



ADMINISTRATIVE SYSTEM AT THE SURABAYA CITY NATIONAL ZAKAT COLLECTION AGENCY OFFICE

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ABSTRACT

This study aims to describe the administrative system and administrative management practices implemented at the Surabaya City National Zakat Agency (BAZNAS) Office. This study uses a qualitative approach with a descriptive design. Research data were obtained through interviews, observations, and documentation involving administrative staff and leadership elements who play a role in institutional administrative management. The results of the study indicate that the administrative system at the Surabaya City BAZNAS Office has been organized in a structured manner through recording, archiving, and document management mechanisms in accordance with applicable administrative management procedures. The use of information technology has begun to be integrated to support office administrative activities, although in practice there is still a reliance on manual systems and limited coordination and integration between departments. This study concludes that the administrative system at the Surabaya City BAZNAS Office has been running quite well, but still requires strengthening aspects of digital-based administrative management and improving internal coordination so that administrative implementation can be more effective and sustainable.

Keywords: *Administrative System; Digital Administrative Management; Institutional Coordination*

I. INTRODUCTION

A. Research Background

An administrative system is a fundamental element in supporting the sustainability and effectiveness of an organization, both for-profit and non-profit. Administration is not merely understood as a record-keeping activity, but rather as a series of organized processes for managing information, documents, and work procedures to support the achievement of organizational goals. Siagian (2018) explains that administration plays a strategic role in creating orderly work, facilitating coordination between units, and serving as the basis for organizational decision-making. Therefore, a well-organized administrative system is a prerequisite for effective and accountable organizational governance.

In the context of modern management, an administrative system is viewed as an integral part of the management function. Terry (2016) states that

planning, organizing, implementing, and monitoring require systematic administrative support to ensure every organizational activity runs according to plan. Weak administration has the potential to cause various problems, such as delays in service delivery, overlapping tasks, and low work efficiency. Conversely, a professionally managed administrative system can improve work order and strengthen overall institutional performance.

Zakat institutions, as part of public and religious organizations, have a significant responsibility to manage public funds transparently and accountably. According to Law Number 23 of 2011 concerning Zakat Management, zakat institutions are required to uphold the principles of trustworthiness, professionalism, and accountability in all their management activities. In this regard, the administrative system serves as a crucial instrument to ensure the orderly management of documents, reports, and the flow of public services. Huda and Sawarjuwono (2019) emphasized that the quality of zakat institution governance is significantly influenced by the administrative system implemented, particularly in the areas of recording, archiving, and reporting.

The strategic role of BAZNAS (National Agency for Zakat Management) in zakat management is also reflected in its contribution to the development of urban community welfare. Research conducted by Febriansyah et al. (2024) shows that BAZNAS Surabaya City plays an active role in improving community welfare through targeted and sustainable zakat distribution and utilization programs. These findings confirm that the effectiveness of BAZNAS's role is not only determined by the quality of its programs but is also significantly influenced by its institutional support system, including the administrative system that regulates planning, documentation, and inter-sectoral coordination. Therefore, a well-organized administrative system is a crucial foundation for optimizing BAZNAS's role as a zakat management institution focused on public service and welfare.

The Surabaya City National Zakat Agency (BAZNAS), as the official zakat management agency at the regional level, plays a strategic role in managing zakat, infaq, and sadaqah funds. With the increasing demand for public services and the development of information technology, BAZNAS is required to have an adaptive and integrated administrative system. However, in practice, administrative management in public institutions often faces various obstacles, such as the dominance of manual systems, limited integration between sectors, and relatively lengthy bureaucratic processes. These conditions have the potential to impact the smoothness of administrative processes and the effectiveness of organizational work.

The growing demand for transparent and accountable public organizational governance places the administrative system as a strategic element in supporting institutional performance. Administration is no longer understood solely as a technical record-keeping activity, but as an integral part of the managerial process that influences work effectiveness and service quality. In zakat management institutions, the administration system plays a crucial role in ensuring orderly document management, smooth inter-sectoral coordination, and accurate data that forms the basis for decision-making. Several studies published in the ASIK Journal indicate that weaknesses in the administration system have the potential to cause service delays and reduce the

effectiveness of public service organizations (Ridwan, 2025).

Although numerous studies have been conducted on zakat management and the role of BAZNAS (National Zakat Agency) in improving community welfare, research specifically examining the administrative system as a supporting instrument for institutional performance remains relatively limited, particularly in the context of regional-level BAZNAS. Most studies focus on the distribution of zakat funds and its impact on those entitled to receive zakat (mustahik), while in-depth studies on how the administrative system is implemented in institutional practice have not been explored. Therefore, this research is relevant for examining the administrative system at the Surabaya City BAZNAS Office as part of efforts to strengthen the effectiveness and governance of zakat institutions at the local level.

Based on this description, this study focuses on describing the administrative system implemented at the Surabaya City National Zakat Agency (BAZNAS) Office. This research is expected to provide an empirical overview of the implementation of the administrative system at regional-level zakat institutions and serve as evaluation material for efforts to strengthen administrative governance to be more orderly, professional, and adaptive to organizational development.

Although administrative systems play a crucial role in supporting organizational performance and governance, empirical studies specifically addressing administrative system practices in regional zakat management institutions are still relatively limited. While some previous studies have focused on performance, leadership, or organizational effectiveness, few studies have focused on administrative systems as the primary focus. However, as demonstrated in several articles published in the ASIK Journal, a well-organized administrative system is a crucial foundation for smooth work processes and organizational coordination (Ridwan, 2025; Nurmi & Ramdhan, 2025). Therefore, this study focuses on analyzing the administrative system at the Surabaya City Office of the National Zakat Agency (BAZNAS) to provide an empirical overview of the administrative practices implemented and their contribution to the order and sustainability of institutional activities.

B. Research Questions

1. Main Research Question

- a. How is the administrative system implemented at the Surabaya City National Zakat Collection Agency Office?

2. Supporting Research Questions

- a. What administrative management practices are applied in daily office operations?
- b. How is information technology utilized to support administrative activities?
- c. What challenges are encountered in implementing the administrative system?
- d. How does internal coordination influence the effectiveness of administrative management?

C. Research Objectives

1. General Objective

- a. To describe and analyze the administrative system and administrative management practices implemented at the Surabaya City National Zakat Collection Agency Office.

2. Specific Objectives

- a. To identify the structure and mechanisms of the administrative system applied in the institution.
- b. To examine administrative management practices, including recording, archiving, and document handling.
- c. To analyze the utilization of information technology in supporting administrative processes.
- d. To identify obstacles in administrative system implementation.
- e. To evaluate the role of internal coordination in improving administrative effectiveness.

II. LITERATURE REVIEW

An administrative system is a crucial part of organizing organizational activities because it functions as a workflow regulator, document management, and decision-making support. Administration is understood as a series of activities encompassing planning, organizing, recording, archiving, and controlling various organizational resources to achieve predetermined goals. Siagian (2018) states that administration serves as an organizational control instrument, ensuring that every activity runs in an orderly, coordinated, and efficient manner. Therefore, a sound administrative system is the primary foundation for effective organizational governance.

From a management perspective, an administrative system cannot be separated from the management functions themselves. Terry (2016) explains that the successful implementation of planning, organizing, implementing, and monitoring functions depends heavily on systematic administrative support. An administrative system ensures that every organizational activity is well-documented, has clear procedures, and is accountable. Without an organized administrative system, an organization can potentially experience obstacles in work coordination and the execution of daily tasks.

In public organizations and non-profit institutions, the administrative system plays an increasingly strategic role because it is directly related to accountability and transparency to the public. Zakat institutions, as part of public religious organizations, are required to manage community funds professionally and responsibly. Law Number 23 of 2011 concerning Zakat Management emphasizes that zakat management must be carried out based on the principles of accountability, transparency, and effectiveness. In this context, the administrative system is the primary instrument for ensuring orderly recording, archiving, and reporting of zakat management activities.

Several previous studies have shown that the quality of zakat institution governance is significantly influenced by the administrative system implemented. Huda and Sawarjuwono (2019) stated that well-organized administration can increase public trust in zakat institutions and support the smooth operation of the organization. Furthermore, the use of information technology in zakat institution

administration systems is considered capable of accelerating work processes and minimizing recording errors. However, the implementation of technology-based administration systems often faces human resource constraints and limited system integration.

Administrative systems are also closely linked to organizational effectiveness. Handoko (2017) explained that a clear work system and division of tasks, supported by well-organized administration, will facilitate an organization's effective achievement of its goals. Systematic administration helps organizations organize workflows, assign responsibilities, and ensure that every activity follows established procedures.

Furthermore, Terry (2016) emphasized that organizational effectiveness is significantly influenced by management's ability to manage work systems in a planned and sustainable manner. In the context of public service organizations and zakat institutions, an effective administrative system serves as the foundation for ensuring smooth service delivery, increasing accountability, and supporting the sustainability of organizational activities. Therefore, the administrative system is understood not only as a technical recording activity but also as a managerial mechanism that contributes to the quality of organizational performance.

Based on this description, the administrative system in zakat institutions needs to be understood as a structured and sustainable working mechanism. This literature review serves as a theoretical foundation for analyzing the administrative system implemented at the Surabaya City Office of the National Zakat Agency (BAZNAS). This allows the research results to be conceptually understood and linked to theory and previous research findings.

The administrative system in public service organizations differs from that of for-profit organizations, as it focuses not only on internal efficiency but also on the quality of service to the public. Administration in public organizations serves as a means of controlling work processes so that services can be provided in an orderly, fair, and accountable manner. Handyaningrat (2017) states that public administration is the entirety of collaborative activities carried out by a group of individuals or institutions to serve the public interest in accordance with established policies.

In the context of public services, the administrative system plays a crucial role in managing documents, correspondence, and work flow. Well-organized administration allows for the proper documentation of every service activity, facilitating the monitoring and evaluation of organizational performance. Sedarmayanti (2018) emphasizes that an effective administrative system must support the smooth flow of information, expedite the service process, and reduce the potential for administrative errors that could impact the quality of public services.

Zakat management institutions, including the National Zakat Agency (BAZNAS), have dual responsibilities as both religious organizations and public service institutions. Therefore, the implemented administration system must be able to ensure orderly document management, transparency of services, and accountability in the management of zakat funds. Administration functions not only as a record-keeping activity but also as a managerial instrument that supports coordination between departments and institutional decision-making.

The effectiveness of an organization's work is greatly influenced by the quality of the implemented administration system. Structured administration will help the organization organize the division of tasks, clarify workflows, and ensure that each activity runs according to established procedures. Siagian (2018) explains that work effectiveness can be achieved if the organization has an administration system that can optimally coordinate all resources to achieve organizational goals.

In organizational practice, a good administration system is characterized by clear work procedures, an orderly recording system, and an easily accessible archiving mechanism. This allows employees to work in a more focused manner and reduces overlapping tasks (Ramdhan & Pasaribu, 2022). Terry (2016) emphasizes that administration that supports management functions will help the organization control operational activities and increase employee productivity.

In zakat institutions, the effectiveness of administrative work has direct implications for the smooth delivery of public services. A disorganized administrative system can lead to delays in handling aid requests, errors in recording, and obstacles to coordination between sectors. Conversely, systematic administration will expedite the service process and increase public trust in zakat institutions. Research findings in the ASIK Journal indicate that orderly and well-documented administrative management contributes to the operational stability and effectiveness of public service organizations (Ridwan, 2025).

Based on this description, it can be concluded that administrative systems and work effectiveness are interconnected. Structured administration serves as a foundation for supporting organizational performance, particularly in public service institutions like BAZNAS. Therefore, a study of the administrative system at the Surabaya City BAZNAS Office is crucial to understanding the extent to which administration plays a role in supporting work effectiveness and the smooth delivery of public services.

Numerous studies have shown that an organized and professionally managed administrative system significantly contributes to improved organizational performance, particularly in public organizations and non-profit institutions. Effective administration serves not only as a means of record-keeping but also as an instrument of control, coordination, and institutional accountability, impacting service quality and public trust. In the context of zakat institutions, strengthening the administrative system is a crucial factor in maintaining transparency in fund management, service effectiveness, and organizational sustainability (Amin, 2018; Anwar, 2019; Bastian, 2017; Ismail, 2018; Mulyadi, 2020; Nawawi, 2018; Nugroho, 2020; Rahman, 2020; Wahyudi & Maulana, 2021; Zainuddin, 2019).

III. RESEARCH METHODOLOGY

A. Research Types

This study employs a qualitative approach with a descriptive research design. The qualitative method is used to gain an in-depth understanding of the administrative system implemented at the BAZNAS Surabaya City. The descriptive design aims to present a factual and systematic portrayal of administrative practices as they occur naturally within the institution, without manipulating the research setting. Data were collected through semi-structured interviews, direct observation, and documentation (Ramdhan, 2021). The researcher acted as the main research instrument, enabling close interaction with

participants and allowing a deeper interpretation of administrative processes and organizational dynamics.

B. Population and Sample

The population of this study includes all personnel involved in administrative management at BAZNAS Surabaya City. A purposive sampling technique was applied to select informants who possess direct experience and authority in administrative activities. The research sample consists of administrative staff and leadership members responsible for institutional management and decision-making. Informants were chosen based on their level of involvement, professional experience, and knowledge of the administrative system, ensuring that the collected data accurately reflect actual administrative practices within the organization.

C. Location and Subject

The research was conducted at the Surabaya City National Zakat Collection Agency Office. The research subjects comprise administrative officers and organizational leaders who actively participate in managing institutional administration. The study focuses on examining administrative procedures, document management, and coordination mechanisms implemented within the office, aiming to understand how administrative systems operate in practice and how they support organizational effectiveness.

IV. RESEARCH RESULT

A. Incoming Mail Receipt and Classification System

Research results indicate that administrative activities at the Surabaya City National Zakat Agency (BAZNAS) Office are primarily related to the management of incoming mail, particularly letters requesting assistance from the public. In addition to letters of application, there are also invitation letters, notification letters, and official letters from other agencies. However, the frequency of letters requesting assistance is the most dominant. This situation indicates that the BAZNAS Surabaya City administration system has a strong public service character, where administration plays a key role in the social service process for the community.

Letters requesting assistance are received through two main mechanisms: offline and online. The offline mechanism remains the most widely used channel, especially for applicants from urban villages and sub-districts. The offline assistance application process is carried out in stages, starting with recommendations at the village or urban village level, then forwarded to the sub-district level or Zakat Collection Unit (UPZ), before finally being submitted to BAZNAS Surabaya City. This administrative flow reflects the vertical coordination between government agencies and zakat institutions to ensure the validity of applicant data.

This hierarchical procedure serves an administrative function as a form of initial screening of incoming aid requests. With recommendations from the sub-district and district offices (UPZ), BAZNAS obtains administrative assurance that the application has gone through the initial verification process.

This aligns with Siagian's (2018) view that a good administrative system must be able to create order and control in the organization's workflow, including in the management of public service documents.

Based on field findings, the administrative system at BAZNAS Surabaya City is implemented in a structured manner through a clear letter recording and coding mechanism. Each incoming letter is recorded based on its type, region of origin, destination, and purpose. This administrative practice demonstrates the institution's efforts to maintain orderly workflow and increase effective inter-sectoral coordination. These findings align with research by Ridwan (2025) in the ASIK Journal, which states that a well-documented administrative system can support the smooth running of organizational work processes and minimize potential delays in administrative processing.

Overall, the administrative system implemented at the Surabaya City BAZNAS demonstrates the institution's efforts to maintain orderly work processes and administrative service flows. The structured pattern of letter management, from receipt and recording to distribution to relevant departments, reflects the function of administration as an organizational control tool. This situation reinforces the view that administration serves not only as a technical recording activity but also as a managerial instrument that supports coordination and continuity of work between departments, as confirmed by research findings in the ASIK Journal (Ridwan, 2025).

The research findings indicate that the administrative system at the Surabaya City BAZNAS Office is implemented through a relatively structured mechanism, particularly in the management of incoming letters. The predominance of letters requesting assistance reflects BAZNAS's function as a social service institution oriented towards community needs. From a public administration perspective, this situation demonstrates that administrative activities cannot be separated from the service mission, as administration is the initial gateway in the process of fulfilling community rights and needs. Handayaningrat (2017) emphasized that public administration functions as a primary instrument in ensuring order and continuity of services to the community.

The hierarchical procedure for receiving aid requests, starting at the village, sub-district, or UPZ level, all the way to the Surabaya City BAZNAS, demonstrates the existence of a vertical coordination mechanism within the administrative system. From an organizational theory perspective, this mechanism serves as a form of administrative control to ensure data validity and the eligibility of requests. Siagian (2018) states that a good administrative system must be able to perform filtering and control functions so that every organizational decision is based on valid and accountable data. Therefore, the hierarchical administrative flow implemented by BAZNAS can be understood as an effort to maintain service accountability.

The use of a spreadsheet-based recording system in managing incoming mail demonstrates the institution's efforts to systematically organize administrative information. Each letter is classified by region of origin, field code, and destination, facilitating distribution and coordination between fields. In administrative management theory, a structured recording system serves as a means of work control and a tool for internal organizational communication

(Sedarmayanti, 2018). This practice demonstrates that administration at BAZNAS Surabaya City is not merely technical but also has a managerial function in supporting a smooth workflow.

However, research findings also indicate that an administrative system that still relies on spreadsheet recording has limitations in supporting long-term work effectiveness. In the context of modern organizations, an administrative system that is not yet digitally integrated has the potential to create obstacles in terms of data accessibility, speed of information distribution, and the risk of delays in the disposition of letters. This aligns with Terry's (2016) view, which states that organizational work effectiveness is greatly influenced by the administrative system's ability to support planning and control functions quickly and accurately.

This finding is also relevant to research published in the ASIK Journal, which confirms that a well-documented administrative system can improve the work effectiveness and operational stability of public service organizations (Ridwan, 2025). Another study in the ASIK Journal by Nurmi and Ramdhan (2025) states that strengthening the administrative system through integrated digitalization can accelerate the flow of information and improve coordination between departments. By comparing these findings, it can be understood that the BAZNAS Surabaya City administrative system is already at a procedurally orderly stage, but still has room for development towards a more adaptive and integrated administrative system.

Theoretically, administration functions as the backbone of an organization, maintaining work continuity and service effectiveness. Structured administration allows organizations to manage workloads proportionally and avoid the accumulation of processes at any one point. In the context of BAZNAS Surabaya City, the implemented administration system is able to support the smooth flow of assistance services, but system optimization is still needed to continuously improve employee effectiveness. Thus, the results of this study strengthen the administrative theory that states that organizational work effectiveness is highly dependent on the quality of the implemented administration system.

B. Letter Recording and Administrative Management Process

Every letter received by the Surabaya City BAZNAS is administratively recorded using a spreadsheet-based recording system. This recording includes important information, such as the origin of the letter, type of letter, date of receipt, destination department, and letter classification code. This recording system serves as an administrative control tool to ensure that each letter is properly documented and can be traced if necessary.

The implementation of a letter coding system is a form of fairly structured administrative management. Each letter is assigned a code according to the destination department and the area of origin, such as the sub-district or the sending UPZ. With this code, administrative staff can easily identify the importance of the letter and determine the authorized department to follow up. This practice demonstrates that the Surabaya City BAZNAS has implemented the principle of organization in its administrative system, as stated by Terry (2016), who stated that organization aims to group work to ensure efficient task

execution.

However, the use of spreadsheets as the primary recording medium indicates that the administrative system remains semi-manual. Although digital recording has been implemented, integration between data and between departments remains limited. This situation has the potential to cause delays in data retrieval or mail status monitoring, especially when the volume of incoming mail increases. From a modern administrative management perspective, an administrative system that is not yet fully integrated can impact the speed and accuracy of an organization's services.

C. Letter Distribution and Inter-Divisional Assignment

After recording and coding, incoming letters are distributed to the relevant divisions according to their purpose and importance. BAZNAS Surabaya City has several work divisions with different duties and functions. Each division has the authority to handle specific types of letters, particularly letters requesting assistance directly related to their respective programs and activities.

This division of tasks between divisions within the administration system demonstrates a clear organizational structure. Incoming letters are not handled centrally by a single unit, but are allocated according to the division's specialization. This aligns with the principle of division of labor in administration, where each organizational unit has clear roles and responsibilities to avoid overlapping tasks. This mechanism allows for more focused follow-up on letters.

However, in practice, letter distribution still relies heavily on manual administrative processes and internal coordination between divisions. This dependency requires precision and discipline from administrative staff to avoid distribution errors or delays in the delivery of letters. Therefore, a digitally integrated administration system is considered a solution to improve the efficiency of document distribution and accelerate the workflow between divisions.

D. Administrative System Analysis from a Theoretical Perspective

Based on the research findings, the administrative system at BAZNAS Surabaya City reflects the implementation of basic administrative functions, such as recording, archiving, and document distribution. This system serves as the primary support tool in carrying out zakat services to the community. In the context of administrative theory, this practice demonstrates that administration serves not only as a technical activity but also as an instrument of organizational control.

Huda and Sawarjuwono (2019) stated that the quality of zakat institution governance is significantly influenced by the implemented administrative system. Orderly and well-documented administration will increase public trust and support institutional accountability. The findings of this study indicate that BAZNAS Surabaya City has strived to implement an orderly administrative system through recording and document coding procedures, although it still faces challenges in modernizing the system.

Thus, the administrative system at BAZNAS Surabaya City can be

understood as functionally functioning, but still requires strengthening, particularly in the use of information technology. The development of a more integrated administrative system is expected to improve the effectiveness of document management and support overall institutional performance.

V. CLOSURE

A. Conclusion

Based on the research results and discussion outlined above, it can be concluded that the administrative system at the Surabaya City National Zakat Agency (BAZNAS) Office is structured and serves as a primary support for providing services to the public. Administrative activities at BAZNAS Surabaya City are dominated by the management of aid requests received from the public, both through offline and online mechanisms. This demonstrates the strategic role of the administrative system in managing the flow of documents directly related to the social function of zakat institutions.

The administrative process for aid requests follows a relatively clear and hierarchical process. Offline aid requests begin at the village or sub-district level, then are forwarded to the sub-district or Zakat Collection Unit (UPZ), before finally being submitted to BAZNAS Surabaya City. This process reflects administrative coordination between institutional levels aimed at maintaining order and the validity of aid requests. Each incoming letter is recorded using a spreadsheet-based recording system and is equipped with a coding system based on the destination and region of origin, facilitating the identification and distribution of documents.

Furthermore, the division of tasks between divisions in administrative management demonstrates a clear organizational structure. Incoming correspondence is distributed to relevant departments according to their respective authorities and functions. This practice reflects the application of organizational principles in administration, where each work unit has clear responsibilities for the documents it handles. However, the implemented administrative system is still dominated by semi-manual recording processes and has not been fully digitally integrated, potentially impacting the efficiency and speed of service.

Overall, the administrative system at BAZNAS Surabaya City can be said to be running quite well and is functional in supporting the institution's operations. However, the growing demands of public services and the increasing volume of administrative work require strengthening the administrative system to be more adaptive, particularly through the use of information technology and improving internal coordination between departments.

The results of this study provide practical implications for the administrative management of zakat institutions, particularly in the context of BAZNAS Surabaya City. An organized administrative system through systematic recording and coding of correspondence has been proven to support orderly workflow and coordination between departments. These findings confirm that strengthening the administrative system is a crucial aspect in maintaining the continuity of the institution's services to the public. Therefore, developing a more integrated administrative system, particularly through the

sustainable use of administrative technology, could be a strategic step to improve the quality of administrative governance at BAZNAS Surabaya City in the future.

The implications of this study's results indicate that the administrative system plays a strategic role in supporting work effectiveness and service quality at the Surabaya City BAZNAS Office. Well-organized and documented administration not only streamlines internal workflow but also contributes to increased accountability and public trust in zakat institutions. Therefore, this study recommends strengthening the administrative system through the development of more standardized work procedures and the use of integrated administrative technology to improve data management efficiency and accelerate the flow of information between sectors. Furthermore, increasing the capacity of human resources in the administrative field also requires attention to ensure the implemented administrative system runs optimally and sustainably.

B. Suggestion

Based on these conclusions, several recommendations can be put forward to strengthen the administrative system at the Surabaya City BAZNAS. First, BAZNAS Surabaya City is advised to develop a digital-based administration system that is integrated across sectors. The use of a centralized administrative information system is expected to streamline the process of recording, tracking, and monitoring the status of letters in real time, thereby reducing reliance on manual spreadsheet-based recording.

Second, increasing the capacity of human resources in the administrative sector requires attention. Training related to modern administrative management and the use of information technology can help improve work effectiveness and accuracy in document management. With competent human resources, the developed administrative system can be optimally implemented.

Third, internal coordination between sectors needs to be continuously strengthened to ensure smoother and more efficient administrative flows. Clarity in letter distribution procedures and consistent operational standards will help minimize delays in document follow-up. Furthermore, regular evaluation of the implemented administrative system is also necessary as part of continuous improvement efforts.

For future research, it is recommended to examine the administrative systems of zakat institutions from a broader perspective, for example by comparing administrative systems across zakat institutions or analyzing the effectiveness of implementing a digital-based administrative system. This further research is expected to provide a more comprehensive contribution to the development of administrative governance of zakat institutions in Indonesia.

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