

**PROFESSIONAL ZAKAT MANAGEMENT IN AMIL ZAKAT
INSTITUTIONS INFAQ AND SHADAQAH
MUHAMMADIYAH (LAZISMU) GRESIK**

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ABSTRACT

This research uses qualitative research with a phenomenological approach that aims to find out the mechanisms and obstacles that are carried out by the Amil Zakat Infaq Institute and Muhammadiyah Sadaqah (Lazismu) Gresik in managing Professional Zakat. The results of this study indicate that the mechanism of management of Professional Zakat in the Amil Zakat Institute and Sadaqah Muhammadiyah (Lazismu) Gresik includes: collection, distribution and supervision. Sources of Professional Zakat fundraising at the Amil Zakat Infaq and Sadaqah Muhammadiyah (Lazismu) Gresik Institutions come from permanent donors and incidental donors. For permanent donors, the collection of Professional Zakat is carried out routinely every month, while incidental donors for collecting Professional Zakat every month or every year. There are two forms of Professional Alms distribution, consumptive and productive. The flow of distribution of Professional Zakat includes submission and surveys, mustahik approval meetings, budgeting and distribution. The form of supervision of Professional Zakat includes supervision in the internal field carried out by the supervisory body and in the external field including the public accounting firm. As for the obstacles include: lack of human resources (HR) in distributing professional zakat to mustahik.

Keywords: Mechanisms, Obstacles, Professional Zakat, Institutions Amil Zakat Infaq and Sadaqah Muhammadiyah (Lazismu) Gresik.