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ANALYSIS OF THE STRATEGY FOR COLLECTING ZAKAT, INFAQ AND SHODAQOH (ZIS) FUNDS AT THE AMIL ZAKAT MUHAMMADIYAH INSTITUTION (LAZISMU) BELITUNG REGENCY

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Abstrak

Strategi adalah suatu cara untuk mencapai tujuan. Melalui strategi yang baik, pencapaian yang diharapkan akan menjadi lebih optimal. Oleh karena itu, penulis mengangkat tema penelitian ini, yaitu Strategi Pengumpulan Dana Zakat, Infaq, dan Shodaqoh (ZIS) yang Dilakukan oleh Lembaga Amil Zakat Muhammadiyah (Lazismu) Kabupaten Belitung. Tujuan dari penelitian ini adalah untuk mengetahui strategi terbaik yang dapat diterapkan oleh Lembaga Amil Zakat Muhammadiyah (Lazismu) Kabupaten Belitung dalam mengumpulkan dana zakat, infaq, dan shodaqoh (ZIS), apakah strategi tersebut berpengaruh terhadap peningkatan penerimaan dana zakat, infaq, dan shodaqoh (ZIS) di Lembaga Amil Zakat Muhammadiyah (Lazismu) Kabupaten Belitung, serta untuk mengetahui hambatanhambatan yang dihadapi dalam pelaksanaan strategi pengumpulan dana zakat, infaq, dan shodaqoh (ZIS) tersebut. Penelitian ini merupakan penelitian deskriptif dengan pendekatan kualitatif. Data yang digunakan terdiri dari data primer dan sekunder, dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Sedangkan metode analisis data menggunakan analisis deskriptif karena dalam penelitian ini penulis menggambarkan proses pengumpulan dana ZIS di Kabupaten Belitung. Hasil penelitian menunjukkan bahwa terdapat tiga strategi yang diterapkan oleh Lazismu dalam mengumpulkan dana ZIS, yaitu melalui kartu zakat, kotak infaq dan kencleng, serta penggalangan dana secara digital.

Kata Kunci: Strategi, Pengumpulan, Dana Zakat, Infaq, Shodaqoh Lazismu

Abstract

Strategy is a way to achieve goals. Through a good strategy, the expected achievement will be even better. Therefore the author raises the theme of this research, namely the Strategy for Collecting Zakat, Infaq and Shodaqoh (Zis) Funds Carried Out by the Muhammadiyah Zakat Amil Institute (Lazizmu) Belitung Regency. The purpose of this study is to find out the best strategy that can be implemented by the Amil Zakat Muhammadiyah Institute (Lazismu) in Belitung Regency in collecting zakat, infaq and shodaqoh (ZIS) funds, whether this strategy has an effect on increasing the receipts of zakat, infaq and shodaqoh funds (zis) amil zakat Muhammadiyah (lazizmu) Belitung regency and what are the obstacles encountered in carrying out strategies for collecting zakat funds, infaq and shodaqoh (zis)) amil zakat Muhammadiyah institution (lazismu) belitung regency. This research is a descriptive research with a qualitative approach. The data used are primary and secondary data, with data collection techniques of observation, interviews and documentation. While the method of data analysis uses descriptive analysis because in this study the author describes the collection of ZIS funds in Belitung Regency. The results of this study show that there are three strategies for your lazismu strategy in collecting zis funds, namely with zakat cards, infaq and kencleng boxes and digital fundraising.

Keywords: Strategy, Collection, Zakat Funds, Infaq, Shodaqoh Lazismu

INTRODUCTION

Based on the law regarding the formation of the Bangka Belitung Islands province, which was originally a division of the province of South Sumatra, this occurred in 2000. The initial formation carried out consisted of only three regencies, namely Bangka, Belitung and Pangkalpinang Regencies. However, as time went on, in 2003, four more districts were added, namely West Bangka, Central Bangka, East Belitung and South Bangka. Currently, Bangka Belitung province has existed for approximately 22 years (twenty two years) to carry out the activities of the provincial government itself.

The Belitung Islands themselves are islands that are known as the land of the rainbow army. This icon is a memory and an attraction for outsiders to visit Belitung Island to just witness and see a replica of a building that was once an extraordinary spectacle during a film entitled Negeri Laskar Pelangi. But on the other hand, the arrival of outsiders visiting Belitung Island is the main attraction for indigenous or local people to colonize their culture, introduce the beauty of the

Belitung Islands and provide memorable services for visitors who come. the livelihoods of the Belitung district residents themselves are diverse, such as fishermen, teachers, official services, entrepreneurs, as well as casual daily workers, and many others as we can see in the table below the types of work for the people of Belitung, this is based on information or facts obtained from population and civil registration agency in Belitung Regency.

Belitung residents themselves are predominantly Muslim, which can be a place to provide an understanding of Islam, especially regarding the third pillar of Islam, namely zakat, which provides knowledge and convenience in paying zakat, infaq and shodaqoh, which they may not have known so far. This can be observed through the facts and information obtained through the population and civil registration agencies in the Belitung Regency, as well as the data/information described below, namely: the total population of the Belitung district which consists of 5 sub-districts namely the sub-districts of Tanjong Pandan, Membalong, Selat Nasi, Sijuk and Badau obtained based on religion were 183,353, then Muslims in Belitung district were 91.98% of the total, followed by Buddhism as much as 5.05%, Christianity 1.75%, Catholicism 0.67%, Hinduism 0.42%, Kong Hu Chu religion 0.098% and lastly there is ancestral belief which is equal to 0.0054%.

Given the discussion regarding the third pillar of Islam, namely zakat, where zakat itself means clean, growing, and blessing. Zakat is also one of the acts of worship that contains elements of *hablum minallah* and *hablum minannaas*. According to Hafidhuddin (2002) in 2002 ¹, if zakat is carried out according to the provisions, then it is certain that zakat will increase faith which is able to cleanse and purify the soul, as well as help develop and bless the property that we have and if it is processed properly and is trustworthy, then zakat is also will also provide an increase in the welfare of the people, an increase in work ethic and equity in the economy.

¹ Ruslan Abdul Ghofur and Suhendar, 'Analysis of Accountability and Transparency in Zakat Management Organizations in Maximizing Zakat Potential', Scientific Journal of Islamic Economics , 7.03 (2021), 1866–79.

Research conducted by Chaniago (2015) ² stated that zakat, infaq and shodaqah activities are one of the ways to improve living welfare and as one of the good initiatives to reduce limitations in the country's current economy where one of the problems is poverty. In the regulation of zakat funds, aspects related to the design, implementation, organization and supervision have been regulated in Law Number 38 of 1999. Regulates the process of collecting, distributing and using existing zakat funds, in line with the role as the goal of the law as well as the function of religion to increase the results and benefits of zakat for social welfare ³.

Zakat is also part of the supplier of resources for welfare which is very potential and strategic in the welfare of the people ⁴.

In QS At-Taubah verse 103 which reads:

خُذْ مِنْ اَمْوَالِهِمْ صَدَقَةً تُطَهِّرُ هُمْ وَتُزَكِّيْهِمْ بِهَا وَصَلِّ عَلَيْهِمْ اَنَّ صَلُوتَكَ سَكَنٌ لَّهُمُّ وَاللهُ سَمِيْعٌ عَلِيْم It means; take zakat from their wealth to cleanse and purify themselves from them and pray for them, because in fact your prayers are able to give them peace of mind. Truly Allah is all-hearing and all-knowing

The verse above is able to convey the meaning that zakat is also part of the responsibility of a Muslim which if it is managed properly and correctly then those who are entitled to receive it will surely prosper. However, when viewed from an economic perspective, zakat also provides added value in preventing those who may be.

In the Qur'an surah At-Taubah verse 60, reads; ﴿ إِنَّمَا الصَّدَقُٰتُ لِلْفُقَرَاءِ وَالْمَسْكِيْنِ وَالْعُمِلِيْنَ عَلَيْهَا وَالْمُوَلَّفَةِ قُلُوْبُهُمْ وَفِي الرِّقَابِ وَالْعُرِمِيْنَ وَفِيْ سَبِيْلِ اللهِ وَابْنِ السَّبِيْلِ قَرْيُضَةً مِّنَ اللهِ وَاللهُ عَلِيْمٌ حَكِيْمٌ

² Ghofur dan Suhendar.

 $^{^3}$ Cut Delsie Hasrina, Yusri Yusri, and Dwi Rianda Agusti Sy Sy, 'The Influence of Accountability and Transparency of Zakat Institutions on Muzakki's Level of Confidence in Paying Zakat in Baitul Mal Kota Banda Aceh', Journal of Humanities: Journal of Social Sciences, Economics and Law, 2.1 (2019), 1–9

https://doi.org/10.30601/humaniora.v2i1.48>.

⁴ Mochammad Ilyas Junjunan, "Pengaruh Transparansi, Akuntabilitas, dan IGCG terhadap Tingkat Kepercayaan Muzakki di Lembaga Amil Zakat Dompet Amanah Umat," *Akuntansi: Jurnal Akuntansi Integratif*, 6.2 (2020), 112–25 https://doi.org/10.29080/jai.v6i2.289>.

Meaning: Indeed, zakat is only for the poor, the needy, those employed to collect it (amil), those whose hearts are to be reconciled (muallaf), for freeing slaves, for those in debt, for the cause of Allah, and for the stranded traveler — as an obligation from Allah. And Allah is All-Knowing, All-Wise.

This research was conducted by (Efendi, 2017) who ⁵said the role of zakat in efforts to eradicate the poverty line which has an impact on economic growth is very different from other economic sources because in the distribution of zakat funds a person will only expect the pleasure and reward of Allah alone without having to reciprocate with goodness in a real but certain manner even so in the collection of zakat funds there will still be a standard and clear system capability control.

According to (Abidah, 2016) in $^{\rm 6}$ zakat has several values including.

- 1. Zakat is a desire that comes from the conscience of a Muslim;
- 2. Zakat is an investment in the afterlife where the sustenance will continue to flow;
- 3. In terms of empirical and social values, zakat can grow and provide an equal distribution of social inequality in society.

Research conducted by (Ghofur, 2010) ⁷related to the utilization of zakat funds is fostering community welfare and social equity, enlivening the function and status of the existence of religious leaders and protecting the community in carrying out their obligations to issue part of their assets as a means of paying off their assets with tithe. so that the collected zakat funds are able to provide maximum utilization.

The sound of the Koran surah An Nisa' verse 58, where Allah SWT says:

﴿ إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمْنَاتِ اِلِّي أَهْلِهَا ۚ وَاِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ ۗ إِنَّ اللّهَ نِعِمًّا يَعِظُكُمْ بِهِ ۗ إِنَّ اللّهَ كَانَ سَمِيْعًا بَصِيْرًا

⁵ Ghofur dan Suhendar.

⁶ Ghofur dan Suhendar.

⁷ Ilyas Junjunan.

Meaning: Indeed, Allah commands you to deliver trusts to those entitled to them. And when you judge between people, judge with justice. Indeed, Allah gives you the best instruction. Truly, Allah is All-Hearing, All-Seeing.

QS. An-Nisa' verse 58 contains a meaningful content that zakat institutions should adhere to Allah's provisions truthfully *and falsely*, be self-aware of lying, have a firm and professional attitude in carrying out a responsibility as amil zakat. zakat institutions should also able to carry out collection and distribution evenly and fairly, distributing it to those who are entitled to receive it, because really if this is not done then it is certain that the institution will be destroyed which is where the Prophet once said; *if a responsibility is not in accordance with the experts and the Trust is no longer fulfilled, then truly destruction will come to them* (HR. Bukhari and Muslim).

According to (Purbasari, 2015) ⁸ in Indonesia, there are two zakat organizations, namely the Amil Zakat Institution (LAZ) and the Amil Zakat Agency (BAZ), where they both have power of attorney so that they are authorized to collect, manage and distribute zakat funds. . The existence of amil zakat agencies and amil zakat institutions has also been spread almost evenly throughout the country. Part of the amil zakat institution that has received a legal letter to collect, manage and distribute the proceeds from the collection of zakat, infaq and shodaqoh (zis) funds is the amil zakat institution Muhammadiyah (lazismu).

Lazismu is a zakat entity at the national level that focuses on community empowerment through productive management, and is active in zakat, infaq, waqf, and philanthropic funds, as well as implementing other social programs. The funding comes from individuals, institutions, companies and other agencies.

Lazismu, has long been founded in 2002 by PP. Muhammadiyah and officially recognized as a National Amil Zakat Institution by the Minister of Religion of the Republic of Indonesia based on Decree No. 457/21 November 2002. This recognition was given when the Law regarding Zakat number 23 of 2011 was enacted, as well as Government regulations number 14 of 2014, and Decree of the

⁸ Ilyas Junjunan.

Minister of Religion of the Republic of Indonesia number 333 of 2015. Furthermore, LAZISMU as a national amil zakat institution received recognition back with the Decree of the Minister of Religion Republic of Indonesia number 730 of 2016.

Lazismu also functions as a community empowerment institution by productively managing zakat, infaq, waqf, and other philanthropic funds that they have managed to collect from individuals, institutions, companies, and other agencies.

The establishment or background of the establishment of your own laziz is because on the basis of 2 factors, namely:

- 1) Lazismu noted that the information from the data obtained in Indonesia is still facing broad challenges of poverty, the level of education is still low, and the measurement of development carried out by humans is still at a relatively low level. In this case the condition seems to be influenced and results in an imperfect social justice system.
- 2) Lazizmu believes that ziswaf funds can also provide a lot of better assistance and contributions to be able to encourage social justice, development that is being carried out and being able to eradicate the level of poverty that exists in Indonesia today.

Lazismu acknowledges that when a state structure is formed with the largest population and people who adhere to Islam in the world, the Indonesian state has quite strong potential in terms of zakat, infaq, and waqf so that it can benefit many people. However, based on the data or information obtained, this considerable potential has not been optimally utilized and managed/regulated, so that it has not had a real impact in solving the various problems faced so far. Therefore, the establishment of the Lazismu organization is expected to become an institution for empowering and managing zakat using modern and effective management, so that zakat can contribute as part of the solution to social problems faced by society.

Lazismu's work philosophy is:

1) Trust

Trustworthy values as stated in the Qur'an and As-Sunnah are in accordance with Allah's commands and the guidance of the Messenger of Allah, your normal work culture follows the rules

that are in accordance with these matters, so that your lazizs really holds the importance of the beliefs of every people.

2) Professional

Striving to continue to provide optimal service according to ability, work wholeheartedly, disciplined, honest, loyalty to the vision and mission of your high and full of loyalty and commitment is proof of your usual professionalism in the world of zakat institutions.

3) Transparent

Based on the principle of openness, Lazismu implements accessibility to all activities and management of Zakat, Infaq and Alms (ZIS) by providing information through the website, social media and through direct visits to the secretariat. The purpose of this transparency is to make it easy for the public, including muhlisin (zakat givers) or donors, to understand and see clearly how Lazismu carries out its duties.

At this time, so that the programs that have been launched by Lazismu can be spread thoroughly and quickly, thoroughly, focused and right on target, Lazismu was established which has spread throughout almost all of Indonesia so that Lazismu's goal of reaching every group from various regions can be carried out optimally. This is expected to be able to overcome the problems during the community so far:

1. Poverty

Indonesia still faces widespread poverty challenges, a low level of education, and a low level of community empowerment.

2. Contribution

Zakat is believed to have the potential to contribute in encouraging the realization of social justice.

3. Solution to problem

The purpose of establishing Lazismu is to become an institution for empowering and managing zakat through modern management, so that it is able to utilize zakat as a support for solutions in solving the benefit of the people.

In this study, your custom in Indonesia will be the topic of research namely one of them in the Bangka Belitung Islands area, in the Belitung Regency area. This research will be carried out at your residence, which is currently located at Jalan. Gegedek number 23, Tanjung Pandan, Belitung,

As in the discussion above, lazismu itself is a national zakat institution that has received Ministry of Religion Decree No. 90 of 2022, in which you can serve and empower the community with ziswaf and other philanthropic funds that can be collected individually or in groups, such as agencies, companies and other large agencies. However, lazizmu himself refuses and does not take all forms of funding whose sources are criminal or fraudulent. This is contained in the provisions of the Republic of Indonesia Law No. 8 of 2010 which contains the prevention and eradication of money laundering crimes.

Besides that, lazizmu is also obliged and responsible for the distribution of zis funds that they have received from muhsinin who trust their wealth to them. But that is certainly not easy, because to raise ZIS funds, your traditional institution must have a strategy for that, due to the low understanding and knowledge of the people of Belitung Regency about what and how to carry out good ZIS and according to this we can see from the education level of the district community Belitung is guided by the following data and information obtained through the Belitung District Occupation and Civil Registration Service:

Education data for the people of Belitung district can be said that the education that the people of Belitung are taking can still be said to be normal as in general because if viewed from the average formal education they have taken, there are still quite a lot of junior high school, high school and strata education. Although this may not have a significant effect on the collection of lazismu because the target of lazismu is seen from the work of the people of Belitung as shown in table 1.1 where it is hoped that lazizmu can provide education and outreach regarding understanding of good zakat, infaq and shadaqoh and right.

As shown in the chart below which shows the results of collecting zis funds by laizsmu Belitung which was newly formed and established, since 2017 and has started to actively collect since 2019,

the collection of zakat, infaq and shodaqoh funds collected by lazismu is quite qualified as a Islamic philanthropic institutions, as shown in the following table:

Table 1.1

Target and Realization of Receiving ZIS Funds at Laazismu in 20192022

Year	Account	Target	Realization	Achievement
2019	Zakat	IDR 1,150,000,000	IDR 1,027,728,140	89.36%
	Infaq	IDR 200,000,000	IDR 62,000,000	31%
	Shadaqoh	IDR 900,000,000	IDR 279,608,080	31.06%
2020	Zakat	IDR 1,512,563,500	IDR 887,384,136	59%
	Infaq	IDR 100,000,000	IDR 132,109,820	132%
	Shadaqoh	IDR 1,000,000,000	IDR 405,753,900	41%
2021	Zakat	IDR 1,150,000,000	IDR 905,933,239	78.78%
	Infaq	IDR 400,000,000	IDR 388,724,847	97.18%
	Shadaqoh	IDR 700,000,000	IDR 594,930,084	84.99%
2022	Zakat	IDR 920,000,000	IDR 878,210,907	95.45%
	Infaq	IDR 1,620,000,000	IDR 2,358,191,078	145.56%
	Shadaqoh	IDR 273,000,000	IDR 41,750,000	15.29%

Source: Belitung regency's usual financial reports

According to ⁹, collection through socialization and promotion is part of an activity carried out by a zakat institution. This activity intends to take a *face to face* approach or can be done with promotions in digital form or social media and institutional web links that can and are easy to access by anyone so it's easy for the community to invite them to participate in becoming part of the supporters called muhsinin or donors or also called muzaki where they are ready to donate to support the programs they have with their best zakat, infaq and shodaqoh.

But besides that, the role of zakat institutions is also to provide understanding, explanation and understanding that they are institutions with legal integrity to collect, distribute and utilize the results of collected zakat, infa and shodaqoh funds. So that the muzaki's trust in the funds they deposit is safe and reliable. Based on the description above, the researcher wants to analyze and find out the best strategy that can be implemented by the Amil Zakat Muhammadiyah Institution (Lazismu) Belitung Regency in Collecting Zakat, Infaq and Shodaqoh (ZIS) Funds, whether this strategy has an effect on increasing collection at the Amil Zakat Muhammadiyah Institution (Lazismu) Belitung Regency, What are the Obstacles Faced by the Amil Zakat Muhammadiyah Institution (Lazismu) Belitung Regency in Carrying out the Collection Strategy.

This research method uses qualitative methods with descriptive research types Qualitative , namely describing or analyzing events, events, social activities, views, beliefs used by individuals or groups . Subjects or sources taken in study this is the leader of the district lazizmu belitung related or competent in terms of answering all the questions that will be asked by researchers. As for Implementation study This going on in the office Institution Amil Zakat Muhammadiyah (LAZISMU) Belitung Regency, which is located at Jalan. Gegedek Number 23, Parit, Tanjung Pandan , Belitung 33411 . Data collection techniques in this study are through interviews, observation and documentation.

⁹ Ruri Rahmadani, "Meningkatkan Penerimaan Dana ZIS Di Badan Amil Zakat Nasional (BAZNAS) Provinsi Jawa Timur," *Surabaya: Universitas Islam Negeri Sunan Ampel*, 2020.

RESULTS AND DISCUSSION

Research result

The collection strategy that you usually do in 2017 is with a zakat card, this strategy is carried out by collaborating with several government agencies which later collect zakat cards which will be distributed to potential donors or muzaki candidates who work in government offices, official offices or schools. schools with the zakat card distribution system at the end of each month are then picked up or collected at the beginning of the following month. But in 2018 -2019, you usually try to develop an additional strategy, namely by making infaq boxes that can be deposited in many places. The infaq boxes themselves are made in various shapes and sizes and some are in the form of a kencleng or piggy bank to make it easier for people who really want to teach their children to donate as early as possible and there are also those that really make it easier for them to collect money to donate every month. Lazismu continues to develop strategies to raise zis funds as in 2021 lazismu begins to develop strategies with digital fundraising, namely by using a third party platform, namely Kitabisa.com and utilizing the lazismu website which makes it easier for donors or muzaki to donate to fulfill their zakat, infag, shodagoh and include several donation accounts if anyone wants to transfer donations......" (interview, 17 January 2023)

Based on the results of the interview above, it can be concluded that the movement of the Belitung district lazismu in making and implementing collection strategies is extraordinary when viewed from the growth and development of the establishment of the Belitung district lazismu from 2017 until now.

And from the results of the interview above, we can also conclude that currently there are 3 strategies for the collection carried out by Belitung Regency, namely:

- 1. Zakat card
- 2. Infaq box and kenleng
- 3. Digital fundraising through the kitabisa.com platform and lazismu website

A strategy that has the effect of gathering your general Belitung district

As for his statement related to which strategy has the greatest influence on the current collection of general Belitung regency, namely:

As explained in the previous sentence, there are three fundraising strategies carried out by lazsimu, namely zakat cards, infaq and kencleng boxes as well as digital fundraising. Because the strategy is able to cover a wider and even wider range of donors or muzaki, it remains only how we market programs that are attractive to them so that they are willing to donate. There are two digital fundraising here, namely through the third-party platform Kitabisa.com and the Lazismu website itself. However, in reality it turns out that through kitabisa.com it is able to have an impact on your usual collection income. Therefore, for now, there are three traditional fundraising strategies, namely zakat cards, infaq and kenleng boxes, as well as digital fundraising. And the one that has a significant influence on raising your lazism is through digital fundraising......." (interview, 17 January 2023)

Obstacles or obstacles in the collection and how to overcome them

As for his statement regarding the constraints or obstacles in collecting zis funds at your current Belitung district lazismu, actually from the beginning we were active in 2017 for the challenges faced by lazismu were extraordinary where these obstacles or challenges affected the results of the collection. The first challenge or attitude that we do first is that we have to be able to socialize your lazis to the people of Belitung, what is your lazis position, what is the role and function of your lazis and how can they pay their zis funds in your lazis this is not easy and we do it continuously continues until now and the way to overcome it is collaborating with mosques in Belitung for several programs that are intended for underprivileged people, there is also the distribution of blessed Friday rice which we always distribute to existing communities and at moments this is your custom to distribute brochures or flyers to the public. Apart from that, the use of social media such as Instagram, WhatsApp, YouTube and Facebook,

and then distributing banners in city centers on a regular basis and at certain moments such as Ramadan, year-end and Eid al-Qurban, in addition to obstacles or obstacles from citizens' understanding public. Belitung regarding your lazis, human resources in your lazis are also an obstacle in raising zis funds.

This is because in 2019 – 2021 your employees are still very limited in number and even then they only work half the time, therefore in 2022 your lazism starts to focus that amil is a profession that must be occupied not just to fill free time. And the limited knowledge and training of Lazismu employees also affects this funding activity and how to deal with it. So far, Lazismu has always tried to see the opportunities that exist regarding the development of training for your Lazismu amil so that they can become professional Amil in the future......" (Interview, 17 January 2023)

SWOT Analysis in the Strategy for Collecting Zakat, Infaq and Sadaqoh Funds at Lazismu Belitung

Strength in Collecting Zakat Funds, Infaq, Sadaqoh at Lazismu Belitung

Strength is the added value possessed by an organization or company. The following are your typical Belitung strengths or advantages, namely:

1) Incorporated

Lazismu Belitung was established based on the Decree of the Minister of Religion Number 90 of 2022, with a focus on community empowerment through the use of zakat, infaq, waqf funds, and other generous donations, both from individuals, institutions, companies and other agencies. It is important to note that Lazismu will not receive or use funds originating from crime, this conforms to the provisions in the Law of the Republic of Indonesia Number 8 of 2010 concerning the Prevention and Elimination of Money Laundering Crimes.

2) Management Based on Islamic Sharia

With the existence of a complete organizational structure such as the existence of a sharia supervisory board and board of directors as well as the results of financial report audits in accordance with Islamic rules and sharia.

3) Transparency in Distribution of Funds

Transparency in this case is evidenced by program reports on the use of zakat, infaq and shodaqoh funds collected by lazismu belitung.

4) Have Databases

In implementing the ziswaf fundraising strategy, a database is the most important thing that must be owned by an Islamic philanthropic institution or other social institution. and here, in general, Belitung has databases that are managed by approximately 1,500 databases.

5) Standardization and Priority of Mustahik

Standardization in the distribution of ziswaf funds also usually means that Belitung has its own limitations or standards, such as the provision of funds for the Mentari scholarship assistance program which is specifically for those with levels from elementary to high school in the Muhammadiyah area.

6) **Service**

Upholding professionalism, hospitality and a smile is part of the service provided by your Belitung custom and besides that, according to Belitung custom, there is a service to pick up donations to donor homes, pick up patients to the hospital and hearse services for Belitung people and that's free of charge.

Discussion

Here researchers try to formulate strategies that can be used as a basis for Lazismu Belitung in creating suitable solutions for the future . In this case, researchers formulate it into the following SWOT matrix:

Table 1.2 SWOT Matrix Analysis

IFAS Efas	Strength (S) . Have legal and official status. 2. Carry out management in accordance with the principles of Islamic law. 3. Prioritizing transparency in the process of channeling funds. 4. Has an integrated and trusted database. 5. Setting standards and priorities for beneficiaries (Mustahik). Providing effective and	Weakness (W) Limited Human Resources (HR). Imbalance in distribution. Lack of socialization efforts. Lack of variety in the programs provided.
Chance (O) Muslim majority society Strategic location Muhammadiyah clergy support Cooperation of regional service offices and government agencies	quality services. Strategy (SO) .Expanding partnerships with local/regional communitiesinstitutional accountability, transparency and reputation Repair and upgrade the database.	Strategy (WO) . To increase socialization . Create a more varied program . Add HR . defend muzzaki . Add a service office

Threat (T)	Strategy (ST)	Strategy (WT)
Institutional	Maintain the image of	Do socialization
Competition	the Institution	Take a more
Community trust	Strengthening	intense approach
	regulations	to the service
	Do program development	office
	Monitoring and coaching	Conduct training
	service offices	for mustahik to
		increase
		productivity
		Increase the
		firmness of the
		institution to
		mustahik

Based on the SWOT Analysis Matrix Above, the Researchers Describe Some of the Best Strategies That Can Be Implemented and Adjusted by Lazismu Belitung In the future, this strategy is *strengths opportunity* (SO), *strengths theats* (ST), *weakness opportunity* (WO) and *weakness threats* (WT). that can be applied by lazismu belitung to collect zakat, infaq and shodaqoh funds, namely as follows:

1) Strengths opportunity (SO) strategy

Lazismu Belitung needs to improve its strategy by developing partnerships with local communities, strengthening institutional accountability, transparency and reputation, as well as increasing the muzzaki database.

2) Strategy strengths theats (ST)

Strategies that need to be improved by lazismu belitung namely maintaining the image of the institution, strengthening regulations, carrying out program development,

As well as monitoring and coaching the service office to make it better.

3) Weak opportunity (WO) strategy

The strategy that needs to be improved by lazismu belitung is to increase socialization, create more varied programs, add quality human resources and maintain muzzaki and add service offices.

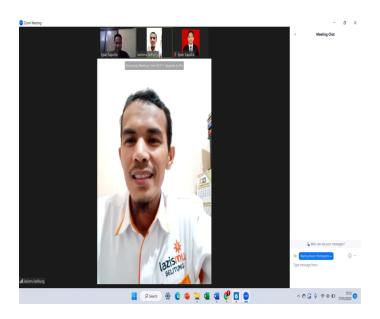
4) Weak threats (WT) strategy

Strategies that need to be improved by lazismu belitung are actively socializing, taking a more intense approach to service offices, conducting training for mustahik so that they are more productive, increasing firmness from the institution to mustahik.

Documentation

Documentation in this study is used as evidence and to support the results of research conducted by researchers. but the documentation of the 2019 – 2022 2020 collection report by the researchers is attached in the previous chapter, as well as the management structure of lazismu and the research institute 's framework in the attachments section.

Figure 1.1
Documentation of Interview Activities with the Executive
Director of Lazismu



TO CONCLUSION

The strategy implemented by your lazism institution in Currently, there are three Belitung districts, namely using zakat cards which are distributed to workers in Belitung regency government agencies, using infaq and kencleng boxes which are distributed to stalls, as well as personally and the last is using digital fundraising channels through kitabisa.com and the lazismu website itself. However, based on the SWOT analysis above, there are so many strategies and opportunities to be improved by Belitung so that the collection of zakat, infaq and almsgiving funds can increase. From the several strategies above carried out by Lazismu, the strategy that is able to have a significant influence on the collection at Lazismu Balitung Regency is by using the digital fundraising channel strategy. this is because the reach of donors is so great in carrying out collections. Obstacles or obstacles faced by lazismu are influenced by two factors, namely external and internal. The external factor is the lack of understanding of the Belitung district community in disbursing their zis funds to trusted and official institutions such as your lazis and the internal factor is the limited human resources and knowledge or understanding of your lazis employees towards the profession of an amil.

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Attachment

List of Interview QuestionsBy title

ANALYSIS OF ZAKAT, INFAQ, SHODAQOH FUND COLLECTION STRATEGIES AT LELMABAG AMIL ZAKAT MUHAMMADIYAH (LAZISMU) BELITUNG DISTRICT

- 1. How is the History of Belitung Regency Lazismu Formed?
- 2. What is your Lazism Vision and Mission Belitung Regency?
- 3. What are the Belitung Regency Lazismu Programs Offered to the Community?
- 4. Of these several programs, which program has the most interest or attraction for donors to donate at Lazismu, Belitung Regency?
- 5. How is the Fundraising Strategy or Collection Strategy Implemented by Lazismu Belitung Regency in Increasing Its ZIS Fund Receipt?
- 6. Which Strategy Is More Effective In Raising Funds?
- 7. Does this strategy affect the collection of Belitung Regency Lazismu?
- 8. How to Assess That the Strategy Is Effective to Be Implemented in Belitung Regency?
- 9. What are your Lazismu's efforts to improve the image of the institution as an amil zakat institution supported by the people of Belitung Regency?
- 10. What Obstacles Has Lazismu Faced In Raising Zis Funds So Far?
- 11. How is your Belitung Regency Lazis in Responding to Problems or Dealing with These Obstacles?

Appendix II Your Lazism Management Structure



Appendix III
The form of your Lazismu Zakat Card, Belitung Regency