



ZISWAF MANAGEMENT IN THE DEVELOPMENT OF DA'WAH PROGRAMS BASED ON SOCIAL WELFARE AT LAZ ULIL ALBAB MEDAN

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Abstract

This study aims to examine the management of zakat, infaq, and alms (ZISWAF) in the development of da'wah programs at LAZ Ulil Albab, as well as the development of da'wah programs based on social welfare. This study applies a descriptive qualitative methodology. The SWOT analysis method is used to analyze the strengths, weaknesses, opportunities, and threats faced by LAZ Ulil Albab in managing ZISWAF funds. The data used were obtained through observation, documentation, and interviews to provide a comprehensive picture of the zakat fund management process and the implementation of da'wah programs aimed at improving social welfare. The results of the study indicate that LAZ Ulil Albab has successfully managed ZISWAF funds transparently and effectively and has developed various da'wah programs that have a positive impact on the welfare of the mustahik, such as scholarships, food aid, and free medical treatment. However, there are obstacles in delivering information to the public about the need to pay zakat through institutions and the development of zakat digitalization. The findings of this study provide recommendations to LAZ Ulil Albab for the development of more targeted policies and strategies aimed at empowering the community and increasing the success of achieving the objectives of zakat in accordance with Islamic teachings and the principles of social justice.

Keywords: ZISWAF Management; Da'wah Program; Social Welfare; LAZ Ulil Albab; SWOT Analysis.

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Abstrak

Tujuan penelitian ini adalah untuk mengkaji pengelolaan zakat, infaq dan sedeqah (ZISWAF) dalam pengembangan program dakwah di LAZ Ulil Albab, serta dalam pengembangan program dakwah berbasis kesejahteraan. Penelitian ini menerapkan metodologi deskriptif kualitatif. Metode analisis SWOT untuk menganalisis kekuatan, kelemahan, peluang, dan ancaman yang dihadapi. LAZ Ulil Albab dalam mengelola dana ZISWAF. Data yang digunakan diperoleh melalui observasi, dokumentasi, dan wawancara. untuk memberikan gambaran menyeluruh tentang proses pengelolaan dana zakat dan pelaksanaan program dakwah yang bertujuan untuk meningkatkan kesejahteraan sosial. Hasil kajian menunjukkan bahwa LAZ Ulil Albab telah berhasil mengelola dana ZISWAF secara transparan dan efektif serta mengembangkan berbagai program dakwah yang berdampak positif terhadap kesejahteraan mustahik, seperti beasiswa, bantuan sembako, dan pengobatan gratis. Namun, terdapat kendala dalam penyampaian informasi kepada masyarakat tentang perlunya membayar zakat melalui lembaga dan perkembangan digitalisasi zakat. Temuan penelitian ini memberikan rekomendasi kepada LAZ Ulil Albab untuk pengembangan kebijakan dan strategi yang lebih terarah yang bertujuan untuk memberdayakan masyarakat dan meningkatkan keberhasilan pencapaian Tujuan zakat sesuai dengan ajaran Islam dan prinsip keadilan sosial.

Kata Kunci: Manajemen ZISWAF; Program Dakwah; Kesejahteraan Sosial; LAZ Ulil Albab; Analisis SWOT.

INTRODUCTION

In order for the distribution and use of zakat, infaq, and alms resources overseen by zakat-collecting institutions to be realized in a da'wah program that can improve the standard of living of the community, ZISWAF management is a very important component in the management process. Essentially, ZISWAF management is based on our understanding of how an idea is organized and planned to achieve a goal. According to George R. Terry, management is the process of organizing, planning, implementing, and regulating. The management system functions applied in zakat institutions are closely related to ZISWAF management.

Effendi emphasized that the role of management is crucial in determining business welfare, ensuring that the available resources are used optimally, and eliminating any potential barriers to achieving objectives. Organizations may find it difficult to coordinate various aspects of their activities to achieve their established vision and goals unless they have competent leadership.¹ Based on the above explanation, zakat-collecting institutions will find it difficult to implement their plans if they do not have effective ZISWAF management. Since the idea of regulation is a fundamental value in managing time, resources, and responsibilities successfully in everyday life, governance plays an important role in Islamic teachings. In the Qur'an, Allah Swt assigns a management function in Surah Al-Hasyr verse 18:

¹Effendi. 2014. *Asas Manajemen (Principles of Management)*. Jakarta: Rajawali Pers.

يَا أَيُّهَا الَّذِينَ ءَامَنُوا اتَّقُوا اللَّهَ وَلْتَنْظُرْ نَفْسٌ مَّا قَدَّمَتْ لِغَدٍ وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ
خَبِيرٌ بِمَا تَعْمَلُونَ^{١٨}

Meaning: "O you who have believed, fear Allah. And let every soul look to what it has put forth for tomorrow - and fear Allah. Indeed, Allah is Acquainted with what you do." (QS. Al-Hasyr [59]: 18).

Previous studies can be used, such as the research by Azzura, "Management of the National Amil Zakat Agency of Sumatera Utara for Improving the Social Welfare of Mustahik", which explains the important role of BAZNAS Sumatera Utara in improving the social welfare of mustahik in the region. By choosing zakat as its main instrument, BAZNAS demonstrates its seriousness and determination in identifying and enhancing the welfare of mustahik. In accordance with Islamic principles, BAZNAS Sumatera Utara manages zakat through sharia provisions that include collection, distribution, and supervision.²

According to the study "Management of Zakat, Infaq, and Alms at Baitul Mal Aceh Besar" conducted by Jasafat, zakat is an instrument that is useful for achieving material goals that should also have an impact on development. Since zakat does not allow assets to be idle and accumulated, it stimulates investment, increases demand, and other factors that facilitate asset circulation. The state can encourage and accelerate development by managing zakat effectively so that it becomes a significant source of funds that can be disbursed whenever there is a need for social security. Effective and efficient zakat management has the potential to improve the standard of living of mustahik and those in need, as explained in Surah Azzhariyat in the Qur'an, which reads, "And in their wealth, there is a recognized right for the needy who ask and for those who are deprived."³

The main issue that often arises in zakat-collecting institutions is how to implement a zakat management system to carry out da'wah programs aimed at social welfare or to elevate the economic status of mustahik, which is currently still relatively low. According to research by Didi Suardi, there are several factors that cause the benefits of zakat not to be fully realized. Among them, many members of society lack religious motivation and Islamic awareness, making it difficult for them to fulfill their obligation to pay zakat, as well as the absence of oversight by zakat management institutions over the distribution of zakat, causing those who are entitled to receive it to not be able to utilize their rights.⁴

The commonly used approach in this situation is to improve the ZISWAF management system, particularly in terms of the allocation of ZISWAF funds, by collecting accurate data. This is in line with previous research which shows that surveys to identify mustahik are an important first step. If you have an accurate understanding of their needs,

²Azzuhra, Z. S., and Ahmad. 2024. *Manajemen Badan Amil Zakat Nasional Sumatera Utara Dalam Meningkatkan Kesejahteraan Sosial Mustahik (Management of the National Amil Zakat Agency of North Sumatra in Improving the Social Welfare of Mustahik)*. *Jurnal Indonesia: Manajemen Informatika dan Komunikasi* 5 (2).

³Jasafat. 2015. *Manajemen Pengelolaan Zakat, Infaq, Sadaqah Pada Baitul Mal Aceh Besar (Management of Zakat, Infaq, and Sadaqah at Baitul Mal Aceh Besar)*. *Jurnal Al-Ijtima'iyah* 1 (1).

⁴Didi and Jafar. 2022. *Optimalisasi Pengelolaan Dana ZISWAF dalam Meningkatkan Kesejahteraan Ekonomi Anggota Koperasi Syari'ah Benteng Mikro Indonesia Cabang Cikupa, Tangerang (Optimization of ZISWAF Fund Management to Improve the Economic Welfare of Members of Syariah Cooperatives at Benteng Mikro Indonesia, Cikupa Branch)*. *MAZAWA: Management of Zakat and Waqf Journal* 2 (2).

you can develop appropriate recruitment or empowerment plans.⁵ A concrete solution to this problem is continuous evaluation and monitoring to ensure effective management of da'wah and ZISWAF programs. According to Fahmi and Sari, the success of the program and continuous monitoring and evaluation are crucial. Important actions to ensure the success and sustainability of the program include evaluating impacts, making changes to the program as needed, and monitoring implementation.⁶

The report acknowledges that ZISWAF management is committed to helping mustahik become more independent, in addition to providing financial support. This aligns with the concept of da'wah management, which means not only providing zakat funds for charitable and social activities but also incorporating them into da'wah to improve social welfare.⁷ LAZ Ulil Albab can manage zakat funds using the principles of da'wah management. With a strong focus on empowerment, LAZ Ulil Albab has the potential to significantly improve the standard of living of mustahik and have a positive impact on other residents of Sumatera Utara. Researchers seek to understand the policies, tactics, and implementation activities of programs carried out by LAZ Ulil Albab to improve the social welfare of mustahik by examining the role of zakat management. We hope this research has a positive and significant impact on increasing the effectiveness of zakat programs in Sumatera Utara Province, especially Medan City, through a deeper understanding of zakat management.

The findings of this study are also expected to serve as a reference for LAZ Ulil Albab in formulating more targeted policies and tactics to encourage community empowerment to improve the welfare of mustahik and achieve the objectives of zakat in accordance with social justice and Islamic teachings. Based on the background provided by the author, the research entitled ZISWAF Management in the Development of Da'wah Programs Based on Social Welfare at LAZ Ulil Albab Medan.

LITERATURE REVIEW

A. Management

Organization, planning, management, effort, and leadership are part of the meaning of management in English. According to the Kamus Besar Bahasa Indonesia (KBBI), "management" refers to the process of utilizing resources effectively to achieve desired goals. The following are some expert opinions regarding the definition of management: George R. Terry states that management is the science and art that utilizes managerial functions to set and achieve goals using people and resources. Ricky W. Griffin states that management is the process of organizing, coordinating, planning, and controlling resources to achieve common goals.⁸

⁵Amsar. 2019. *Analisis Efektivitas Pendayagunaan Zakat Produktif Pada Pemberdayaan Mustahik (Case Study on LAZISMU Central Office) (Analysis of the Effectiveness of Productive Zakat Utilization in Empowering Mustahik)*. Aghniya: Jurnal Ekonomi Islam 1 (2).

⁶Fahmi. 2021. *Zakat dimasa pandemi covid-19: studi pada Lembaga Amil Zakat Dompet Amal Sejahtera Ibnu Abbas NTB (Zakat during the Covid-19 Pandemic: A Study at the Amil Zakat Institution Dompet Amal Sejahtera Ibnu Abbas NTB)*. Doctoral dissertation, UIN Mataram.

⁷Mahmud. 2020. *Hakikat Manajemen Dakwah (The Essence of Da'wah Management)*. Palita: Journal of Social Religion Research 5 (1).

⁸Amsar. 2019. *Analisis Efektivitas Pendayagunaan Zakat Produktif Pada Pemberdayaan Mustahik (Case Study on LAZISMU Central Office) (Analysis of the Effectiveness of Productive Zakat Utilization in Empowering Mustahik)*. Aghniya: Jurnal Ekonomi Islam 1 (2).

B. Zakat, Infaq, Alms, and Waqf

Islam encourages ZISWAF, the practice of sharing with those in need. Zakat is one of the types of worship known as ZISWAF, which in Islam functions as a social financial instrument and is obligatory, whereas waqf, alms, and infaq are sunnah. The basic idea of ZISWAF is as follows:

1. The Hanafi scholars define zakat as the distribution of part of wealth that has reached nisab to those entitled to receive it according to Islamic law.⁹ According to Syafiq, zakat is one form of worship recommended in Islam with two purposes: divine and social or humanitarian purposes.¹⁰
2. One of the additional instruments of Islamic social funds is infaq. In Sharia terminology, infaq is defined as the practice of distributing part of income or profits on items regulated according to Islamic teachings.¹¹
3. The term "sadaqa" in Arabic means alms, which is a donation given by a Muslim to others without limitation of amount and time. Charity is a form of worship expressed through public contributions. Alms can be in the form of wealth or righteous deeds stemming from the faith of a Muslim.¹²
4. Waqf, which is under the supervision of a mushrif (manager), is defined by Muhammad al-Siarbini al-Khatib as a specific asset that can be utilized and accompanied by the existence of an enduring material that determines (disables) tasharruf (aid). Ahmad Azhar Basir defines waqf as ownership of property that can be utilized for beneficial purposes, not easily perishable at that time, for permitted use and intended to seek the pleasure of Allah (All praise is due to Him).¹³

In Islam, ZISWAF is one type of worship that is justified and encouraged. ZISWAF is a tradition among Muslims to donate part of their wealth to those in need. ZISWAF is a form of worship conducted with the aim of fulfilling social obligations and obeying the command of Allah Swt to improve the welfare of the faithful.

C. Social Welfare

The system known as social welfare provides services that help individuals, groups, and communities achieve a decent standard of living, health, and education. The aim of social welfare is to build social relationships that allow individuals to reach the same level as others as they grow.¹⁴ According to Law No. 11 of 2009, social welfare is defined as the condition of fulfillment of the material, spiritual, and social needs of individuals, groups,

⁹Al-Zuhaily. 2000. *Zakat Kajian Berbagai Mazhab (Zakat Study of Various Mazhabs)*. Bandung: PT Remaja Rosda Karya.

¹⁰Syafiq. 2018. *Peningkatan Kesadaran Masyarakat dalam Menunaikan Zakat, Infaq, Sedekah, Wakaf (Increasing Public Awareness in Fulfilling Zakat, Infaq, Sadaqah, and Waqf)*. ZISWAF: The Journal of Zakat and Waqf 5 (2).

¹¹Hafidhuddin. 1998. *Panduan Praktis Tentang Zakat, Infaq, Sedekah (Practical Guide to Zakat, Infaq, and Sadaqah)*. Depok: Gema Insani.

¹²Zulaikha and Astuti. 2022. *Ekonomi dan Manajemen ZISWAF (Zakat, Infaq, Sedekah, dan Wakaf) (Economy and Management of ZISWAF: Zakat, Infaq, Sadaqah, and Waqf)*. Surabaya: Airlangga University Press.

¹³Latifah. 2021. *Penerapan Zakat, Infaq, Sedekah, dan Wakaf Sebagai Strategi Kebijakan Fisikal Pada Sharia Microfinance Institutions (Implementation of Zakat, Infaq, Sadaqah, and Waqf as a Fiscal Policy Strategy at Sharia Microfinance Institutions)*. Indonesian Journal of Islamic Economics and Finance 1 (1).

¹⁴Maatisya and Santoso. 2022. *Rekonstruksi Kesejahteraan Sosial Bagi Tenaga Kesehatan di Rumah Sakit (Reconstruction of Social Welfare for Health Workers in Hospitals)*. JISIP: Jurnal Ilmu Sosial dan Pendidikan 6 (3).

and communities so that citizens can live with dignity and have the opportunity to develop themselves in order to fulfill their social functions. According to Fukuoka, one of the goals that every country and every citizen seeks to achieve is the fulfillment of citizens' needs in accordance with their necessities.¹⁵

METHOD

This study employs a descriptive qualitative research approach to explore the management of ZISWAF (zakat, infaq, alms, and waqf) funds in the development of da'wah programs at LAZ Ulil Albab Medan. The qualitative method was chosen to gain an in-depth understanding of the institutional strategies, implementation processes, and challenges in delivering ZISWAF-based programs that aim to improve social welfare.

The research was conducted over a two-month period, from January to February 2025, at the LAZ Ulil Albab office in Medan, Sumatera Utara. Data collection involved three main techniques: observation, interviews, and documentation. Observations were conducted to examine the implementation of program activities and the interaction between staff and beneficiaries. Semi-structured interviews were held with key informants, including staff members from the finance and data divisions as well as personnel from the Customer Relationship Management (CRM) and media departments. Additionally, relevant documents such as financial reports, program proposals, and internal evaluations were analyzed to support the findings.

The research process consisted of two main stages. In the first stage, the researcher distributed questionnaires to employees involved in data management and financial administration to obtain preliminary insights. In the second stage, in-depth interviews were conducted with CRM and media staff to gain a more comprehensive perspective on the strategies and impact of ZISWAF management.

For data analysis, the study utilized the SWOT analysis technique to identify the strengths, weaknesses, opportunities, and threats associated with the ZISWAF fund management system at LAZ Ulil Albab. The qualitative data collected from various sources were categorized thematically, validated through triangulation, and interpreted to provide a structured and meaningful analysis of the organization's performance and social impact.

FINDINGS AND DISCUSSION

Findings

Sumatera Utara, particularly the city of Medan, is one of the regions in Indonesia inhabited by various social groups, including the Mustahik group. The word "mustahik" in ZISWAF terminology refers to individuals who are entitled to receive ZISWAF funds. There are several mustahik groups in Sumatera Utara that require attention and assistance from the community. According to Masama and Pangiarti in their research titled "Peran Zakat, Infaq, dan Sedekah (ZIS) Sebagai Peningkat Kesejahteraan Masyarakat Miskin" (The Role of Zakat, Infaq, and Alms (ZIS) in Improving the Welfare of the Poor Community), there are various types of ZIS that are beneficial in improving the welfare of disadvantaged Muslim communities in Indonesia and also help to minimize the poverty rate in Indonesia.

¹⁵Fuqoha, et al. 2023. *Harmonisasi Regulasi Pemerintah Pusat dan Pemerintah Daerah Diantara Kesejahteraan Sosial dan Kepentingan Nasional (Harmonization of Central and Local Government Regulations between Social Welfare and National Interest)*. *Jurnal Inovasi dan Kreativitas (JIKA)* 3 (1).

The Indonesian people must first base themselves on an understanding of the meaning of SAK so that it can be easily applied in daily life in accordance with Islamic law.¹⁶

In its mitigation efforts, LAZ Ulil Albab actively implements programs aimed at improving the social welfare of mustahik in Sumatera Utara Province. LAZ Ulil Albab plays a significant role in managing zakat, infaq, alms, and waqf funds to help the poor, orphans, the unemployed, and the elderly. Some of the recruitment service programs implemented by LAZ Ulil Albab include education services, health services, recruitment and empowerment services, as well as social and humanitarian services. The following is a table containing the SWOT analysis results obtained by the researcher during the study:

Table 1. Research Results Through SWOT Analysis

No	SWOT Analysis	Explanation
1.	Strenght	a. Transparency in the collection and distribution of zakat funds b. LAZ Ulil Albab collaborates with local partners to support upcoming dakwah programs c. The human resources owned by Ulil Albab are very competent in their respective fields and potentials d. LAZ Ulil Albab utilizes existing dakwah programs to improve social welfare by providing special coaching to mustahik who receive zakat funds e. In managing ZISWAF funds received, LAZ Ulil Albab has created many service programs including education services, health services, social and humanitarian services, and rural dakwah program services f. The development of dakwah programs carried out by LAZ Ulil Albab to improve welfare includes scholarship programs for underprivileged students, religious gatherings for breadwinners, basic food assistance, free medical check-ups and treatments, as well as the empowerment of rural da'i who are given monthly honorariums by LAZ Ulil Albab with the hope of improving the quality of life in rural communities through the knowledge delivered by the da'i.
2.	Weakness	Lack of volunteers to support dakwah programs and weak development in zakat digitalization
3.	Opportunity	a. Many donors are interested in participating in programs organized by LAZ Ulil Albab b. LAZ Ulil Albab can take advantage of public awareness of the importance of zakat through ZIS socialization c. LAZ Ulil Albab utilizes digital funding in zakat collection d. LAZ Ulil Albab establishes many collaborations with various institutions or companies

¹⁶Mas'amah and Panggiarti. 2023. *Peran Zakat, Infaq, Sedekah (ZIS) Sebagai Kontributor Peningkatan Kesejahteraan Untuk Masyarakat Yang Membutuhkan (The Role of Zakat, Infaq, and Sadaqah (ZIS) as a Contributor to Improving Welfare for People in Need)*. *Jurnal Riset Ilmiah* 2 (4).

- e. With the existence of LAZ Ulil Albab programs, the community realizes that ZISWAF plays an important role in improving social welfare, which motivates the community to pay zakat through LAZ Ulil Albab to support programs aimed at improving the living standards of mustahik
 - f. ZISWAF management can be optimized by maximizing the implementation of dakwah programs that have been carried out
4. Threat Public awareness to pay zakat and infaq through institutions is still low
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Based on the interview results, researchers found that LAZ Ulil Albab has many strengths and advantages in managing ZISWAF funds. One of LAZ Ulil Albab's strengths is transparency in reporting and collecting ZISWAF funds received. Financial transparency is a behavior or attitude that shows openness to all parties, especially to donors who have given zakat, infaq, and alms to LAZ Ulil Albab. Transparency can have a positive impact on public interest. Important benefits of transparency include preventing fund misuse, facilitating identification of weaknesses and strengths, and increasing program credibility or commitment by building public trust in the institution.¹⁷

Discussion

A. ZISWAF Management in the Development of Dakwah Programs at LAZ Ulil Albab

LAZ Ulil Albab strives to ensure that every program implemented achieves its intended objectives, namely providing the best benefits to the community, especially groups entitled to receive zakat. Therefore, before implementing a program, LAZ Ulil Albab always conducts thorough research and planning, which is a very important initial step. This study is conducted to better understand the local community's conditions and needs and ensure that the assistance provided is well-targeted and precisely delivered to zakat-eligible groups, such as the poor, the needy, and zakat collectors. Planning is the process of determining the goals to be achieved and the means and resources needed to achieve them. The purpose of planning is to reduce risks and possible changes, focus activities on predetermined goals, ensure that goals are achieved effectively and efficiently, and facilitate management supervision.¹⁸

During the planning process, LAZ Ulil Albab conducts data analysis and in-depth interviews with various stakeholders, including local communities, religious leaders, and related institutions with deeper knowledge of the socio-economic conditions in the area. This comprehensive approach enables LAZ Ulil Albab to develop programs that truly meet community needs and avoid errors in aid distribution. In each study, the institution seeks to gather comprehensive information about the community's economic, social, and educational conditions, as well as obstacles they face in meeting their basic needs.

¹⁷Andrianto. 2007. *Good e-Government: Transparansi dan Akuntabilitas Publik Melalui e-Government (Good e-Government: Transparency and Public Accountability through e-Government)*. Malang: Bayumedia Publishing.

¹⁸Edison Siregar. 2021. *Pengantar Manajemen & Bisnis (Introduction to Management & Business)*. Bandung: Widina Bhakti Persada.

Management not only requires good planning but also organization that can influence the process of achieving desired goals. Organizing is the process of dividing and arranging tasks to achieve organizational goals.¹⁹ According to this theory, LAZ Ulil Albab does the same. Human resources at LAZ Ulil Albab consist of individuals who are highly experienced in their fields. Every employee undergoes a rigorous selection process, considering education level, work experience, as well as honesty and commitment to Islamic and humanitarian values. Moreover, each employee is assigned to a professional and strategic position based on their skills and potential. This is intended to maximize the effectiveness of organizational operations and ensure that every program and service can be delivered effectively, efficiently, and with real impact on the community. With the competencies possessed and proper placement, LAZ Ulil Albab's human resources become one of the main pillars in realizing the institution's vision and mission to manage zakat, infaq, and alms honestly and professionally.

With an established structure, the next stage is to implement the planned programs. Actuating (implementation) is the execution of the plan, different from preparation and organization. To achieve goals, actions must be taken from a series of plans. A plan will remain merely an imagination or dream that never comes true without real action.²⁰ Thus, after the survey data is received, preparations are immediately started up to the planning stage involving various stakeholders so that the programs implemented are more targeted and effective. By developing these programs, LAZ Ulil Albab ensures that zakat distribution is conducted fairly, transparently, and accurately. This process not only considers the number of recipients but also aligns with the principle of justice so that no party is neglected and all zakat recipients' rights are fulfilled. Through thorough study and planning, every program implemented by LAZ Ulil Albab is expected to have a significant positive impact and contribute greatly to the improvement of mustahik welfare, reduce social disparities, and contribute to achieving better economic equity in society.

After the implementation process is carried out as a form of mobilizing resources to achieve organizational goals, the next step is controlling (supervision). According to George R. Terry, controlling is implementing, evaluating the implementation, and if necessary, making improvements until the implementation aligns with the plan that has been prepared. To ensure that economic recovery proceeds orderly, an organization is needed to manage it. Actions or policies also need to be taken to solve field problems.²¹ LAZ Ulil Albab strives to oversee and ensure the effectiveness of dakwah activities carried out. One form of supervision is the implementation of scheduled reporting systems by program managers. Each month, managers are required to prepare and submit detailed reports on the progress of the recruitment programs under their responsibility.

These reports provide information about program achievements, obstacles faced, and evaluations of activities carried out in the field. LAZ Ulil Albab's administrators do not

¹⁹Hamidi. 2020. *Penerapan Fungsi Manajemen Pada Kantor Kelurahan Rantau Kiwa Kecamatan Tapin Utara Kabupaten Tapin (Application of Management Functions at the Rantau Kiwa Urban Village Office, North Tapin Subdistrict, Tapin Regency)*. JIEB: Jurnal Ekonomi Bisnis 6 (2).

²⁰Dakhi, Yohannes. 2016. *Implementasi POAC Terhadap Kegiatan Organisasi Dalam Mencapai Tujuan Tertentu (Implementation of POAC in Organizational Activities to Achieve Specific Goals)*. Jurnal Warta Edisi: 50 1 (1).

²¹Farhan Saputra. 2022. *Penerapan Manajemen POAC: Pemulihan Ekonomi Serta Ketahanan Nasional Pada Masa Pandemi Covid-19 (Literature Review Manajemen POAC) (Application of POAC Management: Economic Recovery and National Resilience during the Covid-19 Pandemic)*. JIMT: Jurnal Ilmu Manajemen Terapan 3 (3).

merely receive reports but also actively monitor the program's development directly. Leaders communicate regularly with managers to learn about the program's status, progress achieved, and strategic steps that have been or will be taken to address emerging problems. This approach shows that LAZ Ulil Albab not only relies on a good organizational system but also prioritizes supervision and intensive communication as part of efforts to maintain the quality and consistency of dakwah. With good supervision, dakwah programs can be more focused, measurable, and aligned with the institution's vision and mission.

B. Development of a Da'wah Program Based on Social Welfare

According to the Islamic worldview, poverty is one of the causes of disbelief, thus Islam combats poverty. Zakat, infaq, and sadaqah are Islamic fiscal policy tools to reduce poverty in the economic field. Zakat can help prevent a small number of people from becoming wealthy by requiring those with excess wealth to give their wealth to the poor and needy.²²

In this case, zakat functions to overcome or reduce poverty by providing funds to the poor and needy, who are the main beneficiaries. According to Al-Qaradawi, zakat not only functions to address poverty but also has additional objectives, namely solving various problems that exist in society.

In the study by Siti Kalimaha entitled "Management of Zakat for the Welfare of the Ummah," Yusuf Al-Qaradawi stated that one of the most important things that must be considered by Muslims today is income or profit derived from the knowledge and expertise they possess, whether the knowledge is practiced individually or collectively. Those who practice it on their own, such as doctors, architects, lawyers, tailors, artists, perhaps also pastors or missionaries, and so on. This is done collectively by workers (both public and private) using a wage system.²³

Through the management of Zakat, Infaq, Sadaqah, and Waqf (ZISWAF) funds, LAZ Ulil Albab has implemented various service programs that provide great benefits to society, especially to those in need. The collected funds are used not only for material benefit but also for the development of human resources, which directly impacts the improvement of quality of life. Some of the flagship programs currently being implemented include educational services that provide children and students with the opportunity to access better quality education. In addition, one proof of this institution's concern for the physical health of the community is the provision of free medical checkups and treatments for underprivileged residents. Equally important are humanitarian social services, including the distribution of staple food aid, which also plays a significant role in helping those in need during difficult times. Outreach programs are also conducted to reach remote areas to disseminate religious knowledge and moral values that can have a positive impact on community life.

Furthermore, in an effort to improve the welfare of the ummah, LAZ Ulil Albab continues to develop service programs that focus not only on spiritual aspects but also on the socio-economic aspects of the community. One of the flagship programs launched is

²²Abiyani and Rizal. 2022. *Analisis Peran Zakat, Infaq dan Sedekah dalam Mengatasi Kemiskinan di Indonesia pada Masa Pandemi Covid-19 (Analysis of the Role of Zakat, Infaq, and Sadaqah in Overcoming Poverty in Indonesia during the Covid-19 Pandemic)*. *Proceeding of the 3rd International Conference on Islamic Studies (ICIS)* 3 (3).

²³Siti Kalimah. 2020. *Manajemen Zakat Dalam Upaya Peningkatan Kesejahteraan Umat (Zakat Management in an Effort to Improve the Welfare of the Ummah)*. *Salimiya: Jurnal Studi Keagamaan Islam* 1 (2).

scholarships for students from low-income families. With this assistance, they are given the opportunity to continue their education without worrying about costs. Additionally, religious studies designed specifically for those struggling to make a living serve as crucial support and practical knowledge for those striving to meet their family needs. To provide direct assistance to the community, LAZ Ulil Albab also distributes basic food packages that are very helpful for those facing economic difficulties.

Moreover, to improve access to health services, free medical checkups and treatments are regularly provided to those in need. An important component of this da'wah program is the empowerment of da'is in remote areas, who are given monthly honorariums as a form of appreciation for their dedication in spreading religious knowledge in remote regions. All these programs are implemented with the aim of improving the standard of living of the community, strengthening family economies, and expanding knowledge, which in turn can bring society out of a state of limitation toward a higher level of progress. With all the efforts that have been made, it is hoped that LAZ Ulil Albab can continue to be an agent of change that brings benefits to the community.

LAZ Ulil Albab has successfully created various programs that are able to attract the attention of many donors to participate in the implementation of this noble social mission. In the effort to spread goodness through its programs, many individuals and companies feel the need to take part in providing support in the form of donations. This enthusiasm reflects the great trust in the transparency and professional management of this institution, which speaks not only in numbers but also in the real impact felt by the community. This success is reinforced by the increasing public awareness of the importance of paying zakat as part of social and spiritual obligations. Through intensive socialization, ZIS LAZ Ulil Albab has the opportunity to convey to the public that zakat can be a powerful tool to improve economic and social conditions as well as provide solutions for those in need.

Along with these developments, LAZ Ulil Albab has also adopted technology to simplify the ZISWAF fundraising process through digital funding. This system makes it easier for donors to fulfill their zakat obligations anytime and anywhere without being limited by time or place. The use of this digital platform has opened wider access for everyone to contribute, accelerated the fundraising process, and made it easier for people to give in a practical and effective manner.

Furthermore, LAZ Ulil Albab also recognizes the importance of collaborating with various institutions and companies to expand the reach and effectiveness of its programs. By working closely together, they can enhance synergy and provide more resources to help those in need. This collaboration not only benefits the recipients but also strengthens relationships between social institutions and other sectors that play a role in efforts to improve social welfare.

Through the programs implemented, LAZ Ulil Albab has also succeeded in conveying to the public the important role of ZISWAF in enhancing social security. This makes many people feel obligated to channel their zakat through this institution, as they understand that the zakat they pay will directly contribute to improving the standard of living of the mustahiq, namely those who are entitled to receive zakat. Every contribution given will be distributed accurately and effectively through various empowerment programs that have proven to have a positive impact in various regions. In this case, the public is increasingly confident that thanks to LAZ Ulil Albab, the ZISWAF funds they provide will be wisely utilized, in line with the goal of creating sustainable social change.

The management of ZISWAF at LAZ Ulil Albab can be further optimized by strengthening the implementation of existing recruitment programs. Through khutbahs, the public is not only invited to fulfill religious obligations but also given an understanding of the importance of zakat in realizing public welfare. This well-structured da'wah program plays an important role in increasing public awareness about the urgency of paying zakat and guiding them to fulfill this obligation responsibly. With professional management and an integrated system, this outreach program can increase the success of ZISWAF fundraising and ensure that every distributed fund assists those who need it most.

CONCLUSION

The research findings indicate that LAZ Ulil Albab possesses several important aspects in the collection and distribution of zakat funds, namely the demonstration of transparency, close cooperation with local partners, as well as the utilization of competent human resources. The recruitment programs implemented by LAZ Ulil Albab, such as *mustahiq* training and the development of social services, have had a positive impact on improving community welfare, particularly through scholarships, religious studies, food aid, and free health checkups.

However, there are challenges in the availability of volunteers to support the da'wah programs and in the still weak development of zakat digitalization. Nevertheless, LAZ Ulil Albab has succeeded in attracting the attention of many donors to participate and raise public awareness about the importance of zakat through various forms of outreach and digital funding. Collaboration with other institutions has also strengthened the implementation of programs aimed at improving the standard of living of the *mustahiq*. However, there still exists the issue of low public awareness regarding the obligation to pay zakat through zakat institutions, which poses a challenge for LAZ Ulil Albab in terms of maximizing the potential of ZISWAF fund management. Therefore, it is important for LAZ Ulil Albab to continue to optimize efforts.

Based on the stated problem formulation, the following results can be drawn: (1) ZISWAF Management in the Development of Da'wah Programs at LAZ Ulil Albab – LAZ Ulil Albab has carried out ZISWAF management with good transparency in collecting and distributing zakat funds. The managed funds are utilized to support various da'wah programs aimed at enhancing social welfare, such as the provision of scholarships, religious study groups, food assistance, and free health services. In addition, LAZ Ulil Albab also optimizes collaboration with local partners and other institutions to strengthen the implemented da'wah programs. (2) Development of Da'wah Programs Based on Social Welfare at LAZ Ulil Albab – LAZ Ulil Albab develops da'wah programs that are not only based on spiritual enhancement but also focus on the social welfare of the community. Programs such as scholarships, food assistance, free medical treatment, and the empowerment of *da'i* in remote areas aim to improve the quality of life for underprivileged individuals. These programs are designed to provide a direct impact on the social and economic welfare of the *mustahiq*.

Overall, LAZ Ulil Albab has successfully managed ZISWAF with good governance and developed da'wah programs based on social welfare, although there are still challenges regarding public awareness in paying zakat through official institutions and the need to further strengthen zakat digitalization development.

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