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ZAKAT, INFAQ, AND SADAQAH MANAGEMENT AT LAZISNU: PRACTICES AND INSTITUTIONAL CHALLENGES IN EAST LAMPUNG REGENCY

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ABSTRACT

This study aims to analyze the management of zakat, infaq, and sadaqah (ZIS) at LAZISNU Sekampung District and LAZISNU Sekampung Udik District, East Lampung Regency, and to identify the supporting and inhibiting factors in its implementation. This research employs a qualitative approach using descriptive field research. Primary data were obtained through interviews with 10 informants consisting of administrators from both institutions, while secondary data were collected through documentation. Data collection techniques included passive participant observation, semi-structured interviews, and documentation. Data were analyzed descriptively and qualitatively, while data validity was assessed through method triangulation. The findings indicate that both institutions have implemented the management functions of planning, organizing, actuating, and controlling. ZIS fund collection increased during the 2025–2026 period. Supporting factors include cooperation among administrators, public trust, support from zakat payers (muzakki), task distribution, and financial recordkeeping. Meanwhile, inhibiting factors include limited human resources, suboptimal community participation, direct distribution of funds to beneficiaries, and administrative and mustahik data collection challenges. Therefore, improving administrators' capacity, expanding public outreach, and strengthening supervision are necessary to achieve more effective, transparent, accountable, and well-targeted ZIS management.

Keywords: *ZIS Management, Zakat, Infaq and Sadaqah, LAZISNU.*

INTRODUCTION

Zakat, infaq, and sadaqah (ZIS) are social instruments in Islam that play an important role in assisting people in need, reducing social inequality, and promoting the improvement of the Muslim community's welfare.[1] To ensure these benefits are realized optimally, ZIS management must be carried out in a planned, organized, transparent, and accountable manner. In Indonesia, zakat management is legally regulated under Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management, which stipulates that zakat must be managed institutionally to

[1] Yulia Permata Sari Syahla Hidayah, *Analisis Hate Comment Bagi Pengguna Platform Instagram Terhadap Kepercayaan Diri Mahasiswa FIS UINSU Stambuk 2021*, January 2, 2025, https://doi.org/10.5281/ZENODO.14586967.

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improve its effectiveness and efficiency in promoting justice and social welfare.[2] Therefore, the success of ZIS management is determined not only by an institution's ability to collect funds but also by its capacity to manage resources, distribute funds in accordance with applicable regulations, and account for all activities to the public. Professional zakat management is also an essential factor in building public trust in zakat management institutions.[3]

ZIS management is closely related to the implementation of management functions, which include planning, organizing, actuating, and controlling. Planning is necessary to establish objectives, develop programs, and determine resource and budget requirements.[4] Organizing involves the distribution of tasks, the assignment of responsibilities, and the coordination of organizational members. Furthermore, actuating relates to the collection, distribution, and utilization of ZIS funds, while controlling ensures that all activities are carried out in accordance with established plans and applicable regulations. These four functions must be implemented in an integrated manner to ensure effective and efficient fund management.[5] In practice, the implementation of management functions may encounter various obstacles, such as limited human resources, unclear distribution of responsibilities, suboptimal coordination, and inadequate financial administration and reporting. These conditions require particular attention because weaknesses in supervision and internal control systems can reduce the quality of institutional accountability and undermine public trust in the management of entrusted funds.[6]

Several previous studies have examined zakat management and accountability from different perspectives. Cahyani and Nasrulloh (2023), in their study entitled Management Patterns of Zakat Fund Management at LAZISMU Bojonegoro for the Economic Welfare of the Muslim Community, published in Jurnal E-Bis, employed a descriptive qualitative approach using observation and interviews as data collection techniques. The study examined the implementation of management functions, including planning, organizing, actuating, and controlling, and identified three main

[2] Nurasari Nurasari et al., "Implementasi Dan Implikasi Undang Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat Terhadap Kesejahteraan Masyarakat (Badan Amil Zakat Kota Bandar Lampung)," *ASAS* 13, no. 1 (2021): 61–81,

[3] Yuntoro Tri Pranoto and Mokhamad Choirul Hudha, "Analisis Manajemen Pengelolaan Zakat dalam Meningkatkan Kesejahteraan Mustahik di SMKN Pringkuku Pacitan," *Jurnal Manajemen Dan Bisnis EkonomI* 4, no. 3 (2026): 44–58,

[4] Yulizain Putra et al., "Optimizing Ramadan Expiation Through The Digital Ziswaf Platform: A Contemporary Islamic Economic Perspective," *Jurnal Ekonomika Dan Bisnis Islam* 9, no. 2 (2026): 40–49, 2686-620X,

[5] Anisa Nur Indah Cahyani and Nasrulloh Nasrulloh, "Pola Manajemen Pengelolaan Dana Zakat Pada LAZISMU Bojonegoro Untuk Kesejahteraan Ekonomi Umat," *Jurnal E-Bis* 7, no. 1 (2023): 25–37, https://doi.org/10.37339/e-bis.v7i1.1157.

[6] Helena Adventy Gudipung et al., "Pengaruh Sistem Pengendalian Internal dan Pengawasan Keuangan Daerah terhadap Keandalan Penyajian Laporan Keuangan Pemerintah Daerah (Studi Kasus pada Satuan Kerja Perangkat Daerah Kabupaten Sikka)," *Anggaran : Jurnal Publikasi Ekonomi dan Akuntansi* 2, no. 4 (2024): 66–81,

activities in zakat fund management: collection, distribution, and utilization. The findings provide an overview of the implementation of management functions in zakat management institutions at the regional level.[7]

Another study was conducted by Sri Fauzi Lestari (2025) in an article entitled The Role of Zakat in Improving Community Economic Welfare from the Perspective of Sharia Business Management, published in SANTRI: Journal of Islamic Economics and Finance. The study emphasized the importance of strengthening supervision and internal control to improve the accountability of zakat management institutions and enhance public trust.[8] Meanwhile, Holipah, Baehaqi, and Handoko (2024), in their article entitled How Far Has Research on Zakat Management Accountability Progressed? A Bibliometric Analysis, published in AKTSAR: Journal of Islamic Accounting, analyzed 91 articles on zakat management accountability and mapped the development and research themes related to this issue. These studies highlight the importance of supervision, internal control, and accountability in the study of zakat management institutions.[9] However, Syafiq's study places greater emphasis on accountability, whereas Holipah and colleagues focus on mapping research developments based on published literature. Therefore, institution-level research remains necessary to understand how management and accountability issues occur in everyday organizational practices.

In this context, LAZIS PCNU of East Lampung Regency is a relevant subject of study because its activities involve the collection and management of ZIS funds within the Nahdlatul Ulama organizational environment. Based on the preliminary survey conducted by the researcher, several issues require further examination, particularly those related to human resource management, the division of duties and responsibilities among administrators, coordination in implementing activities, and the administration of incoming and outgoing funds. These issues need to be analyzed to determine how management functions are implemented in institutional activities, how the division of responsibilities relates to program implementation, and how administrative and supervisory mechanisms are carried out. Furthermore, an examination of the institution's internal and external conditions is necessary to identify the factors that support or hinder ZIS management based on empirical conditions rather than theoretical assumptions alone. The information obtained

[7] Cahyani and Nasrulloh, "Pola Manajemen Pengelolaan Dana Zakat Pada LAZISMU Bojonegoro Untuk Kesejahteraan Ekonomi Umat."

[8] Sri Fuzi Lestari, "Peran Zakat Dalam Meningkatkan Kesejahteraan Perekonomian Masyarakat Berdasarkan Perspektif Manajemen Bisnis Syariah," *SANTRI : Jurnal Ekonomi Dan Keuangan Islam* 3, no. 3 (2025): 137–48, https://doi.org/10.61132/santri.v3i3.1511.

[9] Siti Holipah et al., "Sejauh Manakah Penelitian Akuntabilitas Pengelolaan Zakat? Sebuah Analisis Bibliometrik," *AKTSAR: Jurnal Akuntansi Syariah* 7, no. 1 (2024): 39, https://doi.org/10.21043/aktsar.v7i1.25836.

from the preliminary survey provides an initial basis for formulating research problems that must subsequently be examined and explored in greater depth through research data collection.

The novelty of this study lies in its focus on the implementation of management functions in ZIS fund management at LAZIS PCNU of East Lampung Regency, with particular attention to the relationship between managerial processes and institutional conditions. Unlike the study by Cahyani and Nasrulloh (2023), which focused on patterns of zakat fund management at LAZISMU Bojonegoro, this study examines management practices within an institution operating in a different organizational and regional context.[10] This study also goes beyond the discussion of accountability emphasized by Syafiq (2016) and the literature mapping conducted by Holipah et al. (2024). Instead, it directly examines the implementation of planning, organizing, actuating, controlling, and evaluation, as well as their relationship with human resources, task distribution, coordination, and the institution's financial administration. This focus is expected to provide a more context-specific understanding of ZIS management practices at the regional organizational level Nevertheless, this novelty should be understood as a difference in research focus and context based on the literature reviewed, rather than as a claim that no other studies have been conducted at the same location or institution.

Based on the foregoing discussion, this study aims to analyze the management of zakat, infaq, and sadaqah at LAZIS PCNU of East Lampung Regency and to identify the supporting and inhibiting factors in its implementation. Theoretically, this study is expected to contribute to the development of research on the management of zakat management institutions, particularly regarding the implementation of management functions within religious organizations at the regional level. Practically, the findings are expected to serve as an evaluation tool for the administrators of LAZIS PCNU of East Lampung Regency in improving task distribution, coordination, human resource management, financial administration, and the mechanisms for supervising and accounting for ZIS funds. Thus, this study is expected to support more orderly, effective, transparent, and accountable ZIS management.

RESEARCH METHODS

This study is a field research study employing a qualitative method based on the philosophy of constructivism. It aims to gain an in-depth understanding of the management and collection of zakat, infaq, and sadaqah (ZIS) funds at LAZIS PCNU of East Lampung Regency, particularly

[10] Cahyani and Nasrulloh, "Pola Manajemen Pengelolaan Dana Zakat Pada LAZISMU Bojonegoro Untuk Kesejahteraan Ekonomi Umat," 30.

LAZISNU Sekampung District and LAZISNU Sekampung Udik District. This study is descriptive in nature, seeking to describe conditions and events in the field as they actually occur. The data analyzed cover ZIS fund management and collection during the 2025–2026 period.

The data sources in this study consist of primary and secondary data. Primary data were obtained through direct interviews with 10 informants, comprising five informants from LAZISNU Sekampung District and five from LAZISNU Sekampung Udik District. The informants included the chairperson, secretary, treasurer, and officers responsible for collection, distribution, or utilization. Meanwhile, secondary data were obtained from various supporting documents relevant to the study. Data collection techniques included passive participant observation, semi-structured interviews, and documentation. Observation was conducted by directly examining conditions at the research sites. Interviews were used to obtain in-depth information from the informants, while documentation involved collecting data on organizational structures, vision and mission statements, and records of activities and interviews.

Data were analyzed using an inductive qualitative descriptive technique. This involved analyzing data obtained from interviews, observations, and documentation and then describing them systematically to develop an understanding of patterns and relationships relevant to the research focus. Data validation was conducted through triangulation of techniques, which involved comparing and examining the consistency of information obtained through different data collection techniques, particularly interviews and documentation. This process was intended to ensure the consistency of the information and enhance the validity and credibility of the research data.

RESULTS AND DISCUSSION

This study found that the management of zakat, infaq, and sadaqah (ZIS) at LAZISNU Sekampung District and LAZISNU Sekampung Udik District has been carried out through the management functions of planning, organizing, actuating, and controlling. Both institutions have implemented activities involving fund collection, financial recordkeeping, financial management, and fund distribution to mustahik (eligible recipients of zakat). Although the two institutions share similarities in implementing management functions, they face different challenges, particularly in relation to human resources, community participation, administrative capacity, and beneficiary data collection.

The research data were obtained through interviews with five informants from each district, consisting of the chairperson, secretary, treasurer, collection officer, and distribution and utilization officer. The interview findings were supported by documentation of ZIS fund collection reports for

2025–2026. The findings were analyzed based on management functions and the Force Field Analysis approach to identify factors that support and hinder ZIS management.

Implementation of Management Functions in ZIS Management

The findings indicate that ZIS management at LAZISNU Sekampung District and LAZISNU Sekampung Udik District has implemented four management functions: planning, organizing, actuating, and controlling. The implementation of these functions is reflected in fund collection, financial recordkeeping, distribution to mustahik, and the evaluation of institutional activities.

1. Planning. Both institutions discuss collection targets, programs to be implemented, and the needs of beneficiary communities. These plans serve as the basis for determining activities and aligning program implementation with the available funds. However, the findings also indicate that increased fund collection needs to be supported by more measurable targets and broader public outreach.
2. Organizing. Tasks are distributed according to the organizational structure. The chairperson is responsible for coordination, the secretary handles administration, the treasurer manages financial records, the collection officer oversees fund collection, and the distribution and utilization officer manages beneficiary data and the delivery of assistance to mustahik. This division of responsibilities facilitates the implementation of activities, although limited human resources and the busy schedules of administrators remain challenges.
3. Actuating. ZIS management activities include public outreach, fund collection from muzakki (zakat payers), recording of receipts, and distribution to beneficiaries. Public trust and support from muzakki are important assets for both institutions. Nevertheless, some community members continue to distribute zakat, infaq, and sadaqah directly to recipients, meaning that collection through the institutions has not yet reached its full potential.
4. Controlling. Both institutions conduct financial recordkeeping and reporting, verify transaction receipts, coordinate among administrators, and maintain beneficiary data. In Sekampung Udik, communication platforms such as WhatsApp and Facebook also help disseminate information. However, the timely submission of data by administrators at the village-level branches and the quality of mustahik data collection still need improvement.

These findings are consistent with the study by Muhammad Arif Fatoni (2024) on zakat fund management at LAZISMU Bojonegoro, which employed the management functions of planning, organizing, actuating, and controlling. This framework indicates that zakat management should be

understood as an interconnected managerial process rather than merely as an activity involving fund collection and distribution.[11]

Development of ZIS Fund Collection

The development of ZIS fund collection is one of the indicators that can be used to assess changes in fund receipts at an institution. Based on the financial documentation collected during the study, ZIS fund collection at both LAZISNU institutions increased from 2025 to 2026. Details of these receipts are presented in Table 1.

Table 1. *Development of ZIS Fund Collection in 2025–2026*

Institution	Type of Fund	2025	2026
Sekampung	Zakat	Rp46.500.000	Rp61.000.000
	Infak dan sedekah	Rp21.000.000	Rp30.500.000
	Total	Rp67.500.000	Rp91.500.000
Sekampung Udik	Zakat	Rp39.000.000	Rp52.500.000
	Infak dan sedekah	Rp18.500.000	Rp27.000.000
	Total	Rp57.500.000	Rp79.500.000

Source: Documentation of ZIS fund collection data from LAZISNU Sekampung District and LAZISNU Sekampung Udik District, 2025–2026.

Based on Table 1, total ZIS fund collection at LAZISNU Sekampung District increased from Rp67,500,000 in 2025 to Rp91,500,000 in 2026. This represents an increase of Rp24,000,000, or approximately 35.56%. The increase consisted of zakat receipts, which rose from Rp46,500,000 to Rp61,000,000, and infaq and sadaqah receipts, which increased from Rp21,000,000 to Rp30,500,000.

Meanwhile, LAZISNU Sekampung Udik District recorded an increase in total fund collection from Rp57,500,000 in 2025 to Rp79,500,000 in 2026. The increase amounted to Rp22,000,000, or approximately 38.26%. Zakat receipts increased from Rp39,000,000 to Rp52,500,000, while infaq and sadaqah receipts rose from Rp18,500,000 to Rp27,000,000.

In nominal terms, LAZISNU Sekampung District collected a larger total amount in both years. However, in percentage terms, the growth rate of fund collection at LAZISNU Sekampung Udik District was higher. This difference indicates that both institutions experienced growth in fund collection, although the magnitude and growth rates differed.

[11] Muhammad Arif Fatoni, "Penerapan Sistem Informasi Manajemen Zakat, Infak, dan Sedekah (SIMZIS) dalam Upaya Optimalisasi Pengelolaan Dana Koin NU di NU Care-LAZISNU Cilacap," *Mabsya: Jurnal Manajemen Bisnis Syariah* 6, no. 1 (2024): 95–114, https://doi.org/10.24090/mabsya.v6i1.7065.

This increase can be interpreted as a positive development in fund collection. However, an increase in nominal receipts alone is insufficient to demonstrate that ZIS management has been fully effective or has improved the welfare of mustahik (eligible zakat recipients). Such an assessment must also consider the consistency of fund collection, the accuracy of distribution, the coverage of beneficiaries, and the outcomes of the programs implemented.

These findings are also relevant to the study by Junaidi, Budiman, and Nurhidayati (2025) at LAZISMU Tanah Bumbu. Their study found that zakat receipts increased during 2023–2024, while infaq and sadaqah receipts declined. The researchers emphasized the need for stronger fund collection strategies and broader beneficiary coverage.[12]

Supporting and Inhibiting Factors in ZIS Management

1. LAZISNU Sekampung District

   The findings indicate that the supporting factors for ZIS management in Sekampung District include cooperation among administrators, the division of tasks according to respective areas of responsibility, financial recordkeeping, public trust, support from muzakki (zakat payers), and the availability of mustahik (eligible zakat recipients) data. These factors help the institution carry out fund collection and distribution activities.

   Nevertheless, several obstacles require attention. Limited human resources and the busy schedules of administrators affect coordination and program implementation. In addition, public understanding of the importance of channeling ZIS funds through formal institutions needs to be improved. The practice of distributing assistance directly to recipients also poses a challenge to institutional fund collection. Other obstacles include limited funding relative to program needs and the need to improve mustahik data collection.

   These findings are consistent with the study by Luayyin, Ardli, and Rizal (2025) at LAZISNU Liprak Kidul, Probolinggo Regency. Their study found that ZIS management continued to face several challenges, including a shortage of competent human resources, suboptimal task distribution, planning without measurable targets, and a supervisory system that remained focused primarily on financial reporting.[13]

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[12] Junaidi et al., "Manajemen Dana Zakat, Infak, Dan Sedekah Untuk Pemberdayaan Masyarakat: Studi Kasus Pada Lazismu Tanah Bumbu," *Edunomic Jurnal Pendidikan Ekonomi* 13, no. 2 (2025): 130–39, https://doi.org/10.33603/ejpe.v13i2.10812.

[13] Reza Hilmy Luayyin et al., "Optimalisasi LAZISNU Dalam Pengelolaan Dana ZIS (Studi Kasus di LAZISNU Liprak Kidul Kab Probolinggo)," *Wasīlah: Journal Of Sharia Sciences* 1, no. 3 (2025).

2. LAZISNU Sekampung Udik District

At LAZISNU Sekampung Udik District, the supporting factors for ZIS management include active administrators, task distribution, communication and coordination, administrative facilities, financial recordkeeping, transaction receipts, public trust, and support from muzakki. The use of communication platforms such as WhatsApp and Facebook also helps disseminate information to the community.

The inhibiting factors include uneven administrative skills among administrators, suboptimal community participation, outreach activities that have not reached all community groups, and the practice of some community members distributing ZIS funds directly to recipients. Furthermore, limited internet connectivity and supporting equipment, as well as delays in data submission by administrators at the village-level branches, can affect the smooth operation of administrative processes.

Therefore, efforts to strengthen management at Sekampung Udik should focus on improving administrative capacity, expanding the reach of public outreach, upgrading communication facilities, and establishing more systematic data-reporting procedures. These measures can support greater accuracy in financial records and improve coordination in fund management.

These findings are consistent with Wahyu Kurniangsih (2022), who explains that ZIS management encompasses fund collection, distribution, and accountability. This reference supports the discussion on the importance of ensuring that fund management processes are orderly and accountable.[14]

Analysis of Supporting and Inhibiting Factors Using Force Field Analysis

Based on the findings from both districts, ZIS management can be analyzed using the Force Field Analysis approach, which distinguishes between driving forces and restraining forces. This analysis is used to examine the conditions that support management implementation and the obstacles that need to be addressed.

The driving forces in both institutions include active administrators, task distribution, public trust, support from muzakki (zakat payers), financial recordkeeping, and cooperation among departments. In Sekampung Udik, the use of social media also serves as a supporting means of disseminating information. Meanwhile, the restraining forces include limited human resources,

[14] Wahyu Kurniangsish, "Pengelolaan Dana Zakat, Infak, Dan Sedekah Berbasis Masjid Perspektif Hukum Ekonomi Syariah," *Jurnal Hukum Ekonomi Syariah* 5, no. 2 (2022): 153, https://doi.org/10.30595/jhes.v5i2.12513.

uneven public understanding, direct distribution of funds to recipients, limited program funding, and issues concerning the accuracy of mustahik (eligible zakat recipients) data.

This analysis shows that improving ZIS management requires more than simply increasing fund collection. Institutions must also strengthen the driving forces and reduce obstacles that affect their performance. Measures that can be implemented include scheduling public outreach activities, establishing a more operational division of responsibilities, improving administrative skills, updating mustahik data, and conducting regular evaluations of fund receipts and distribution.

Thus, Force Field Analysis helps explain the direction of management improvement based on actual conditions identified in the field. Development strategies should be tailored to the needs of each institution, considering that administrative challenges, communication issues, and resource availability may vary in severity between institutions.

Implications of the Findings for the Development of ZIS Management

The findings of this study have important implications for strengthening the institutional capacity and governance of zakat, infaq, and sadaqah (ZIS) management at the district level. The implications extend beyond increasing fund collection, emphasizing the need to establish an integrated management system that connects planning, organizing, implementation, and controlling. In this regard, the effectiveness of ZIS management should be assessed not only through the amount of funds collected but also through institutional accountability, the accuracy of distribution, and the extent to which these funds generate sustainable benefits for beneficiaries (*mustahik*).

First, the planning function needs to be strengthened through the formulation of measurable collection targets, realistic program priorities, and systematic identification of community needs. Planning should be based on an evaluation of previous collection performance, the economic conditions of the local community, and the potential of zakat, infaq, and sadaqah sources within the institution's operational area. Furthermore, the development of distribution programs should consider the characteristics and socioeconomic conditions of potential beneficiaries. This approach would enable ZIS institutions to establish a more focused allocation of resources and ensure that their programs address actual community needs rather than relying solely on routine activities. *Second*, the organizing function requires a clearer institutional structure and a more systematic division of responsibilities among personnel. The distribution of tasks should correspond to individual competencies and institutional responsibilities, particularly in the areas of fund collection, financial administration, program implementation, and beneficiary verification. Regular coordination is also necessary to ensure that each organizational unit operates within an integrated

management framework. Strengthening organizational arrangements in this manner can minimize overlapping responsibilities, improve operational efficiency, and support the consistency of institutional performance. At the district level, coordination between institutional management, local community leaders, and other relevant stakeholders may also expand the reach of ZIS collection and distribution programs.

Third, the implementation function should emphasize the integration of fund collection activities with continuous public education and institutional communication. Outreach programs should not be limited to informing the public about zakat obligations but should also explain the mechanisms of fund collection, distribution priorities, and the social benefits generated through ZIS programs. Transparency in communicating institutional activities is particularly important for strengthening public confidence and encouraging muzakki to maintain their participation. In addition, the use of digital communication channels and accessible payment mechanisms may facilitate transactions and expand opportunities for community participation. Consequently, the implementation of ZIS management requires not only operational capacity but also the ability to establish sustainable relationships between institutions and the communities they serve.

Fourth, the controlling function needs to be reinforced through systematic financial administration, transaction verification, periodic program evaluation, and continuous updating of *mustahik* data. Financial records should be maintained accurately and supported by verifiable transaction documents to ensure that every fund movement can be accounted for. Furthermore, monitoring should cover not only financial compliance but also the effectiveness of distribution programs in achieving their intended objectives. Periodic evaluation can help institutions identify implementation gaps, assess the appropriateness of beneficiary selection, and formulate corrective measures. The availability of valid and updated *mustahik* data is also essential to prevent overlapping assistance and ensure that ZIS funds reach eligible beneficiaries in accordance with established priorities.

These implications are consistent with the findings of Rahmawati and Santoso (2022), who demonstrated the relevance of management functions to the development of ZIS fund collection at LAZISMU Grobogan Regency.[15] Their study reinforces the argument that institutional performance in managing ZIS funds is closely related to the effective implementation of managerial principles. Nevertheless, strengthening collection performance should not become the sole indicator of institutional success. Increased fund receipts must be accompanied by improvements in distribution

[15] Fitri Maulidah Rahmawati and Slamet Santoso, "Penerapan Fungsi Manajemen dalam Pengelolaan Lembaga Amil Zakat Infaq dan Shodaqoh Muhammadiyah Grobogan," *ULIL ALBAB: Jurnal Ilmiah Multidisiplin* 1, no. 2 (2022).

accuracy, administrative accountability, and program effectiveness. In this context, the development of ZIS management at both LAZISNU institutions examined in this study requires a balanced orientation between institutional growth and the achievement of social welfare objectives. Such an orientation is essential to ensure that ZIS management contributes not only to the fulfillment of religious obligations but also to the strengthening of local socioeconomic conditions through equitable and accountable fund distribution.

CONCLUSION

Based on the research findings, it can be concluded that the management of zakat, infaq, and sadaqah (ZIS) at LAZISNU Sekampung District and Sekampung Udik District has implemented the functions of planning, organizing, actuating, and controlling. ZIS fund collection at both institutions also increased from 2025 to 2026. Supporting factors include cooperation among administrators, public trust, support from muzakki (zakat payers), and financial recordkeeping. Meanwhile, inhibiting factors include limited human resources, low community participation, the practice of distributing ZIS funds directly to recipients, and administrative and mustahik data management constraints. Therefore, improvements in administrators' capacity, more equitable public outreach, and stronger supervision are necessary to ensure that ZIS management is more transparent, accountable, and accurately targeted.

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