



Beyond Charity: Study on Islamic Philanthropy Governance and the Implementation of *Zakat* Law

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| Article | Abstract |
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| <p>Keywords: Philanthropy; Community Empowerment; SDGs; Zakat Law.</p> <p>Article History Received: Apr 10, 2025; Reviewed: Apr 14, 2025; Accepted: Mar 27, 2026; Published: Mar 29, 2026.</p> | <p><i>This study focuses on the implementation of Zakat Law No. 23 of 2011 in Indonesia, particularly by the Lazismu Representative Office of East Java Province. Through an empirical legal approach, this study intends to evaluate the governance and compliance of the Lazismu Representative Office of East Java Province with the provisions of applicable laws, as well as its contribution to the SDGs based on community empowerment as a policy framework. This case study obtained data through interviews, observations, and data analysis to assess the compliance of the Lazismu Representative Office of East Java Province with relevant zakat regulations and the utilisation of zakat funds. This study has found a disparity between the explicit normative expectations of the Zakat Law No. 23 of 2011 and its implementation, particularly in the aspects of distributing zakat, infaq, and shodaqoh for community empowerment whose impact is sustainable. More than 70% of the programs implemented and initiated by Lazismu have been in line with the achievement of the SDGs, especially SDG 1 (No Poverty) and SDG 4 (Quality Education). However, this study also shows that 80% of the zakat, infaq, and shodaqoh of Lazismu utilisation programs remain charitable in nature but do not adequately promote participatory and inclusive community empowerment. As highlighted in this study, in the policy framework of the Zakat Law No. 23 of 2011 and its derivative regulations, there have not been many operational standards for the implementation of zakat utilisation guided by the principles of community empowerment with a participatory, accountable, and substantive governance approach in the management of zakat.</i></p> |



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INTRODUCTION

In Indonesia, the study of the governance of Islamic philanthropic institutions is not limited to discussions of social problems, Islamic economics, and religious practices; it is also open to examination under the framework of national legislation, particularly Law No. 23 of 2011 concerning *Zakat* Management and its implementing

regulations. In accordance with the mandate of the law, such institutions operate according to the principles of accountability, empowerment-oriented distribution, and harmony and are obliged to support national development goals. However, the institutional practice of Islamic philanthropy receives little attention in the implementation of normative law. In fact, social philanthropic institutions are emerging just as rapidly as Islamic philanthropic institutions in Indonesia, where these charitable activities are governed by a codified set of rules that define institutional responsibilities, accountability, and governance.

Legal scientific analyses of *zakat* governance have primarily focused on laws and regulations. In contrast, empirical studies of Islamic philanthropy have often centred on socio-economic impacts, overlooking legal compliance. This division results in inadequate legal knowledge about Islamic philanthropy, as the application of *Zakat* law in governing philanthropic institutions remains underexplored. The number of philanthropic, legal, and cultural institutions in Indonesia has increased significantly over the past nine years, reflecting a dynamic civil society landscape. According to data from Polpum.kemendagri (2018), the Ministry of Home Affairs has registered 394,250 organisations, indicating a rise in the role of civil society in philanthropic activities. However, many philanthropic practices face legal challenges regarding the validity and accountability of reporting. In their operations, many mass organisations lack the legal authority required under Law No. 17 of 2013 concerning Community Organisations. Data show 370 Civil Society Organisations (hereinafter, CSOs) and 7,226 CSOs operating in this manner at the provincial level. This disparity in regulatory understanding raises concerns about transparency, governance, and fund allocation, as well as the potential misuse of philanthropic funds, thereby adversely affecting confidence in these institutions. This situation hinders the achievement of comprehensive sustainable development goals.

Laksana (2017) reports that 14,890 mass organisations are registered at the city/district government level in Indonesia, separate from the Ministry of Home Affairs data. NGOs continue to operate effectively for community benefit, spurred by mission-driven, hobby-related, and community issues engagement (Indonesia Philanthropy Forum, 2021). Hakim and Rastika (2019) saw an increase in social organisations to 380,166 in 2018, with 25,869 registered. By July 2019, more than 420,381 NGOs had been registered. The connection between social capital and philanthropic activities is significant, reflecting the evolution of socio-cultural benevolence into a national culture, though institutional synergy remains unclear (Lembaga Penelitian dan Pengabdian Masyarakat Universitas Indonesia, 2023).

Policy problems in the collection of goods, services, and *zakat*, *infaq*, and *shodaqoh* in social funds often occur at the technical level, affecting social activists. A study by Prassetyo and Aulia (2022) has found that the *zakat* regulation is more effective than the law on the collection of money or goods in addressing related issues. Charities Aid

Foundation (2023) reported that Indonesia was positioned first as the philanthropic state, among others. However, this rank is not consistent with its insignificant contribution to reducing socio-economic gaps. Mukhlisin et al.(2022) support this notion, in which the Ministry of Social Affairs of the Republic of Indonesia (2022) and Griffith University (2024) explained that the post COVID-19 welfare for the poor needed to be guarded to ensure their independence and create opportunities for social fundraising programs to support foundations, NGOs, and individuals.

Chotib et al.(2023) strengthened the importance of building a zakat culture in Indonesia based on good zakat governance and zakat empowerment. Zakat empowerment initiatives in creating sustainable socio-economic impacts is important in fostering good zakat governance. Al-Salih (2020), in his study, also examined Islamic philanthropy's governance, social welfare, and economic sustainability, focusing on *zakat's* role in wealth sharing and community responsibility, and its impact on education, health, and infrastructure development. Research by Syamsuri et al. supports the conclusion that *zakat* is crucial for the urgent needs and long-term economic independence of the *ummah* (Syamsuri et al., 2019). Moreover, Yasni and Erlanda (2020) explored the potential of integrating *zakat* into social finance to reduce the financial burden on state revenue systems, particularly during crises, such as COVID-19 (Gallien et al., 2023). Furthermore, research by Mevlyutov and Gamzatov highlights the importance of moral responsibility in Islam and community involvement in philanthropic activities (Mevlyutov and Gamzatov, 2023).

Islamic philanthropic practices, particularly those related to *zakat*, are influenced by cultural factors that affect their acceptance and effectiveness. Challenges include inadequate infrastructure and cultural barriers hindering collection and distribution (Akinlabi and Habeebullah, 2022; Lidiawati et al., 2023; Syafruddin and Hasan, 2021). Governance and accountability in *zakat* institutions are crucial, as highlighted by Walczak and Krupa (2020), and so is the importance of social exchange and community trust. While *zakat* can enhance social welfare and economic sustainability in Muslim communities, it requires good governance, cultural integration, and community involvement. These institutions contribute to the achievement of the Sustainable Development Goals by 2030 (Abu et al., 2023; Zunaidi et al., 2024). However, existing research often emphasises social impacts and program effectiveness while neglecting adherence to statutory *zakat* responsibilities.

The national board of *Zakat* (BAZNAS) reported that *zakat* collection in Indonesia reached IDR 14,6 trillion in 2022, and IDR 12,8 trillion has been distributed for education, health, and economic empowerment. The SDGs could be achieved through effective collaboration among stakeholders, greater awareness, education, and access to resources, thereby promoting sustainable and inclusive development for all segments of society (Ahmed Shaikh and Ghafar Ismail, 2017; Hussain, 2020).

Incorporating the Sustainable Development Goals (SDGs) into Indonesia's legal and policy frameworks concerning *zakat* is crucial. *Zakat* regulations mandate the alignment of distributions with national development programs and *zakat* management principles, establishing *zakat* institutions as legal entities that manage public funds (Al-Fatih, S., 2020). However, the implementation of these regulations has been ambiguous, and enforcement against religious and social institutions that are unauthorised to collect and manage *zakat* has been suboptimal.

Islamic Philanthropic Institutions in Indonesia face challenges in achieving the SDGs by 2030, particularly in empowering charitable communities and improving resource management. As noted by Notolegowo et al. (2023) and Dirie et al. (2023), financial innovation and community empowerment are essential for meeting these global goals. Islamic social finance, especially through ZISWAF (*Zakat, Infaq, Shadaqah, and Waqf*), is crucial for wealth distribution and community empowerment. This integration supports economic development by providing necessary capital for business growth and promoting sustainable initiatives. Fahad and Bulut (2024) emphasise enhancing beneficiary value through training and access to technology. Additionally, *zakat* regulations in Indonesia reinforce development objectives by mandating proper wealth distribution.

A Social Work emphasises community empowerment as a pivotal strategy in achieving the SDGs. This approach encourages community members to engage in decision-making and resource management, highlighting a people-centred and sustainable development framework. It views community participation as the essential driver of social change, as noted by Rahayu, Y. S. and Garside, (2022) and Setyo Putra and Rahaju (2022). Furthermore, empowerment, as explained by Ife (1995), involves assisting disadvantaged groups to effectively compete with other interests by equipping them with skills in lobbying, media engagement, political action, and understanding systemic processes. This process underlines the importance of empowering individuals and groups to enhance their effectiveness in various arenas, thereby promoting a participatory and sustainable development paradigm, as reiterated by Nurwulan (2022) and Setyo Putra and Rahaju (2022).

Three types of strengths should be considered in community empowerment efforts (Abidin, 2017; Setiana, 2005):

1. Motivational Forces

Zakat institutions promote positive attitudes through motivation sessions, skill development, and encouragement of a strong work spirit, aiding individuals and communities in reaching their potential and improving societal interactions.

2. Resistance Forces

This power aims to maintain existing societal traits such as apathy, distrust of outsiders, and a strong fear of defending their interests.

3. Interference Forces

Community strength arises from competition for development support, often resulting in unity or division among these forces.

Huraerah (2011) provides guidelines for community empowerment based on certain principles:

1. Building mutually helpful relationships that (a) reflect empathetic responses, (b) respect the client's choice and right to determine his/her destiny (self-determination), (c) appreciate individual differences and uniqueness and (d) emphasise client cooperation (client partnership).
2. Establishing communication, which (a) respects the dignity and self-esteem of the client, (b) considers diversity and uniqueness, (c) focuses on clients, and (d) keeps clients confidential.
3. Engaging in problem-solving by (a) strengthening client participation in all aspects of the problem-solving process, (b) respecting the rights of customers, (c) defining challenges as learning opportunities, and (d) involving the client in decision-making and assessment.
4. Reflecting the attitudes and values of the social work profession through (a) compliance with the professional code of ethics, (b) involvement in professional development, research and policy formulation, (c) translating personal difficulties into public issues and (d) eliminating all forms of discrimination and inequality of opportunity (self-determination), (e) appreciating individual differences and uniqueness, and (f) emphasising client cooperation (client partnership).

In addition to Hurairah's opinion above, Bahari (2013) provides other explanations of the principles of community empowerment, covering at least the following six aspects:

1. Community Empowerment: this principle combines education, raising critical awareness of the environment and policies, and encouraging community participation in evaluating the benefits and drawbacks of these policies.
2. Community Participation: This principle offers opportunities for community members to participate, learn, and experience, thereby training them to work independently and perform their duties effectively.
3. Volunteerism: This principle is crucial for community empowerment, as it involves training volunteers to contribute ideas, energy, and costs without expecting rewards, fostering sincerity and willingness.
4. Democracy: This principle is a community-friendly system that benefits the people by guaranteeing freedom of expression, an independent judiciary, and the right to assemble to criticise and seek fair trials. It is beneficial in all aspects of life, regardless of status or class, including economic, social, political, legal, and cultural aspects.
5. Needs and interests of the community first: in this principle, collaborating with the community requires prioritising its needs and interests, identifying beneficial and positive desires, and avoiding pursuing those that conflict with the community's interests.

6. The work process is important, not only the purpose/result: this principle emphasises the multi-level, multi-stage work journey, which benefits the community through learning, relationships, friendships, loyalty, disagreements, competition, cooperation, acceptance-rejection, tolerance, trust, confidence, skills, and the emergence of new talents and potentials. This process would guarantee beneficial learning and community development.

Community empowerment is a fundamental aspect of social work, defined as the process of transferring power and enabling agency among marginalised groups. It encourages these groups to engage in decision-making and resource management, aligning with a people-centred development approach, as outlined by Ife (1995) and Ledwith (2005). This approach contrasts with top-down charity models that may lead to dependency. Islamic philanthropy, particularly through mechanisms such as *zakat*, almsgiving, and waqf, has effectively addressed socio-economic challenges within Muslim communities. A noteworthy institution in this context is Lazismu, affiliated with Muhammadiyah in Indonesia, which supports Sustainable Development Goals (SDGs) related to community empowerment through *zakat*, *infaq*, and *shadaqah*. This raises significant legal issues concerning *zakat* legislation in relation to institutional governance and empowerment practices.

To bridge the theoretical and empirical gap, this study integrates Pierre Bourdieu's theory of practice with Jim Ife's community development model. Bourdieu's framework aids in analysing the institutional habitus of Lazismu, influenced by Islamic and Muhammadiyah values, and its role in organising economic and symbolic capital within Indonesian philanthropy. Conversely, Ife's model emphasises a people-centred, participatory approach, highlighting human rights, local knowledge, and social justice (Ife and Tesoriero, 2008). The tension between Bourdieu's descriptive analysis of existing power structures and Ife's prescriptive vision of empowerment forms the central focus of our analytical inquiry.

Bourdieu's theory serves as a framework for assessing Lazismu's community empowerment efforts, linking social theory to legal paradigms. It enables a thorough analysis of administration, services, and the application of legal norms within institutional governance. This approach provides an empirical evaluation of how Islamic philanthropic institutions, like Lazismu, adhere to legal obligations in their daily operations. As explained above, this study aims to discuss the problem of legal research, particularly related to how the law of *zakat* in Indonesia is implemented in the practice of governance and community empowerment by Islamic philanthropic institutions. Therefore, this study uses an empirical approach to investigate the implementation of *zakat* regulations in the Lazismu environment of East Java and assess compliance and consistency of governance in accordance with the provisions of the law as well as the alignment with the SDGs targets.

METHOD

This study employs an empirical legal research methodology (Al-Fatih, S., 2023), specifically a qualitative case study, to explore the application of laws and regulations governing *zakat* management and community empowerment by *zakat* institutions. It addresses the interplay between legal norms and social realities, enabling an analysis of legal compliance, rule interpretation, and governance. The research focuses on how established legal provisions are actualised within the organisational processes of Islamic philanthropic institutions, specifically examining community empowerment practices by the East Java Lazismu Representative Office aimed at achieving the Sustainable Development Goals (SDGs).

The qualitative research design is essential in this case study, as it allows it to explore how legal obligations based on Law Number 23 of 2011 concerning *Zakat* Management, Law Number 17 of 2013 concerning Community Organisations, and relevant regulations can be articulated in real terms, including operations, program design, and institutional accountability. This is a scientific approach that uses case studies to examine the complexity of regulatory implementation and governance dynamics, particularly within philanthropic institutions. A case study enables various conceptual understandings of the strategies, difficulties, and social processes involved in this project, which are necessary for addressing the research question (Babbie, 2008; Cresswell, 2009; Denzin and Lincoln, 2009; Neuman, 2007, 2014; Yin, 2018).

This research used a triangulation data collection technique to assess validity and reliability. This technique comprises comprehensive interviews between key informants, including Lazismu managers, program participants, community leaders, and local government representatives. They participated in semi-structured interviews to provide a complex point of view on the execution and the impacts of the program.

Document analysis involved a thorough examination of pertinent literature on Islamic philanthropy and community empowerment as well as the collection of internal Lazismu documents (financial reports, program reports, and strategic plans). The following relevant Indonesian laws and regulations are also examined in this study:

1. Law No. 2 of 2017 concerning Islamic Community Organizations (Ormas).
2. The *Zakat* Management Law No. 23 of 2011. Application of the Regulations of the Minister of Religion and Government Regulations.
3. Local Rules on SDGs and Community Empowerment in East Java Province.

The interaction between the program recipient and the facilitator, and how the procedure implementation, directly observed at the program, will be meticulously explained. Furthermore, this study will also delineate the thematic analysis procedures in the data analysis process, including data collection, initial data codification, theme determination and reporting. This description helps identify the key themes and trends in the implementation of the SDGs.

RESULTS AND DISCUSSION

A shift from charitable giving to sustainable giving, based on community empowerment through participation, is outlined in the Sustainable Development Goals Framework. From a legal perspective, this study will assess how the *zakat* law is implemented and interpreted in institutional governance practice, in full or in part.

Adaptation of Concepts to Practices in Realising a More Integrative Strategic Global Development Agenda

According to the findings of the institutional report and field observations, Lazismu East Java has contributed to the Sustainable Development Goals (SDGs) through community empowerment programs, though these efforts have not yet achieved optimal effectiveness. The realisation of this commitment is driven by Lazismu's six pillars: education, health, economy, social *da'wah*, humanity, and the environment, fostering a stronger connection to the targets set by the SDGs. Since 2023, Lazismu has implemented its programs and activities on a larger scale, albeit these remain thematic, temporary, and not sufficiently focused on the comprehensive goals of transformative initiatives. This commitment aligns with Indonesian laws and regulations governing the management and use of *zakat*.

There is a complex relationship between strategic planning and practical implementation, as indicated by empirical data from direct observations and an internal program report. Lazismu has remained consistent with its institutional documentation in supporting the sustainable global development framework, yet measuring the impact on the community is challenging.

Walczak and Krupa (2020) assert that *zakat* institutions face significant challenges in operational effectiveness and transformation due to governance and accountability disparities mandated by *Zakat* regulations. Understanding conceptual conformity with praxis in the implementation of Islamic philanthropic organisations is crucial for the development of Islamic philanthropic organisations and for addressing modern concerns in Islamic social finance (Ahmed Shaikh and Ghafar Ismail, 2017; Dirie et al., 2023).

Observation of Results and Analysis of the Program:

1. The empirical findings below indicate that the pillars of education is an important part of the development of programs and activities, including scholarship programs for students at the elementary school to university levels. This document addresses the alignment with global Quality Education commitments under the Sustainable Development Goals (SDGs), particularly Goal 4. It outlines a scholarship program for students from low-income families in East Java but critiques its focus on financial aid at the expense of capacity building, social skills, and family needs. This shortcoming is evident across the branches of Lazismu in East Java due to poor synergy between Muhammadiyah organisations and external partners. This lack

leads to identified deficiencies in community empowerment related to these educational initiatives, despite the *zakat* program's established design and operation.

2. The empirical findings revealed that health, one of the pillars, is the main program of Lazismu, alongside education. Lazismu's involvement in designing health activities targets the needs of those unable to access quality healthcare, particularly marginalised communities, in line with SDG 3 (Good Health and Well-being). The Indonesia Mobile Clinic program improves community healthcare by providing affordable health services, including ambulances, and promoting clean living behaviours for those lacking access to facilities. However, the focus remains on curative measures, which may restrict the development of preventive healthcare and community health autonomy.
3. The empirical findings also show that the economy, as one of the pillars, run by Lazismu, generally complies with the global commitment under SDG 8 (Decent Work and Economic Growth) target, despite the many inevitable significant challenges in its implementation. In the capital strengthening program for the development of small and medium economic enterprises, this program must continue to struggle with the dynamics and complexities faced by beneficiaries. Beneficiaries often face barriers to meeting product quality standards, accessing product marketing, and receiving sustainable business development support. Beneficiaries reported limitations in being involved in business planning: "When we get support in productive business programs, we are often not involved in planning a business that is in line with the capabilities, community conditions and local market potential. So, every training program, business assistance, is not in accordance with the potential and needs of the local community" (Informant P02, Mustahik).

Statistical analysis revealed that over two-thirds of initiatives focused on SDG 1 (No Poverty) and SDG 4 (Quality Education), with around 45% also aligning with SDG 3 (Good Health and Well-being) and nearly one-third with SDG 8 (Decent Work and Economic Growth). This indicates a strong emphasis on immediate poverty alleviation and education, while longer-term economic empowerment is less emphasised.

Although these positions and conditions are highly strategic to implementing the empowerment program, the program is overly focused on charitable direct service activities rather than on sustainable empowerment programs that increase beneficiaries' capacity. The community empowerment process is often pressured to provide reports to donors in haste, which slows the quality of community empowerment. Such conditions align with those stated by the program manager: "While in the planning documents, we pay attention to using the goals in the SDGs, despite the fact that implementation on the ground, rapid assistance is often a priority due to pressure from agencies and the community and is often neglected. However,

we feel we have to strike a balance between the need for immediate results and the goal for sustainable change in line with the SDGs." (Informant M02, Program Manager). This observation shows that tensions or dilemmas often occur between strategic planning and operational execution in philanthropic organisations.

1. The Spectrum of Aid Approaches: From Immediate Relief to Sustainable Transformation

This study identifies a discrepancy between the theoretical discussions of community empowerment and its practical application within Lazismu's intervention programs. Analysis reveals that approximately 80% of these programs focus on charitable activities rather than on empowering beneficiaries, which contrasts with the empowerment paradigm advocated by Ife (1995) and Ledwith (2005). The phenomenon is framed as "Pseudo-Community Empowerment," indicating a persistent dependency that philanthropic institutions wish to transform, albeit with difficulty. These results are in line with the findings by Akinlabi and Habeebullah (2022) and Lidiawati et al. (2023), which point to cultural and operational barriers that hinder the shift from traditional to participatory models in Islamic philanthropy.

The distribution of resources often lacks community involvement, relying on predetermined, direct social assistance with little community input or participation. While this method is efficient in administration and aid distribution, it often fails to address the root issues of poverty and dependence. The short duration of the Lazismu program, which typically lasts only a few months, poses challenges in addressing complex socio-economic issues. Many beneficiaries feel the program concludes abruptly just as they begin to grasp and engage with the intervention, leaving them without ongoing support for their self-development journey.

Standard intervention models that do not adapt to local contexts can reduce program effectiveness. Uniform strategies often overlook local resources, cultural factors, social capital, and economic opportunities, leading to interventions misaligned with community needs. Moreover, evaluating performance solely on easily measurable outputs overlooks important impacts such as community empowerment and sustainable development. The study also confirms a phenomenon that researchers call "Pseudo-Community Empowerment", in which institutional communication conveys that community capacity is enhanced, but in practice, society remains dependent on traditional beneficiaries. This discrepancy was described by one of the program recipients as follows: "The assistance we received was actually temporary to address our urgent needs, but it did not solve our fundamental problems. We received food parcels today, but tomorrow we face uncertainty about our lives again" (Informant P05, Mustahik).

The small number of programs that demonstrate positive impact typically involve communities in planning, providing skills training, and creating sustainable

livelihood strategies. These initiatives have shown good results in improving community ownership and sustainability, although only a small fraction of the overall program is in place. However, these programs also face obstacles in their implementation, as expressed by another participant: "Technical training is provided, but there is no further support to access tools or markets, thus hindering the application of the skills that have been learned. So far, we have always learned and focused on how to produce goods and make products, but forgotten about the strategy of building a sustainable market for our goods or products" (Informant P04, Mustahik).

2. Organisational Dynamics and Decision-Making Structures

The design and implementation of the program, as found in this study, are greatly influenced by the ability and changes in an organisation's internal work governance. There are differences in the *Lazismu* system, particularly regarding the basic principles for building society and distributing owned resources. Thus, this affects the organisation's strategy for encouraging community independence and addressing poverty. However, the implementation of *zakat* regulations is greatly influenced by the institution's internal dynamics and even affects priorities in every institutional decision-making process.

Integration and collaboration in the use of Islamic philanthropic funds (ZISWAF) across various program initiatives remain controversial; revivalism seems to overshadow activities so far, and its relevance to the goals of traditional philanthropy is unclear. Thus, it is not uncommon for debates to arise in a broader context in realising progressive Islamic philanthropy, as noted by Al-Salih (2020) and Syamsuri et al. (2019), The need for modern interpretation is needed related to the function of *zakat*, whether it is only to carry out religious obligations whose purpose is to change the status of the poor or *mustahik* to *muzakki* or to go further than that, namely to realise the collective impact of independence and economic development for marginalised groups in the long term. Therefore, *Lazismu* philosophically has two directions in the development of Islamic philanthropy: charity activities and sustainability. This means an attempt to carry out institutional resistance, according to Bourdieu's theory, which explains the need to construct transformative philanthropic institutions so that new practices of sustainable philanthropy can serve as a counter to traditional philanthropic practices that have become ingrained (Bourdieu et al., 2010; Harker et al., 2005).

The tug-of-war over philanthropic programs for poverty alleviation reveals challenges stemming from unfocused charitable practices that hinder collaboration among initiatives aimed at long-term impact. Effective multidimensional poverty alleviation also requires multi-stakeholder collaboration. Research shows that organisational management of long-term programs shapes charitable traditions, while

staff perspectives vary, causing internal conflicts that disrupt program execution. The administrative structure's polarisation hinders the adaptation of the Lazismu program, with staff citing conditions that impede central program implementation at the local level. Additionally, a lack of standardised qualifications among regionally recruited staff hampers their ability to effectively identify issues and implement modern philanthropic practices.

Lazismu's manager gave a statement: "The dilemma we often face is none other than the religious obligation that requires aid to be given quickly and the need to consider the sacrifice simultaneously and in the long term. We are always faced with a priority scale that causes tension or conflict internally, even when we are trying to balance the response of quick assistance as well as religious guidance, which is then assisted and capacitated beneficiaries for the long term". (Informant M04).

The concept discussed is recognised in organisational literature as institutional resistance, highlighting the difficulty of transforming entrenched norms within an organisation due to an unyielding power structure. Despite calls for change from both internal and external entities, the existing paradigm resists shifting. The suggested solution for facilitating this change is through power or organisational restructuring.

3. Collaborative Networks and Expanded Operational Reach

Operationally based in East Java, Lazismu supports various national and international humanitarian programs, particularly in collaboration with the Muhammadiyah Disaster Management Center (MDMC). This expansion, while enhancing operational capacity, presents challenges in maintaining program quality and aligning principles across regions. The study examines the impact of Lazismu's extensive network on program implementation and growth, noting that collaboration increases resource potential but also complicates coordination and documentation. A strong humanitarian network can improve emergency response, though there is a risk that long-term development may be neglected as resources are diverted to emergency services. The partnership with international donors exemplifies knowledge sharing and creative strategies to boost program quality in both routine and crisis situations.

Implementing methods at the local level is interrupted by diverse cultural, political, and economic factors. Access to resource cycles is vital for Lazismu to leverage international funding and expertise, leading to comprehensive programs that exceed those relying solely on local resources. Donor priorities shape program design, fostering community engagement and enhancing local capacities, yet maintaining program quality and cohesion across varied contexts remains challenging. Additionally, partnerships often expose differences in approach and quality due to varying partner priorities and capacities, complicating adherence to enabling principles among collaborators.

While broader cooperation improves operational capabilities, research shows that organisations need to create a robust accountability system to ensure their impact is sustainable and improves over time. The current cooperation model could be improved by implementing a stronger mechanism to involve the community in the management and assessment of the cooperation. Then, from a legal perspective, the existence of the collaboration will raise the question of the importance of accountability, orderly reporting obligations, and consistency in implementing the governance standards of *zakat* institutions throughout the jurisdiction of Lazismu East Java.

4. Integrating Analytical and Normative Frameworks

To interpret empirical findings related to organisational behaviour, this study refers to the concept of habitus, capital, and realm according to Bourdieu's theory to analyse how organisational characteristics and positions in the field affect the way Lazismu works. The results show that organisational habituation prioritises a charitable approach aligned with established religious traditions and donor expectations. This is relevant to Bourdieu's statement that actions result from the interaction between habitus and field-specific demands (Bourdieu et al., 2010; Haryatmoko, 2003). In this context, the field of Indonesian Islamic philanthropy values visible, measurable charity, thereby strengthening the charity-oriented habitus. On the other hand, in applying the Ife community development model, Ife and Tesoriero (2008) reveal a normative gap: Lazismu's practices, such as hierarchical decision-making and prioritising professional expertise over local knowledge, are contrary to the principles of participatory and community-oriented development essential for true empowerment. The "pseudo-community empowerment" dynamics identified are a direct result of the tension between the reality of the field (as described by Bourdieu) and the transformative goal of community development. This analysis is not meant to replace empirical data, but to observe and explain patterns of legal practice and organisation.

Organisations often emphasise measurable short-term outcomes to satisfy donors, which negatively impacts long-term objectives. This focus on quantitative indicators augments a narrow view of success, while hierarchical decision-making structures restrict local program adaptation. As a result, initiatives may prove effective in the short term but lack sustainability. Furthermore, risk-averse approaches to program development discourage innovation and adaptation, undermining potential impacts. Community empowerment theory asserts that true empowerment requires decision-making authority; however, practices observed in organisations such as Lazismu often lead to "Pseudo-Community Empowerment," highlighting a disconnect between empowerment rhetoric and actual implementation. Transitioning from a charitable to an empowerment model presents challenges due to existing power structures that complicate meaningful community participation.

The environmental condition of Lazismu, which is formed in the tradition of charitable activities, gains stronger legitimacy than the tradition of transformative and sustainable activities. This is because the impact is not immediately apparent and is often time-consuming. This means that a participatory, sustainable approach oriented towards community empowerment is interrupted.

Lazismu East Java: Operational Reality and Strategic Opportunities

Lazismu East Java engages various community groups through local offices across urban, suburban, and remote areas, revealing disparities in the quality of program implementation. Urban areas have advanced monitoring systems and better organisational capacity, but face unique challenges related to urban poverty. Implementation patterns in large urban centres support diverse programs that leverage local resources and technical skills, though innovation is constrained by resource limitations. In contrast, remote areas provide basic services and lack effective tracking and evaluation mechanisms.

More complex enablement programs will be hampered by different locations, inadequate infrastructure, and employee management issues. Therefore, despite facing the same development challenges, efforts in remote areas often rely on simpler, aid-based approaches. A field coordinator explained this problem by saying, "Activities in urban areas support more advanced programs with regular evaluations, whereas in remote areas, interventions are often limited to the distribution of basic aid due to distribution constraints and labour shortages" (Informant S05, Field Coordinator). While we recognise that this leads to inequities in the quality of service, addressing this issue requires resources that we are currently unable to provide. While organisations strive to implement a consistent, enablement-oriented approach across locations, geographic differences in program implementation pose a greater challenge in balancing program sophistication with operational feasibility. As a result, the quality of the program is often limited in a more difficult activity environment.

Since 2017, Lazismu East Java has focused on enhancing financial management through digital media and collaboration with external auditors to increase transparency and donor trust. Despite advancements, the study identifies limitations in social accountability mechanisms. Improved financial governance could enhance the operational efficiency of zakat institutions. A digital platform fosters donation transparency, building donor confidence in ongoing programs. Continuous external audits reflect a commitment to accountable use of funds, which is crucial for maintaining trust in philanthropic activities and for compliance with legal *zakat* management regulations.

In Indonesia, the collection and management of religion-based funds, particularly within Islam, is governed by Law Number 23 of 2011 concerning *Zakat* Management. This law mandates that *Zakat* institutions establish a faster, more

effective distribution system to address community needs, especially during emergencies or disasters. However, the current system shows limited community involvement in program utilisation, especially in decision-making and resource allocation. These findings support the criticism of Walczak and Krupa (2020), saying that a strong technical financial system cannot guarantee the success of programs that meet the needs and responsibilities of the communities served without strong social accountability mechanisms involving beneficiaries. This is in line with the principles outlined for community empowerment by Ife (1995) and Bahari (2013), who argue that authentic empowerment requires the participation of communities not only in the implementation but also in the evaluation and management of initiatives intended for their benefit.

Currently, the system emphasises institutional accountability primarily towards funders, ruling out its societal impact. Institutions typically furnish financial metrics to funders or *muzakki*, but often fail to report on program achievements, values, and qualitative societal impacts to the public. While it may be relatively straightforward to obtain outputs and outcomes, limited resources and methodologies often hinder comprehensive evaluations of long-term, sustainable program impacts.

The results of this study show Lazismu's intervention in several programs, with priority given to the community's response to the Lazismu program and perspectives on several community conditions. The appreciation for program support to the community and the assumption of program limitations are temporary.

a. Theme 1: Instant Relief versus Long-Term Solutions

Despite the concerns raised by the temporary beneficiaries of the Lazismu program, they felt very grateful for the assistance provided. "The basic food assistance means a lot to us, but nevertheless we also hope that there are skills and learning opportunities to survive to meet the long-term needs of our families, so that we do not get stuck in a state of vulnerability without long-term independence" (Informant P05, Mustahik). According to this perspective, it is difficult to balance urgent needs with ongoing, self-sustaining needs.

b. Theme 2: Training without Implementation Support

This theme responds to positive skills programs. However, due to a lack of app support and mentoring, participants found it difficult to apply what they learned. The beneficiary said, "Vocational training provides technical skills, but does not provide equipment or market access, so its use is limited. We acquire skills, but they do not become a stable livelihood without additional assistance" (Informant P04, Mustahik). The mismatch between training and application is a major obstacle in the programming approach.

c. Theme 3: The Design of Programs Not Involving the Community.

Often, interventions are not in accordance with local realities and conditions. This is because beneficiaries are not optimally involved in every program planning.

Participants stated, "Planning without community involvement is often not suitable for regional economic conditions. One place's solution may not always be well applied elsewhere, "However, we also don't always provide input from local knowledge for some things" (Informant P02, Mustahik). Reduced community involvement or participation in program planning will result in ineffective institutional program interventions.

In a new discussion about the duration of the program's implementation, some beneficiaries said that the program was completed before getting permanent or sustainable results in their socio-economic changes. In fact, beneficiaries receive less consistent, measurable, and planned support, making long-term progress difficult. This means that, from the perspective of these beneficiaries, not only is planning participatory, but it also needs to consider the content of the intervention program.

1. Governance and Legal Implications

This research examines the intricate internal dynamics that influence the effectiveness of a community development program and the organisation's progress. The implementation and evaluation of the program are shaped by these dynamics, which ultimately affect community development outcomes. A significant challenge identified is inter-departmental coordination, where differing objectives arise from varying views and priorities among units. The implementing staff acknowledge the need for program sustainability and promote community involvement. However, a focus on administrative compliance for operational efficiency often limits adaptive flexibility and excludes community participation.

The ideal leadership expectation of balancing traditional practices with innovation encounters significant challenges. Managers in developing organisations must consider the interests of various stakeholders, such as funders, religious leaders, governments, and community leaders. Attempting to address all stakeholders' expectations can lead to internal tensions during decision-making. It is common to find differing priorities among groups, with some focusing on charitable practices while others emphasise community empowerment. This divergence is acceptable, as the ease of administrative reporting often overshadows efforts toward community development, creating a tension with the established procedural norms. This scenario aligns with various predictions found in organisational change literature.

When implementing a new empowerment model, staff accustomed to traditional philanthropic methods often encounter challenges, leading organisations to hesitate to pursue innovation for fear of failure and its potential damage to public reputation and trust. This cautious stance can limit opportunities for growth and restrict the potential of institutions, driven by uncertainties about the outcomes of community empowerment initiatives. Nonetheless, philanthropic institutions must pursue innovation to navigate global uncertainties. The pressure from donors for direct impact complicates the adoption of a transformative approach to community

empowerment. As a result, adherence to regulations has become a primary operational focus for these institutions, often prioritising accountability over flexibility and innovative program methodologies.

The study examines the working relationship between Lazismu and governmental agencies regarding program implementation. It highlights both the opportunities and challenges this collaboration presents. While government partnership allows for the alignment of regional development priorities and helps Lazismu to utilise public infrastructure resources effectively, it also faces some red tape that can reduce efficiency. Various scheduling conflicts are identified as hindering timely implementation, underscoring the need for improved collaboration strategies to enhance program outcomes.

Government partnerships aim to enhance program implementation planning by leveraging access to public infrastructure administration data. Expanding effectiveness can be achieved by utilising data from public health facilities in schools to identify suitable intervention targets. International affiliates contribute valuable resources and skills, particularly through humanitarian development networks. Such collaboration across organisations globally fosters technical capabilities, innovative methods, additional funding, and ultimately, improved program quality.

The collaboration between local contexts and world philanthropic institutions aims to enhance knowledge in learning innovations for philanthropic organisations. While the global spread of best practices and new techniques offers potential improvements to programming models, adapting these models to local contexts often requires substantial adjustments and thorough evaluations. Despite the benefits of such partnerships, they primarily focus on consolidating resources rather than fostering methodological innovation.

Collaborative design enhances efficiency by utilising existing resources yet often overlooks new innovations that could yield substantial impact. Most innovations primarily improve traditional programs without significant public engagement. The study highlights limited community involvement in partnership structures and mechanisms, resulting in insufficient representation and restricted responsibilities in community-targeted partnerships. Additionally, it assesses Lazismu's strategic position in terms of its strengths, weaknesses, opportunities, and threats. For progress, Lazismu must consistently adhere to religious principles and maintain its reputation within Muhammadiyah, as well as public trust in its resource mobilisation. Its presence across 38 cities and regencies in East Java offers opportunities to diversify learning approaches tailored to regional conditions.

The availability of infrastructure is crucial for supporting complex program management systems in various locations. By aligning with a global development framework, Lazismu can effectively address broader, more inclusive development issues and facilitate collaboration with international partners. This strategic alignment

enables Lazismu to access best practices and new knowledge globally, thereby enhancing the performance of its programs. Consequently, it enriches the institution's portfolio through diverse partnerships, enabling organisations to implement complex programs that cater to the varied needs of communities.

Improvement within organisations is constrained by their operational scope, with a charity-oriented culture fostering a transformative and empowering environment. This cultural perspective influences employee roles and the processes involved in program design and implementation. However, the current participatory monitoring and evaluation systems are underdeveloped, hindering organisations from measuring and showcasing substantial impacts. The focus on quantitative outcomes over qualitative assessments impedes the enhancement of individuals' capabilities and independence. Additionally, varying levels of staff knowledge and skills at program implementation sites lead to inconsistencies in program quality. These challenges result in disparities in program outcomes across regions, exacerbated by high staff turnover and limited qualifications, particularly in remote areas. This situation is often aggravated by an organisational mindset that resists innovation and adaptation, manifesting in both overt opposition and more subtle forms of resistance.

If there is a disparity between the principles of community empowerment and their practical application within organisations, it could harm both their reputation and efficacy. While guidelines and strategic plans advocate for community empowerment-based programs, these programs frequently adopt a charitable approach that simplifies reporting for funders. Conversely, many donors anticipate that the outcomes of these programs will foster improved systems and yield transformative results.

The emergence of mobile platforms, social media, and digital tools has created new opportunities for engagement, making digital innovation essential for institutions. This technological advancement can enhance community participation, especially within Islamic philanthropic institutions, in the management of *zakat*. Proper regulations are necessary to ensure safety and support for these innovations. The current *Zakat* Law expands the potential uses of *zakat* funds, promoting more diverse and inclusive approaches that cater to contemporary community needs. The researcher highlights the importance of trust, which must be cultivated through accountability and transparency in the management of *zakat*, *infaq*, and *shodaqoh* funds. This can be achieved through comprehensive financial reporting and effective program communication, fostering greater community involvement in philanthropic initiatives aimed at empowering society.

The transformative model of Islamic philanthropy emphasises learning from existing organisations to boost program impact, but faces significant external challenges that interrupt growth. In East Java, socio-economic inequalities create intricate development issues that require a holistic approach. Thus, interventions must be comprehensive and effective, necessitating collaboration across various sectors.

Donors often highlight the importance of long-term empowerment and capacity building, yet direct assistance frequently overlooks the need for substantial, sustained change.

Among philanthropic organisations, competition often drives a focus on producing quick, visible results, leading to an overemphasis on easily measurable outcomes at the expense of more significant yet difficult-to-measure impacts. Environmental factors, particularly those caused by climate change, threaten the sustainability of these programs and introduce new challenges that must be addressed. A programming approach that can adapt to these evolving circumstances is essential. Furthermore, innovation within programs is frequently stifled by regulatory frameworks that limit operational flexibility, preventing organisations from experimenting with new methods or adapting their programs to comply.

2. Implications for *Zakat* Law Implementation

The study emphasises the importance of enhancing Lazismu's transformative impact while preserving the religious identity and beliefs of its followers. It advocates creating participatory systems to improve the program's relevance and effectiveness. A key recommendation is to implement a monitoring system that includes community representatives to ensure the evaluation process yields results aligned with community values, thereby fostering donor accountability. Additionally, the formation of a community-based assessment committee is proposed to involve the community in program evaluation through a structured approach. Drawing on grassroots experiences, these committees can offer critical insights into program effectiveness and pinpoint areas for improvement.

Developing a strategy for assessing participatory needs is vital for aligning program goals with community needs rather than external sources. This approach enhances community involvement from the start of program planning. To facilitate this transition towards an enablement-focused strategy, building organisational capacity is crucial. Training staff in community engagement techniques enables collaboration with communities as active partners rather than passive recipients. This approach emphasises the need to cultivate basic technical skills, attitudes, and mindsets.

Managers prepared for transformational leadership are more adept at addressing complex organisational changes. This preparation emphasises technical programming discussions aimed at overcoming internal barriers and promoting cross-functional collaboration to identify gaps between organisational units. It encompasses protocols for organising actions in programs, finances, and administration, while innovation initiatives evaluate various methods for effectiveness across contexts. The "graduation approach" framework facilitates sequential interventions to help low-income households achieve sustainable livelihoods.

The long-term intervention strategy facilitated effective community empowerment but poses challenges for accountability. Addressing poverty is optimally achieved through an integrated service model involving education, health, and economic support. Enhancing partnerships boosts collaborative impact, while fostering methodological innovation, rather than merely consolidating resources, benefits partner organisations.

A participatory approach involving multi-stakeholder collaboration enhances organisational learning focused on community giving. This can be achieved through formal and informal collaboration, promoting accountability to the communities. Implementing a community-led partnership evaluation system will incorporate community perspectives into decision-making regarding the continuation and development of partnerships. "Authentic transformation requires a partnership approach that acknowledges the knowledge and capabilities of the community, rather than traditional beneficiary relationships," said one community member. "We have insights and ideas that can improve the effectiveness of the program, but we need real opportunities to contribute to this perspective," said information society leader C02.

The study highlights that Lazismu East Java, while providing notable social support, continues to rely on traditional charitable methods. A key barrier to impactful societal change is the phenomenon of "Pseudo-community empowerment," in which the notion of community empowerment often obscures the need for sustainable philanthropic practices. Integrating sociological insights with community development theory can enhance Islamic charitable initiatives. To shift from charity to transformative efforts, significant changes in organisational culture and resource management are essential. Proposed strategic interventions could transform lazismu and similar institutions into more effective organisations in driving sustainable community development and achieving key Sustainable Development Goals (SDGs), reflecting an evolution that honours religious traditions while facilitating communities in overcoming poverty and attaining self-reliance.

CONCLUSION

In conclusion, Lazismu East Java acts as a buffer institution for socio-economic needs within *zakat* governance and implementation. However, it primarily conducts temporary, unsustainable charitable activities. This approach hinders the achievement of community empowerment for *mustahik* in a consistent and sustainable manner. Empirical findings suggest that the organisation's programs are more focused on short-term solutions rather than sustainable transformation. The research employs Bourdieu's theoretical analysis alongside Ife's community empowerment framework to explore differences in habits, capital, and the institutional environment relevant to effective community empowerment practices. It highlights the predominant trend of

prioritising short-term distribution in *zakat* regulations over the long-term objectives of empowerment.

Thus, based on the empirical findings regarding *zakat* governance practices, the researcher provides the following recommendations: a) Islamic philanthropic institutions, such as Lazismu, should establish participatory monitoring and evaluation (MandE) systems to support governance and accountability under *zakat* regulations. They must shift Key Performance Indicators (KPIs) from outputs to outcomes, focusing on impacts such as increased beneficiary revenues. Incorporating methods like Participatory Rural Appraisal (PRA) is crucial. Economic programs must follow the "graduation model," emphasising multi-year interventions that include asset transfer, skills training, mentorship, and market linkages. Establishing formal community-based committees will empower beneficiaries in program planning, monitoring, and needs assessment; b) Policymakers and law enforcement in Indonesia need to strengthen the regulatory framework for *zakat* management, specifically by amending Law No. 23 of 2011. This involves requiring all registered *zakat* institutions to report on their social impacts in accordance with established standards and providing incentives for best practices. The National Zakat Agency (BAZNAS) should establish a certification or ranking system to publicly acknowledge and reward *zakat* institutions, thereby highlighting the advantages of participatory and impactful practices.

The commitment of Islamic philanthropic institutions to implement targeted interventions will enable them to enhance their role beyond conventional charitable practices. By strengthening *zakat* regulations in Indonesia, they can support the SDGs targets through a community empowerment approach aligned with national development policy.

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