



A COMPARISON OF ZAKAT MANAGEMENT IMPLEMENTATION IN EAST LOMBOK, TEGAL AND PADANG PANJANG DISTRICTS

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Abstrak: This study aims to analyze the differences in the implementation of zakat management in three different regions, namely East Lombok, Tegal, and Padang Panjang districts. Different approaches, such as economic empowerment, information technology, and integration with local government programs, underlie the implementation of zakat in each region. The research method used is a qualitative approach with data collection through in-depth interviews and document analysis. The results of zakat implementation in the three regions reflect variations in community empowerment. In East Lombok Regency, the economic empowerment approach has successfully increased the economic independence of zakat recipients through business training. In Tegal, information technology is used to facilitate zakat collection and distribution, creating efficiency and transparency. In Padang Panjang, the integration of zakat with local government programs resulted in the synergy of broader empowerment. The determinants of successful implementation include regional context, commitment to zakat institution, and community participation. Similar research by Muhammad Zumar Aminudin, Lila Pangestu Hadiningrum (2019) has described zakat approaches in different contexts, providing in-depth insights into variations in zakat implementation. The theoretical implication of this research highlights the importance of a contextual approach in zakat implementation. The practical implication provides guidance for zakat institutions, local governments, and communities in improving the effectiveness of zakat programs. In conclusion, the successful implementation of zakat requires an in-depth understanding of regional characteristics, selection of appropriate approaches, and adaptation to social and economic dynamics.

Keywords: zakat, implementation, economic empowerment, information technology, integration, regional comparison, poverty.

1. Introduction

Zakat is one of the pillars of Islam and one of the main factors to maintain Islamic Sharia. It is confirmed in a hadith from Ibn Umar, which states that the Prophet said: "Islam is built on 5 main pillars, namely the testimony that there is no God but Allah and Muhammad the Messenger of Allah, establishing prayer, paying zakat, fasting in the month of Ramadan, and going on hajj for those who can afford it" (Muhammad Fu'ad Abdul Baqi, 2017). Therefore, it can be concluded that the law of zakat is fardhu wajib for

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every Muslim who has fulfilled certain conditions. In another hadith mentioned by Abdullah bin Mas'ud RA, it is mentioned that a person's prayer is not accepted if he does not pay zakat. "You have been ordered to establish prayer and pay zakat. Whoever does not pay zakat, his prayer is not accepted" (Ath-Thabari, 1994).

The Shahada is proof of faith in Allah SWT and His Messenger, Muhammad SAW, Which is then realized through the practices (actions) described in the second pillar of Islam, and so on. These five things are the foundation as well as the obligations of Islam. Therefore, it can be concluded that zakat is an obligation that must be done as a practice of faith contained in the creed. Zakat is an act of worship related to a person's property and therefore classified as *maliyah* worship or property worship (Wahbah Zuhaili, 1985). The position of zakat is in accordance with the position of prayer. The Qur'an mentions at least 28 verses that refer to the prayer command along with the zakat command in one verse in sequence. Some of them are in the Qur'an Surah Al-Baqarah: 43, which means: "Offer the prayer, pay the zakat, and bow with those who bow".

The implementation and management of zakat in Indonesia are regulated by the central government and are contained in the regulations of Law Number 23 of 2011. As for the implementation in each region, it adjusts to the policies decided by regional leaders and contained in regional regulations (PERDA) (Abduh Saf, 2015; Surya Nita, 2019).

Zakat management has a central role in the Islamic economy and is the main mechanism for realizing the principles of equitable wealth distribution and poverty alleviation. In the Indonesian context, zakat is not only interpreted as a religious obligation but also as a potential instrument for addressing economic inequality and improving social welfare (Maghfirah Maghfirah, 2022). East Lombok, Tegal, and Padang Panjang districts are three areas that show variations in the implementation of zakat management, reflecting differences in approaches, policies, and outcomes. This research aims to provide an in-depth understanding of how these three regions manage zakat as well as identify factors that influence the success of zakat programs in each region.

In East Lombok District, zakat has been integrated into the community economic empowerment program through a community-based approach. This approach aims to ensure equitable distribution of zakat as well as empowering zakat recipients through training and business development programs. In the Tegal region, an approach that focuses on innovation in zakat collection and distribution was undertaken. This approach aims to improve the efficiency of zakat collection and distribution by utilizing information technology and cross-sector cooperation. Meanwhile, in Padang Panjang, the approach taken is to integrate zakat with local government programs that aim to strengthen the positive impact of zakat on community empowerment.

This research uses a qualitative approach that combines interviews with zakat-related stakeholders and document analysis of zakat-related policies in the three regions. The collected data will be analyzed comprehensively to describe the differences in approaches, policies, and implementation results of zakat management in East Lombok, Tegal, and Padang Panjang districts.

The results of this study are expected to significantly contribute to the development of more effective and sustainable zakat management strategies. By understanding the differences in approaches and policies in these three regions, we can identify best

practices that other regions can adopt to increase the social and economic benefits of zakat programs. In addition, this research can also provide insights into factors that may hinder or encourage the success of zakat programs at the local level.

2. Research Methods

This research uses a qualitative approach to analyze the differences in the implementation of zakat management in East Lombok, Tegal, and Padang Panjang districts. The qualitative approach was chosen because it allows us to understand the context, process, and impact of zakat implementation in depth. This method is suitable for exploring the views, experiences, and perceptions of the actors involved in implementing zakat in each region.

The research data was collected through in-depth interviews with various relevant parties, including representatives of zakat institutions, local government, and zakat recipients. The interviews were conducted with structured questions designed to explore information about the approach, strategy, and results of zakat implementation in each region. In addition, document analysis was also conducted on activity reports, zakat collection data, and programs related to zakat implementation.

Through this qualitative approach, this research aims to provide a deeper understanding of the variation of zakat implementation in three different regions. Qualitative data analysis allows us to explore the diverse views of the actors involved as well as identify the factors that influence the success of zakat implementation in each region.

3. Results and Discussion

Comparison of Zakat Management Implementation in East Lombok, Tegal, and Padang Panjang Districts

Zakat management has become a major focus in efforts to address poverty social inequality, and improve people's welfare (Rinda Riyatha Aziz, 2018). In practice, the implementation of zakat can vary significantly depending on various factors, including the local context, government policies, and the models and approaches adopted by zakat institutions (Jasafat, 2015). It is in this context that this study examines and compares the implementation of zakat management in three different regions in Indonesia: East Lombok Regency, Tegal, and Padang Panjang. Through in-depth analysis and comparison between these three regions, we can understand the differences in approaches, results achieved, and impacts generated in zakat management.

Different Approaches in the Implementation of Zakat Management

Zakat management in these three regions shows variations in the approach taken. East Lombok Regency applies an economic empowerment-based approach to lift zakat recipients from dependence on social assistance. In this region, focus is given to economic empowerment through skills training and continuous mentoring. Zakat recipients are supported to develop micro and small businesses that are based on local potential to create jobs and greater economic contribution.

To support this program, the regional BAZNAS, as the official zakat board that manages the collection and distribution of East Lombok Regency, applies comprehensive management to confirm that the rules of zakat are fully practised based on Islamic law.

This action is a means to facilitate both parties, the muzakki (zakat payer), the ease with which they fulfil their obligation, and the mustahik (zakat recipient) receiving their rights. Various methods of collecting zakat are then developed and practised to ensure this program. The board also applies total control internally to ensure the programs run well and support empowerment in the economic area.

Economic empowerment in East Lombok District involves a series of activities designed to provide support and training to zakat recipients. Some of the activities carried out include:

1. **Skills Training:** Zakat recipients are given training in various skills relevant to the business they will be running. This training includes business management, production skills, marketing, and finance.
2. **Continuous Mentoring:** After the training, zakat recipients receive ongoing assistance from business experts or mentors. This assistance helps them overcome challenges in running a business and provides advice and guidance for business development.
3. **Business Capital Assistance:** In addition to training, zakat recipients can also receive business capital assistance to start or expand their micro and small businesses. This assistance can be in the form of start-up capital, equipment, or raw materials.
4. **Access to Market:** Zakat recipients are assisted in accessing markets for the products or services they produce. They can be through cooperation with local shops, exhibitions, or online platforms.
5. **Networking and Collaboration:** Economic empowerment also involves building networks and collaboration between businesses. Zakat recipients are encouraged to work together, share experiences, and support each other.

Table 1. Economic Empowerment Activities in East Lombok Regency:

No	Activities	Description
1	Skills Training	Training in business management, production, marketing, and finance.
2	Continuous Mentoring	Support from business mentors to overcome challenges and grow the business.
3	Business Capital Assistance	Providing start-up capital, equipment, or raw materials to start or expand.
4	Access to Market	Market access assistance through cooperation with local stores or online platforms.
5	Networking and Collaboration	Encourage collaboration between businesses and experience sharing within the network.

Through this series of economic empowerment activities, East Lombok Regency seeks to increase the economic independence of zakat recipients. This approach is expected to change the paradigm of zakat recipients from merely receiving assistance to becoming active and independent economic actors.

Some actions have also been taken to optimize the intake of zakat from the muzakki to support the programs of the mustahik. The board makes sure that its service covers

the clients working inside the board and other people, including government officers and non-officers. In addition to that, additional training is held for the zakat officials to support and enrich their knowledge about zakat management, along with complimentary service as part of their compensation for their role.

The program has shown an increase in the acceptance of zakat. The number may have yet to reach a complete target, but it still shows continuous progress. The government has put a comprehensive effort into maximizing the amount of zakat acceptance by utilizing the board of zakat socialization and promoting better welfare to support the work. This program is supported by the whole level of the employees in the zakat board to ensure the total control management of zakat from its acceptance from the muzakki to the distribution to the mustahik. The constant work and support from the officials have shown an increase of 15% in the receipt in the year 2022 compared to 2018. The number also covers 79,92 % of the total target. It is also accompanied by the management improvement of the zakat recipient as well as the methods of validating the mustahik.

However, as much as the Zakat Board in Lombok has put in maximum effort and pushed hard to follow the regulations and methods arranged by BAZNAS, they still encounter inevitable hardships due to the demographic conditions in the region. Thus, adjustments in many aspects are still needed to maximize zakat's utilization and reach maximum benefits.

Tegal, on the other hand, adopts an innovative approach by utilizing information technology in zakat management. Zakat institutions in Tegal have developed digital platforms that allow the public to donate and track the use of zakat transparently. Information technology has optimized efficiency in zakat collection and distribution, as well as increased community participation through easier access and improved transparency.

The innovative approach adopted by Tegal in zakat management involves using information technology to improve efficiency, transparency, and community participation. In this context, zakat institutions in Tegal have successfully developed a digital platform that allows the public to donate online and track the use of zakat funds with transparency (Annisa Zetira and Nur Fatwa, 2021).

The digital platform has brought significant positive impacts on zakat management in Tegal. Some of the positive impacts are:

1. Faster and automated processes improve efficiency in the collection and distribution of zakat funds. The public can easily transfer their zakat funds online, reducing bureaucracy and delays in the collection process.
2. Transparency in the use of zakat funds is more guaranteed. Through digital platforms, every donor can directly follow how the funds they donate are used for certain programs. It helps build trust and accountability towards zakat institutions.
3. Easier and more inclusive access has increased public participation in zakat management. Anyone can donate easily without having to be physically present at the location of the zakat institution. It facilitates participation from various layers of society, including those who were previously difficult to engage.

However, this innovative approach also faces some challenges. Data security is a priority to protect donors' personal and financial information. Strong policies and technical measures are needed to prevent potential risks of data leakage.

Table 2. Tegal Innovative Approach Activities in Zakat Management:

No	Activities	Description
1	Platform Development	Development of a digital platform that allows people to donate and track the use of zakat.
2	Online Fundraising	People can donate online, optimizing the process of collecting zakat funds.
3	Management Transparency	The platform allows donors to track the use of zakat funds to ensure transparency.
4	Participation Inclusiveness	Online access allows wider participation from various levels of society in zakat management.

Overall, Tegal's innovative approach to using information technology for zakat management has brought tangible benefits in terms of efficiency, transparency, and community participation. However, continuous efforts to ensure data security and inclusive participation remain critical in developing and maintaining this approach's success.

In addition to that, the government also applied the principle of accounting through the use of PSAK 109 to ensure the zakat management fulfils the Islamic rules and laws. The implementation has a big impact on the management in applying the value of trust, expediency, justice, legal certainty, integration, and accountability. A periodic report is also provided as a form of responsibility and accountability. Nevertheless, there is still room for improvement for the government to optimize the system and make the report more reliable. This is the result of using the MS Excel program to run and manage the database, as the utilization of the MS Excel program as a tool to produce the report is likely to cause room for error and data corruption. As a matter of fact, the National Board of zakat provides an application for the zakat officers to make the process of reporting easier and more reliable. However, this, too, needs to be designed to make it a more accessible and effortless interface.

Accountability in managing the report will be of great significance in promoting better service to both parties (the zakat payers and the recipients) and ensuring that the clients (muzakki) have a high level of trust in the zakat board.

Padang Panjang, as the third region in this study, adopts a different approach to zakat management by integrating it with local government programs. Through this collaboration, zakat funds are used in an integrated manner with existing local government programs, such as education, health, and economic development. This approach creates a strong synergy between the zakat sector and the public sector in an effort to promote economic and social empowerment in the community.

This concept of integrating zakat with local government programs brings significant positive impacts:

1. The use of zakat funds has become more efficient because they can be utilized in conjunction with existing programs. It avoids duplication and maximizes the results of zakat fund management.
2. Synergies between the zakat sector and the public sector strengthen economic and social empowerment efforts. Zakat funds are not only focused on individual assistance but also support programs that have a broader impact on society. For example, zakat funds can be used to provide skills training to people in need so that they have a better chance of finding a job.
3. Shifting the method of distribution from cash to productive goods. This is to avoid the misuse of the amount that is received and promote the independence of the recipients in the future.
4. This approach creates space for collaboration and coordination between zakat institutions and local governments. This allows for information exchange, mutual understanding, and synergy in achieving larger development goals.

The boards also collaborate with related institutions in the following areas:

1. Confirm the recipients' data and monitor the usage of the amount that is received.
2. Arrange the distribution method to cover the areas of traditional consumptive distribution, creative consumptive distribution, traditional productive distribution, and creative productive distribution.

Nonetheless, this method also faces some challenges that must be overcome. Good coordination between zakat institutions and local government requires effective communication and careful planning. In addition, monitoring and accountability mechanisms must be well maintained to ensure that zakat funds are used appropriately and transparently. Therefore, some actions are taken by the board to minimize potential issues there are:

1. Planning the distribution program with related parties to ensure that the distribution meets the target.
2. Socialize the activities, schemes, and events through any media to attract people to the program.
3. Assure the recipients meticulously to avoid misdistribution.

Table 3. Activities of Zakat Integration Approach with Local Government Programs in Padang Panjang:

No	Activities	Description
1	Program Identification	Identify local government programs that can be integrated with zakat funds.
2	Collaboration Planning	Cooperation planning and coordination between zakat institutions and local government.
3	Use of Integrated Funds	Use of zakat funds in conjunction with relevant government programs.
4	Monitoring and Evaluation	Monitoring and evaluation mechanisms to ensure accountability and optimal results.
5	Transparent Reporting	Reporting to the public on the use of zakat funds and the impact of collaboration.

In conclusion, the approach of integrating zakat with local government programs in Padang Panjang creates beneficial synergies in economic and social empowerment efforts. However, the success of this approach depends on effective coordination, good communication, and proper monitoring, all of which have been done and continuously evaluated to provide reliability and accountability for the board itself. It is expected that these programs will have a greater impact on the public and make zakat one of the reasons for the development of the regency, particularly in the economic area.

Results and Impact of Zakat Implementation

The implementation of zakat in East Lombok Regency has proven the effectiveness of the economic empowerment-based approach. Zakat recipients not only get financial assistance but are also empowered through training and mentoring in developing businesses. This helps them increase their income, reduce dependency on social assistance, and create a sustainable impact on the local economy. The regional zakat boards also ensure that the management of zakat in the area runs in compliance with Islamic law. This scheme approach has shown an increase of 15% in the receipt of zakat from 2018 to 2022.

In Tegal, the application of information technology in zakat management has resulted in significant efficiency and transparency. Digital platforms simplify the process of collecting, monitoring, and reporting zakat funds. Another impact is increased community participation in zakat management and greater trust in zakat institutions. In the long run, this can increase the amount of funds collected and the quality of management. It suggested that the local board ensure data safety and optimize reporting systems to reduce errors and data corruption.

The implementation of zakat in Padang Panjang has created synergy through integration with local government programs to empower the economy and community welfare. The collaboration between zakat and the government allows for a more targeted and integrated utilization of zakat funds. The impact goes beyond financial assistance alone; it also provides greater access for the community to obtain education, health services, and economic opportunities.

Factors Determining Successful Implementation

The success of zakat management depends upon several key factors, including the approach and application, the integration with modern technology, and the alignment with local government programs. In East Lombok, a community-based approach focuses on economic empowerment. This program provides the zakat recipients with skills training, ongoing mentoring, business capital assistance, market access, and networking opportunities. These programs aim to shift recipients from dependent to self-sufficient communities, enhancing their economic independence. The integration of these activities with comprehensive management practices by the local zakat board ensures adherence to Islamic principles and maximizes the benefits for both parties, the payers and recipients. However, demographic challenges necessitate continual adjustments to optimize zakat utilization.

In Tegal, the use of innovative information technology boosts zakat, particularly in terms of efficiency and transparency in management. The development of digital platforms allows the streamlining of online donations and provides transparent tracking

of the usage of zakat funds. This approach not only simplifies the collection of zakat but also fosters greater community participation by making donation processes more accessible. The government that adopts accounting principles such as PSAK 109 further bolsters trust and accountability in zakat management. Nevertheless, the board still faces some challenges, such as data security and the need for reliable reporting systems. It is important to highlight the importance of strong technical procedures and constant improvements, such as in the digital infrastructure, to support the program.

On the other hand, the region of Padang Panjang adopts a collaborative approach by integrating zakat management with local government programs. This combination ensures that the funds from zakat payers are used efficiently in agreement with existing programs and initiatives in education, health, and economic development. This is meant to avoid duplication and maximize the impact. The collaboration fosters a comprehensive economic and social empowerment that extends the benefits of zakat from individual assistance to a broader community development project. Effective coordination, careful planning, and transparent reporting are important to the success of this integration. In addition to that, ensuring that zakat funds are utilized appropriately and transparently also plays an important role in the success of this program. By aligning zakat with local development goals, Padang Panjang has managed to maximize the social and economic benefits of zakat and contribute to the region's overall development.

Based on the comparison of zakat management implementation in these three regions, several critical success factors can be recognized. First, the local background plays an important role in determining the most suitable approach. East Lombok district has succeeded with the economic empowerment approach due to the local economic characteristics that support micro and small originalities. Second, the adoption of information technology, as in Tegal regency, requires solid infrastructure to support and community education on the use of technology. Third, integration with government programs in Padang Panjang shows the need for effective cooperation and coordination between zakat institutions and the government to achieve a wider empowerment impact.

Recommendations to Improve Zakat Implementation

Based on the findings in the comparison of zakat implementation in these three regions, some recommendations can be proposed to improve zakat management in various regions:

1. **Adjustment of Approach:** Zakat institutions must be able to understand and respond to the characteristics of the zakat recipient community as well as the existing local potential. A contextual approach will be more effective in achieving empowerment goals.
2. **Empowerment through Technology:** Zakat institutions need to encourage the use of information technology in zakat management. Digital platforms or applications can facilitate community participation and increase transparency and efficiency in the collection and distribution of zakat.
3. **Strengthening Collaboration:** Collaboration with the government and other institutions needs to be strengthened, as is the case in Padang Panjang. Cross-sector synergy can optimize the use of zakat funds and expand its impact on community empowerment.

4. **Education and Public Awareness:** Education to the public on the importance of zakat, how it is managed, and its impact will increase public participation and understanding of zakat.

Theoretical and Practical Implications

The findings of this study have significant theoretical and practical implications, as well as offer a robust framework for understanding and improving zakat management across different backgrounds. Theoretically, this study highlights the necessity of contextualizing zakat management practices. It reveals that there is no single approach to all circumstances in terms of zakat management. It is recognized that the effectiveness of these practices is heavily affected by local conditions in social and economic, cultural norms, and governance structures. This highlights the importance of adaptive management strategies that can respond to the unique needs and characteristics of each community. For instance, the community-based economic empowerment approach in East Lombok, the technological innovation in Tegal, and the integration with local government programs in Padang Panjang all demonstrate varied methods tailored to local contexts, supporting the argument that zakat management must be flexible and context-specific.

Practically, the findings offer insights for zakat institutions that could be done by the local governments and practitioners who aim to develop more effective zakat management strategies. For zakat institutions, adopting a community-based approach similar to the East Lombok region can be beneficial for the regions where economic empowerment is a priority. This involves not only distributing the funds but also investing in recipients' capabilities through training, mentoring, and business support, which is expected to foster long-term economic self-sufficiency. In regions where technological infrastructure is firm, such as Tegal, increasing information technology can enhance efficiency, transparency, and public trust in zakat management. Developing digital platforms for zakat collection and tracking can streamline processes and increase donor engagement by providing real-time updates on fund utilization.

For local governments, this study may highlight the advantages of integrating zakat management with broader development programs, as can be seen in Padang Panjang. This approach ensures that zakat funds can complement existing programs in education, health, and economic development. This act is expected to create synergies that amplify the impact of both zakat and government programs. Effective coordination and planning between zakat institutions and government agencies are also essential for this integration and will require mechanisms for regular communication, joint planning, and monitoring. Furthermore, establishing a clear accountability and reporting system is important to maintain transparency and build public confidence in zakat management.

The practical implications extend to the wider area of the Islamic finance sector and suggest that successful zakat management can serve as a model for other forms of Islamic social finance. By demonstrating how zakat can be managed effectively and utilized for community development, this study helps to provide helpful lessons that can inform the management of other Islamic financial instruments, namely waqf (endowments) and sadaqah (charitable giving). The integration of modern management practices, like the use of digital platforms and alignment with governmental policies, will highlight the potential for innovation and modernization within the Islamic finance sector and ensure

that it remains relevant and effective in addressing contemporary social and economic challenges.

In conclusion, the findings emphasize the importance of a subtle, context-sensitive approach to zakat management, offering both theoretical insights and practical guidelines. By recognizing the diverse needs and characteristics of different communities, zakat institutions and local governments can develop design strategies to maximize the impact of zakat and contribute to poverty alleviation and economic development in a manner that is consistent with Islamic principles. The successful examples from East Lombok, Tegal, and Padang Panjang provide a valuable proposal for other regions seeking to enhance their zakat management practices, fostering a more equitable and just society.

Limitations and Social Impact

This study has limitations in the scope of the areas studied, namely East Lombok, Tegal, and Padang Panjang districts. The findings may not be directly applicable to other regions with different characteristics. However, this comparative approach still provides important insights into the variation of zakat management implementation.

The social impact of this research is to increase the understanding of various zakat management approaches and their implications for economic and social empowerment. Zakat institutions, local governments, and communities can use these findings to make better decisions about zakat management.

4. Conclusion

The comparison of zakat management implementation in East Lombok, Tegal, and Padang Panjang districts shows that only some approaches are suitable for all regions. Each region has its advantages and challenges in managing zakat to achieve social and economic welfare. The experiences and results obtained from these three regions provide important insights into best practices and key factors that can influence the success of zakat programs in various contexts.

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