



Implementation of Fundraising Management at BAZNAS Hulu Sungai Tengah in Increasing ZIS Collection

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ARTICLE INFO:

Article History:

Received: August 2025
Revised: August 2025
Published: September 2025

Keywords:

Fundraising Management;
BAZNAS; ZIS; South Kalimantan

Kata Kunci:

Manajemen Fundraising; BAZNAS;
ZIS; Kalimantan Selatan

ABSTRACT

Indonesia has significant zakat potential, yet actual collection remains far below expectations. In Hulu Sungai Tengah (HST) Regency, for example, zakat potential is estimated at IDR 3.1 trillion, while BAZNAS HST collected only IDR 3.09 billion in 2024. This study aims to analyze the implementation of fundraising management at BAZNAS HST using the POAC (Planning, Organizing, Actuating, Controlling) framework, identify the fundraising strategies applied, and evaluate their impact on zakat, infaq, and sadaqah (ZIS) collection. A descriptive qualitative method was employed, with data collected through in-depth interviews with BAZNAS HST officials, direct observations, and financial report documentation, and analyzed using Miles and Huberman's interactive model. The findings show that BAZNAS HST applied structured planning (RKAT), organizing through decreed teams, innovative programs such as Blessed Friday and Baznas Corner, and routine evaluations, which together increased ZIS collection from IDR 790.98 million in 2022 to IDR 3.09 billion in 2024, with muzakki rising from 134 to 207. Nevertheless, this improvement was also influenced by external factors, including post-pandemic religious awareness, digital zakat trends, inflation, and government support. The study contributes theoretically by affirming both the relevance and limitations of POAC in zakat management, and practically by offering a replicable fundraising model adaptable to local contexts.

ABSTRAK

Penelitian ini dilatarbelakangi oleh kesenjangan antara potensi zakat di Indonesia yang sangat besar dengan realisasi pengumpulannya yang masih rendah, termasuk di Kabupaten Hulu Sungai Tengah (HST) di mana potensi zakat mencapai Rp 3,1 triliun, tetapi BAZNAS HST hanya menghimpun Rp 3,09 miliar pada tahun 2024. Tujuan penelitian ini adalah menganalisis implementasi manajemen fundraising di BAZNAS HST berdasarkan kerangka POAC (Planning, Organizing, Actuating, Controlling), mengidentifikasi strategi yang diterapkan, dan mengevaluasi dampaknya terhadap peningkatan pengumpulan zakat, infak, dan sedekah (ZIS). Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan pengumpulan data melalui wawancara mendalam dengan pengurus BAZNAS HST, observasi, dan dokumentasi laporan keuangan, serta dianalisis dengan model interaktif Miles & Huberman. Hasil penelitian menunjukkan bahwa BAZNAS HST melaksanakan perencanaan melalui RKAT, pengorganisasian tim berbasis SK, program fundraising inovatif seperti Jumat Berkah dan Pojok BAZNAS, serta pengawasan melalui evaluasi rutin, yang secara keseluruhan berdampak pada peningkatan pengumpulan ZIS dari Rp 790,98 juta pada 2022 menjadi Rp 3,09 miliar pada 2024 dengan jumlah muzakki naik dari 134 menjadi 207 orang. Namun, peningkatan tersebut tidak hanya dipengaruhi oleh penerapan POAC, melainkan juga oleh faktor eksternal seperti kesadaran religius pasca-pandemi, tren zakat digital, inflasi, dan dukungan pemerintah daerah. Penelitian ini berkontribusi secara teoretis dengan menegaskan relevansi dan keterbatasan POAC dalam konteks zakat, serta secara praktis menawarkan model strategi

fundraising yang dapat direplikasi BAZNAS di daerah lain dengan penyesuaian terhadap kondisi lokal.



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How to cite: Rama, Rofi'i, Zulkifli, Aviva, I.Y. (2025). Implementation of Fundraising Management at BAZNAS Hulu Sungai Tengah in Increasing ZIS Collection. *Iqtishodia: Jurnal Ekonomi Syariah*, 10(2), 39-47. doi:<https://doi.org/10.35897/iqtishodia.v10i2.2149>

INTRODUCTION

Zakat management in Indonesia has undergone significant development since the enactment of Law No. 23 of 2011 concerning Zakat Management. This regulation provides a strong legal basis for BAZNAS and Zakat Institutions (LAZ) to optimize the collection and distribution of zakat to support poverty alleviation, economic empowerment of the people, and social equality (Faishal 2022). Indonesia itself has enormous potential for zakat, estimated at Rp 216.54 trillion per year or around 1.75% of the Gross Domestic Product (GDP). However, the actual amount collected is still far from this figure (Asfarina, Ascarya, and Beik 2019)

The Hulu Sungai Tengah BAZNAS (BAZNAS) (National Alms Agency) (HST) is a zakat collection institution active in managing and distributing social funds. Hulu Sungai Tengah Regency, specifically, has significant potential for collecting zakat, infaq, and alms (ZIS). The potential zakat collection reached Rp 3.1 trillion, but BAZNAS HST was only able to collect Rp 3.09 billion in 2024 (Ministry of Religion 2024). The South Kalimantan Provincial Government continues to campaign and raise public awareness to pay ZIS through official institutions such as BAZNAS at the provincial and regency/city levels.

The implementation of good fundraising management will have an impact on increasing the trust of muzakki (Reagent 2018), increasing public knowledge regarding zakat (Makhrus, Hasan, and Mukarromah 2024), improving zakat management in zakat collection institutions (Abidah 2016). Successful fundraising management can increase the trust of zakat payers in zakat management institutions and encourage broader participation (Azzahra and Majid 2020). Therefore, good fundraising management is essential for every zakat management institution. However, implementing fundraising management is not without challenges. For example, Banjar community awareness of zakat is quite high, but it is still limited to ritual aspects without broader social understanding. Zakat distribution is carried out through religious leaders in a ceremonial manner before finally being distributed by the muzakki themselves in a consumptive manner. This pattern is based on practical reasons, belief in the virtue of ritual, and traditions that have been passed down from generation to generation. (Rahmat Hakim 2014) Therefore, it is important to study the fundraising management at BAZNAS HST in more depth with the hope of depicting the effectiveness of fundraising strategies, programs and transparency in fund management, as well as their impact on the sustainability of programs and beneficiaries, which will become an example of professional and integrity-based fundraising management in South Kalimantan.

A number of previous studies have highlighted various factors that influence zakat collection. For example, zakat literacy has been shown to have a significant effect on increasing muzakki participation (Fatmawati, Hakim, and Hakim 2024), transparency can increase public trust (Budi and Handayani 2023), the importance of digital innovation through the Professional Zakat, Infaq, and Sadaqah Information System (SIZIPRO) in improving the transparency and accountability of ZIS management. This system facilitates the reporting process, increases muzakki trust, and expands the scope of collection (Sari and Putra 2024). In addition, communication strategies emphasize the importance of direct and indirect approaches in building the trust of muzakki Selviana's (2023). Meanwhile, research by Sulastri GT. Sa'da Kamaliya (2022) investigates utilization strategies, analyzing supporting and inhibiting factors as well as the distribution of zakat, infaq, and shodaqoh (ZIS) funds for poverty alleviation (Sulastri and Kamaliya 2022). Research by Hakim, Ramadhan, and Muslikhati (2024) emphasized the need for training for zakat managers to improve fundraising skills (Ramadhan, Hakim, and Muslikhati 2021). Although these findings enrich the perspective on external factors that influence fundraising, most studies have not systematically examined the internal management functions of zakat institutions, even though the

effectiveness of fundraising also depends heavily on planning, organizing, implementing, and supervising at the institutional level.

The POAC framework (Planning, Organizing, Actuating, Controlling) is considered relevant for analyzing zakat collection practices. POAC enables a comprehensive evaluation of the planning stage, resource organization, program implementation, and performance monitoring. An assessment based on POAC is expected to provide a comprehensive picture of how BAZNAS HST manages its fundraising strategy and the extent to which this strategy impacts increasing muzakki participation. However, the POAC concept has been widely used in management studies. Research by Indria Karnilawati & Syahrul Amsari (2024) at BAZNAS Asahan Regency indicates that the application of POAC enhances the quality of zakat management through clear planning, structured task distribution, focused program implementation, and strict supervision (Indria Karnilawati and Syahrul Amsari 2024). Meanwhile, research at LAZNAS IZI South Sumatra found that the systematic implementation of POAC, starting from the RKAT, job descriptions, fundraising guidance, and periodic evaluations, made zakat management more measurable and professional, even obtaining the ISO 9001:2015 quality certificate. These findings indicate that POAC can enhance the management system of zakat institutions, despite still facing challenges such as limited human resources (Yunita 2021).

In this context, BAZNAS HST is interesting to study because it has succeeded in significantly increasing ZIS collection from IDR 790 million in 2022 to more than IDR 3 billion in 2024, as well as increasing the number of muzakki from 134 to 207 people. The BAZNAS HST management acknowledged the increase as a result of improved management in the area of fundraising (*Preliminary observations with Syahrulji, Chairman of BAZNAS HST, requesting data from the management at the office/Amilat collection section of BAZNAS HST on February 19, 2025*). However, this realization is still very small compared to the potential for zakat in the region, so the effectiveness of the fundraising strategy implemented needs to be reviewed. Additionally, research that utilizes BAZNAS HST as a research subject remains very limited, particularly in the South Kalimantan region. However, these studies are still limited to certain contexts and have not been widely applied in zakat fundraising analysis. Thus, there is a knowledge gap regarding the extent to which POAC can explain the successes and limitations of fundraising management in zakat institutions, especially in the context of local social culture, such as the Banjar community in HST.

Based on these conditions, this study aims to analyze the implementation of fundraising management at BAZNAS Hulu Sungai Tengah using the POAC framework. This study not only describes the strategies implemented but also assesses the effectiveness of each management function and its impact on increasing the collection of zakat, infaq, and sadaqah (ZIS). Thus, this study is expected to enrich the literature on zakat management by emphasizing the relevance of POAC while providing practical recommendations for strengthening fundraising governance in regional zakat institutions.

RESEARCH METHOD

This study uses a qualitative method with a descriptive-analytical approach to examine the implementation of Fundraising Management in ZIS management at BAZNAS HST. The descriptive-analytical approach is used to describe and analyze how the principles of Planning, Organizing, Implementation, and Supervision are implemented at BAZNAS HST. The primary information in this study was obtained through direct interviews with BAZNAS HST administrators, while supplementary data were collected from various sources, such as financial reports, activity records, official websites, and observations of the fundraising management process. To analyze the collected data, an interactive analysis method was used to gain a deeper and more structured understanding (Miles and Huberman 1994). The analysis process is carried out through several stages, starting with filtering and simplifying the data, systematically presenting the information, and interpreting it based on specific patterns and themes. This approach aims to obtain more in-depth conclusions regarding the effectiveness of fundraising management (Fadli, 2008).

RESULTS AND DISCUSSION

IMPLEMENTATION OF FUNDRAISING MANAGEMENT AT BAZNAS HULU SUNGAI TENGAH

1. Planning

BAZNAS HST prepares RKAT based on the standards of BAZNAS RI. This RKAT serves as a reference in determining fundraising targets, resource allocation, and fundraising strategies to be implemented. This document contains targets for the collection of zakat, infaq, sedekah, and other social and religious funds (DSKL) based on the previous year's realization, divided by respective divisions, including individual

responsible parties. As stated by Deputy Chair III for Planning, Finance, and Reporting, "The RKAT has been compiled according to BAZNAS RI standards, with targets and individual details. We print the report daily."

Table 1. RKAT at BAZNAS Hulu Sungai Tengah from 2022 to 2024

Year	Collection Target	Distribution & Utilization Targets	Operational Cost Plan	Amil Section	Muzakki & Donor Fundraising Plan	Mustahik's Plan
2022	Rp1,378,400,000	Rp1,231,100,000	Rp1,471,300,000	Rp 0	1,451	585
2023	Rp2,467,900,000	Rp3,429,670,000	Rp1,156,600,000	Rp756,000,000	3,348	9,702
2024	Rp2,900,000,000	Rp3,305,600,000	Rp1,101,500,000	Rp. 506,000,000	3,370	3,872

Source: BAZNAS HST RKAT Report

In addition, BAZNAS HST has also set donor targets that encompass various segments of society, including individuals, institutions, government agencies, and companies with Zakat Collection Units (UPZ). This target was determined by considering the zakat and alms potential in the Hulu Sungai Tengah region, as well as the characteristics and preferences of each donor group. The approach strategy was designed using a direct marketing method, namely visiting companies and agencies directly while bringing a program collaboration letter. (Yusran, 2025).

Based on an interview with Deputy Chair III for Planning, Finance, and Reporting, one of the strategic programs implemented by BAZNAS HST is "Blessed Friday." This program is a fundraising activity held every Friday to provide food for shop or stall employees. This initiative is expected to attract traders as donors and increase public awareness of the importance of zakat. The approach used in this program is persuasive, emphasizing the emotional and spiritual aspects of zakat. (Yusran 2025).

Additionally, the largest potential for zakat in the HST region stems from the agricultural sector and local warehouse-scale companies. Companies' contributions are not always in the form of cash, but also in the form of goods, which are then recorded in minutes and converted into rupiah (Yusran 2025). This approach demonstrates the flexibility of fundraising planning, which can utilize various resources to increase ZIS collection. This approach is effective in enhancing the emotional bond between BAZNAS and donors. With a strong emotional bond, donors will feel more motivated to channel their zakat through BAZNAS because they believe that the funds will be managed properly and distributed to those who are entitled to it.

According to fundraising management theory (Huda 2013) The planning stage is the process of establishing goals and strategies while considering available resources. BAZNAS HST's planning has met these principles, as evidenced by clear targets, identification of potential zakat payers (muzakki), and relevant program innovations. The impact is evident in the significant increase in ZIS collection from 2022 to 2024

However, the success of this planning did not stand alone. The surge in collection was not only due to the clarity of targets in the RKAT, still it was also driven by external factors, such as increased religious awareness among the community after the pandemic, inflation affecting the nominal value of zakat, and support from local governments through zakat campaigns. This fact demonstrates that the planning function at BAZNAS HST is quite effective, but its success is a result of a combination of internal planning and external dynamics. Thus, planning should not be understood merely as a formal document, but must be adaptive to socio-economic changes in society.

Thus, BAZNAS HST's planning can be considered effective, but the success achieved is not solely the result of internal organizational efforts. Fundraising management planning must be understood as an interaction between structured internal strategies and supportive external conditions. This indicates that the POAC framework is relevant, but it requires supplementation with an analysis of external factors to provide a more comprehensive explanation of zakat collection dynamics.

2. Organizing

BAZNAS HST has formed a collection team attached to the Decree (SK), but in practice, coordination is carried out across various sectors. Each division has specific responsibilities, but they still support one another to ensure the smooth operation of the program. The Deputy Chair III for Planning, Finance, and Reporting stated that management at BAZNAS HST supports one another, although some divisions are based on decrees. From an operational perspective, organization is also evident in the implementation of outreach to prospective zakat payers. In early 2023, BAZNAS HST printed and distributed brochures to government agencies, wholesalers, and individual zakat payers. Outreach is also conducted through Interactive Online Media (MOI) to invite the public to attend events or participate in BAZNAS programs (Yusran 2025). This strategy not only broadens the reach of information but also helps build a positive image for the institution. The results are evident in the number of muzakki (alms payers), which increased from 134 in 2022 to 207 in 2024. This demonstrates that well-organized teams and structured outreach activities can expand the ZIS donor base.

However, the effectiveness of this organization is still limited. BAZNAS HST faces a shortage of fundraising specialists and limited access to large companies with significant zakat potential. This means that a formal organizational structure is important, but not sufficient. In practice, the quality of human resources, fundraising competencies, and external networks are key factors in determining success. Thus, the organizing function at BAZNAS HST shows that management theory needs to be enriched with aspects of quality and relationships, not just structure.

Fundraising management theory emphasizes that fundraising success is determined not only by external strategies but also by a clear internal structure and effective communication system. A clear internal structure provides the necessary framework for managing fundraising resources and activities. At the same time, an effective communication system ensures that all team members have the information they need to do their jobs effectively. Research (Ramadhan et al. 2021) stated that improving the skills of zakat managers through training is essential to creating professional fundraising management (Sulastri and Kamaliya 2022) emphasizes the importance of effective internal structures and the role of coordination in the distribution and collection of ZIS.

Thus, although the increase in the number of muzakki at BAZNAS HST indicates the success of the existing organizational structure, further strengthening is still needed in terms of human resource quality, fundraising competence, and access to external networks, so that the organizing function can truly operate optimally in accordance with modern management theory.

3. Actuating

BAZNAS HST conducts fundraising using various methods, ranging from open donations for humanitarian issues such as Palestine, using social media to publicize programs, to transparent volunteer recruitment through selection and issuing decrees. In addition, BAZNAS HST collaborates with various parties such as hospitals and the BPJS. The BAZNAS Corner program in hospitals is one of its flagship innovations, where BAZNAS helps inpatients who have difficulty paying administrative fees. Assistance is provided after a recommendation from the hospital. *If there are patients who cannot pay, BAZNAS will help directly, but there must be a recommendation from the hospital.*," said Deputy Chair III for Planning, Finance, and Reporting.

The Baznas Corner Program is the result of collaboration between BAZNASHST and hospitals to assist with administrative costs for inpatients who cannot afford it and their families. Assistance is provided directly to families of patients in need, with the stipulation that administrative costs can only be disbursed upon receipt of a recommendation letter from the hospital, which the BAZNAS distribution department then verifies. This program aims to provide targeted assistance and strengthen the role of ZIS in handling emergencies in the health sector. The following is visual documentation of the implementation of the BAZNAS corner. (Yusran, 2025).

This effort not only expands the partner network but also builds public trust. According to fundraising theory, good relationships with strategic partners can increase donor loyalty and encourage long-term participation. (Azzahra and Majid 2020) This is in line with the increasing trend of ZIS in BAZNAS HST.

From a theoretical perspective, this implementation is in line with the actuating function, which emphasizes the importance of motivation and innovation in achieving organizational goals (Huda 2013). However, if analyzed more critically, the effectiveness of the program does not only depend on internal strategies but is also influenced by external factors. The increase in national zakat literacy, the trend of digital zakat, and post-pandemic religiosity have also strengthened community participation. This means that the

successful implementation of the fundraising program at BAZNAS HST is the result of synergy between internal innovation and the external context.

4. Controlling

BAZNAS HST conducts daily evaluation meetings and monthly reports. This evaluation covers ZIS fund revenue and the success of the program. If targets are not met according to the RKAT, the strategy will be revised. The evaluation not only addresses target achievement but also emerging obstacles, such as low public awareness of paying zakat to BAZNAS. Some Banjar residents prefer to distribute zakat directly to Koran teachers. To address this, BAZNAS conducted outreach and invited religious scholars from each sub-district to discuss the importance of distributing zakat through official institutions. (Yusran, 2025). According to theory *controlling* as stated by Stoner & Freeman (1996), namely comparing results with standards and taking corrective action. This step helps redirect strategies so that targets can still be achieved, despite facing challenges in the field. (Krisnandi, Efendi, and Sugiono 2019).

However, the cash management system used—namely, saving surpluses to cover deficits in the following period—shows that oversight is still focused internally. Although this strategy maintains the continuity of distribution, this pattern has the potential to create perceptions of imbalance if it is not explained openly to the public. Thus, the controlling function at BAZNAS HST is indeed working, but the aspect of external transparency still needs to be strengthened to maintain the trust of muzakki.

Fundraising Strategy at BAZNAS Hulu Sungai Tengah

BAZNAS HST's fundraising strategy combines a direct approach (*direct*) and indirect (*indirect*) to reach donors widely. Direct approaches are carried out through face-to-face visits to agencies, institutions, and companies that have Zakat Collection Units (JPZ). One creative strategy implemented is the Friday Blessings program, where BAZNAS HST distributes food to company employees as a means of building good relationships with management. This approach not only builds personal closeness but also opens up opportunities for long-term collaboration.

Indirect approaches are implemented through publications on social media platforms like Instagram, brochure distribution, and online campaigns. Social media is a crucial channel for uploading work programs, sharing beneficiary stories, and encouraging the public to donate. Volunteer recruitment is also announced through social media, and prospective volunteers are transparently selected and issued with an official Decree (SK). This strategy is in line with (Selviana 2023) research, which emphasizes the importance of combining strategies to build muzakki trust.

In terms of innovation, BAZNAS HST has developed BAZNAS Corners in hospitals as zakat service points that directly assist underprivileged patients and their families. This program utilizes zakat from healthcare workers, such as doctors, which is then distributed appropriately based on official hospital recommendations. This innovation not only increases public trust but also expands the reach of zakat payers in the healthcare sector.

However, fundraising strategies face several strategic obstacles. First, no fundraising method has been systematically evaluated to determine its highest effectiveness. Second, public awareness of distributing zakat through BAZNAS remains low, as most prefer to distribute zakat directly to Quran teachers or local figures. Third, access to partnerships with large companies remains limited, so the funding potential of this sector has not been optimally tapped. This cultural factor indicates that fundraising strategies must be adaptive to local wisdom, rather than focusing solely on internal innovation.

Thus, BAZNAS HST's strategy needs to be strengthened with research on the effectiveness of methods and a deep understanding of the social characteristics of the community. To address these obstacles, BAZNAS HST has taken several corrective measures. Direct outreach to the community continues to be expanded, involving religious leaders at the sub-district level to educate them on the importance of paying zakat through official institutions. Partnerships with the agricultural sector and warehouse companies are being maximized to address the limited access to large corporations. Furthermore, the management plans to conduct regular evaluations of all fundraising methods to determine the most effective and efficient strategies. These strategies have proven to have a positive impact on increasing ZIS collection.

Impact on Increased Collection

The implementation of fundraising management with a combination of direct, indirect strategies and program innovation has had a real impact on increasing the collection of zakat, infaq and alms (ZIS) at BAZNAS

HST. Based on financial report data, the total collection of ZIS funds and Other Religious Social Funds (DSKL) increased significantly from IDR 790.98 million in 2022 to IDR 2.18 billion in 2023, and rose again to IDR 3.09 billion in 2024. The number of muzakki also increased from 134 people in 2022 to 207 people in 2024. This is in line with the opinion of (Selviana 2023) that a combination of direct and indirect strategies can build the trust of muzakki and increase participation in a sustainable manner.

Table 2. Graph of Collection and Distribution of ZIS BAZNAS HST Funds (2022–2024))

No	Year	Muzakki	Collection	Distribution	Mustahik
1.	2022	134	Rp. 790,982,038	383,617,550	214
2.	2023	225	Rp. 2,182,903,518	2,194,675,035	258
3.	2024	207	Rp. 3,091,849,696	2,999,565,437	270

Source: BAZNAS HST Financial Report

The difference between the amount of ZIS fund collection and distribution in the graph table. The above information sometimes creates the impression of imbalance, for example, in 2023, distributions were greater than collections, or vice versa. Based on an interview with Deputy Chair III for Planning, Finance, and Reporting, this situation was caused by the cash management mechanism. As stated, excess funds were deposited into the cash register and then withdrawn from the cash to cover the shortfall. (Yusran 2025) This indicates that BAZNAS HST implements a fund reserve system, where surplus funds from the previous period are held in cash and then used to cover shortfalls in the following period. Therefore, the difference in collection and distribution figures does not reflect data discrepancies, but rather a managerial strategy to ensure the continuity of program distribution. This pattern indicates that BAZNAS HST focuses not only on increasing collection but also on maintaining distribution stability to ensure that the needs of those who mustahik are consistently met.

This increase is inseparable from structured planning through the RKAT (Work Plan and Budget) aligned with BAZNAS RI targets, team organization based on a Decree (SK) that enables cross-sector collaboration, and targeted program implementation. The Friday Blessings and BAZNAS Corner programs in hospitals, for example, not only foster good relationships with potential zakat payers but also build a positive image of BAZNAS HST as a professional and caring institution. Obstacles faced, such as low public awareness of paying zakat through BAZNAS and limited access to large companies, can be mitigated through outreach strategies involving religious leaders and strengthening partnerships in the agricultural and warehouse sectors. The positive impact is evident in the increase in zakat contributions from these sectors, although the potential of the large company sector still needs to be optimally developed.

However, this significant increase cannot be solely attributed to the implementation of POAC. Critical analysis shows the influence of external factors, such as increased religious awareness after the pandemic, the development of digital zakat, regional economic growth, and inflation, which increases the nominal value of zakat. These external factors have contributed to strengthening the effectiveness of BAZNAS HST's internal strategies. In other words, the success of fundraising is the result of a combination of structured internal management and supportive external dynamics.

This result is in line with research (Azzahra and Majid 2020; Reagen 2018) which emphasizes that fundraising success lies in the institution's ability to build trust, expand networks, and deliver programs transparently. The increased participation of muzakki in BAZNAS HST is proof that a well-planned, organized, implemented, and monitored strategy and supported by innovation can significantly optimize ZIS collection.

With this achievement, BAZNAS HST has not only succeeded in increasing the amount of funds collected but also strengthened its position as a prominent ZIS management institution in South Kalimantan province. This success is expected to serve as a model for effective fundraising management practices that can be replicated by BAZNAS in other regions.

CONCLUSION

This study found that the implementation of fundraising management at BAZNAS Hulu Sungai Tengah (HST) using the POAC (Planning, Organizing, Actuating, Controlling) framework had a significant impact on increasing the collection of zakat, infaq, and sadaqah (ZIS). Systematic planning through the RKAT, organizing teams based on SK, implementing innovative programs such as Blessed Friday and Pojok BAZNAS, and monitoring through routine evaluations successfully increased collections from IDR 790.98 million in 2022 to IDR 3.09 billion in 2024, with the number of muzakki increasing from 134 to 207 people. However, this increase was not only influenced

by POAC, but also by external factors such as post-pandemic religious trends, the development of digital zakat, local government support, and inflation.

Theoretically, these findings reinforce the relevance of the POAC framework in explaining fundraising practices, but also confirm that the theory does not sufficiently describe the complexity of zakat dynamics without considering external social, economic, and cultural factors. Therefore, this study contributes to the literature by proposing the need for integration between classical management theory and contextual approaches. Managerially, this study shows that zakat institutions need to adapt their fundraising strategies to local conditions, diversify their programs, involve religious leaders, and improve transparency in reporting to strengthen public trust. The practices carried out by BAZNAS HST can be used as a model for other zakat institutions with adjustments according to the characteristics of each region.

This study has limitations in that its scope only covers one region, it uses a descriptive qualitative approach that does not measure external factors quantitatively, and it does not compare the relative effectiveness of various fundraising strategies. Future research is recommended to conduct comparative studies between regional BAZNAS, using quantitative or mixed-method approaches to measure the influence of external factors, and assess the effectiveness of various fundraising methods (direct, indirect, and digital). Thus, future research can provide a more comprehensive understanding for the development of zakat management theory while strengthening fundraising practices in Indonesia

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