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**IMPLEMENTATION OF LAW NO. 23 OF 2011 CONCERNING ZAKAT MANAGEMENT IN LAZISMU AND LAZISNU SURAKARTA**

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**ABSTRACT**

Quality zakat management institutions should be able to manage existing zakat effectively and efficiently, such as LAZISMU and LAZISNU Surakarta as Amil Zakat Institutions that collect and distribute zakat, infaq and shodaqoh. The problem formulation in this research is how to manage and supervise the collection of funds at LAZISMU and LAZISNU Surakarta and how to manage and supervise the distribution of zakat at LAZISMU and LAZISNU Surakarta. So this research aims to describe the management and supervision of zakat carried out at LAZISMU and LAZISNU in Surakarta. The method used is the empirical juridical method using interview techniques and literature study. The results of this research are that various types of collection and distribution are carried out by LAZISMU and LAZISNU Surakarta with their respective Flagship Programs, and there is a supervisory body that carries out supervisory functions over the collection and distribution of zakat, infaq and shodaqoh from external, namely the Ministry of Religion and from Internal in accordance with respective Islamic Community Organizations.

**Keywords:** Zakat, Management, LAZISMU, LAZISNU

**INTRODUCTION**

One of the pillars of the establishment of Islam is zakat. If the first to third pillars of Islam are our inner relationship with Allah, then zakat is our dhohir relationship with humans. Zakat linguistically means cleansing, purifying, or giving blessings, and in terms of Islamic jurisprudence, it means assets that must be divided from specific assets, given to specific people, and given at specific times. Allah's commands to the Islamic ummah regarding the obligation to pay zakat are numerous in the Koran, in fact this order to pay zakat has existed since the time of the previous prophets and messengers, such as during the time of the prophet Moses.

From the many descriptions of verses regarding our obligation to pay zakat, Allah will cleanse the assets of those who carry out zakat, because in our assets there are the rights of the poor and the dhu'afa. What here means is that zakat is one way to improve the economy of the Islamic ummah itself by ensuring the economic balance of society because not everyone has a good enough economy.<sup>1</sup>

Zakat is a manifestation of gratitude to Allah from a servant, and since ancient times the distribution of zakat has always been accommodated or institutionalized.<sup>2</sup>Based on history and the existence of Law Number 23 of 2011, related to infaq, sadaqoh and zakat in Indonesia will be managed by BAZNAS and assisted by LAZ.<sup>3</sup>

As one of the institutions or individuals entrusted with distributing zakat, it is appropriate and reasonable to behave professionally. Zakat in Islam is not a trivial matter, because it is related to the pillars of Islam and the economy of the ummah, so someone who takes zakat must definitely know about what

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<sup>1</sup> Ririn Mala Hayati, Skripsi: "Analisis Potensi LAZISMU Dalam Meningkatkan Sosial Ekonomi Masyarakat Kota Medan", Medan, UMSU, 2022, hal. 1

<sup>2</sup> Gusanto, Iin. *Analisis Implementasi Uu No 23 Tahun 2011 Tentang Pengelolaan Zakat (Studi Pada BAZNAS Provinsi Lampung)*. Diss. UIN Raden Intan Lampung, 2018. Hlm 6

<sup>3</sup> Undang - Undang No.23 Tahun 2011 tentang Zakat

is needed by the community and the ummah.<sup>4</sup>Bearing in mind that Indonesia's population is not small and many are still below the poverty line.

And what becomes beautiful is when the distributors or institutions that deal with zakat become more professional in their work in carrying out this noble mandate. It should be noted that the growth of zakat in Indonesia every five years has reached 25.7%, and this is proof that Indonesian people are people who are friendly and care about those around them.<sup>5</sup>National zakat collection in 2019 was calculated at 10.2 tons and the ratio of distribution to collection was 84.57% or the effective value based on the classification of the core principles of zakat.<sup>6</sup>

BAZNAS as the main institution in the state system regarding zakat, infaq and shodaqoh has several "colleagues" who are involved in the same matter. One of them is the amil zakat institution owned by Muhammadiyah and Nahdhotul Ulama'. Muhammadiyah has a zakat amil agency called LAZISMU or with the abbreviation of Institut Amil Zakat Infaq Shodaqoh Muhammadiyah, while in Nahdhotul Ulama' there is LAZISNU with almost the same abbreviation as LAZISMU, namely the Amil Zakat Infaq Shodaqoh Nahdhotul Ulama' Institute. Each has its own superior program, such as LAZISMU with its superior program for receiving and distributing funds, and LAZISNU with its NU Coins. The results from the collection of both are:

Source of Income	Your Lazis	Lazisnu
Zakat Fund	Rp. 1,822,000,000	-
Infaq and Sadaqah Funds	Rp. 971,000,000	Rp. 7,826,600
Other Fund Sources (Nu Coins, etc.)	-	Rp. 36,919,000

Source: Annual report of LAZISMU and LAZISNU Surakarta City

From the brief explanation above, it can be concluded that zakat is one of the most important things in people's lives, especially Muslims. So this research will raise the theme of how zakat, infaq and shodaqoh are managed within LAZISMU and LAZISNU institutions in the city of Surakarta

## RESEARCH METHODS

The method used in this research is the Empirical Juridical Method with interview techniques or sociological research which observes behavior from events that occur in society. This type of research is descriptive research which describes in detail and subjectively the management of zakat. The primary data source used is the results of interviews, while the secondary data source is Law Number 23 of 2011 concerning Zakat Management, books, journals and other literature. The data collection methods used are literature studies and interviews with qualitative data analysis methods by grouping data obtained from interviews and connecting them with library data.<sup>7</sup>

## RESULTS AND DISCUSSION

### A Management of Fund Collection and Supervision at LAZISMU and LAZISNU

Zakat, infaq, and Sadaqoh are means to advance the ummah and society in terms of the economy, and this is something that has great potential. We are familiar with the term fundrishing, namely institutions whose job is to collect funds in the form of zakat, infaq and shodaqoh before being distributed

<sup>4</sup> TAMBUNAN, Jannus. Memaksimalkan Potensi Zakat Melalui Peningkatan Akuntabilitas Lembaga Pengelola Zakat. *Islamic Circle*, 2021, 2.1: 118-131.. Hal 122

<sup>5</sup> Adinugroho, A.S, Kurniawan, R. Zaenal, MH & dkk. 2020. *Statistik Zakat Nasional 2019*. Jakarta Timur : Baznas-Sub Divisi Pelaporan. Retrieved from Statistik Zakat Nasional 2019 : [www.Pid.baznas.go.id](http://www.Pid.baznas.go.id)

<sup>6</sup> <https://baznas.go.id/szn/statistik-zakat-nasional> (diakses pada 16 April 2023)

<sup>7</sup> Kelik, Dimiyati Kudzaifah&Wardiono; Dimiyati, Khudzaifah. *Metode Penelitian Hukum*. 2004, hlm 34

back to people who need it more.<sup>8</sup>The function of the fundrishing institution is then explained in article 1 of Law Number 23 of 2011 concerning zakat management, where the institution functions as coordination in the collection, distribution and management of zakat.<sup>9</sup>

LAZISMU and LAZISNU in the city of Surakarta in this case carry out what is stated in article 1 of Law Number 23 of 2011 professionally by increasing efficiency in the distribution of zakat, infaq and sadaqoh in society in order to reduce the existing poverty rate.<sup>10</sup>LAZISMU and LAZISNU in this case are still trying their best in the collection stage. Because in zakat institutions, collection is the most important component, when an institution can utilize the collection function well, the distribution and empowerment functions will run better. It seems as if the key to zakat amil institutions is in coordinating their collection.<sup>11</sup>And that is what LAZISMU and LAZISNU are trying to gain the trust and integrity of the community and can inspire trust.<sup>12</sup>

In 2022, LAZISMU Surakarta City will receive a total of Rp. 2,793,000,000 (Two Billion Seven Hundred Ninety Three Million Rupiah) with details of collecting zakat funds of Rp. 1,822,000,000 (One Billion Eight Hundred Twenty Two Million Rupiah), and infaq and Sadaqah funds amounting to Rp. 971,000,000 (Nine Hundred Seventy One Million Rupiah). Meanwhile, LAZISNU Surakarta City received a total collection of Rp. 44,745,600 (Forty Four Million Seven Hundred Forty Five Thousand Six Hundred Rupiah) with the collection sourced from NU Coins amounting to Rp. 36,919,000 (Thirty-Six Million Nine Hundred and Nineteen Thousand Rupiah), and Infaq funds amounting to Rp. 7,826,600 (Seven Million Eight Hundred Twenty-Six Thousand Six Hundred Rupiah).

Between LAZISMU and LAZISNU there are quite high differences in collection systems. Based on history alone, for example, LAZISMU Surakarta City has been established since 2002 with various developments every year, while LAZISNU Surakarta City will only try to develop again in 2022. LAZISMU Surakarta has its own programs and techniques in carrying out its fund-raising function, namely by spreading programs -program to donors and prospective donors as well as distributing it to service offices in the city of Surakarta. Then the funds will be carried out through LAZISMU Surakarta.<sup>13</sup>Then every month, LAZISMU reports to LAZISMU service offices from the regional level to the central level, and provides reports to every muzaki in every service office in every muzaki area. This is carried out in accordance with the SOP from LAZISMU itself.<sup>14</sup>

So in this case, LAZISNU has a difference in that the LAZISNU program itself focuses on NU Coins as collection in the form of infaq and shodaqoh. But LAZISNU not only accepts zakat, infaq, and shodaqoh, but also accepts grants, waqf, fidyah, wills, inheritance, and kafarat or fines. In this case, the muzakki determines or calculates the amount of zakat that he must pay himself based on Islamic law.<sup>15</sup>If the muzakki has difficulty carrying out his duties, he will be assisted by LAZISNU itself.<sup>16</sup>One of LAZISNU's struggle programs is to collect donations or zakat directly by coming to your home or office. Or it can also be channeled through an account from LAZISNU.

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<sup>8</sup> Evi Lailatun Nafisah. *Skripsi tentang Fundraising LAZISNU Dalam Perolehan Dana Zakat, Infaq, dan Shadaqah di Kecamatan Limpung Kabupaten Batan*. Semarang : UIN Walisongo, 2018. hlm. 44

<sup>9</sup> Sudirman, Abbaz. Ahmad. *Zakat Ketentuan dan Pengelolaanya*. 2017.

<sup>10</sup> Aziz, Muhammad. Strategi pengelolaan zakat secara produktif pada lembaga amil zakat dalam tinjauan uu ri nomor 23 tahun 2011 tentang pengelolaan zakat (studi kasus di Nurul Hayat kantor cabang Tuban periode 2015-2016). *Al Hikmah: Jurnal Studi Keislaman*, 2017, 7.1

<sup>11</sup> Yusuf, Al-Qaradawiyy. *Hukum Zakat: Studi Komparatif Mengenai Status dan Filsafat zakat Berdasarkan Quran dan Hadis*. PT: Mitra Kerjaya Indonesia, Cetakan ke-10, 2007.

<sup>12</sup> Maulana Ihsan Fauri. *Skripsi tentang Studi Komparatif Antara Pengelolaan Zakat di Pusat Zakat Sabah dan Badan Amil Zakat Nasional DIY*. Yogyakarta : UIN Yogyakarta, 2016. Hlm. 47 – 28.

<sup>13</sup> Wawancara dengan Reynald Falah selaku Ketua LAZISMU Kota Surakarta Pada Tanggal 19 Maret 2023

<sup>14</sup> Dokumen penelitian berupa Laporan Pengelolaan Laz di LAZISMU Kota Surakarta tahun 2011 s.d 2022

<sup>15</sup> Ridho, Ali. Kebijakan Ekonomi Umar Ibn Khatab. *Jurnal Al-'adi*, 2013, 2.

<sup>16</sup> Dokumen penelitian berupa Buku Panduan Manajemen LAZISNU Kota Surakarta

ZAKAT	INFAQ AND SHADAQAH
BSM: 771 155 666 9	BSM: 772 266 7772
BNI: 033 154 9589	BNI: 033 154 925 0
Muamalat: 521 007 1514	Muamalat: 521 007 1515

The collection system in LAZISNU in the city of Surakarta uses the NU Coin system with the following systematics:

ACTIVITY	IMPLEMENTATION
Distribute Alms Piggy Banks to the community in accordance with directions from branch, branch and central management	NU Care LAZISNU administrators at all levels
Carrying out collection and calculation of infaq by LAZISNU administrators at branch level and above. This activity is carried out at the end of the month To maintain trust, deposits will be written down with the piggy bank number and name of the owner of the piggy bank. and then deposited to the LAZISNU management at the end of the month. Then it will be announced to the public on the 10th	NU Care LAZISNU Management, UPZIS MWC Management, Branch and Collection Officers
Enter all proceeds from the alms piggy bank into the agreed bank.	NU Care Lazisnu Management
Report the acquisition of infaq in writing to the PCNU Management	NU Care Lazisnu Management
Distribute sharing of earnings through the bank accounts of each party which has been agreed upon at a maximum of 15 per month.	NU Care Lazisnu Management

According to Law Number 23 of 2011, those who act as supervisory duties in the collection and management process are the Ministry of Religion of the Republic of Indonesia, governors, regents or mayors, as well as residents and local communities, especially religious and community leaders, this is stated in article 34 and 35.<sup>17</sup> And there are several religious figures and community figures who are directly given the mandate to carry out and become supervisors in a LAZ institution.<sup>18</sup>

**Management and Supervision of Zakat Distribution at LAZISMU and LAZISNU**

The function that is the spearhead in the LAZ institution is distribution, so a very good monitoring function is needed. Each institution between LAZISMU and LAZISNU has programs and provisions for the distribution of zakat, infaq and sadaqoh and this is an implementation of Law Number 23 of 2011 concerning Zakat management. In its distribution, LAZISMU has several important sources, including:<sup>19</sup>:

- a. Institutionally, this pillar includes operations for LAZISMU Surakarta and employee needs.
- b. Economy, including empowerment of lower middle MSMEs in Surakarta, as well as compensation for the poor.
- c. Education, including providing scholarships to underprivileged students.

<sup>17</sup> Aibak, Kutbuddin. Pengelolaan Zakat Di Badan Amil Zakat Nasional Kabupaten Tulungagung Dalam Perspektif Maqashid Al-Syariah. *Ahkam: Jurnal Hukum Islam*, 2016, 4.2: 247-288.

<sup>18</sup> Muliya Yuni. *Kinerja Badan Amil Zakat Nasional Terhadap Kesejahteraan Masyarakat di Kota Palembang (Studi Kasus Pada Baznas Provinsi Sumatera Selatan)*. Palembang : Skripsi Fakultas Agama Islam UMP. 2019. Hlm 23

<sup>19</sup> <https://www.umko.ac.id/2020/12/01/sosialisasi-lazismu-di-universitas-muhammadiyah-kotabumi/#:~:text=Sebagai%20Lembaga%20Amil%20Zakat%20Nasional,dan%20Pilar%20V%20Sosial%20Kemenuusiaan> (diakses pada 17 April 2023)

- d. Health, including health services, ambulances, as well as health programs for underprivileged communities.
- e. Da'wah, includes activities and programs related to the spread of Islamic teachings.
- f. Humanitarianism, including compensation programs for victims of natural disasters, and so on
- g. Routine Program, includes routine activities carried out such as compensation for orphans
- h. Environment, including environmental empowerment and environmental preservation.

The pillar activities carried out by LAZISMU Surakarta City have spent distribution funds in 2022 with the following details:

NO	PILLAR	BUDGET
1	Institutional	Rp. 579,700,000
2	Economy	Rp. 240,000,001
3	Education	Rp. 802,500,000
4	Health	Rp. 275,000,000
5	Da'wah	Rp. 217,200,000
6	Humanity	Rp. 1,068,300,000
7	Routine Program	Rp. 495,395,400
8	Environment	Rp. 13,000,000
TOTAL		Rp. 3,691,095,401

Meanwhile, at LAZISNU Surakarta City, this form of distribution is divided into several work programs which have been divided into 3 (three) priority work programs including the following<sup>20</sup>:

a. Short Term Work Program

The short-term work program referred to is a routine program that can be carried out in the closest period of time to a small scale, this means that the Surakarta City LAZISNU Program can be enjoyed by everyone without any restrictions on when and where this Program will be implemented including Santunn for Orphans and Duafa.

b. Medium Term Work Program

The medium work program itself is a program designed to be enjoyed in the long term or until the beneficiary has completed the program, and is a program with a medium to upper scale, while this program is in the form of Education and Health Compensation

c. Long Term Work Program

Long-term programs are programs that are designed to be felt in the long term or can be said to last forever for the beneficiaries, this is in the form of Disaster Assistance, Home Renovation or Home Repair and so on.

The three priority programs from LAZISNU Surakarta City above are program plans that will be implemented during the solemn period of management of LAZISNU Surakarta City which was only established in 2022, but the results of the distribution of zakat, infaq and shodaqoh to LAZISNU which have been implemented include profit sharing with branches, MWC and Lazisnu, Pentasyarufan program, and repair and operation of ambulances.

Furthermore, there is supervision carried out by the Ministry of Religion of the Republic of Indonesia on the performance of LAZISMU and LAZISNU to ensure that what is done is in accordance with what has been planned. This type of supervision is<sup>21</sup>:

- a. Internal and external supervision. This is supervision carried out by people from LAZISNU and LAZISMU Surakarta City. This supervision is carried out from superiors to members or employees directly or built in control. This aims to view, examine and supervise the performance of members or employees of

<sup>20</sup> [https://nucare.id/news/nu\\_care\\_lazisnu\\_pringsewu\\_terus\\_perkuat\\_kelembagaan\\_dan\\_program](https://nucare.id/news/nu_care_lazisnu_pringsewu_terus_perkuat_kelembagaan_dan_program) (diakses pada 17 April 2023)

<sup>21</sup> Djuanda, Gustian. *Pelaporan zakat pengurang pajak penghasilan*. RajaGrafindo Persada, 2006.Hlm 44

- LAZISMU and LAZISNU in the City of Surakarta. Meanwhile, external supervision is carried out from outside LAZISMU and LAZISNU Surakarta City but still has influence with these institutions.
- b. Preventive and repressive supervision. Preventive supervision is supervision carried out before the program is implemented. Meanwhile, repressive supervision is supervision carried out after the program has been implemented, the same as preventive supervision, but this supervision is carried out after the program has been implemented, namely by carrying out supervision and checking equipment that has been used, as well as reporting distribution results and the number of recipients of the zakat distribution.
  - c. Active and passive supervision. This is a type of supervision carried out at the place where the program is carried out, the same as preventive and repressive supervision which is carried out directly on the spot. Meanwhile, passive supervision is carried out by means of research and testing of letters of responsibility accompanied by evidence of receipts and expenditures, from the time the activity is carried out until the activity is completed.
  - d. Supervision of formal truth according to rights and material truth regarding the aims and objectives of expenditure. Supervision based on formal correctness checks according to rights is checking whether expenditures are in accordance with regulations or not, have not expired, and whether the rights are proven to be correct. Meanwhile, supervision of material truth regarding the aims and objectives of expenditure is an examination of whether expenditure meets economic principles or not, namely that the expenditure is necessary at the lowest possible cost.

## CONCLUSION

### Conclusion

Fundraising is the most important thing in zakat institutions for the purpose of managing zakat for the welfare of society through zakat, infaq and sadaqah. In the process of managing LAZISMU and LAZISNU Surakarta City, various methods are used to collect funds from the Community with varied earnings with the total acquisition of LAZISMU Surakarta City in 2022 amounting to IDR. 2,793,000,000, while LAZISNU Surakarta City Rp. 44,745,600, most of which came from NU Coins, this happened because LAZISNU Surakarta City was only founded in 2022. As well as supervision in terms of collections was also carried out so that collections could be carried out in accordance with statutory provisions.

In terms of distribution of zakat funds, LAZISMU Surakarta City is divided into several pillars including the following institutional, economic, educational, health, da'wah, humanitarian, routine programs, and environmental. Meanwhile at LAZISNU Surakarta City there are several programs, namely long-term programs, medium-term programs and short-term programs. Supervision of LAZISMU and LAZISNU in the City of Surakarta is based on the above guidelines and Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat management centrally carried out by the Ministry of Religion, and sectorally supervised by officials in their respective regions. At LAZISMU Surakarta City, the Supervisory Body is named, which is tasked with supervising the implementation of the management of zakat, infaq and shodaqoh funds carried out by the Management Board and Implementing Body of LAZISMU PCM Surakarta City. whereas at LAZISNU the internal supervisory body is called the Sharia Council which is tasked with carrying out legal supervision (syariah) for the management of LAZISNU PC Surakarta City activities.

### Suggestion

As an autonomous body of an Islamic Community organization which operates in the field of collecting and utilizing zakat, infaq and shadaqoh in the form of the Amil Zakat institution, there needs to be collaboration between the parent organization and LAZISMU and LAZISNU in Semarang City, so that the collection carried out can run optimally which will has an impact on widespread utilization also in the Surakarta City Community.



The existence of Supervision guidelines carried out by the Ministry of Religion of the Republic of Indonesia can be used as a reference for supervision carried out by supervisory bodies in each Amil Zakat institution, however, in order for optimization of Supervision to occur externally and internally in Lazismu and Lazismu in Surakarta City, there needs to be general Supervision guidelines that can become a reference for LAZISMU and LAZISNU at every level down to the lowest level.

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