

Zakat Accountability Optimization

(Study on the National Amil Zakat Agency, Grobogan District, Central Java)

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Abstract

Purpose: This study aims to describe zakat management from the point of view of optimizing zakat accountability.

Methodology: The object of this study is the Badan Amil Zakat Nasional (BAZNAS) Grobogan District with informants from the Organizers of Zakat and Waqf District Department of Religion Grobogan, BAZNAS Grobogan District, muzaki, and mustahik who live in the Grobogan District. This study uses a qualitative approach. Data collection techniques include interviews, observation, and documentation. The results of the data study are more regarding the interpretation of the data found in the field.

Findings: Research results show that BAZNAS Grobogan District has fulfilled elements of optimizing zakat accountability. However, the accountability of zakat on BAZNAS still needs to be optimal in terms of performance and finance. Three factors support the optimization of BAZNAS zakat accountability: socialization and coordination of effective institutional, good coordination with other institutional zakat managers, and strengthening human resources through additions and institutional capacity training. Three-factor inhibitor optimization of BAZNAS zakat accountability, namely performance and administration of SOPs not yet functional, HR in the fields and IT need to be more adequate, and the collection of zakat needs to support Regional Regulations fully.

Novelty: This study finds its novelty in locus, time, methodology, and variables. Locus from study This is BAZNAS Grobogan District as the object. This is because there has yet to be research at BAZNAS Grobogan District. Qualitatively study This critic.

Keywords: Optimization, Management, Accountability, Zakat, BAZNAS

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Introduction

Zakat collection in Indonesia is considered not optimal. Based on data on the potential for zakat of 233.8 trillion, the actual acquisition of zakat is only 3.5% or 8.1 trillion. 96.5% of the potential for zakat has yet to be adequately explored (Canggih et al., 2017). Monzer Kahf's research states that the potential for national zakat can reach two per cent of the total Gross Domestic Product (GDP). The potential for zakat per year is no less than IDR 100 trillion (Alam, 2018). This potential can be seen in the Muslim population in Indonesia. Indonesia is a country with a majority Muslim population. The World Population Review (2021) reports that Indonesia's population, who are Muslims, reaches 229 million people or around 87.2% of the total population. With the largest Muslim population, Indonesia has a significant zakat potential.

The potential of zakat in Islam can be an effort to equalize the economy between the wealthy and the disadvantaged. This economic equality is one way to reduce the poverty rate in Indonesia. However,

it looks at data from the Central Statistics Agency (2021), the number of poor people in Indonesia in March 2021 reached 27.54 million or 10.14%. This data shows that the percentage of poor people in Indonesia is still high. With this, it is necessary to optimize the realization of zakat to optimize the existing potential (Canggih et al., 2017).

Director of Empowerment of Zakat and Waqf of the Indonesian Ministry of Religion (Kemenag) Tarmizi Tohor stated that professional zakat management requires a licensed Amil Zakat Institution (LAZ) so that zakat management can be accountable transparently (Firmasyah, 2021). Apart from being related to the official Zakat Management Organization institutional permits so that zakat management can be accounted for transparently, this needs to examine the performance of the zakat management itself.

Indonesian Vice President Ma'ruf Amin delivered at the opening of the 2021 National Zakat Coordination Meeting (Rakornas). He expressed encouragement to zakat management institutions so that they can work transparently and on target (Hasbullah, 2021). The Vice President's appeal has implications for increasing public confidence in the distribution of zakat. Increase public trust to pay zakat through official Zakat Management Organization, namely through zakat trustworthy, professional and transparent management. Trust is emphasized based on vertical accountability, while professional and transparent principles are emphasized based on horizontal accountability (Endahwati, 2015). Accountability in zakat management plays an essential role in realizing the trust of related parties.

Organizing an accountable organization can realize the optimal performance of an organization. Building a good accounting system is one way to increase public trust in Zakat Management Organization accountability. Applying an accounting system to Zakat Management Organization can help zakat management become more effective, efficient, transparent and accountable (Hasibuan, 2020). So that the use and sources of zakat funds are transparent and accountable.

Several factors cause the weak form of control and reporting on the use of funds. The causes include a lack of trust in all efforts to collect zakat funds; then, there is an abuse of power. Management of zakat funds at costs that could be more transparent or have more explicit provisions raises concerns (Afiyana et al., 2019).

The information gap related to zakat fund management activities still needs to be improved. This makes people not know how far amil zakat is in managing zakat funds (Mufraini, 2006). The role of Zakat Management Organization in collecting is expected to be able to socialize its existence to the public. Socialization is carried out using digital media according to developments in the current era (Rohim, 2019). This is done so that the public trusts their zakat funds to Zakat Management Organization. The distribution and utilization of zakat are expected to provide high social value benefits and be carried out responsibly.

In order to realize more efficient and accountable management of zakat, this is one of the reasons the government established BAZNAS. The Head of BAZNAS stated on the occasion of the BAZNAS Hearing with the Legislative. He said that so far, out of a total of 230 million Muslim people in Indonesia, only 5 million people have paid for ZIS and Other Religious Social Funds. The sizeable Muslim population makes the potential for zakat in Indonesia so large. The three provinces at the top of the list are West Java, East Java, and Central Java.

Meanwhile, according to data, the province of Central Java is in third place with the largest Muslim population after East Java. This province has 34 regencies and cities with a population of 36,516,035 people. Grobogan District is the eastern district with the densest Muslim population, over 1 million people. This is, of course, the Grobogan district, which has the largest Muslim population.

The majority of the population of the Grobogan district is Muslim. With a total Muslim population of 1,352,429 people. Seeing that the percentage of the population, which is Muslim, is 98.96%, Grobogan district has a high potential for zakat as an instrument for economic development (Djayusman et al., 2017). Collection of zakat funds for the last four years, namely in 2017-2020. In 2018, the collection of zakat increased from 1.3 billion to 1.9 billion, while in 2020, there was a decrease from 2.27 billion to 2.23 billion. This shows the instability of collecting zakat funds in the Grobogan district. An unstable collection of zakat shows that the management and accountability of zakat in the Grobogan district could be more optimal.

As stated by Acting Grobogan Regent 2020 Haerudin during the Zakat management coaching event at the Riptaloka building in 2020. He conveyed that the potential zakat from the State Civil Apparatus throughout Grobogan District is around IDR 11.4 billion. Zakat collection at BAZNAS can be maximized from professional zakat for civil servants and Regional Business Entity employees. Then BAZNAS can expand the target of ZIS collection among the general public (Rohman, 2019). From the

description above, zakat has a significant role and great potential in economic equity. So zakat in Islam can be an effort to reduce poverty levels in Indonesia. Therefore, the authors of this study focus on discussing the optimization of zakat accountability, especially in Grobogan District. However, financial reporting instruments are not explicitly used as the primary data source in this study. However, this study uses the main data source from interviews with amil zakat, muzaki, mustahik and zakat regulators. This research will contribute to improving the zakat accountability process in Indonesia (Muhammad & Sari, 2021). Thus, based on the matters that have been described, the author intends to conduct research by taking the title "Optimizing Zakat Accountability (Study on the National Amil Zakat Agency, Grobogan District, Central Java)".

Literature Review

Studies on optimizing the management and accountability of zakat have been carried out by Islamic economics and business scholars. Their studies have differences and similarities with this research. Some of the previous studies can be read below.

Mufraini's (2006) book contains studies on Accounting and Zakat Management. This book explains that the zakat accounting system aims to provide credible statements and information about calculating zakat proceeds and their distribution to muzaki and mustahik. This intends to provide information to Mustahik related to the implementation of zakat. Provide information on the results of collecting zakat and determining its distribution to zakat recipients.

In contrast to Mufraini, Amalia and Widiastuti (2019) wrote research in the form of a paper entitled "The Effects of Accountability, Transparency, and Service Quality on Muzaki's Interests in Paying Zakat (Studies at LAZ Surabaya)" This research uses a quantitative approach. The analysis in this study is a multiple linear regression analysis. From this study, accountability, transparency, and quality of service partially and simultaneously significantly positively affect Muzaki's interest in paying zakat at LAZ in Surabaya.

Hikmaningsih & Pramuka (2020) contents of their study on accountability with the title "Accountability to Amil Zakat Infak and Alms Institutions in the Perspective of Shari'ah Enterprise Theory (SET)". The method in this research is a qualitative literature review (literature review). From this research, it can be concluded that the application of Lazis accountability consists of aspects of *habluminaallah* and *habluminnas*. The application of Lazis accountability is realized in its physical aspect in the form of financial reporting responsibility based on PSAK 109. The spiritual and mental aspects are manifested in several programs, both in the economic and social fields, as well as employee ethics and compliance with Islamic law.

The explanation above basically has similarities and differences with this research. The similarities are in the variables and objects used. At the same time, the differences in this study are in the locus, time, methodology, and the combination of variables in this study.

Theoretical Background

Optimization

According to the Indonesian Dictionary (1994), optimization is optimization or stages, a method, or an attempt to optimize. Optimizing means making the best, highest or most profitable. Optimization can be achieved if implemented effectively and efficiently. The goal is always to achieve and optimize results effectively and efficiently.

According to Winardi (1999), optimization is a measure that causes the target to be achieved. Meanwhile, according to Seena (2014), optimization is an effort to achieve the best or maximum. In the optimization problem, three elements have been identified, namely goals, decision alternatives, and limited resources (Yuniar, 2017). Based on this understanding, optimization in writing this research is a stage in realizing maximum zakat management.

Accountability

According to Hisamuddin (2017), accountability is the main principle in organizational governance which requires fulfilling a person's or organizational unit's responsibilities. This is in order to account for management, performance and actions in order to achieve goals. Achieve the goals that have been set through the media responsibly and periodically. Accountability is the responsibility for achieving the effective goals of each agency, department, agency or government.

According to Adisasmita (2011), accountability is an instrument of accountability for the success and failure of the main tasks and functions of the organization. According to Elawati (2018), the principles of accountability are as follows:

- a. Leaders and staff must have a high commitment.
- b. Must have a system that guarantees the use of resources following statutory regulations.
- c. Must be able to demonstrate achievement levels, goals, and objectives.
- d. Must be oriented towards achieving the vision, mission, and results of the benefits obtained.
- e. Must be honest, objective and innovative in managing government agencies by updating performance measurement methods and techniques and producing accountable reporting.

Organizations are said to have carried out good accountability and transparency when implementing good accounting. Because with accounting, organizations can find financial performance through preparing financial reports (Widodo, 2001). The obligation to carry out accountability and transparency for Zakat management organizations has also been stipulated in Law Number 38 of 1999 concerning Zakat Management.

Endahwati (2015) states that accountability for managing ZIS funds is based on vertical and horizontal accountability. Vertical accountability emphasizes the principle of trust. Meanwhile, horizontal accountability emphasizes professional and transparent principles. The application of accountability in managing ZIS funds is the synergy of spiritual accountability, services, programs and reports.

According to Elawati (2018), accountability for managing zakat, infaq, and Islamic alms has three concepts in Islamic accountability. First, monotheism is the foundation of accountability, where management must follow God's rules in managing an organization. Second, the concept of a caliph responsible for managing the earth and spreading goodness results from the awareness that one-day humans will be responsible to Allah. Third, justice is a pillar of Islamic accountability which demands that management not do injustice to stakeholders. To achieve successful accountability, it is necessary:

- a. Exemplary leader
- b. Public debate
- c. Coordination
- d. Autonomy
- e. Openness and Clarity
- f. Legitimacy and Recognition
- g. Negotiations
- h. Correctional and Educational Publicity
- i. Feedback and Evaluation
- j. Customizability

Methodology

This type of research is qualitative research. This study aims to describe management optimization, accountability, and factors that influence the optimization of management and accountability of zakat at BAZNAS Grobogan district. The research data is more concerned with interpreting the data found in the field.

Sources of research data in this study are divided into primary and secondary data (Endahwati, 2015). The data source comes from BAZNAS Grobogan District, Kemenag Grobogan District, K3 Permata Bunda Hospital Purwodadi Grobogan, the "Business Barokah" Business Group, and the Al-Muttaqin Mosque Construction Committee. The data collection is done through interviews, observation, and documentation. The type of data in this study is qualitative data, one of which is a literature study using books and related literature. According to Sekaran and Bougie (2019), primary data is based on information obtained directly. Secondary data refers to information from existing sources such as company records or documentation.

Data analysis in this research is a descriptive method. Descriptive analysis was carried out through a qualitative approach by collecting facts in the field by conducting interviews with informants, which aims to systematize data. This study uses the data analysis technique of the Miles Huberman model, namely an analysis technique that describes an event or events. According to Elawati (2018), the analysis components are divided into three: data reduction, data presentation, and drawing conclusions. "Data validation uses a data validity verification technique called triangulation as a data validity verifier. Triangulation means verifying data from different sources in different ways and at different times. There

are two types of triangulations, namely data triangulation (source triangulation) and method triangulation (technical triangulation) (Muslifah, 2018).

Results and Discussion

Optimization of Zakat Accountability

Performance accountability

According to Afiyana et al. (2019), holding an accountable organization can realize the optimal performance of the organization. In the application to BAZNAS in Grobogan District, collection from State Civil Apparatus itself is done automatically by deducting salaries according to the bank used by each institution. RAQ as amil BAZNAS Grobogan District said:

Almost everything comes from State Civil Apparatus; from the collection earlier, we sourced most of the State Civil Apparatus using a payroll system. Deduct the salary in the sense that we give each OPD a letter of agreement for the payment of zakat or zakat deductions; later, we will give the letter in three copies, one for BAZNAS, one for the treasurer, one for the bank that cut earlier. If our State Civil Apparatus Pass Bank Jateng, especially the Village Head and Kaur, BKK Bank will pass them (Qodir, 2022).

Then regarding the distribution and utilization of performance at BAZNAS, Grobogan District applies a direct and indirect system (survey). Distribution and utilization are done to avoid something unwanted or to ensure that the field conditions follow the proposed administration. The survey was conducted for the suitable target distribution and utilization of Zakat funds. RAQ as amil BAZNAS Grobogan District said:

Then why do we have to do a survey? To maintain the accuracy of the first data, is there an applicant who needs to be emphasized first? Second, when something does not match the request, sometimes some requests need to be more appropriate. For example, someone asked for this House uninhabitable a picture; the picture is different in that field. The point here is that we want to love people and don't make it difficult, but we are not here to make things easier. Instead, we checked that the first reason was that there was no program. Second, there were no administrative falsifications there. Third, when surveyed, it is not in accordance with the proposal submitted. The point is to be right on target (Qodir, 2022).

There is suboptimal coordination and supervision in the office when administrative work obligations are already in the field. Moreover, sometimes there are staff interests outside of office work which will affect the performance of office staff. RAQ as amil BAZNAS Grobogan District said:

Again, when we do not have supervision from BAZNAS, what is happening here in the field is that the staff is already burdened, there is already an obligation to do administrative work, there is no supervision, so we are not optimal. For the time being, our performance could be better for the performance of the staff here. Less than optimal in the sense that there may be many obstacles out there, which may be once a month for a permit or two days a month for a permit, or maybe there are other needs. Here one thing is that human resources need to be improved, more professional and less (Qodir, 2022).

The provisions in pentasyarufan are quite detailed in the procedure; this shows accountability for the appropriate distribution. Because BAZNAS is under the auspices of Government Institutions, so as much as possible, all its activities can be accounted for. As Mustahik, Chairman of the Al-Mutaqin Mosque Development Committee said:

We submitted and then made the proposal accompanied by a Committee Decree from the Village Head, and then what was the name of the RAB that PU approved before that I did not complete it, I wonder if it was required. There is also an RAB. The RAB consists of drawings and details of the overall costs. Then there was a domicile certificate stating that the mosque was there from the village head. Yes, I agree with the requirements for several files; that is part of what it has called later, the mosque is fake, or there are not many rights now; sometimes, it turns out that the institution does not exist (Afrosin, 2022).

For performance accountability, BAZNAS for Grobogan District as a whole is appropriate. There may be a little that needs to be improved regarding staff activities outside the office's interests so as not to reduce professionalism. The field performance related to continuous supervision and assistance still needs to be studied so that there is no overlap between office and field performance. According to the author's observation, office performance is allocated after break time. So there is time to maximize office performance at the previous time.

Financial Accountability

Accountable for management or explaining the performance and nuanced actions of achieving goals. Achievement of goals that have been set with media accountability regularly. Accountability is one of the main principles of organizational governance. Accountability embodies a person's or organizational unit's obligations (Hisamuddin, 2017). RAQ as amil BAZNAS Grobogan District said:

Regarding accountability here regarding regulations, we have regulations that must report every six months. The BAZNAS regulations are to the Regional Government, to the Provincial BAZNAS and later copied to the Central BAZNAS. Some go through the SIMBA system; some report later through a printout sent via post. Then for what we have been doing so far, we have been reporting to the Provincial BAZNAS and Regency/City BAZNAS, usually quarterly if the Province already has a reported bill from BAZNAS. So, there is one way to optimize accountability: that includes training, Simba training, and compiling financial reports. Later there will be followed up, and even then, there will be confirmation that there is a monthly report (Qodir, 2022).

The implementation of BAZNAS in Grobogan District regarding vertical financial accountability or the agency above follows the Laws and Regulations. Nevertheless, regarding accountability to the public, which can be easily accessed, for example, via the web or social media, cannot be accessed. RAQ as amil BAZNAS Grobogan District said:

Later on, BAZNAS will provide letter reports to their respective agencies. This year, we usually report in the form of a bulletin; there used to be a bulletin, but I don't know now because there are leaders who do not respect it, so there has yet to be a response, so now it has stopped. If going to Muzaki so far, it has not been optimal because of what? We are here. Back again. The thing is that human resources needed to be improved earlier; in fact, it has its own if, ideally, BAZNAS-BAZNAS has its IT department (Qodir, 2022).

Vertical financial accountability or accountability to higher institutions can be overcome. This is done by conducting training related to reporting. However, for accountability or accountability to the community, it has not been running anymore due to limited human resources. Confirmed by one of the K3 muzaki at PB Hospital, named AC, during an interview session by writing, he said:

BAZNAS gave the first one an SMS, the second one was also in the email, and the third one was like a letter. What is the letter, proof of zakat, there is a card. But proof of zakat must ask for an akita; if you don't ask for it, don't give it, a slip of proof that you have paid zakat, proof of payment of zakat that you have paid zakat in thousands of rupiahs to BAZNAS, but you have to ask first, if you don't ask, do not give it. You can go offline; at first, it was offline, and maybe it was complicated; I was given the PDF, and I printed it myself. But sometimes the notifications also forget there, I'll remind you again, sir, the notifications aren't there yet; it's new (Chasan, 2022).

The presentation delivered by AC shows that accountability at BAZNAS has been running, and the planning is periodic, but the implementation has not been consistent. This shows that financial accountability at BAZNAS Grobogan District could be more optimal.

Factors for Optimizing Zakat Accountability

Supporting Factors

Adequate Institutional Socialization and Coordination

An effort to optimize the management and accountability of the Grobogan District BAZNAS with the aim of collecting State Civil Apparatus throughout the Grobogan District. Of course, this cannot be separated from the role of City/District stakeholders, namely the Regent. Coordinating regularly, it becomes essential in optimizing zakat's management and accountability. RAQ, as Amil BAZNAS Grobogan District, confirmed this during an interview with the author, he said.

The primary support in the collection must and is essential is coordination with the Regional Government. Without coordination with the Regional Government, we want to carry out socialization in the sub-district; in the Regional Coordinator, our target is 100%; the maximum result is that we reach a maximum, yes, 20% to 25% is already stuck. For the strategy being carried out in optimizing at BAZNAS, we are the first regarding the collection. First, we are trying to establish communication with the Regional Government and continue with the related OPDs. The point is the Regional Government; if the Regional Government Rules here is the Regent, for example, how come there has been an instruction from the Regent, then God willing, the State Civil Apparatus will pay zakat to BAZNAS (Qodir, 2022).

This socialization is intended to appeal to State Civil Apparatus throughout the Grobogan District to pay zakat at BAZNAS and introduce BAZNAS to the general public. Because of the results of the interviews, the public did not know enough about BAZNAS itself. Maybe later, for more updates related to programs and activities carried out by BAZNAS so that the wider community can reach this information. The hope of holding the socialization was conveyed by H as Mustahik, Chair of the Business Group "BU", during an interview with the author.

Sorry BAZNAS immediately had a leader or employee of the staff. It means that we are becoming more automatic and we are getting more enthusiastic, so we go straight into the field; it is like that. In the end, with the elaboration and direct socialization, more people automatically know that. So there is direct socialization, going directly from the staff, even from the leadership, which in the MSME sector, there are those who handle it themselves, if it is like that. Indeed, all of that needs a process; it cannot be done instantly (Hartini, 2022).

This is confirmed through an interview with A as Mustahik, Chairman of the Al-Mutaqin Mosque Development Committee, quoted below:

Yes, it is clear what it's called because the benefits of BAZNAS have not been felt by society, so public awareness is still weak. For example, if BAZNAS has what it has called, the impact is evident; wow, it turns out that giving zakat to BAZNAS is beneficial for the weak Muslim economy (Afrosin, 2022).

Several informants gave suggestions for socialization, both notification of the urgency of zakat, introductions related to BAZNAS, how to manage BAZNAS, and what the programs are. Maybe related to the collection effect is not too significant, but this gives a positive view of the community with a clear explanation from BAZNAS. RAQ as amil BAZNAS Grobogan District explained the influence on the implementation of socialization.

Socialization has had an effect, but the percentage is not that significant or big. In our collection, it affects, but when our target is, for example, 100%, we socialize the maximum, especially those in the villages, at most 40% and a maximum of 50% who pay zakat is already good (Qodir, 2022).

In essence, we are introducing BAZNAS, both in the form of socialization and concrete manifestations of the benefits of having BAZNAS in the community, especially in economic equality. Of course, with this, there will be a positive effect or feedback.

Good Coordination with Other Zakat Management Institutions

Optimizing the management and accountability of zakat in an institution requires coordination with other Zakat Management Institutions. This coordination is needed both in terms of collection and distribution. Coordination can be in the form of periodic reports to accumulate collection and distribution properly. Data that has been properly accumulated can be used for further mapping. A, one of the mustahik, the chairman of the Al-Mutaqin Mosque Development Committee, suggested an interview session conducted by the author.

My suggestion is that it should be optimized apart from State Civil Apparatus, so the concentration is called socialization. What is the name of the zakat potential that I conveyed earlier? Grobogan has excellent potential for zakat and then synergizes with LAZISNU and LAZISMU. At a minimum, LAZISNU, even if it's okay. If you do not get accredited, you cannot collect zakat, then BAZNAS can synergize with official zakat institutions (Afrosin, 2022).

According to Abdullah (2018), every zakat institution must have a permit and be made promptly. As stated in Law Number 23 of 2011 regarding Zakat Management, Article 18 Paragraph (1) of Law 23/2011 explains that the establishment of LAZ must obtain permission from the Minister or an official designated by the Minister. This is an effort to implement professional and responsible zakat management. Zakat should be managed institutionally according to the provisions of Islamic law, trustworthiness, integrity and accountability. To increase the effectiveness and efficiency of services in the management of zakat.

HR Strengthening through Institutional Capacity Addition and Training

BAZNAS Grobogan needs additional human resources because internal office and field tasks are still held simultaneously, so the task focus is divided between the internal office and the field. The author proves an organizational structure consisting of 5 (five) leaders and 6 (six) staff. There are no unique human resources for assistance in the field and human resources to manage IT.

Then related to institutional HR requires participation in training held officially by the centre. BAZNAS staff have participated in several trainings organized by the Center, including SIMBA

training, collection and distribution reports, and training in preparing financial reports. An interview with RAQ is stated below.

Yes, here, thank God, it has been running continuously. We have already conducted an audit, which is running at 80%. However, the more we go there, the more we provide debriefing, counselling, and sometimes training; sometimes, there is such a thing as amil certification, which the centre usually carries out. One is to support work professionalism; it is returned to the respective person and institution (Qodir, 2022).

What was confirmed by AM, one of the Zakat and Endowment Organizers of the Ministry of Religion, Grobogan District, that human resource training for an institution is necessary

Yes, I really need training. When I am here, training is also essential. Then what is this if we may hope that BAZNAS and the Ministry of Religion will always be side by side in the process of performing the symposium (Muhtarom, 2022)?

From the state above, it can be concluded that Training in Human Resources improves professional performance. It was considering that Zakat Management Organization is the holder of the mandate of ZIS funds which plays an essential role in realizing the governance of amil zakat institutions.

Obstacle Factor

SOP Performance and Administration

Standard Operating Procedures are necessary because they affect employee performance (Hidayattulloh & Ridwan, 2019). The implementation of tasks is clearly stated under established procedures. Employee performance SOP plays an essential role in implementing an organization's programs. With this in mind, implementing an organization's programs can also be accounted for concerning performance SOPs. However, at BAZNAS Grobogan District, the author found field observations indicating no detailed SOP governing performance. And the end of an interview with RAQ, one of the Amil zakat BAZNAS.

The obstacle in management is that the human resources here are disciplined, and what is the parable of it? The first one is not discipline if I observe it. First, according to the BAZNAS Regulations, which have been broken down into Regency BAZNAS Regulations, there are no clear regulations regarding, for example, the primary duties of the staff earlier. We have to find the source. When there is no primary source, we need clarification. We are here as the second human resource in the field of gathering human resources, we need two people, one managing the funds and one for leaving the field (Qodir, 2022).

It was explained that, indeed, there were only SOPs obtained from the central BAZNAS. Considering that the needs of each BAZNAS at the regional level are different, this requires a breakdown of SOPs originating from the centre to be adjusted to the needs of BAZNAS Grobogan District.

Inadequate Human Resources in Field and IT

BAZNAS has used IT to change national zakat management in recent years. The transition was made to realize BAZNAS' vision of becoming the world's best and most trusted zakat manager. Utilization of IT is also support for BAZNAS activities in planning, implementing, controlling, and reporting on the management of zakat (Ninglasari & Muhammad, 2021). As stated by Purwakananta, who is the Main Director of BAZNAS at the 2020 Top Digital Awards Judging session, which was held online, said that IT has an essential role in achieving several BAZNAS missions, including optimizing measurably the collection of national zakat. In an interview with the author, RAQ explained one of the Amil zakat BAZNAS.

If we are here, if there is no room for it, there will usually be miscommunication, like this, regarding the collection earlier. The second is the distribution of the problem; we need more human resources, yes, that was related to continuing surveys in these fields. When we don't have limited human resources, the assistance we distribute will not be maximized when our human resources are inadequate (Qodir, 2022).

Field observations made by the author confirm obstacles to using digital technology in managing zakat at BAZNAS Grobogan District. The obstacle faced is that no specific HR handles IT-related matters in the zakat management. This is in line with what was said by RAQ, one of the amil zakat BAZNAS Grobogan District.

Later on, BAZNAS will provide letter reports to their respective agencies. This year, we usually report in the form of a bulletin; there used to be a bulletin, but I do not know now because there are leaders who do not respect it, so there has yet to be a response, so now it has stopped. If going

to Muzaki so far, it has not been optimal because of what? We are here. Back again. It is like the lack of human resources earlier. It has its own if, ideally, in BAZNAS-BAZNAS, there is something called its IT department (Qodir, 2022).

Constrained by human resources dealing specifically with IT so that accountability to the public is not running anymore, such as making bulletins, updating in real-time on social media and the website owned by BAZNAS.

Zakat Collection Not Fully Supported by Local Regulations

Of course, several things could be improved in optimizing the management and accountability of zakat. It is necessary to describe this obstacle in order to be able to overcome it and know the steps that will be taken in the future. These constraints relate to the collection, management, distribution and utilization. RAQ as amil BAZNAS Grobogan District said:

One obstacle to optimizing zakat management here relates to our collection; the problem here is the lack of self-awareness from State Civil Apparatus, which is our target to pay zakat at BAZNAS. Second, there is indeed a need for more pressure from the Regional Government for these regulations. For those related to the collection earlier, yes, there is less pressure from the Regional Government for that obstacle. If there is pressure, we will convey it in outreach; God willing, 90% to 99%, we can do it. For example, if there is a PERDA, we will socialize it there, we will finance it, God willing, the target will be exceeded, and even more like that. The obstacle in management is that there is one human resource here; what is discipline? What is it like? The first one is not discipline if I am the one who observes it. First, according to the BAZNAS Regulations, which have been broken down into Regency BAZNAS Regulations, there are no clear regulations regarding, for example, the primary duties of the staff earlier. We have to find the source. When there is no primary source, we need clarification. We are here as the second human resource in gathering human resources; we need two people, one to manage the funds and the other to leave the field. The second is the distribution of the problem; we need human resources, yes, that was related to continuing surveys in these fields. When we have limited human resources, the assistance we distribute will only be maximized when our human resources are adequate. If those involved in distribution or utilization are also the obstacle, the administrative problem is counterfeiting is also the problem (Qodir, 2022).

It is all to support and constraints in optimizing the management and accountability of zakat. In essence, the optimal management and accountability of zakat will impact economic equity so that social welfare can be realized.

Conclusions

After discussing the previous chapters, this research draws the following conclusions:

The collection of BAZNAS is considered not optimal because the collection of zakat is still far from the potential zakat data. Even though the data on the potential for zakat State Civil Apparatus in Grobogan District is classified as high, with this in mind, BAZNAS has a strategy, namely conducting socialization to increase the amount of muzaki. BAZNAS can improve its zakat management by breaking down BAZNAS regulations, which are still global. So that later all management will refer to standard operational procedures adjusted to the needs of BAZNAS Grobogan District. The distribution of BAZNAS in Grobogan District is good but not optimal. The distribution plan already has a clear and official RKAT but still requires evaluation of its implementation.

As a whole, accountability for the performance of BAZNAS for the Grobogan District has been implemented. However, something needs to be improved regarding staff activities outside of office interests to maintain professionalism at work. Field performance related to continuous supervision and assistance requires unique human resources so that the task focus is not divided between the internal office and the field. Vertical financial accountability or accountability to higher institutions can be overcome. This is done by conducting training related to reporting. However, for accountability or accountability to the community, it has not been running anymore due to limited human resources.

Factors that support the realization of zakat management and accountability optimization include adequate institutional socialization and coordination, good coordination with other zakat management institutions, and strengthening human resources by adding and training institutional capacity. While the factors that inhibit the realization of zakat management and accountability optimization include performance and administrative SOPs that still need to be functional, human resources in the field, and IT needs to be improved. Regional Regulations have not fully supported zakat collection. Answer the

objectives of the research or study based on a more comprehensive meaning of results and discussion of the research. Suggestions are addressed for practical action (to the participating institutions), developing new theories, and further research.

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