

EMPOWERING EFFECTIVE ADMINISTRATION: CAPACITY BUILDING AT LAZISNU TUBAN, EAST JAVA

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ABSTRACT

This paper discusses the Empowering Effective Administration: Capacity Building at Lazisnu Tuban East Java, aimed at enhancing the administrative capabilities of Lazisnu Tuban, a local community-based organization. The primary focus was to improve organizational efficiency, transparency, and accountability by implementing targeted training, developing Standard Operating Procedures (SOPs), and providing mentoring to staff. The community service was directed toward staff members at Lazisnu Tuban, empowering them with administrative tools and leadership skills. The project utilized a participatory approach, involving staff in the creation and implementation of SOPs to encourage ownership and foster local leadership. Through workshops and mentorship, it successfully improved administrative practices and staff competencies. The findings indicated that the initiative led to a more organized and efficient system, as well as the development of new leaders within the organization. These results demonstrate how capacity building within community organizations can lead to lasting social change, contributing to the broader development of local leadership and effective service delivery.

Keywords: *Empowerment, Effective Administration, Capacity Building, Lazisnu Tuban*

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I. INTRODUCTION

Islamic philanthropy has an important role in supporting social welfare and inclusive economic development in Indonesia. Zakat, infaq, and sadaqah (ZIS) provide mechanisms through which community resources can be mobilized and distributed to support economically vulnerable groups, education, health, and other social programs. The contribution of Islamic social finance, however, depends not only on the availability of philanthropic resources but also on the institutional capacity of organizations responsible for collecting, managing, and distributing those resources. Recent studies have emphasized that organizational governance, accountability, transparency, and professional management are important components of effective zakat management in Indonesia (Narulitasari et al., 2023; Zakiy et al., 2023; Fitri et al., 2024). Thus, strengthening the internal administrative capacity of zakat management organizations is closely connected with their ability to provide accountable and sustainable community services.

Within this context, zakat management organizations operate in an environment where public trust is particularly important. Donors (muzakki) entrust their funds to institutions with the expectation that those resources will be managed appropriately, transparently, and in accordance with Islamic principles and applicable regulations. A meta-analysis of studies on Indonesian zakat institutions found that transparency and accountability are positively associated with muzakki trust, indicating that institutional reporting and accountability are not merely administrative requirements but also important components of stakeholder relationships (Hotimah & Suprayogi, 2023). Similarly, research on zakat accounting in Indonesia highlights the relevance of accounting practices, internal control, organizational culture, and leadership in strengthening public accountability (Narulitasari et al., 2023). These findings indicate that improvements in administrative systems can have implications beyond internal efficiency because they can contribute to institutional credibility and stakeholder confidence.

LAZISNU Tuban, as part of the philanthropic network associated with Nahdlatul Ulama, operates within this broader institutional context. Its activities involve mobilizing community contributions and translating philanthropic resources into social programs for beneficiaries in Tuban, East Java. The institution therefore requires administrative processes that are sufficiently systematic to support program planning, financial recording, documentation, reporting,

communication, and evaluation. The effectiveness of social programs cannot be separated from the administrative infrastructure that supports them. When administrative procedures are unclear or inconsistently implemented, difficulties may emerge in documenting activities, maintaining financial records, coordinating responsibilities, monitoring program progress, and preparing reports for internal and external stakeholders.

The administrative dimension is particularly important in organizations that manage ZIS funds because financial resources are entrusted by the public and must be accounted for. Recent research on Indonesian zakat management organizations demonstrates that transparency and accountability remain important areas for institutional improvement. Fitri et al. (2024), for example, examined website-based transparency and accountability among zakat management organizations and identified substantial variation in the extent to which organizations disclose accountability information. The study also identified amil standardization as a priority strategy for strengthening transparency and accountability. Earlier evidence similarly found that website-based accountability among Indonesian zakat institutions remained relatively limited, indicating that institutional communication and public reporting require continued development (Wahyudi et al., 2021). These findings reinforce the importance of strengthening administrative competencies at the operational level rather than focusing only on fundraising and program implementation.

Financial administration is also directly related to the effectiveness and efficiency of zakat management. A recent study of zakat management organizations in Indonesia found that the effectiveness and efficiency of fund management remain important issues in assessing organizational performance (Khaq & Anggraini, 2024). The findings suggest that the management of philanthropic funds needs to be supported by appropriate organizational systems so that collected resources can be allocated and monitored effectively. From an organizational perspective, financial records, expenditure documentation, program budgets, and periodic reporting provide essential information for decision-making and organizational evaluation. Consequently, capacity building in basic financial administration can help administrators develop more systematic practices for recording and reporting organizational activities.

Beyond financial management, organizational governance also influences the capacity of zakat institutions to achieve their objectives. Zakiy et al. (2023), using data from zakat management organizations in Indonesia, found that aspects

of sharia governance and organizational structure are relevant to organizational performance. The study also emphasizes the importance of transparency in reducing information asymmetry and strengthening accountability within zakat management organizations. More recent discussions of Good Amil Governance similarly position accountability, transparency, professional management, and institutional legitimacy as central elements of effective zakat governance (Romi et al., 2025). These findings suggest that administrative capacity should be understood as part of broader organizational governance rather than as a purely clerical function.

The need for capacity building is also supported by the broader literature on nonprofit organizations. Organizational capacity includes the human resources, financial resources, organizational processes, planning systems, communication mechanisms, and other institutional resources required to achieve organizational objectives. Nordin et al. (2022) demonstrate that nonprofit capacity is closely connected with social performance and organizational sustainability, while Walters (2021) shows that nonprofit organizations can experience challenges related to formal planning, communication, staffing, financial accountability, and evaluation. These findings are particularly relevant to community-based organizations because limited resources often require administrators to perform multiple functions simultaneously. Capacity-building interventions can therefore provide practical support by strengthening the skills and systems required for routine organizational operations.

Capacity building is most useful when it is connected directly to the organization's operational needs. Rather than relying exclusively on theoretical training, effective capacity-building programs can combine knowledge transfer, practical exercises, technical assistance, organizational tools, and opportunities for participants to apply new skills to actual institutional tasks. Research on nonprofit capacity-building programs has shown the value of structured learning, strategic planning, coaching, peer learning, and organizational development activities in strengthening institutional capabilities (Boesso et al., 2023). For LAZISNU Tuban, this principle implies that administrative training should produce practical outputs that can be incorporated into daily organizational activities, such as standardized administrative formats, financial recording procedures, reporting templates, and clearer internal communication mechanisms.

Another emerging consideration is digital transformation. Zakat institutions increasingly interact with donors, beneficiaries, administrators, and

other stakeholders through digital platforms. Digital technologies can facilitate fundraising, communication, data management, financial recording, and public reporting, but successful digitalization also requires adequate human-resource capabilities and organizational procedures. BAZNAS has explicitly encouraged zakat institutions to strengthen their capacity and competence in utilizing digital technologies for zakat management (BAZNAS, 2024). Recent research likewise identifies digitalization as an important opportunity for improving transparency, accountability, fundraising, and stakeholder engagement in Islamic philanthropy, while noting that institutional and digital-capability gaps remain significant challenges (Apriyani, 2026; Firdaus et al., 2026). Therefore, strengthening administrative capacity at the local level is increasingly relevant not only for conventional record keeping but also for preparing institutions to manage information and communication in a more digital organizational environment.

These challenges provide a specific rationale for conducting a capacity-building program at LAZISNU Tuban. Preliminary identification of organizational needs indicated that administrators required strengthening in several practical areas, particularly administrative standardization, financial documentation and reporting, program documentation, and internal coordination. These needs are important because administrative activities are interconnected: standardized procedures determine how tasks are performed, financial records provide evidence of resource use, documentation supports program monitoring, and internal communication ensures that information is shared among responsible personnel. Strengthening one area without addressing the others may therefore provide only limited organizational benefits.

Based on these needs, the community service program was designed as a practical capacity-building intervention focusing on three interconnected components: (1) development and strengthening of standardized administrative procedures; (2) improvement of basic financial administration and reporting; and (3) strengthening of internal communication and coordination. The intervention was intended to help LAZISNU Tuban administrators understand the importance of systematic administration while simultaneously practicing the preparation and use of administrative instruments relevant to their organizational activities. This approach places the organization, rather than the training material alone, at the center of the intervention.

The specific objective of this community service program was therefore to strengthen the administrative capacity of LAZISNU Tuban administrators so that

they could perform routine organizational functions more systematically, consistently, and accountably. More specifically, the program sought to improve participants' understanding of administrative procedures, strengthen their ability to organize financial and program records, encourage more consistent reporting practices, and improve internal communication and coordination. The expected contribution of the program was not merely an increase in participants' knowledge but the development of practical administrative practices and organizational tools that could be used after the training.

Accordingly, this community service initiative positions administrative capacity building as an important foundation for strengthening the sustainability and accountability of local Islamic philanthropic organizations. By addressing practical administrative gaps at LAZISNU Tuban, the program seeks to support more systematic resource management, clearer documentation, stronger internal coordination, and improved institutional accountability. In the longer term, strengthened administrative capacity can provide an organizational foundation for LAZISNU Tuban to manage its philanthropic programs more effectively and maintain stronger relationships with donors, beneficiaries, administrators, and other community stakeholders.

II. METHODOLOGY

The methodology for the community service was structured around a participatory community organizing process designed to enhance the administrative capabilities of Lazisnu Tuban. The primary subjects of the service were Lazisnu Tuban's staff, particularly those involved in administrative roles. Located in Tuban, East Java, the service was conducted within the office of Lazisnu Tuban and included community leaders and stakeholders who contributed to program implementation. The involvement of the assisted subjects was essential, as they not only participated in training but also engaged actively in identifying organizational challenges, developing solutions, and implementing strategies to improve administrative practices. This participatory process aligns with community-based development theories that emphasize local engagement for effective change (Chambers, 2005).

The project employed a combination of participatory action research (PAR) and qualitative data collection methods. Initially, a needs assessment was conducted through interviews and surveys with Lazisnu Tuban's staff and community members to identify pressing administrative challenges (Kemmis &

McTaggart, 2000). Based on this assessment, a tailored capacity-building program was developed, focusing on areas such as financial management, project tracking, reporting, and communication. The program included workshops, training sessions, and one-on-one mentoring, addressing the specific organizational needs and practical challenges faced by the staff (Reason & Bradbury, 2001).

Throughout the process, staff and community leaders worked together to create standardized operating procedures (SOPs) for key administrative functions. This collaborative approach ensured that the solutions developed were grounded in the real needs and practices of the organization (Rao, 2010). Feedback was collected at various stages through surveys and interviews, allowing for adjustments to be made to ensure the program's relevance and effectiveness. The final phase involved a comprehensive evaluation, assessing the overall impact of the training and newly developed SOPs. A sustainability plan was also developed to ensure the long-term impact of the capacity-building activities (Senge, 1990).

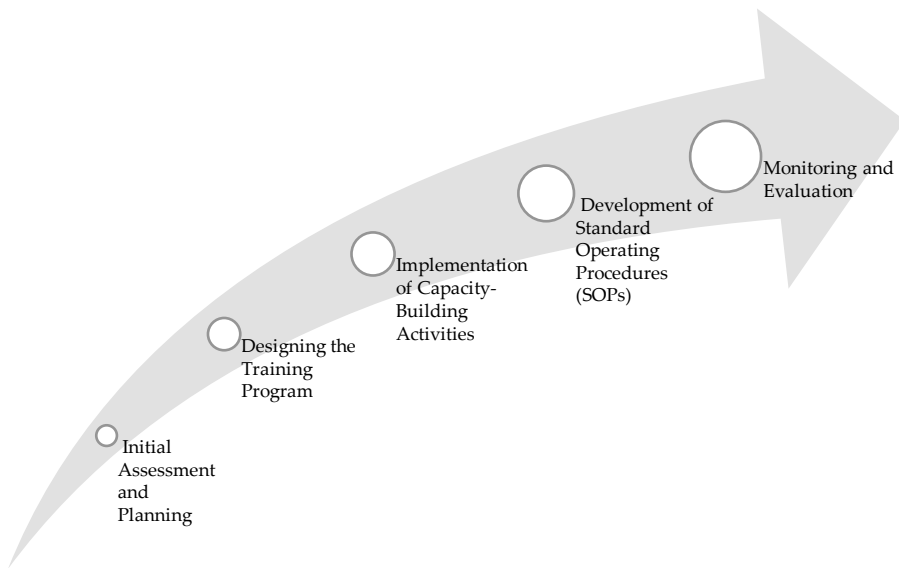


Figure 1. Stages in Conducting the Mentorship

III. RESULTS

The results of the community service project Empowering Effective Administration: Capacity Building at Lazisnu Tuban were marked by several key outcomes that positively impacted the organization's administrative processes

and the broader community. The project facilitated a series of dynamic activities, each designed to address the specific challenges identified during the initial assessment. Through collaborative planning and execution, a variety of technical actions were carried out to address the administrative issues facing Lazisnu Tuban. These included the development and delivery of capacity-building workshops, the establishment of Standard Operating Procedures (SOPs), and the provision of one-on-one mentoring for staff members. The implementation of these actions led to notable improvements in administrative efficiency, transparency, and consistency across the organization.

One of the most significant outcomes of the project was the development of a more structured and cohesive administrative framework within Lazisnu Tuban. The creation of SOPs for key functions such as financial management, reporting, and program evaluation helped streamline operations and established clearer expectations for staff performance. As a result, administrative processes became more transparent and systematic, allowing for better accountability and greater efficiency. The capacity-building workshops contributed directly to the development of critical skills among the staff, empowering them with the tools and knowledge necessary to perform their roles more effectively.

In terms of social changes, the project helped cultivate a culture of collaboration and continuous improvement within the organization. There was a noticeable shift in staff behavior, with an increased commitment to following established administrative procedures and a heightened awareness of the importance of good governance. This shift in behavior was particularly evident in the way staff approached their tasks, as they began to prioritize transparency and consistency in their work. Furthermore, the project fostered a sense of ownership and responsibility among the participants, many of whom took on leadership roles within the organization by guiding their peers in adhering to new administrative practices.

Additionally, the project led to the emergence of local leadership within Lazisnu Tuban. Staff members who demonstrated strong organizational and leadership skills during the training sessions were recognized and encouraged to take on leadership roles in managing the administrative processes. This emergence of local leaders contributed to the sustainability of the project's outcomes, as these individuals became key advocates for the continued use of SOPs and best practices.

The project also created a new awareness among both the staff and the community regarding the importance of effective administration for achieving social transformation. Staff members began to understand that improved administrative practices directly impacted their ability to serve the community more effectively, leading to a stronger sense of mission and a more proactive approach to their work. This awareness extended beyond the immediate scope of the project, fostering a greater commitment to organizational growth and community service. Overall, the capacity-building efforts contributed to both the short-term improvement of Lazisnu Tuban's administrative practices and the long-term development of a more accountable, transparent, and effective organization, thus creating a foundation for ongoing social transformation within the community.

IV. DISCUSSION

The capacity-building program at LAZISNU Tuban demonstrated that strengthening basic administrative practices can provide a practical foundation for improving organizational accountability, coordination, and operational consistency. The main outcomes of the program were reflected in participants' increased understanding of administrative procedures, greater awareness of the importance of standardized documentation, improved financial administration practices, and stronger internal coordination. These findings are relevant to the broader literature on nonprofit capacity, which identifies human-resource capacity, financial capacity, organizational processes, and capacity-building interventions as important dimensions of nonprofit organizational development. However, the literature also indicates that the relationship between organizational capacity and social performance is not always linear or automatically positive; capacity must be translated into organizational practices and systems to generate meaningful outcomes (Nordin et al., 2022). This finding is relevant to LAZISNU Tuban because the intervention focused not only on transferring administrative knowledge but also on applying that knowledge to organizational procedures and documentation.

One of the most important outcomes was the development and introduction of Standard Operating Procedures (SOPs). The establishment of standardized procedures helped participants clarify administrative responsibilities, understand the sequence of organizational tasks, and reduce ambiguity in routine activities. This finding is consistent with research on zakat management organizations showing that professionalization and standardization

of *amil* practices are important for strengthening institutional accountability. Fitri et al. (2024), for example, found substantial variation in the transparency and accountability of Indonesian zakat management organizations and identified *amil* standardization as a priority strategy for improving organizational transparency and accountability. The similarity between these findings and the LAZISNU Tuban experience suggests that administrative standardization is not merely an internal organizational issue but is connected to the broader governance challenges faced by zakat institutions in Indonesia.

The findings concerning SOP implementation are also supported by research on good governance in zakat institutions. Bachtiar and Rahmawati (2023), in a qualitative study of an *amil* zakat institution in Surabaya, found that the application of good corporate governance principles was associated with transparent financial reporting and organizational performance. Their findings indicate that governance principles become meaningful when translated into concrete organizational practices, including regular reporting and transparent disclosure. Similarly, the LAZISNU Tuban program attempted to translate governance principles into practical instruments by involving administrators in the preparation and application of administrative procedures. The difference, however, is that the present program was implemented as a community-service intervention rather than as an observational study. Therefore, the observed changes should be interpreted as evidence of practical learning and organizational development during the intervention rather than as definitive evidence of long-term organizational performance.

Financial administration was another important area of development. The training encouraged participants to organize financial records, improve documentation, and understand the relationship between financial administration and organizational accountability. This finding is consistent with Narulitasari et al. (2023), who examined zakat accounting and public accountability in Indonesia and highlighted the relevance of internal control, organizational culture, and leadership to accountability practices. The present program adds a practical dimension to these findings because the issues identified in the literature were addressed through direct capacity building with administrators rather than solely through institutional assessment. At the same time, the findings should not be interpreted as demonstrating that the training automatically improved the overall financial accountability of LAZISNU Tuban. Long-term accountability would

require continued implementation, periodic monitoring, accurate financial records, and potentially independent verification or audit.

The importance of improving financial and reporting practices is further supported by Narulitasari and Piliyanti (2024), who assessed web-based accountability and PSAK-based disclosure among zakat management organizations in Indonesia. Their study examined a substantial number of BAZ and LAZ institutions and demonstrated that accountability disclosure remains an important institutional issue. This evidence provides an important comparison with the LAZISNU Tuban program. While the present intervention focused on strengthening administrators' basic capacity and internal documentation, the previous study examined accountability disclosure at the institutional level. The two perspectives are complementary: institutional transparency requires external disclosure mechanisms, but effective disclosure also depends on reliable internal administrative and financial systems. In other words, improving public accountability begins partly with strengthening the administrative processes that generate the information being reported.

The findings also support research emphasizing the relationship between transparency and stakeholder confidence. Hotimah and Suprayogi (2023), through a meta-analysis of research on Indonesian zakat institutions, reported a positive relationship between accountability, transparency, and muzakki trust. Their findings suggest that accountability should not be understood solely as a compliance requirement but also as an important component of the relationship between zakat institutions and their stakeholders. The LAZISNU Tuban intervention therefore has broader implications: strengthening administrative documentation and reporting can provide a foundation for communicating institutional activities more clearly to donors, beneficiaries, organizational leaders, and other stakeholders. Nevertheless, the present program did not directly measure changes in muzakki trust, so such an outcome should be regarded as a potential implication rather than a demonstrated result.

Another important finding was the improvement in internal coordination and participants' understanding of their respective administrative responsibilities. This finding is consistent with the nonprofit-capacity literature, which identifies human-resource capacity and organizational processes as important dimensions of organizational capacity (Nordin et al., 2022). The training and mentoring sessions created opportunities for administrators to discuss administrative problems, clarify responsibilities, and jointly develop solutions. This participatory

process was particularly relevant because administrative weaknesses in community-based organizations are often interconnected with limited human resources and the multiple responsibilities carried by individual administrators. The LAZISNU Tuban experience indicates that capacity building can be more meaningful when participants are directly involved in identifying problems and developing practical solutions rather than simply receiving standardized training materials.

The participatory character of the intervention also corresponds with findings from nonprofit capacity-building research, although the results should be interpreted cautiously. Nordin et al. (2022) mapped the nonprofit capacity literature and found that capacity building is frequently examined in relation to social performance, human resources, financial resources, collaboration, and organizational conditions. Importantly, their review also identified inconsistent findings regarding the relationship between organizational capacity and social performance. This provides an important qualification to the present results. Although LAZISNU Tuban participants demonstrated greater administrative awareness and more systematic practices after the intervention, it cannot be concluded from the current community-service evaluation that these changes have already produced measurable improvements in poverty reduction, fundraising, beneficiary welfare, or broader social impact. Such effects would require longer-term organizational and community-level evaluation.

The program's findings also have relevance to the growing literature on digital transformation in zakat management. Recent research indicates that digital transformation can support efficiency, transparency, and accountability in zakat collection, distribution, and reporting, but its effectiveness depends on organizational readiness and human-resource capacity. Azzahra et al. (2026), for example, identify digital readiness as an important dimension of the transformation of zakat management organizations in Indonesia. Similarly, BAZNAS has emphasized the use of technology to improve efficiency, transparency, and accountability in zakat management. These developments indicate that administrative capacity building at LAZISNU Tuban should not stop at paper-based procedures. Future capacity building could progressively integrate digital record keeping, standardized electronic reporting, data management, and digital communication with stakeholders.

The relationship between digitalization and accountability is also supported by recent empirical evidence. Research on digital zakat management

and reporting has found positive relationships between digital management, reporting transparency, and zakat-management accountability. Other recent work has similarly emphasized that digital transformation can strengthen transparency and accountability while simultaneously creating challenges related to digital literacy and organizational readiness. These findings are relevant to LAZISNU Tuban because the first step toward digital transformation is not necessarily the adoption of sophisticated software, but the establishment of standardized data, documentation, responsibilities, and administrative workflows. Thus, the capacity-building activities conducted in this program can be viewed as a foundational stage for subsequent digitalization.

At the same time, recent research provides evidence that greater formalization and accountability do not automatically eliminate governance problems. A recent case study of BAZNAS Kota Yogyakarta, for example, describes tensions between formal accountability mechanisms and the multiple accountability demands faced by faith-based public organizations. This perspective is important because LAZISNU Tuban operates within a religious and community-based environment in which accountability is not limited to financial reporting or regulatory compliance. Administrators also need to consider religious principles, community expectations, organizational values, and relationships with beneficiaries. Consequently, SOP development should not be understood as an attempt to bureaucratize the organization excessively, but as an effort to provide clear and workable procedures while retaining the institution's community-oriented character.

The findings therefore both support and qualify previous research. They support studies emphasizing the importance of standardization, financial administration, transparency, accountability, human-resource capacity, and digital readiness in zakat management organizations (Narulitasari et al., 2023; Fitri et al., 2024; Narulitasari & Piliyanti, 2024). However, the present program differs from many previous studies because it was designed as a participatory community-service intervention involving direct training, mentoring, and the development of administrative instruments. Furthermore, unlike studies that assess institutional transparency or organizational performance using secondary data, the present program focused primarily on changes in administrative understanding and practices among participants.

Several limitations should nevertheless be acknowledged. First, the evaluation was conducted within the context of a short-term community-service program, making it difficult to determine whether the observed administrative changes will be sustained over time. Second, the program primarily assessed participant development and administrative practices rather than objective indicators of organizational performance. Third, the intervention did not directly measure changes in donor trust, fundraising, beneficiary satisfaction, or social impact. Finally, the extent to which the newly developed SOPs and administrative procedures are consistently implemented after the mentoring period remains to be established. These limitations are important because organizational capacity is multidimensional and its relationship with social performance can vary across organizational contexts (Nordin et al., 2022).

Overall, the findings indicate that capacity building at LAZISNU Tuban can provide a practical starting point for strengthening administrative systems, particularly through SOP development, financial documentation, reporting, internal coordination, and administrator training. The findings are broadly consistent with recent research on zakat governance and nonprofit organizational capacity, while also demonstrating that capacity development must be connected to actual organizational practices. The program should therefore be viewed as an initial organizational-strengthening intervention rather than as evidence of comprehensive institutional transformation. Future programs should incorporate longer-term mentoring, periodic SOP evaluation, digital administrative systems, standardized financial-reporting practices, and measurable organizational indicators to determine whether the competencies developed during the program are sustained and translated into improvements in transparency, accountability, operational efficiency, and stakeholder engagement.

V. CONCLUSION AND RECOMMENDATION

The Empowering Effective Administration: Capacity Building at Lazisnu Tuban project yielded significant improvements in the administrative practices and organizational capacity of Lazisnu Tuban. By implementing targeted training, creating Standard Operating Procedures (SOPs), and providing continuous mentoring, the project addressed key organizational challenges and fostered a culture of transparency, accountability, and collaboration. These efforts led to enhanced efficiency, clearer role definitions, and greater commitment among staff members, as well as the emergence of local leaders who took ownership of

administrative processes. The theoretical frameworks of community empowerment and capacity building proved effective in driving these changes, demonstrating that empowering individuals within an organization can lead to both immediate improvements and sustainable long-term impact.

The results indicate that the project successfully utilized the principles of organizational learning and empowerment, with staff members showing significant improvement in their skills and understanding of effective administration. The increased awareness among both staff and community members regarding the importance of strong administrative practices has paved the way for broader social transformation, as these practices are essential for organizations to better serve their communities. Additionally, the growth of local leadership within Lazisnu Tuban represents a crucial step in ensuring the sustainability of the organizational changes made during the project.

Moving forward, it is important to build on these successes by incorporating mechanisms for continuous learning and improvement, ensuring that the changes made are sustainable over time. Scaling the project to other branches or similar organizations in the region could replicate the positive outcomes observed, further strengthening local leadership and fostering a broader culture of effective administration. Furthermore, while the establishment of SOPs was critical, future initiatives should also prioritize adaptability, allowing the organization to respond to emerging challenges and opportunities. By continuing to emphasize collaborative leadership and ongoing capacity building, future projects can create lasting impact, enabling community organizations to more effectively serve their constituencies and contribute to long-term social change.

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