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Strategic Analysis To Improve The Development Of Zis Lazismu Funds To Improve The Prosperity Of Marginal Communities In Denpasar City

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Abstract

The Denpasar City Zakat Amil Institution is used as a means of providing capital assistance to someone who is entitled to receive zakat in order to meet the needs of the person or help develop a business that will be created by the person. However, there are many things that are missed so that the planning of the Institution is not as it should be and then can harm all parties because the system has not been clear handling. This study intends to analyze how to develop zakat through Lazismu with several new ways so as to know the differences between the previous and current methods of the institution and to know what is the effective model for using zakat implemented in LAZISMU, then the empowerment model is also implemented mustahik For know How many income mustahik after receive zakat production funds so that experience improvement or change from aspect income , ethics business . and the affordability of ZIS LAZISMU in utilize zakat wisely effective through the program. In this study, the method used is quantitative research by collecting several data based on references from several trusted journals , several annual reports provided by the Lazismu Institute directly to distribution hardcopy and softcopy questionnaires . Research results on ZIS Lazismu state that the strategy for developing old and new programs For in the future Can make Lazismu For help more Lots for the community in the city of Denpasar through its programs .

Keywords: ***Development, Lazismu Denpasar City, New Efforts.***

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INTRODUCTION

Lazismu or Zakat Institution, Infaq and Sedekah Muhammadiyah is an institution established by the Muhammadiyah Islamic Organization that focuses on the management of Zakat, Sedekah and Sadaqat (ZIS). Lazismu Denpasar City collaborates with various parties, including local governments and local communities to ensure that these projects have a significant impact on the local community.

The realization of the collection and utilization of zakat potential which is still minimal is caused by the low awareness of zakat from the community, the low trust of muzaki in zakat institutions, and the habit of distributing muzaki to the nearest mustahik directly (Kashif et al., 2019) .

Of course, this problem is an opportunity as well as a *challenge* for the zakat collecting authorities to work hard and work smart, especially in providing counseling and improving the best services to donors, so that the zakat potential which is still so large can be collected optimally from year to year.

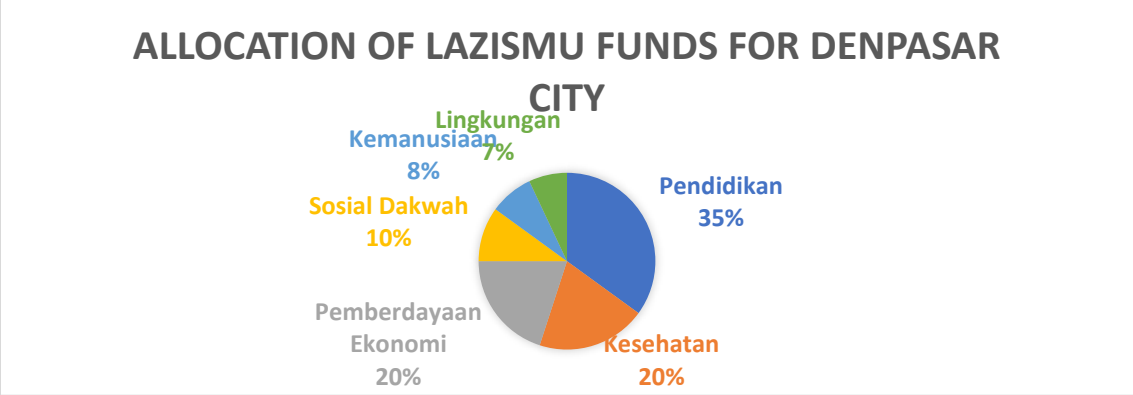


Figure 1. Allocation of Lazismu Funds for Denpasar City (Source https://lazismu.org/explore)

Lazismu Denpasar City provides ZIS funds that they collect from 2021 to 2023 for various initiative empowerment community . The largest amount of funds , 35%, was allocated for educational programs , showing commitment Lazismu For increase access and quality education for students , teachers, and instructors in Denpasar City. Empowerment program economy and health each received 20% of the funds, which were intended For increase service health community and strengthen economy local with help business small and medium .

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Description This show commitment Lazismu in provide ZIS funds for various initiative strategic aiming For increase welfare communities in various sector important . According to data collected by Statistics Finland, the number of poor people in Indonesia is very large, which continues to increase every year, so that in September 2022 it will be 26.36 million people (Basuki, 2022) .

One way to overcome poverty is to create a mechanism that can transfer wealth from the rich to the less fortunate.

Table 1. Percentage of Poor Population in Bali and Denpasar City (Source: BPS Bali 2022)

Regency /City	Amount Poor People In Bali

	2020	2022
Denpasar City	20.48 Thousand Souls	30.02 Thousand Souls
Bali Province	165.19 Thousand Souls	205.68 Thousand Souls

According to language, zakat comes from Arabic , namely *zaka-yazku-zakaan-zakata* with meaning growing , guidance , developing in a way holy . So when we say zakat it means the remaining wealth that is donated in stages and receives goodness, which then increases even though the amount decreases.

This study also analyzes the fund management strategies implemented by Lazismu and provides insights into best practices in allocating funds for empowerment, education, health, and other social programs. The focus is on the social and economic impact of ZIS Funds on the people of Denpasar City .

This study identifies the challenges of ZIS fund development and provides solutions to overcome these challenges . Furthermore, it will provide policy recommendations to the government and related institutions to support the development of ZIS funds more effectively and sustainably. Finally, this study considers the role of partnerships with various stakeholders, such as government, the private sector, and communities, in supporting laziness programs.

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Objective

This article aims

1. To understand the plan used by Lazismu in controlling Zakat.
2. Propose ideas for developing Lazismu's work system for the social life of the community.
3. To be used as an evaluation document and also as input, guidelines or directions for various interested parties .

METHOD

Research Design

type of research is using method quantitative research approach Because In this experiment , many of the observation methods were used analysis evidence obtained from previous research, several journals writer and do interview a number of party For he did documentation .

Sampling

The sampling used to answer the formulation of the problem is the Central Statistics Agency which provides material on the population figures of poor people in Bali. The second sample is 100 respondents , which is done by interview and questionnaire. to find out how to benefit or the impact obtained from existence activities carried out by ZIS Lazismu . Data that has been collected processed manually through editing stage then served in form table . Retrieval samples and data taken done populated in the form of school , orphanage care as well as environment the house in sight not enough worthy .

Table 2 Respondents and Samples

No	Respondents	Population	Sample
1	poor	15	15
2	Orphans	10	15
3	Poor and needy	20	20
4	Student achieve (memorize) Juz) of a number of school .	12	22
5	Manager / Member Lazismu	1	15
6	Ibn Sabil	20	13
Amount		78	100

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Research Object and Time

The object of this research was worked on at a Muhammadiyah Zakat, Infaq and Sadaqah Amil Institution in Denpasar City located on Jalan . Pulau Selayar No.19 A, Dauh Puri Klod, Denpasar Barat District , Denpasar City. The research implementation period started from April 9, 2023 until now .

Data source

In this study, researchers use interviewing techniques a number of party Then collect data from relevant parties, journals and books related to the research. When viewed from the data source , this experiment uses data obtained direct from the sources, namely parties related to Lazismu Denpasar City.

Procedure Data analysis	Miles and Huberman	Neumann
Data Reduction	- Description beginning : describing interview data from administrators and figures public in a way detail . - Sorting and grouping : separating relevant data about the programs, challenges and advantages of LAZISMU Denpasar. - Categorization : categorizing data to in theme main such as old programs, new programs , funding enhancement strategies and obstacles .	- Open Coding : provides code on relevant data , for example “ transparency ” for open fund management . - Axial Coding (Coding) Axial): grouping code beginning become more categories big like “ fund management ”, “ social programs ” and development strategies ”.
Data Presentation	- Matrices and Diagrams: organize data in form matrix For make it easier understanding . - Narrative: presenting data in form narrative that explains findings main like effectiveness of	- Theme Identification : identify theme main from categories formed like impact of social programs - Theme Development : analyzing theme in a way

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	empowerment programs economy .	deep For understand context and implications also look for connection between theme like between " transparency" fund management " and " trust" donors ".
Withdrawal conclusion / verification	- Interpretation : interpreting data with look for patterns , relationships and meaning behind the data. For example How transparent management of ZIS funds increase trust donors . - Verification : compare conclusion beginning with other data or do data triangulation for ensure validity findings like merge data from interviews , observations and documents .	- Data Interpretation : interpreting the data that has been coded and grouped into the theme main For look for deeper meaning in . - Conclusion Drawing : interesting conclusion that answers question research and relate it with theory as well as relevant literature For strengthen findings study .

RESULTS AND DISCUSSION

Lazismu (Muhammadiyah Zakat, Infaq and Alms Institution) is institution philanthropy in Denpasar City which is responsible answer on management and distribution of zakat, infaq and alms (ZIS) funds throughout Denpasar city . This branch assigned For maximize ZIS potential for increase welfare public local as part from network national Your Lazis .

In legal terminology, zakat means payment, namely the payment of mandatory rights to property. However, there are also four schools of thought that offer different editorial definitions of the meaning of zakat, such as (Musa, 2020):

a. *School Maliki* interpret zakat as acquisition return part the property that has been reach level threshold for mustahik If has reach the ownership period .
b. *School Hanafi* interpret zakat as ownership part treasure There is for those who are entitled accept it according to Islamic law
c. *School Shafi'i* interpret zakat as something taken from treasure or something that becomes its part in with method certain .

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d. *School Hanabilah* interpret zakat as right For given on part treasure certain to a certain group of people at a certain time certain .

In general general zakat is also divided into two kinds namely zakat Maal and zakat fitrah (Syukur, 2010).

a. Zakat on wealth is obligation return part treasure owned by somebody If fulfil terms and conditions such as haul and nisab where types included in zakat maal issued = 2.5% times the amount stored treasure during One year , Zakat maal such as zakat on gold and silver , tijarah (business), results plants and fruits, zakat agriculture issued every time you harvest and reach nisab (653 kg of rice), trade , livestock , goods findings , goods mine , letter valuable , savings and professional zakat issued very every year .
b. Zakat fitrah is zakat that must be paid or must issued by each Muslim a year once in a while Eid al-Fitr night Fitri .

In collecting zakat, it is necessary notice the property that should be receive zakat and the following type the treasure that will receiving zakat (Syukur, 2010):

a. Dzohir wealth or real is treasure things that can mastered directly by the owner , including results animal and vegetable .
b. Hidden Treasure is property that is not can mastered in a way directly by the owner like goods and money.

Zakat has the dimension of equalizing the rewards of Allah SWT as a social economic responsibility in forming social solidarity, as proof of humanity and justice as proof of Islamic brotherhood, as a link of unity between fellow human beings. nation and others as a spiritual bond between the rich and the poor, as a way to build strong intimacy with the weak, to create a prosperous , mutually supportive society. appreciate , peaceful and the harmony that is created can produce an atmosphere of togetherness that is peaceful and safe physically and emotionally.

خُذْ مِنْ اَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيْهِمْ بِـهَا وَصَلِّ عَلَيْهِمْ ۗ اِنَّ صَلٰوتَكَ سَكَنٌ لَّهُمْ ۗ وَاللّٰهُ سَمِيْعٌ or

Meaning : *" Take zakat from their wealth, to cleanse and purify them, and pray for them. Indeed, your prayer (grows) peace of mind for them. Allah is All-Hearing, All-Knowing. "* (QS At- Taubah : 103).

Based on the verse above, the implementation of zakat is not only carried out individually in the special sense that the muzakki directly pays his zakat to the mustahik. However, the management of zakat is actually carried out by an organization that specifically operates in the field of zakat, called the amil zakat organization which is

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tasked with increasing public awareness, carrying out collection and distribution properly and correctly according to the instructions of Islamic teachings.

Hafidhuddin Didin (2022) in his book *"Zakat in the Modern Economy",* explains that zakat can be a solution to economic equality and empowerment of mustad'afin, by channeling it to productive businesses.

For product types, nisab and zakat limits apply according to the following table.

Table 3 Zakat Calculation

Type	Nisab	Zakat	Information
Buffalo breeding	30 animals 40 animals 60 animals 70 animals 80 animals	one buffalo one buffalo two buffaloes two buffaloes two buffaloes	Two years old
Pets goat	40 animals 121 animals 201 animal	One female two females three females	Age two years
Cattle breeding	30 animal 40 animals 60 animals 70 animals 80 animal	one bull/female one female two bulls/females two cows two cows	Age One or two years
Gold	20 misqal	0.5 misqal	93.6 grams outside of normal jewelry
Silver	200 dirham	5 dirham	624 gr
Jewelry or savings	20 misqal	0.5 misqal	
main food	200 dirham	1/10 natural irrigation 1/20 irrigation costs	40 dirham
Trading	The same like 93.6 grams of gold	2.5%	one year from the start of the calculation

When Islamic scholars and jurists talk about those who are entitled to zakat, they always refer to verse 60 of Surat at - Tauba, which explains eight categories of zakat rights .

The following is the opinion of Islamic scholars and legal experts in the Qur'an regarding people who are entitled to zakat (Syukur, 2010) :

1. *Poor*
2. Poor

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3. *Amil*
4. *Convert to Islam*
5. *Riqab* (slaves)
6. *Gharimin*
7. *Fi Sabilillah* (people who fight in the way of Allah)
8. *Ibn Sabil* (person who is on a journey)

Donation

Infaq comes from the word *anfaqa* , which means giving something which only means setting aside some of one's wealth or income for the benefit of others (wealth) which is prescribed in Islamic teachings (Yusilawati , 2023) . Infaq is a form of alms given by Muslims by giving some of their wealth or wealth to those in need (Nofiaturrahmah , 2016). The word infaq comes from Arabic which means *"giving gifts"* or *"giving gifts".* Infaq is different from zakat.

Development Lazismu Denpasar City is closely related with system management effective infaq . With manage donation with right , Lazismu can to fund various social programs aimed at For increase welfare society , such as empowerment economy , education , and health . Trust society , which is social capital important for Lazismu , guarded with Good through control clear and fair infaq . Trust This push more participation and donations big from society . This results in cycle positive that drives growth institution more carry on .

Charity

Sadaqah comes from the word " *sadaqa* " in the language which means truth against lies. The meaning of sedekah is the same as the meaning of infaq, including its laws and regulations. Shadaqah however , it has a deeper meaning broad and refers to things material and non- material (Nofiaturrahmah , 2016) . There is no limit in giving alms, because it depends on our ability and how much we want to give. When talking about the law of infaq and sadaqah , there are two types of each : infaq and obligatory alms called zakat which are determined by Allah and His Messenger according to the type of wealth and the amount given. Allah SWT commands humans to give alms until the end of time in destruction. Because the alms are distributed, they are then used in the afterlife as intercessors at the time of death. In Islam, alms has a deep meaning , besides Because a form of social concern for others, charity too is a form of worship that brings us closer to Allah SWT, erases sins and brings blessings.

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Lazismu focus his efforts For to prosper Denpasar community through charity with a number of indicator the main thing that reflects the success of their programs . Improvement welfare economy , which is measured through change income family recipient benefits and capabilities they For fulfil need everyday , is one of the the indicators . In addition , focus main is support social , which is measured through amount assistance provided to group prone to like parents , children orphans , and families not enough capable .

Total Funds Raised

In addition, Meanwhile, shadaqah donations grew rapidly thanks to various humanitarian programs carried out by LAZISMU, such as assistance for victims of natural disasters, community economic empowerment, scholarships and the provision of public facilities or ambulances for underprivileged communities. The distribution of funds collected throughout 2023 shows a healthy diversification of LAZISMU's revenue sources, thus providing a strong foundation for the sustainability of its programs in the future.

The sources of funds collected by LAZISMU come from various parties who play an important role in supporting the organization's programs. Based on primary data obtained through surveys, interviews, and analysis of donation reports, it is known that the funds collected come from several main sources:

- Individual Donors: Are the largest source of funds, contributing around 55% of the total funds raised. Individual donors generally consist of various groups of people who donate regularly either through bank transfers, online donation platforms, or direct donations during fundraising events.
- Institutions and Organizations: Funding sources from institutions and organizations, including NGOs (Non-Governmental Organizations) and charitable foundations, account for 20% of the total funds collected. Funds from this source are often given to special projects that require large funding and careful planning. These institutions and organizations usually have missions that are in line with LAZISMU, so that the collaboration that is formed can increase the effectiveness and efficiency of the programs being run.
- Events : Approximately 25% of the total funds are raised through fundraising events held periodically by LAZISMU. These events include charity concerts, bazaars, gala dinners, and various other community activities involving broad public participation.

Transparency and Accountability

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Focus on transparency in fund management and reporting, which increases donor confidence. In this study, primary data on the total funds successfully collected by LAZISMU were collected through annual financial reports, interviews with management, and internal document analysis. The results of the analysis show that throughout 2023, LAZISMU managed to collect a total of funds amounting to almost Rp 572 million. This amount includes various types of funds consisting of zakat, infaq, and shadaqah distributed by individual and corporate donors. In detail, infaq is the largest contributor with a total of Rp 422.2 million. Infaq funds show a significant increase of 30% compared to the previous year.

Output of Lazismu Program in Denpasar City

Program output refers to the direct results obtained from the implementation of various programs run by LAZISMU Denpasar City. Based on primary data collected through activity reports, field observations, and interviews with beneficiaries, here are some of the main outputs of LAZISMU programs:

1. Education Program: The output of this program includes scholarships given to elementary, junior high, high school students to college students and targets 8000 people for scholarship recipients. Then there is a teacher care program which provides training to teachers to improve the quality and welfare of teachers by targeting 4000 teachers.
2. Health Program: The output of the health program includes the number of ambulances provided to help serve the community in providing minor medical treatment, health consultations and counseling, which provides 200 ambulances for the City. Denpasar.
3. Economic Empowerment Program: The output of this program includes the number of participants who participate in economic empowerment activities through the provision of business capital and business strengthening, livestock empowerment, farmer empowerment through an integrated and environmentally friendly system, distribution of basic food packages and utilization of narrow land for food security to capital assistance for microfinance institutions with a total target coverage of up to 233 empowerment groups in Denpasar City.
4. Social Da'wah Program: The output of this disaster relief program starts from the Disability Empowerment Movement, increasing the capacity of services for elderly services, developing da'i resources assigned to remote areas, building mosques and prayer rooms as centers for da'wah development, improving the construction of habitable houses, collecting, managing and distributing qurban meat for areas in need

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by targeting 450 beneficiaries and 1000 qurban animals to be distributed to the community or areas in need.

5. Humanitarian Program: This output includes disaster preparedness social programs for emergency disaster needs and Muhammadiyah initiative programs that rotate to handle humanitarian issues at the international level such as natural disasters. Social conflicts and wars with the target of dissemination activities covering 105 activities.
6. Environmental Program: This output includes a series of green campaign programs, clean water in inadequate environments, assistance with coastal vegetation plants for communities in coastal areas and planting. in the form of 1000 tree seedlings so that the overall target for this activity is 1020 areas in Denpasar City .
7. Poor Population Data : Based on data from the Central Statistics Agency, Denpasar City has around 2,487 poor families spread across several main sub-districts. This data is the basis for Lazismu to plan and adjust its programs.

CONCLUSION

This study find that LAZISMU Denpasar City has utilise various approach For collect , manage and distribute Zakat, Infaq and Shadaqah (ZIS) funds by effective . LAZISMU's socialization efforts have been increase awareness and participation public in provide ZIS. Use technology information , such as online payments , has simplify the donation process and increase transparency fund management . Diversification of fundraising programs and collaboration with various the party also succeeded expand range fundraising . Increase welfare society , especially in field economy , education , and health , are results positive from management of ZIS funds. However , research this also found that Still There is room For improvements , especially in matter increase transparency more continue and optimize allocation of funds for programs that focus on growth economy term long .

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