

ZAKAT FUND DISTRIBUTION MODULE THROUGH COMMUNITY EMPOWERMENT PROGRAMS AT THE NATIONAL BOARD OF ZAKAT IN INDONESIA: A STUDY AT BAZNAS LAMPUNG PROVINCE

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Abstract

This study scrutinizes structural deficiencies in the governance of productive zakat distribution at BAZNAS Lampung Province, specifically focusing on the absence of empowerment-based distribution modules, mentorship practices that lack clear and measurable competency frameworks, and insufficient long-term monitoring mechanisms. Adopting a normative and empirical approach, the research derives data from in-depth interviews with *amil* and *mustahik*, complemented by an analysis of regulatory and institutional documents. Findings indicate that distribution remains predominantly administrative, mentorship lacks measurable competency indicators, and evaluation systems fail to capture sustained trajectories of *mustahik* business development. The novelty of this research lies in the formulation of an integrated module synthesizing legal perspectives, empowerment theory, and empirical practices to fortify zakat governance. The proposed module encompasses initial assessments, competency-based mentorship, and long-term performance evaluation systems. Theoretically, this study enriches the discourse on zakat governance; practically, it offers a replicable operational model to enhance accountability and *mustahik* self-reliance.

Keywords: Productive Zakat Governance; Empowerment-Based Distribution; Competency-Based Mentorship

A. Introduction

Over the past decade, the disbursement of zakat funds in Indonesia has witnessed a pivotal paradigm shift, transitioning from consumptive models toward productive frameworks grounded in community empowerment. A diverse array of national and regional zakat institutions have initiated empowerment programs encompassing micro-enterprise mentorship, the provision of productive capital, vocational training, and agrarian assistance, alongside efforts to fortify the economic resilience of impoverished households. While a growing body of empirical literature

substantiates that this productive approach effectively augments the income of *mustahik* (beneficiaries), the impact remains spatially uneven and is constrained by various technical, institutional, and social impediments.

The implementation of productive zakat in Lampung Province has demonstrated substantial progress, catalyzed by empowerment initiatives from the National Board of Zakat (BAZNAS), such as the Desa BAZNAS (Zakat Community Development) program, livestock assistance, and capacity building for Micro, Small, and Medium-sized Enterprises (MSMEs). These interventions, covering 15 regencies and cities, are best exemplified by the model applied in Desa Madukoro Baru, which integrates economic, social, and health dimensions. Within the productive livestock scheme, *mustahik* receive not only physical capital (goats) but also comprehensive business mentorship extending to waste utilization. Furthermore, this program is strengthened by capital support and technical training targeted at 100 MSME practitioners across the province. However, while these efforts have successfully augmented economic capacity, their long-term efficacy remains contingent upon the precision of beneficiary data and the consistency of mentorship provided. These findings underscore the critical necessity for a zakat distribution model that is both structurally systematized and highly adaptive to local contextual requirements.

Contextually, zakat is not merely a spiritual obligation but a strategic instrument for wealth redistribution and socio-economic empowerment, aiming to foster social justice, mitigate poverty, and strengthen communal bonds (Nuradi, et al., 2025; Umar et al., 2015). Zakat is also perceived as an instrument of wealth distribution that extends beyond mere ritualism (Razak, 2020; Ningsih, et al., 2025), but possesses a pivotal socio-economic function in stimulating growth, purifying wealth, and promoting equitable welfare distribution, including poverty alleviation (Al-hamed, 2024; Jedidia, K., & Guerbouj, 2020). Within the Islamic economic framework, zakat is positioned as a wealth redistribution mechanism capable of channeling resources from the affluent to the *mustahik* (beneficiaries), thereby fostering social equilibrium (Choirunisa et al., 2020; Fa'atin, 2017). This function renders zakat a strategic instrument for poverty alleviation and the economic empowerment of grassroots communities, including Micro, Small, and Medium Enterprises (MSMEs) (Judijanto & Ngampo, 2025). Through productive management, zakat extends beyond consumptive relief to serve as sustainable socio-economic capital.

This perspective aligns with empowerment theory, which emphasizes capacity building and individual self-reliance as the cornerstone of sustainable development. Legislatively, Law No. 23 of 2011 stipulates that zakat management must be executed in a planned, professional, and accountable manner, mandating BAZNAS to ensure precise distribution, including through productive schemes. Consequently, the community empowerment-based distribution approach acquires both theoretical and juridical legitimacy, holding the potential to yield more sustainable socio-economic impacts.

While national regulations, notably Law No. 23 of 2011, underscore the imperative of productive and empowerment-oriented zakat distribution, existing literature reveals a marked disparity between normative ideals and factual implementation. Specifically, Azzahra et al. observed that program success is largely contingent upon the quality of mentorship; consequently, while some *mustahik* experienced income growth, others remained stagnant despite having received capital and training (Azzahra et al., 2025). The absence of standardized business coaching modules renders the mentorship process inconsistent, difficult to evaluate, and unreplicable. Analogous findings are evident in research concerning BAZNAS Bandar

Lampung, which reveals that productive zakat utilization remains dominated by administrative approaches rather than sustainable empowerment models; consequently, the business progression of *mustahik* lacks systematic measurement (Aziz & Fasa, 2022). Research by Widiastuti et al. further corroborates that *mustahik* business growth serves as a pivotal mediating factor for welfare enhancement; however, success is subject to internal and external variables, resulting in distinct inter-regional variations in outcomes (Widiastuti et al., 2021).

In a different setting, research on the Linggau Makmur Program at BAZNAS Lubuklinggau City reveals that while empowerment initiatives successfully enhance the capacity of *mustahik* MSMEs, their effectiveness remains impeded by financial literacy deficits, insufficient empowerment funding, and inadequate long-term monitoring (Junaidi et al., 2025). This implementation gap is further elucidated in recent scholarship. Minarni et al.'s study at BAZNAS Malang Regency demonstrates that while the Penta-Helix collaboration augmented *mustahik* income by 25%, the absence of formal mentorship modules and standardized evaluation mechanisms renders the model difficult to replicate extensively (Minarni, et al., 2025). Subhan et al., examining the Cak Kaji Program at BAZNAS Gresik, reveal that empowerment success is heavily contingent upon supplementary interventions, specifically spiritual guidance and business coaching, which remain localized and undocumented as national standards (Wirasabda et al., 2025). Consequently, the primary research gap lies in the absence of a comprehensive empowerment-based productive zakat distribution model; therefore, formulating such a module, particularly within the context of BAZNAS Lampung Province, constitutes an urgent scientific necessity.

Building upon these empirical findings and theoretical gaps, this article critically analyzes how BAZNAS Lampung Province designs, implements, and evaluates productive zakat distribution through empowerment programs, while identifying its structural deficiencies. The analysis focuses on three fundamental issues: first, the absence of a systematic empowerment-based zakat distribution module consistently applicable across all regencies and cities; second, the lack of business mentorship based on competency standards, rendering *mustahik* coaching quality heavily contingent upon the capacity of mentors in each region; and third, weak long-term monitoring and evaluation mechanisms, causing program impacts to be difficult to quantify and poorly documented. By dissecting these issues, this study offers a significant contribution through the formulation of a comprehensive productive zakat distribution module that integrates legal perspectives, empowerment theory, and BAZNAS's empirical practices. The novelty of this research lies in the formulation of an empowerment-based distribution model that is not only normatively relevant but also operational, adaptive to Lampung's local conditions, and replicable by other regional BAZNAS units. This proposed model is envisioned to serve as a cornerstone for strengthening national zakat governance while accelerating sustainable economic self-reliance for *mustahik*.

B. Methods

This study employed a normative-empirical approach, integrating the analysis of positive laws governing zakat management with empirical findings regarding the implementation of productive zakat distribution at BAZNAS Lampung Province (Soekanto, 2007). Methodologically, this descriptive-analytical study aimed to comprehensively delineate empowerment-based zakat distribution patterns while assessing the alignment between legal norms, program design, and field implementation. It incorporated a statute approach to critically examine relevant

regulations (Soekanto, 2009), such as Law No. 23 of 2011 on Zakat Management and its derivative regulations, complemented by conceptual and sociological approaches to elucidate how these normative provisions are operationalized within productive zakat distribution mechanisms.

Data sources comprise primary data acquired via in-depth interviews with BAZNAS Lampung Province officials and relevant stakeholders, alongside secondary data derived from a literature review encompassing statutory regulations, official BAZNAS reports, prior research findings, and pertinent scientific publications. Data collection techniques include documentation review, legal and programmatic document analysis, and semi-structured interviews designed to investigate the factual implementation of productive zakat distribution (Marzuki, 2022). All data were analyzed using qualitative descriptive analysis, encompassing data reduction, categorization, data display, and conclusion drawing to synthesize legal norms with *mustahik* empowerment practices in Lampung. This methodological framework facilitates a critical assessment of distribution policy efficacy and underscores the necessity for formulating a systematic zakat distribution module.

C. Findings and Discussion

1. Findings

Systemic Governance Deficiencies: The Absence of Structured Modules for Empowerment-Based Zakat Distribution.

Zakat governance in Indonesia, normatively projected as a strategic poverty alleviation instrument under the BAZNAS mandate, exhibits a fundamental disparity between regulatory design and on-the-ground implementation. This divergence persists because productive zakat management lacks structured distribution and mentorship modules, thereby rendering execution heavily reliant upon local interpretation and regional capacity. Empirical studies indicate that utilization frequently operates administratively without a standardized coaching framework, while success often hinges on supplementary, undocumented initiatives. Furthermore, significant inter-regional variations in *mustahik* achievement are attributable to inconsistent mentorship and the scarcity of measurable monitoring mechanisms. Consequently, these conditions underscore that institutional challenges within zakat governance are systemic, primarily stemming from the absence of an empowerment-based distribution module capable of ensuring national consistency and facilitating result replicability.

This governance disparity is starkly evident in Lampung Province, where the growth in zakat collection has not yielded a commensurate increase in *mustahik* empowerment impact. Although BAZNAS Lampung and its regency/city counterparts have implemented various productive initiatives, such as livestock assistance and business capital provision, execution proceeds devoid of standardized operational guidelines. Field findings reveal that distribution processes are predominantly reactive and lack comprehensive *mustahik* mapping; consequently, empowerment initiatives frequently cease at the handover stage, lacking sustainable mentorship or clear evaluation instruments. Furthermore, efforts by the Lampung Provincial Government to implement the National Zakat Index (IZN) have not yet been fully complemented by operational technical guidelines for empowerment. Consequently, program efficacy remains contingent upon individual *amil* initiative rather than a systemic institutional design. This reality underscores the critical necessity of formulating a measurable and adaptive productive zakat distribution module as a fundamental measure to

strengthening zakat governance and enhancing its contribution to community-based economic development in Lampung.

Data from the Central Bureau of Statistics (BPS) of Lampung Province demonstrates that poverty alleviation efforts have yielded consistent improvements, with the poverty rate declining from 10.69% in March 2024 to 10.00% in March 2025, a reduction of 0.69 percentage points. Between September 2024 and March 2025, a further decline of 0.62 percentage points was recorded, resulting in the impoverished population being reduced to 887.02 thousand in March 2025—a decrease of 54.21 thousand relative to March 2024 and 52.28 thousand relative to September 2024. While this trend signals the efficacy of local government policies in curbing poverty, Lampung's position above the national average implies that poverty levels remain elevated and the *mustahik* cohort requiring productive intervention remains substantial. This scenario underscores that the potential of zakat as an economic empowerment instrument is currently underutilized, and that distribution governance possesses significant scope for enhancement to contribute more effectively to sustainable poverty reduction.

Poverty rates in Lampung showed a steady decline from March 2024 to March 2025, falling from 10.69% in March 2024 to 10.62% in September 2024 and further to 10.00% by March 2025. This represents a reduction of 0.69 percentage points between March 2024 and March 2025, and 0.62 percentage points from September 2024 to March 2025. In absolute terms, the estimated number of people living in poverty also decreased, from 941.23 thousand in March 2024 to 939.30 thousand in September 2024, and then to 887.02 thousand in March 2025, marking a decline of 54.21 thousand people over the year and 52.28 thousand between September 2024 and March 2025. Source: Central Bureau of Statistics of Lampung Province

The core issue in zakat governance stems from the absence of an empowerment-based distribution module that can serve as a national operational standard. This void results in productive zakat implementation proceeding without a uniform mentorship, monitoring, and evaluation framework; consequently, program efficacy is contingent more upon individual *amil* capacity than upon a systematic institutional design. Numerous studies corroborate that the success of *mustahik* empowerment is fundamentally determined by the existence of structured coaching mechanisms. Specifically, findings by Fadilah et al. demonstrate that BAZNAS West Java achieved distribution effectiveness due to clear Standard Operating Procedures (SOPs) spanning from verification to disbursement, ensuring precise targeting and generating tangible impacts on *mustahik* economic, health, and educational well-being. (Fadilah et al., 2023). Similarly, research by Effendi et al. demonstrates that the integration of zakat collection and distribution modules within the Sikemas application enhances recording consistency and service efficiency, thereby reinforcing the significance of digital operational standards in zakat governance (Effendi et al., 2024).

A parallel approach is observed in the Solok Sejahtera program, wherein an SOP grounded in seven *mustahik* criteria yielded a more targeted and measurable productive zakat distribution (Emrizal & Muzaki, 2023). Indeed, Fahlefi et al. assert that planning components, comprising targets, programs, budgets, schedules, and SOPs constitute the foundation of effective management across all zakat institutions (Rizal Fahlefi et al., 2019). The consistency of these findings reinforces the argument that current zakat governance challenges transcend mere technical execution, representing instead a structural issue stemming from the absence of standardized empowerment modules—a condition elucidating the varied empowerment outcomes across regions, including Lampung Province.

The absence of empowerment-based distribution modules constitutes the core issue undermining zakat governance, as it renders mentorship, monitoring, and evaluation inconsistent and contingent upon individual *amil* capacity rather than a standardized institutional framework. This finding aligns with zakat governance literature positing governance, accountability, and transparency as fundamental pillars of distribution effectiveness. Specifically, Mohamad asserts that effective distribution is attainable only if institutions adopt transparency, accountability, efficiency, and justice as the foundational principles of governance (Mohamad & Sori, 2023). Ulfah et al. reinforce this premise, demonstrating that Good Corporate Governance (GCG) is pivotal to optimal zakat administration, particularly in fulfilling institutional obligations toward muzakki and *mustahik* (Ulfah et al., 2025). Additional studies highlighted by Amalia (2019), Adriyani (2023), and extending to Zahara's research concerning Zakat Core Principles (Zahara et al., 2023), consistently corroborate that governance vulnerabilities emerge in the absence of clear standard operating procedures, rendering transparency and accountability unquantifiable. Juxtaposed with these findings, the situation in Lampung exhibits identical structural deficiencies: devoid of standardized modules, distribution processes become unaccountable, difficult to audit, and prone to bias, thereby failing to establish the public transparency necessary to bolster *muzakki* trust and ensure the sustainability of *mustahik* empowerment. Consequently, formulating empowerment modules constitutes a fundamental prerequisite for fortifying zakat governance in Lampung, ensuring alignment with effective governance principles established by national and international theoretical and empirical evidence.

As a strategic measure to fortify empowerment-oriented zakat distribution, the 'creative productive module' constitutes the optimal choice for BAZNAS Lampung Province, offering an approach that is simultaneously responsive to *mustahik* needs and aligned with regional economic potential. By integrating business capital provision with skills training, this module fosters *mustahik* self-reliance and mitigates long-term dependency on zakat assistance. In contrast to ephemeral consumptive patterns, the creative productive module delivers sustainable impact by targeting capacity building and *mustahik* economic transformation. The success of BAZNAS initiatives such as ZMart and Santripreneur demonstrates that productive business-based empowerment models yield tangible results in enhancing beneficiary income and welfare. Furthermore, this module is highly adaptable to Lampung's economic landscape, dominated by MSMEs, agriculture, and trade, thereby possessing strong contextual relevance. Consequently, the implementation of the creative productive module positions BAZNAS Lampung Province to expand employment opportunities, ameliorate living standards, and drive poverty alleviation in a more systematic, planned, and sustainable manner.

Mustahik Business Mentorship: Lacking Competency Standards and Long-Term Evaluation Instruments

Research findings reveal that *mustahik* business mentorship patterns in Lampung remain generalized and lack a competency-based foundation a reality strongly corroborated by interviews with both *amil* and *mustahik*. One *amil* stated that "Our mentorship is confined to site visits and monitoring aid utilization; there is currently no specialized assessment of business competency" (Interview, RS/Amil, 2025). This concurs with the *mustahik*'s assertion that "'mentorship is limited to routine checks, with no training on financial management or business development.'" (Interview, YH/Mustahik, 2025). Collectively, these findings reveal that the mentorship process is

neither grounded in business capacity mapping nor guided by measurable competency indicators, such as financial literacy, production management, or marketing. The absence of long-term evaluation instruments is further underscored by an *amil*'s admission: "we lack business growth measurement tools; as long as the enterprise remains operational, it is deemed successful" (Interview, RS/Amil, 2025). This implies that program success is construed primarily in administrative terms, rather than through the assessment of capacity enhancement or *mustahik* income growth.

Synthesized interview data indicate that the mentorship deficiency stems primarily from the limited capacity of *amil*, who lack competency as micro-business assessors, compounded by the institutional absence of standardized mentorship modules. *Amil* conduct mentorship based on personal experience rather than through a systematic business capacity-building framework. This reality contravenes empowerment principles, which mandate a needs assessment as the foundational prerequisite for intervention. Consequently, the lack of competency assessment instruments precludes the tailoring of interventions to the specific characteristics of *mustahik* enterprises (Adiwijaya & Amilahaq, 2023; Firmansyah et al., 2024), thereby diminishing program efficacy and rendering empowerment impact unquantifiable via valid indicators. This scenario corroborates previous research findings identifying mentorship quality as the paramount determinant of *mustahik* empowerment success (Widiastuti et al., 2021).

From the perspective of Economic Empowerment Theory, mentorship devoid of competency mapping constitutes a failure to fulfill the foundational stage of enablement, which aims to capacitate *mustahik* through the identification of baseline capabilities and business constraint (Santos et al., 2019; Shuhaimi et al., 2023). Absent such assessment, the program fails to advance to the empowerment stage, which necessitates the fortification of technical skills, financial literacy, and production capacity, theoretically the bedrock of MSME income augmentation. Mentorship deficiencies in Lampung further impede the attainment of economic independence, specifically the transformation of *mustahik* into autonomous entrepreneurs, the paramount objective of productive zakat. Consequently, the absence of competency performance indicators and long-term evaluation instruments directly obstructs the operationalization of economic empowerment principles that ideally constitute the core of productive zakat initiatives.

In response to the identified mentorship deficiencies, the fundamental solution lies in the development of a standardized competency-based mentorship module capable of adaptive application throughout Lampung. This module must incorporate initial capacity assessment components, measurable competency indicators encompassing financial literacy, production capacity, marketing management, and business resilience and long-term monitoring and evaluation instruments aligned with the enablement-empowerment-independence principles of Economic Empowerment Theory. Furthermore, enhancing *amil* human resource capacity through training as micro-business assessors constitutes a crucial element in ensuring that mentorship quality is not contingent upon individual experience. Finally, strengthening collaboration with MSME training institutions, academics, and practitioners is imperative to foster a more professional and evidence-based mentorship ecosystem.

Consequently, mentorship reform transcends mere technical remediation; rather, it structurally fortifies productive zakat governance to ensure greater measurability, accountability, and the capacity to catalyze *mustahik* transformation toward sustainable economic self-reliance. Exemplified by the Linggau Makmur program in Lubuklinggau, which employs an empowerment package integrating criteria-based

selection, entrepreneurial training, and post-distribution mentorship with periodic monitoring schedules, thereby enhancing beneficiary MSME capacity and fortifying business sustainability (Junaidi et al., 2025).

Further evaluative studies reveal that productive zakat programs integrating technical training and business coaching, underpinned by outcome-based evaluation instruments, generate business growth, which subsequently mediates the enhancement of *mustahik* welfare (Widiastuti et al., 2021). In urban settings such as Tangerang, productive initiatives incorporating mentorship, project Standard Operating Procedures (SOPs), and periodic monitoring exhibit controlled performance variance relative to practices lacking standardized guidelines, thereby underscoring the critical importance of modules integrating practical competency indicators (Azzahra et al., 2025). Even in Bandar Lampung, programmatically directed zakat management assessed via institutional metrics (e.g., the Zakat Index) demonstrates that procedural structuring and evaluation contribute to enhanced empowerment outcomes—serving as evidence that module reform is not merely theoretical, but operationally viable and impactful when consistently implemented (Aziz & Fasa, 2022). Consequently, the recommendation to establish a competency-based mentorship module in Lampung aligns with successful empirical practices and is adaptable via local contextualization to accelerate *mustahik* transformation toward economic self-reliance.

2. Discussion

Legal, Regulatory, Transparency, and Accountability Challenges in Zakat Distribution via Community Empowerment Programs

Zakat distribution through community empowerment confronts multifaceted structural and regulatory challenges. Theoretically designed to transform *mustahik* into muzakki, productive zakat necessitates a sustained, measurable, and multidimensional mentorship process. Consequently, economic transformation is contingent not merely upon the volume of funds, but also upon governance quality, amil competency, and the regulatory framework. While the government established a legal foundation via Law No. 38 of 1999, updated by Law No. 23 of 2011 as a form of state intervention to fortify zakat institutions, the existence of formal regulations does not automatically guarantee operational effectiveness.

From the perspective of institutional theory, robust regulation necessitates commensurate institutional governance to function effectively; without capable institutional support, implementation inevitably faces technical impediments. Normatively, the amil, as a designated asnaf, occupies a strategic position within the zakat ecosystem, where their level of professionalism becomes a decisive determinant *mustahik* welfare. In practice, however, many institutions grapple with a scarcity of skilled human resources, insufficient comprehension of fiqh zakat, inadequate beneficiary data management, and suboptimal business mentorship capacity. This reality aligns with scholarly arguments positing that Human Resource Capacity and Amil Professionalism (Asman et al., 2023; Hidayatullah & Priantina, 2018), transparency (Mokodenseho et al., 2024), and regulatory implementation (Ahyani et al., 2025) continue to function as complex structural and regulatory challenges to effective zakat distribution.

Conversely, transparency and accountability constitute critical imperatives in strengthening zakat governance. Principles of public accountability mandate that zakat management bodies provide information access that is lucid, verifiable, and publicly accountable (Amalia, 2019; Zahara et al., 2023). Law No. 23 of 2011 explicitly mandates

four fundamental principles: transparency, accountability, professionalism, and distributive justice; however, empirical evidence indicates that their implementation remains suboptimal. Gaps are evident in areas such as digital-based reporting systems, delayed beneficiary data updates, lax internal audits, and insufficient public disclosure regarding fund utilization underscore a distinct disparity between normative regulations and operational practices. Critiques articulated by Arif Hidayatulloh (Hidayatullah & Priantina, 2018) dan Yahya (Yahya, 2020) reinforce this premise, asserting that numerous zakat institutions fail to satisfy adequate accountability standards.

Beyond regulatory and institutional challenges, geographical factors and infrastructure also constitute significant impediments (Mohamad et al., 2024). Grounded in spatial accessibility theory (Condeço-Melhorado et al., 2014), public service quality is heavily contingent upon accessibility, topographical conditions, and the availability of supporting infrastructure. In practice, zakat distribution in remote regions is frequently constrained by limited transport accessibility, extensive travel distances, and adverse environmental conditions. Consequently, beneficiary enumeration, business mentorship, and empowerment program monitoring cannot be executed consistently. These impediments exacerbate inter-regional disparities and diminish the effectiveness of zakat as an instrument of economic equalization.

Furthermore, external challenges arise from insufficient institutional synergy between BAZNAS, LAZ, and local governments. From the perspective of collaborative governance, the efficacy of multi-actor public policies is fundamentally predicated upon the extent to which collaboration is symmetrical, founded on mutual trust, and grounded in shared decision-making. As emphasized (Ansell & Gash, 2008; Donahue et al., 2012; Saleh et al., 2021) that collaboration devoid of formal coordination frameworks, intensive communication, and information integration precipitates weak and inconsistent policy implementation. This synergy deficit is evident in the minimal integration of *mustahik* data, sporadic coordination, and the absence of joint evaluation mechanisms elements constituting the core of collaborative governance. Such disjointedness indicates that collaborative governance principles remain uninternalized within zakat management; consequently, empowerment programs operate in a partial and fragmented manner, failing to engender sustainable long-term impact on *mustahik* economic transformation.

In light of these challenges, strengthening zakat governance necessitates a multidimensional approach. Imperative measures include enhancing *amil* professionalism through intensive training, developing digital-based zakat information systems, optimizing productive zakat programs, and fortifying inter-institutional collaboration. Furthermore, regulatory implementation must be reinforced to ensure it does not remain merely normative but is consistently applied at the operational level. By executing these strategies, zakat holds immense potential to serve as an effective and sustainable instrument of economic empowerment, capable of catalyzing the transformation of *mustahik* toward economic self-reliance.

D. Conclusion

This study demonstrates that the efficacy of productive zakat distribution at BAZNAS Lampung Province remains impeded by three critical deficiencies: the absence of structured empowerment-based distribution modules, the provision of non-competency-based business mentorship, and the persistence of inadequate long-term monitoring and evaluation mechanisms. These deficits engender implementation inconsistencies, disparities in *mustahik* coaching quality, and a scarcity of empirical

evidence regarding program impact. Employing a normative-empirical analysis, this research offers a novel contribution by formulating the essential components of comprehensive and replicable productive zakat distribution module. The study's novelty lies in synthesizing legal perspectives, empowerment theory, and operational practices, thereby yielding a model that is both normatively valid and pragmatically adaptive to local contexts. Ultimately, this module is envisaged as a foundation for fortifying zakat governance, ensuring greater measurability and accountability, while catalyzing *mustahik* transformation toward sustainable economic self-reliance.

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F. Author Contributions Statement

All authors made substantial contributions to every stage of the research and the writing of this article. They provided critical feedback on each draft and approved the final version for publication. The authors declare that there is no conflict of interest in the conduct of this study or the preparation of this manuscript. Nunung Rodliyah led the formulation of the research focus, the development of the theoretical framework, the normative analysis of zakat governance regulations, and the design of the methodology. Sartika Wulandari was responsible for collecting primary data through in-depth interviews and field documentation, as well as preparing the descriptive account of the empirical findings. Sholikhul Huda conducted the qualitative data analysis, integrated the field findings with legal perspectives and empowerment theory, and drafted the analytical discussion. Muhimmatul Mukaromah from the International Islamic University Malaysia contributed to strengthening the conceptual foundations, reviewing methodological validity, and refining the academic arguments that underpin the study's novelty. Aldi Permana Putra assisted with tracing and analyzing recent literature, organizing the structure of the literature review, and verifying the consistency of the manuscript's content and organization.

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