Twig level.

One of the LAZISMU at the Regional level is the Jember Regional LAZISMU which in carrying out its duties and functions is assisted by the Service Office (KL). What is meant by a Service Office is a ZISKA collection unit formed by LAZISMU at all levels to help collect and propose the distribution of ZISKA funds. This Service Office is responsible to LAZISMU (Muhammadiyah, 2017).

Currently LAZISMU Jember Region has 11 Service Offices (KL) spread across several branches which include Pakusari, Balung, Sukowono, Kencong, Jombang, Jenggawah, Paleran, Ambulu, Bangsalsari, Semboro, and Temporejo Service Offices. The Service Office (KL) is the spearhead in managing zakat, starting from collection, distribution, to utilization. This condition is inseparable from the territorial and emotional closeness with the muzakki.

However, the eleven Service Offices are still not optimal in optimizing the potential of zakat in the Jember district. This can be seen from the not yet optimal zakat funds

collected by LAZISMU Jember Region. There are several factors that have not been able to make ZISKA fund collection carried out by the service office not optimal, including the absence of an integrated system between the Service Office and LAZISMU Jember Regency. The system is in the form of a financial and activity reporting system between the Service Office to LAZISMU Jember Regency (Interview; Dedy Miftah). Based on this background, we intend to conduct research that aims to find out how ZISKA is managed in the Service Office, and find out the role of the Service Office in managing zakat at LAZISMU Jember.

This study emphasizes how the management and role of the existing LAZISMU Service Office (KL) was formed by LAZISMU Jember Region. The management of zakat management referred to in this study is how the process of collecting, distributing, utilizing, to accountability reports carried out by each LAZISMU Jember Service Office goes according to the mandate of Law Number 23 of 2021 concerning Zakat Management. While the role referred to here is the contribution made by the Service Office to the fundraising and utilization of ZISKA at LAZISMU, Jember Regency.

The focus of this research is different from previous studies which focused more on the role of LAZISMU in poverty alleviation and general social welfare. Apart from that, there are several studies which also have some research objects in common in the form of UPZ or Zakat Collector Unit in an institution, where in fact the LAZISMU Service Office (KL) is also part of the Zakat Collector Unit of the Amil Zakat Institution formed by the

community. However, the main focus of this research is the role of UPZ in the welfare of the surrounding community. Therefore, the contribution of novelty in this study focuses on how the management of Zakat, Infaq and Sadaqah funds in the Service Office (KL), and how the role of the Service Office (KL) is on the raising and distribution of Zakat, Infaq and Sadaqah funds to Regional LAZISMU.

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## Literature Review

### Zakat Management Institution

Zakat worship is one of the obligations of a Muslim which is part of the pillars of Islam. Aside from being a form of servitude to Allah SWT, zakat worship is also related to human relations. As stated by Yusuf Qardhawi, zakat worship is an effort to help the poor (Qardhawi, 1996). Zakat becomes a social security for economically weak Muslims. The recipients of zakat as mentioned in the letter At-Taubah verse 60 must obtain their rights through the mechanism of zakat, infaq, and shadaqah. What's more, the concept of wealth in Islamic teachings shows that some of the property owned by a Muslim has the rights of other people (Nizaruddin, 2019). Therefore, the main purpose of zakat worship is actually to help Muslims get out of poverty and create prosperity. This potential must be able to be managed optimally, so that these goals can be achieved.

One of the efforts that can be made to optimize the collection and distribution of zakat is to establish an Amil Zakat Institution and encourage people to pay zakat through this institution (Azizy, 2004). This is based on the working mechanism

of an institution that demands transparency and accountability. Likewise an Amil Zakat Institution must have various kinds of things that can be accounted for, such as detailed financial accounting, work programs in the form of utilizing various zakat, and so on. This is to make sure that the activity in zakat institutions can be accounted for (Aibak, 2016).

In our country, the authority to manage zakat is entrusted to the National Amil Zakat Agency (BAZNAS) which was formed by the Government, and the Amil Zakat Institution (LAZ) which was formed by the Community. This authority is mandated in Law Number 23 of 2011 concerning Zakat Management. Theologically, the formation of BAZ or LAZ is based on the letter At-Taubah verse 103;

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا  
وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ  
سَمِيعٌ عَلِيمٌ

Take from their wealth 'O Prophet' zakat to purify and bless them and pray for them—surely your prayer is a source of comfort for them. And Allah is All-Hearing, All-Knowing.

According to the sentence khudz' which means take it done by a person or institution appointed by the authority of the priest or government. The main task of the amil is to collect, record, and calculate zakat from the muzakki to then distribute it to those who are entitled to receive it. Therefore Rasulullah SAW in collecting zakat from Muslims ordered Ibn Lutaibah who came from the As'ad tribe to collect zakat from Bani Sulaim. Likewise the

Prophet once sent Mu'adz bin Jabal to preach in Yemen while managing zakat for the local population<sup>16</sup>.

Even Rasulullah SAW gave examples and instructions in the practice of managing zakat by dividing the amil zakat structure which consists of; 1) Katabah, namely the friends whose job is to record people who are obliged to pay zakat. 2) Hisabah, namely the officer who calculates and estimates the amount of zakat. 3) Robes, officers who collect and collect zakat from muzakki. 4) Khazanah, officers who collect and maintain zakat funds. 5) Qasamah, officers who are authorized to record and distribute zakat to people who are entitled to receive it (Nasution et al., 2006). Therefore, on that basis, the management of zakat must be carried out by officers or amil zakat who get a mandate from the government.

### **The National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution (LAZ)**

Institutional management of zakat in Indonesia has a very long history. This is also inseparable from the politics of the Law on Zakat Management which is dynamic and changes in every government transition period. This can be seen from the series of history before the Law no. 23 of 2011 concerning Management of Zakat existed.

In the early days of independence, the management of zakat was regulated in a Circular Letter issued by the Ministry of Religion on December 8, 1951 with the number; A/VII/17367 concerning Implementation of Zakat Fitrah. However, on the other hand, the Ministry of Religion is still drafting a Bill on the Implementation



of Zakat. In 1968 the formation of zakat institutions began to increase in status with the issuance of Regulation of the Minister of Religion Number 4 concerning the Establishment of Amil Zakat Boards and Number 5 regarding the establishment of Baitul Maal at the Central, Provincial, Regency and Municipal levels (Faisal, 2011).

Then in the early days of the New Order, the government issued Joint Decrees of the Minister of Religion and the Minister of Home Affairs Numbers 29 and 47 of 1991 concerning the Development of Amil Zakat, Infaq and Sadaqah Bodies. The Joint Decree was followed up with Instruction of the Minister of Religion Number 5 of 1991 concerning Technical Development of Amil Zakat, Infaq and Sadaqah Bodies, as well as Instruction of the Minister of Home Affairs Number 7 of 1988 concerning General Development of Badan Amil Zakat, Infaq and Shadaqah (Fakhrudin, 2008).

Good periods for Muslims emerged during the New Order Government, where in 1999 Law Number 38 of 1999 concerning Zakat Management was born which was agreed upon by the Government and the Indonesian Parliament. The purpose of the existence of the Act is to advance and prosper the community and help the nation's economy (Fakhrudin, 2008). The existence of this law further strengthens the position of zakat in national dynamics and becomes the formal legal basis for the implementation of zakat in Indonesia.

Then the Law was replaced with the issuance of Law Number 23 of 2011 concerning Management of Zakat. This law further strengthens the position of Zakat and demands professional

management of zakat. Institutional management of zakat in accordance with Islamic law is in the context of increasing the efficiency and effectiveness of zakat itself.

Based on this Law, Article 1 Number 7 states that the institution that has the duty and authority to manage zakat nationally is the National Amil Zakat Agency (BAZNAS) (Pemerintah et al., 2014). Meanwhile, as executors in the management of zakat at the provincial and district/city levels, Provincial BAZNAS and Regency/City BAZNAS were formed (Article 15 Number 1). They carry out their duties and functions in their respective Provinces or Regencies/Cities (Pemerintah et al., 2014). In order to carry out their duties and functions, BAZNAS, Provincial BAZNAS, Regency/City BAZNAS, can form Zakat Collection Units (UPZ) in the smallest scope. UPZ can be formed in government agencies, BUMN and/or BUMD, private companies, to UPZ at the sub-district, ministry, to service levels.

Law Number 23 of 2011 concerning Zakat Management Article 17 also mandates the establishment of the Amil Zakat Institution (LAZ) which is purely initiated by the community or community groups (Pemerintah et al., 2014). The formation of LAZ by the community or community organizations must obtain permission from the Minister or an appointed official. The formation of LAZ further strengthens the role of the community in managing Islamic zakat funds.

### **Muhammadiyah Amil Zakat, Infaq, and Sadaqah (LAZISMU)**

One of the LAZs formed by community groups is the Muhammadiyah Amil Zakat,

Infaq, and Sadaqah (LAZISMU). Apart from being a religious organization, Muhammadiyah is also an organization that has a social role. So, in order to strengthen this role, LAZISMU was formed (Mayangsari & Wisnu, 2021). LAZISMU was founded by the Muhammadiyah Central Executive in 2002 and confirmed by the Minister of Religion based on Decree No. 457/21 November 2002 as the National Amil Zakat Institution. After the enactment of Zakat Law number 23 of 2011 concerning Zakat Management, LAZISMU was again confirmed based on the Decree of the Minister of Religion of the Republic of Indonesia number 730 of 2016 as a national amil zakat institution (Muhammadiyah, 2017). LAZISMU is tasked with serving the community empowerment through productive utilization of zakat, infaq, waqf and other philanthropic funds from individuals, institutions, companies and other agencies.

Central LAZISMU has a desantralistic nature which gives authority to Muhammadiyah leadership in the regions to form Regional or regional LAZISMU. LAZISMU Regions have the authority to participate in managing zakat, infaq, and shadaqah starting from collection to utilization (Muhammadiyah, 2017). LAZISMU at their respective levels are also given the authority to form a Service Office as stated in Article 26 of the Muhammadiyah Central Leadership Guidelines which states that the LAZISMU Service Office is an operational institution in raising ZISKA funds (Muhammadiyah, 2017).

The LAZISMU Service Office (KL) is equivalent to the Zakat Collection Unit

(UPZ) in the zakat management structure in BAZNAS. This opens the widest opportunity for all members of the Muhammadiyah association at all levels to play an active role in managing zakat. The LAZISMU Service Office (KL) has a very strategic role in collecting zakat and distributing it. This condition is caused by the closeness between amil and muzakki geographically and emotionally to collect and distribute zakat.

One of the existing Regional LAZISMU is LAZISMU Jember Regency which was formed by LAZISMU East Java Region with network number 1510. LAZISMU Jember was born as an institution that has the authority to manage zakat funds at the Jember regional level. Currently LAZISMU Jember has 11 (eleven) LAZISMU Service Offices (KL) spread across several branches and branches. The eleven Service Offices include KL Pakusari, KL Balung, KL Sukowono, KL Kencong, KL Jombang, KL Jenggawah, KL Paleran, KL Ambulu, KL Bangsalsari, KL Semboro, and KL Temporejo. They carry out their duties and functions as other Amil Zakat Institutions (Bashori & Syafi'i, 2021).

### **Management of Amil Zakat Institutions**

The Management of Philanthropic Institutions (LAZ) refers to Law no. 23 of 2011 concerning Management of Zakat. Article 1 of the law states that the management of zakat is an activity of planning, implementing, organizing and supervising the collection, distribution and utilization of zakat. So, thus what is meant by the management of the Amil Zakat Institution (LAZ) is a process for organizing, collecting, distributing, and

carrying out supervision of ZISWAF funds entrusted to LAZ (Ahmad Atabik, 2015).

The definition of zakat management above can be concluded that there are 4 (four) elements that must be considered in the management of zakat, namely collection, distribution, utilization, and supervision. This needs to be done to ensure that zakat collected can be distributed on target, and managed professionally. Likewise, LAZISMU as part of the National Amil Zakat Institution (LAZ), LAZISMU and the smallest unit in the zakat management process must meet these four criteria.

### 1) Collection

Article 21 of Law no. 23 of 2011 concerning Zakat Collection states that BAZNAS and National LAZ have the rights to collect zakat. Amil Zakat Institutions that are entitled to collect zakat are Zakat, Infaq, Sadaqah, and LAZ Waqf (ZISWAF) which are registered in accordance with the appointed Ministerial Regulation. In raising ZISWAF funds, LAZ has the authority to implement various strategies as long as they do not violate the provisions of Islamic law and applicable law.

### 2) Distribution

Distribution of zakat is an activity to distribute zakat to mustahiq or people who are entitled to the right target. The funds that have been collected are then distributed to those who are entitled to receive them. Distribution and ZISWAF are regulated in Article 25 of Law no. 23 of 2011 concerning Zakat Management describes the distribution of Zakat, where zakat must be distributed to mustahiq according to Islamic law.

### 3) Utilization

Article 27 of Law no. 23 of 2011 concerning Zakat Management states that zakat can be utilized for productive businesses in order to alleviate poverty and improve the quality of mustahiq. Utilizing zakat for productive things during a pandemic is the right solution considering that the pandemic never ends.

### 4) Supervision

Supervision of the running of an Amil Zakat Institution must be carried out, this is a matter of accountability to the public for its performance in a transparent manner. This is what is called the accountability of a working system. Amil Zakat Institutions must be managed properly, measurably, and in accordance with the interests of an institution while taking into account the interests of the community.

For this reason, the organization must be managed properly, measurably and in accordance with the interests of the company while taking into account the interests of stakeholders. Accountability is a prerequisite needed to achieve sustainable performance so that the management of Zakat Institutions can be carried out effectively.

The supervision in Law Number 23 of 2011 concerning Zakat Management is mentioned in article 73. The article explains that the supervisory function for LAZ lies with BAZNAS. Each LAZ must report the implementation of the management of Zakat, infaq, alms, and other social religious funds to BAZNAS and the government every 6 (six) months, and at the end of each year



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## Research Methodology

### Approach and Type of Research

The approach used in this study is a qualitative approach. As meant by (Indrawan & Yaniawati, 2014), qualitative research aims to examine a situation or phenomenon as a whole, rational, and systematic. While this type of research is a field research, namely research conducted in the field or community, the data is taken from the field or community (Soewadji, 2012).

So in this study the researchers went directly to the research location to conduct observations and interviews with the Jember Regional LAZISMU administrators and several Service Offices (KL) in order to obtain the required information directly. The results of the information are then described factually and accurately, thus, this research is also part of descriptive research (Muhammadiyah, 2017)

The data sources that the researchers used in this study were primary and secondary data sources. Primary data sources researchers obtained directly from interviews with Regional LAZISMU administrators and LAZISMU Service Office (KL) Management. As for secondary data sources, researchers obtain from articles, journals, laws or other relevant reading sources.

The data collection technique that the researchers used was direct observation techniques to the Jember Regional LAZISMU Office, LAZISMU Balung Service Office (KL), LAZISMU Ambulu Service Office, LAZISMU Paleran Service Office, and LAZISMU Pakusari Service Office, as well as conducting interviews with the management, and Finally, do

documentation by reviewing related documents. Meanwhile, to analyze the data obtained, the researcher uses descriptive analysis techniques, namely a procedure for solving a problem in research by describing the condition of the object under study based on facts that occur in the field.

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## Result and Discussion

### Management of Zakat, Infaq and Sadaqah at the LAZISMU Service Office (KL)

The LAZISMU Service Office or better known as KL is an operational institution in collecting and distributing Zakat, Infaq and Sadaqoh funds (Muhammadiyah, 2017). The position of KL in the LAZISMU structure is the same as that of UPZ in the BAZNAS structure at each level (Pemerintah et al., 2014). Like the UPZ formed by BAZNAS at various levels, the LAZISMU Service Office (KL) is also formed by Central LAZISMU, or Regional LAZISMU, in the smallest Zakat collection unit. So that the Service Office (KL) and UPZ become spearheads in the zakat management process so that it is more optimal.

Currently the Service Offices formed by LAZISMU Jember Region are 11 (eleven) LAZISMU Service Offices (KL). The eleven KLs include; Service Offices (KL) Pakusari, KL Balung, KL Sukowono, KL Kencong, KL Jombang, KL Jenggawah, KL Paleran, KL Ambulu, KL Bangsalsari, KL Semboro, and KL Temporejo. Some of these KLs are not active, but some are still active (Wawancara; Dedy Miftahul Hamzah, Kepala Divisi Program LAZISMU Daerah Jember). So in this study the Service Offices that were the object of our research

were KL Balung, KL Paleran, KL Ambulu, KL Bangsalsari, and LAZISMU Jember Region as Amil Zakat Institutions that formed them. The following is the management of zakat funds from the five institutions;

### 1) Balung Service Office

LAZISMU Balung Service Office is one of the KLS that is active in carrying out its duties and functions as a zakat management institution. This can be seen from the KL Balung social media which actively displays various zakat management activities. Amir stated that KL Balung had carried out the management principles of waqf management as mandated by Law no. 23 of 2011 concerning Management of Zakat (Interview; Amiruddin, Head of Service Office LAZISMU Balung)

*Collection*; KL Balung first records the number of muzakki. In addition, KL Balung also collected data in the form of any objects owned by the muzakki who fall into the category of obligatory zakat. The method of collecting zakat is carried out under a one-stop method with the Jember Regional LAZISMU Office, namely by reporting each collection of zakat funds to the Jember Regional LAZISMU on a regular basis. This is part of the commitment of the LAZISMU Balung Service Office to the applicable legal regulations (Interview; Syafuddin Zuhri, Head of the Faoundrising Division of the Balung Service Office).

*Distribution*; The distribution of Zakat funds is carried out through programs that have been launched such as free circumcision for orphans and the poor, compensation for the poor, and scholarships for orphans. In order for the

program to be right on target, factual verification is carried out first for the muzakki candidates.

*Utilization*; Utilization and zakat carried out by KL Balung are still carried out in consumptive sectors, and have not been able to touch productive sectors. This condition is influenced by the lack of human resources and zakat funds received.

*Supervision*; The supervisory function is carried out directly by the LAZISMU Regional Jember office through the Balung KL financial reports which are reported regularly. Supervision is also carried out by the Sharia Council which consists of Muhammadiyah Balung Branch Managers. The problem faced is that the role of the Jember Regional LAZISMU office has not been optimal in providing guidance to the management of the LAZISMU Balung Service Office.

### 2) Ambulu Service Office

Ambulu Muhammadiyah Branch Managers have enormous potential in obtaining zakat, infaq, and shadaqah funds. This can be seen from the number of branches which amount to 5 (five) branches and the stretching of the economy in Ekonomo District. However, the LAZISMU Ambulu Service Office has not been able to optimize this potential. Some of the influencing factors include the lack of awareness among Muhammadiyah Ambulu residents to pay zakat through KL LAZISMU Ambulu. There are still many Islamic boarding schools who manage zakat conventionally through branch managers. Knowledge and understanding of the main duties and functions of the service office are still not realized by the society. Another inhibiting factor is the

number of management of KL LAZISMU Balung, which is 3 (three) people so that zakat management is not optimal (Interview; Heru Prasetyo, Head of Service Office Ambulu).

So in general it can be said that KL Ambulu has not functioned optimally in carrying out its duties and functions as an Amil Zakat Institution. Although on the one hand the zakat potential owned by Ambulu residents is very large. So it is necessary to carry out massive socialization about the importance of zakat management by KL LAZISMU Ambulu, as well as carry out the oversight function by LAZISMU Jember Region.

### 3) Paleran Service Office

The LAZISMU Paleran Service Office is one of the KL formed by LAZISMU Jember Region. Currently, the KL has not carried out its main duties and functions as a zakat manager. This is due to the lack of regeneration of the management of KL Paleran. Currently, there are only 3 (three) members of the board who are active in zakat management activities. Of course, this condition interferes with the effectiveness of zakat management in Paleran KL (Interview; Rizky Rizal Pahlevi, Staff of Service Office Balung).

Even so, the process of collecting and distributing zakat continues to run with the conventional method. The conventional method in question is that the Paleran KL office receives and collects zakat, but during the *pentasbaruuffan* it is carried out without planning. Strengthening human resources is an important part of re-running the function of KL Paleran as an Amil Zakat Institution.

### 4) Bangsalsari Service Office

The Bangsalsari Service Office is a service office that is quite active in carrying out its main duties and functions as a Zakat Management Institution. This is reflected in the various routine agendas of KL Bangsalsari in terms of the utilization and distribution of zakat. Some of the activities that have been carried out are;

*Collection*; The process of collecting zakat funds is carried out by recording Muhammadiyah members who are in the Bangsalsari area. After collecting the data, a mapping of the zakat potential owned by the muzakki is carried out. However, one of the weaknesses or shortcomings of the zakat collection process is the non-implementation of one-stop financial reporting with LAZISMU Jember Region. This is because the financial administration procedures are considered difficult, so the Bangsalsari Service Office chooses to manage zakat independently (Interview; Candra, Head of Office Service Bangsalsari)

*Distribution*; As a manifestation of the distribution of zakat is implementing several programs as follows; Free circumcision for orphans and poor people. Blessed Friday by allocating funds of 5,000 (five thousand rupiah) per family for the poor. Food security by distributing 5 kg of rice and cash of 15,000 (fifteen thousand rupiah) per month for poor families.

*Utilization*; Efficiency of zakat is manifested in the form of capital provision programs for the poor. At the beginning of this program, zakat recipients get capital in the form of cash. However, during the course of this program, it turned into providing business raw materials. This is a form of

anticipation so that the money capital is not used in other forms.

*Supervision*; The supervisory function is in LAZISMU Jember Region. However, this function is not optimal because the Bangsalsari KL has not yet implemented a one-stop financial system. This condition certainly needs more attention from LAZISMU Jember Region so that the management of zakat in KL Bangsalsari is more optimal.

### 5) LAZISMU Jember Region

LAZISMU Jember Region is a LAZISMU formed by LAZISMU Region which is domiciled in the Regency/City capital. Regional LAZISMU has duties and functions to manage zakat at the district or city level. They also have the authority to form Service Offices in Branches to Ortom as mandated in Article 10 Paragraph 2 of the Central Leadership Guidelines about LAZISMU (Muhammadiyah, 2017).

In addition to the authority to form a LAZISMU Service Office, it must be followed by coaching for the management of the LAZISMU Service Office. This coaching function that is not yet optimal is carried out by Regional LAZISMU towards Service Offices in their working area. The hope to be able to carry out 1 (one) roof function in terms of management must be accompanied by provision of knowledge for Service Office administrators. In general, LAZISMU Jember Region has carried out its duties and functions as an Amil Zakat Institution. The functions and tasks are in the form of collection, distribution, utilization, and supervision.

Based on the data researchers obtained from the field, it shows that the LAZISMU

Service Office (KL) formed by LAZISMU Jember Region has not been optimal in carrying out its duties and functions. The factors that influence the not yet optimal function are;

1. Lack of Human Resources (HR) in each Service Office. Some service offices do not have sufficient human resources to carry out their duties and functions as Amil Zakat Institutions. In fact, if we refer to the Prophet's time, at least the Amil Zakat Institution had; 1) *Katabah* in charge of taking notes. 2) *Hisabah* in charge of calculating and estimating the amount of zakat. 3) *Jubah*, zakat collector. 4) *Khazanah*, collector and maintainer of zakat funds. And 5) *Qasamah*, data collection officer and zakat distributor to the muzakki (Nasution et al., 2006).
2. Lack of public awareness of zakat through Amil Zakat Institutions. This is also a factor in the non-optimal management of zakat by the Service Office. People are more inclined to distribute their zakat directly to people in need. Therefore, the community needs to be encouraged to pay zakat through the Amil Zakat Institution because in that institution there is transparency, accountability and responsibility (Aibak, 2016).
3. Lack of knowledge of amil zakat to manage zakat professionally. This is part of the professionalism of zakat managers. Some KL administrators have not been able to make zakat management a main profession.
4. Lack of guidance and supervision from LAZISMU. LAZISMU Jember Region as an institution that forms a Service Office has the responsibility to provide

guidance and supervision.

### The Role and Contribution of the LAZISMU Service Office (KL)

The LAZISMU Service Office is an institution that operates operationally to collect and distribute zakat as stipulated in Article 26 of the Central Leadership Guidelines regarding LAZISMU. The LAZISMU Service Office is directly responsible to the LAZISMU that formed it. This responsibility is in the form of regular financial reporting to LAZISMU. In addition, the LAZISMU Service Office has the authority to propose the distribution of zakat funds (Muhammadiyah, 2017).

The obligations and rights owned by the Service Office indicate an interlocking relationship between the Service Office and LAZISMU which forms it. Likewise, the Service Office formed by LAZISMU Jember Region has obligations that must be fulfilled and rights that must be obtained. Each Service Office is obliged to account for the raising and Zakat, but also has the right to apply for the distribution of zakat.

This condition is an ideal condition that describes the relationship between the LAZISMU Service Office and the LAZISMU that forms it. So that this relationship can describe how the Service Office contributes to the raising of zakat at the Regional LAZISMU. However, this has not fully materialized between LAZISMU Jember Region and the Service Office that was formed (Interview; Dedy Miftahul Hamzah, Head of Program Division LAZISMU Jember Region). The following is one of the financial reports of the Jember Regional LAZISMU Office

and the contributions of the Service Offices formed.

Figure 1

KETERANGAN	PEROLEHAN												TOTAL	REKAPITULASI				
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AGP	SEP	OKT	NOV	DES						
1. BAKHAR	1.000	-	7.000	1.000.000	1.000.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000
2. BAKHAR	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000
3. BAKHAR	100.000	-	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
4. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. BAKHAR	200.000	-	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000	200.000
6. BAKHAR	1.000	-	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
7. BAKHAR	1.000	-	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
8. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20. BAKHAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000	1.000.000

Source; Financial Report of LAZISMU Jember Region for 2021-2022

Based on the financial reports above, data is obtained that only a portion of the Service Offices are active and implement a one-stop financial system. The Service Office mentioned above routinely reports zakat receipts every month, and on the one hand gets the right to apply for zakat distribution. However, there are also Service Offices that manage these zakat funds independently without reporting and submitting zakat distribution to the Jember Regional LAZISMU Office.

In principle, LAZISMU Jember Region as the establishment of the Service Office hopes for synergy, especially in terms of collecting and distributing zakat. However, there are still several Service Offices that carry out the functions and duties of collecting zakat independently (Interview; Asbit Putra Iman, Head of Office Service LAZISMU Jember Region). This synergy must be strengthened so that the raising of zakat funds is more optimal.

Even so, LAZISMU Jember Region in the process of distributing zakat remains in synergy with the existing Service Offices. Various zakat distribution programs such as the Mentari Scholarship, Caring for Teachers, Food Security always cooperate with the Service Office. This is a commitment so that the zakat management



process can run optimally.

Therefore, it is necessary to improve communication patterns between the Service Office and LAZISMU Jember Region. The management of LAZISMU Regional Jember must play an active role in providing guidance to the management of the existing Service Offices, equipping the administrators with knowledge and skills in zakat management. Likewise, the management of the Service Office must also play an active role in building communication with LAZISMU Jember Region so that effective communication is built so that zakat management can be optimal.

So in this case it can be said that the role and contribution of the Service Office in the process of collecting zakat funds is not optimal. Some of the underlying backgrounds are;

1. Not all Service Offices implement a one-stop system in financial management.
2. There is still a minimum contribution to collecting zakat funds from the Service Office.
3. The various zakat collection programs have not been integrated between Service Offices and Regional LAZISMU.
4. Management of zakat funds carried out by Service Offices is still conventional

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### Conclusion

Based on the presentation of the data and the discussion that the researcher has done about the Role of the Service Office in Managing Zakat, Infaq, Sadaqah Funds at LAZISMU Jember, it can be concluded that; First, the Service Office formed by

LAZISMU Jember Region has not implemented good zakat management. This can be measured from several things; 1) The lack of human resources managing zakat in each Service Office. 2) Lack of knowledge and understanding of zakat managers in the Service Office. 3) Lack of public understanding of the importance of zakat through amil zakat institutions. 4) Lack of guidance and supervision from LAZISMU Jember Region towards existing Service Offices. Second, there is still a minimum contribution made by the Service Office to obtaining zakat at LAZISMU Jember Region. Several factors contributed to this condition, including not implementing one-stop management in the zakat collection process.

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### Recommendation

Based on the research that we have done above, we provide the following suggestions;

1. The need for intensive supervision and guidance by LAZISMU Jember Region for existing Service Offices.
2. Increase zakat management training activities to strengthen the knowledge of aamil.
3. Strengthen intensive communication between LAZISMU Jember Region and the existing Service Offices.

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**Interview**

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Heru Prasetyo, Head of Service Office  
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Syafuddin Zuhri, Head of the Faoundrising  
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