

Enhancing Zakat Governance: Implementation of the SIMBA System Across BAZNAS Levels

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ABSTRACT

The development of technology has had a major impact on the management of zakat in Indonesia, particularly through the use of management information systems by the National Agency for Amil Zakat (BAZNAS). In order to simplify zakat management and increase transparency, BAZNAS developed a management information system called SIMBA. Although many previous studies discuss SIMBA, most of them focus only on the regional level and thus do not provide a comprehensive picture of its national implementation. This research aims to provide a comprehensive overview of the implementation of SIMBA at the provincial, district and city levels and to identify supporting and inhibiting factors in an effort to improve the use of SIMBA to optimise zakat management in Indonesia. This research uses a qualitative approach and a case study methodology to analyse the implementation of SIMBA at different levels of BAZNAS across Indonesia in order to provide a comprehensive picture of the use of SIMBA application in Indonesia.

Keywords: *Baznas, zakat management, SIMBA, technology*

INTRODUCTION

Indonesia, which consists of 34 provinces and 514 cities and regencies, has diverse regional potential, including zakat potential. Now many zakat institutions use technology to facilitate zakat management, increase muzaki's trust in paying zakat, and maximise the potential of ZIS funds. One of the technologies developed is information management system, a tool that facilitates data and information processing to produce reports that will be used in decision making. Since Law No. 38 which discusses zakat management was passed in 1999, many Zakat Management Organisations (OPZ) have emerged, but some of them are illegal.¹ explains that BAZNAS is responsible to the state through the Ministry of Religious Affairs and supervises OPZ to prevent the formation of illegal OPZ and ensure OPZ provides periodic reports. Therefore, a digital information system is needed to supervise and control OPZ. Law No. 23/2011 explains that Baznas is a state-established

organisation that manages zakat, infaq, and sadaqah (ZIS) funds transparently, professionally, and responsibly.² In order to achieve these goals, an internal information management system or management information system is needed that suits the needs of the institution. However, there are still many Baznas at the provincial, district and city levels that still carry out their zakat management using manual recording which has the effect of frequent data loss and it is difficult to produce the required reports related to zakat management.

Baznas uses an Information Management System called SIMBA (Baznas Management Information System) to carry out its functions. SIMBA is a web-based application that facilitates the work of zakat management by amil in collecting, distributing, and reporting ZIS funds throughout OPZ in Indonesia. SIMBA is part of BAZNAS RI's innovation to control national zakat reporting digitally and as a tool to manage ZIS funds. A comprehensive national report from the SIMBA application

will provide various benefits, such as decision making at the Baznas RI, provincial, and city/district levels, as well as being used as a monitoring, assessment, and accountability tool for the community.

From the data obtained, there are several studies on the SIMBA application including:

1. Implementation of PSAK N0.
109 About Accounting for Zakat, Infaq / Alms at BAZNAS with the application of SIMBA at Baznas Padang City.
2. Analysis of Student Perceptions of SIMBA Adoption, Department of Zakat and Waqf Management, Faculty of Economics and Islamic Business, IAIN Tulungagung.
3. Information System-Based Zakat Management at the National Amil Zakat Agency (Baznas) Baubau City.
4. The Effect of Implementation of the Baznas Zakat Management Information System (SIMBA) on Zakat Management in Bogor City.
5. The Effectiveness of Zakat, Infaq, and Alms Management Through the Application of the Baznas Management Information System Application (SIMBA) at Baznas Kotamobagu City.

Looking at the research that has been done above, it is found that almost all studies that discuss the SIMBA application only discuss at the regional level, so that it cannot describe the conditions of application use nationally.

Further research is needed that can discuss the use of SIMBA at the provincial, district and city levels so that a national picture of the use of SIMBA applications in Indonesia can be obtained so that it can be known what are the supporting and inhibiting factors that affect the implementation of SIMBA applications in Baznas at the provincial, district and city levels in Indonesia and to what extent has the use of SIMBA been used in Indonesia?

LITERATURE REVIEW

System, Information Management

In a simple sense, an information management system is an information system designed to serve leaders in an organisation. More broadly, the information management system is an integrated process between humans and computer media, so that it has the aim of providing information to support management, operations, and decision-making processes in organisations.⁸ This system helps amil in collecting, storing, processing, and presenting information so that it can help to make the right decisions and manage organisational operations.

The information management system becomes an important tool to implement zakat data management, considering the large amount of data managed and the high demand for credibility and transparency of the management of zakat institutions from the use of information. The information management system can be in the form of applications or programmes whose results can produce data in accordance with user needs.

In the research of Rasyid and Wa Ode Sabrina in 2019 entitled information system- based zakat management at Baznas baubau city. the application of the Zakat Management Information System at Baznas Baubau City which facilitates the management process of zakat data processing, consisting of data collection of zakat givers, zakat recipients, zakat distribution and zakat income reports so that the data is well stored and easy to manage.

In research entitled The Influence of Top Management Support on Zakat Accounting Information System User Satisfaction in Baznas shows that leadership support affects the level of system user satisfaction, both related to leadership, commitment and provision of available resources at BAZNAS with a percentage of 59.5% while the remaining 40.5 is

influenced by other factors, which are not studied.

Nawawi and Maudy suggest that a computerised system can increase the effectiveness and effectiveness in the overall management of zakat data.

From the explanation of the data above, it can be concluded that the information management system is a process within an organisation that provides daily transaction processing data, managerial activities, and presents the necessary reporting for certain parties. Information management system is a combination of hardware, software and information management media along with other technologies used to produce information that can be used in the context of decision making in an organisation.

Institution Profile

The institutional profile shows the essence of the institution's existence. In the Indonesian context, it can be referred to as institutional description. According to KBBI (1994), an institutional profile can be defined as: a. A graphic that shows specific information about an institution. b. Activities organised for profit. c. A legal entity that conducts transactions or business. Hence, an institutional profile can be considered as a specific description of an entity organised for profit.

While institution profiles are often the basis of business relationships between institutions, they can also be targeted to specific individuals or groups based on specific reasons. The main purpose of an institution profile is to serve as a repository of information about the institution.

The formation of a company description must be based on facts and without elements of falsification or manipulation. As an actual reflection of the company, the description should describe all aspects based on its basic principles. The basic principles reflect the essence and identity of the company. A good profile of

an institution can attract the attention of its readers and what we want to convey is easily understood by the readers.

Baznas Management Information System (SIMBA)

SIMBA is an application made to facilitate the management of ZIS funds in zakat management organisations, especially Baznas. In addition, SIMBA is designed as an innovative and integrated system to fulfil the role of Baznas as the national zakat coordinator in creating accountable and transparent zakat management institutions in Indonesia. Online-based, SIMBA in its role to support the function of national zakat coordinator can reach almost all Baznas in Indonesia. As a national data repository, SIMBA is designed to store national information and data owned by Baznas and can be used by all zakat management organisations for the management of their zakat funds. SIMBA application also functions as a database that stores muzaki (zakat giver) profile, amount of zakat fund, ashnaf (zakat recipient) profile, and type of zakat distribution programme. SIMBA application can also issue NPWZ or Zakat Obligatory Identification Number and Proof of Zakat Deposit (BSZ) of ZIS funds. Through SIMBA, muzaki will receive good services from the registration process to reporting zakat payments. SIMBA is equipped with a feature to print reports consisting of 88 sub-reports, divided into 33 types of reports and classified into 5 main reports. SIMBA accessed using a website and integrated nationally, so that it can be used by Baznas or zakat management institutions throughout Indonesia without having to go through a complicated installation process.

In addition, SIMBA also serves to integrate zakat management reporting nationally. SIMBA consists of two information systems, namely the operational information system (SIO) to manage data on cash income and expenditure, and the reporting information system (SIP) as a

medium for collecting information on Baznas performance reporting nationally, starting from the reports of Kab/Kota Baznas, Provincial Baznas and other Zakat Management Organisations (OPZ). In Law No. 23 Year 2011, Baznas has a function as a national driver of zakat management. To support the operation of Baznas (RI, province, district/city) and Zakat Management Organisations (OPZ) in managing zakat, especially related to reporting, a system is needed to process information that can produce reports from district/city to province, from province to central, and from central to government in this case reporting to the president. Therefore, in its development, SIMBA application is also designed as a management technology application that can integrate reporting nationally.

The Reporting Information System (SIP) of SIMBA is a combined process that allows provincial Baznas to access reports from all district/city Baznas in its area, while Baznas RI can access reports from all provincial Baznas as well as district/city Baznas in a data recap. This is in contrast to the Operational Information System (SIO) which is only integrated in each Baznas or not interconnected. With this SIP integration, the national zakat management report will have the same standard, which is accountable, transparent, and easily accessible through the SIMBA application of each Baznas and OPZ that implements SIMBA in its management.

The implementation of national zakat management integration and SIMBA implementation in zakat management will strengthen the national zakat system that results in the welfare of the people in Indonesia. Therefore, Baznas at every level and OPZ need to support and prepare physical infrastructure and human resources so that this system can function properly in accordance with the main purpose of making this SIMBA application, namely to facilitate and integrate national zakat management.

The use of SIMBA can produce performance reports and ZIS management data can be reached through various electronic media that have browsers and are connected to the internet network that can be used to open the SIMBA application. This application also facilitates the management of zakat nationally and integrated throughout Indonesia. In addition, SIMBA can also increase transparency and accountability of zakat management institutions because it can be used as an assessment of a good zakat management information system. SIMBA can also be used as a monitoring and assessment tool for the management of ZIS funds at Baznas in Indonesia and other zakat management organisations that use the SIMBA application.

METHOD

This research used a qualitative approach with a case study method. Data collection techniques included document analysis, online interviews, and a survey involving SIMBA operators across Indonesia. Primary data sources included application usage profile reports, interviews with key stakeholders, and user feedback, while secondary data was obtained from BAZNAS official reports and related literature. Data were analysed thematically to identify trends, patterns and challenges in SIMBA implementation.

RESULT DISCUSSION

SIMBA Application Usage Profile

To evaluate the use of the SIMBA application in all Baznas in Indonesia in 2022, in January 2023, the Baznas RI IT team conducted an assessment of the use of SIMBA for all Baznas which was named profiling the use of the SIMBA application.

In making this profiling, it is assessed from several data including:

1. Institutional Data
Assessing whether complete institutional data has been inputted.

2. Target Data
Comparing the targets provided by Baznas RI with those inputted into SIMBA.
3. Collection achievement data
Comparison between the target from Baznas RI and the realisation achievement.
4. Daily Data
Comparison between inputted daily data and reported data.
5. Operational Data
Assess whether the operational data of cash in and cash out has been done.
6. Daily Closing Data
Assess whether daily closing activities for both cash in and cash out have been carried out.
7. Amil and Leader Data
Assess whether amil and leader data has been inputted into the application.
8. Report submission data
Seeing whether the reporting input has been done.

The value given is a range between 1 to 5 by looking at the completeness of the data seen from the use of the SIMBA application. For the division using the SIMBA usage index with the formula:

$$\text{SiMBAIndex} = \text{Total score obtained} : 40$$

The results of profiling are illustrated by the following calculation:

Value	Total	%
A	35	6.86%
B	116	22.75%
C	195	38.24%
D	154	30.20%
E	10	1.96%
Total	510	100.00%

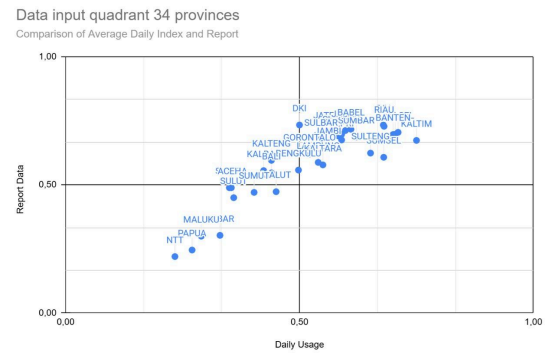


Figure 1. Calculation of SIMBA Usage Profile Value 2022.

Description

- A : Very good
- B : Already good
- C : Enough
- D : Insufficient
- E : Not Using

The quadrant comparison of the average index day and report is illustrated in the diagram below.

For the index of the use of the SIMBA application, if it enters quadart 1, then the use of simba is only about inputting reports, but for inputting data for the Hasian report, it is not used. If entered in quadrat 2, it indicates that the SIMBA application is not used either in reports or daily data input. If you enter quadrant 3, the data input results are good, but report input is not done and if you enter quadrant 4, it indicates that both report input and daily data have been inputted into the SIMBA application.

SURVEY CONCLUSION

After processing the survey data on the use of the SIMBA application in 2022, several data were obtained including:

1. The average SIMBA operator has an age range in the productive age between 20 to 40 years and has an undergraduate education which allows it to optimally apply the application to its OPZ.
2. For the SIMBA application, it can be used easily and the features in the application are in accordance with the

needs in OPZ.

3. In the level of reliability and speed SIMBA has also met the expectations of the operator in using the application.
4. To complete daily tasks SIMBA has also been very helpful to complete work quickly and efficiently.
5. For data security, SIMBA operators also believe that muzaki and mustahik data is safe if it has been inputted into the application.
6. Features that are very often used and in demand are the migration feature, PSAK 109 financial statements, muzaki management and incoming cash transactions, mustahik management and outgoing cash, and daily closing which operators do use for the daily menu.
7. In interacting with SIMBA, operators have also mostly interacted every day.
8. For reporting, most of them have used the SIMBA application and recommend this application for daily use.
9. From the data generated, there are several obstacles faced, in addition to hardware, there are constraints on HR competencies so most expect frequent training or mentoring, both online and offline so that operator competencies are updated and can develop.
10. Broadly speaking, the users of SIMBA application are satisfied and helped in organising their daily activities and hope that there will continue to be training updates both offline and online that can continue to add to the competence of operators in the regions.

From the data that has been obtained above, some data is obtained including an overview for the use of the SIMBA application described in the following figure:

The data shows that the SIMBA application has been used in 256 Baznas in Indonesia with 17 Provinces and 239 Regency / City Baznas with a percentage of 49%.

In its use, SIMBA application has several problems nationally, including:

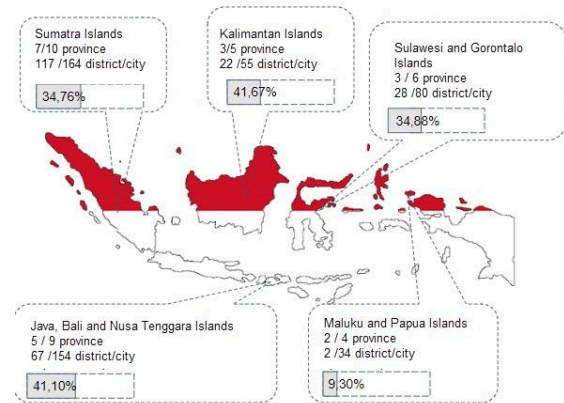


Figure 2. SIMBA Application Usage in Indonesia in 2022.

1. Depends on the network, so if there is a disruption in the internet network, the SIMBA application will also be disrupted.
2. The architecture of the SIMBA application is outdated, so if the number of users is high, the application will also feel slow.
3. The ability of human resources who still have not mastered the basics of using the SIMBA application causes the use of the application to be not optimal
4. In addition, the frequent change of SIMBA operators in a region is also an inhibiting factor from the lack of application implementation.
5. Support from the leadership of Baznas is also a factor. If the support is good, then the SIMBA application will run well, but if not, it will be the opposite.

To solve the problems encountered, the ITI directorate of Baznas has taken the following actions:

1. Creating an offline version of the Simbalite application so that it can accommodate when SIMBA is in disruption.
2. Updating the SIMBA architecture so that it can improve the performance of the SIMBA application.
3. Organise online and offline training to improve the knowledge of SIMBA operators in the regions.
4. Make regulations related to SIMBA

operators and Baznas chairman's regulations on the use of SIMBA application.

5. Holding a national IT conference attended by all SIMBA operators and Baznas leaders in charge of IT to coordinate in improving its use.

In addition to inhibiting factors, there are also supporting factors in implementing this application, including:

1. SIMBA application has been integrated so as to facilitate the work of zakat management, starting from planning, data input, control to reporting.
2. It has been made in web form, so it can be accessed anywhere and easy to use.
3. Can input and store muzaki, mustahik and financial transaction data base so that it is very easy to search for data.
4. The centralisation of data makes it easier to report nationally.

CONCLUSION

The purpose of this research is to find out how the implementation of SIMBA application in Baznas at the provincial, district and city levels throughout Indonesia. What factors influence its application and what can be done to increase the use of the SIMBA application in Baznas at the Provincial, Regency and City levels in Indonesia? The data obtained in the field through observation of the SIMBA 2022 application usage profile, then through surveys related to the use of the SIMBA application and confirming the data obtained through interviews with the Baznas ITI director and several SIMBA operators in the regions.

Based on the research, researchers can produce several conclusions, among others:

1. Baznas is a government agency that manages ZIS funds in Indonesia. Baznas itself has regional levels, namely at the national level there is Baznas, at the Provincial level there is Provincial

Baznas and at the Regency / City level there is Regency / City Baznas.

2. Baznas has the task to make planning, implementation, reporting and evaluation related to the programmes made.
3. SIMBA is an application used by Baznas to manage its zakat management activities. Starting from muzaki data, mustahik, cash in and cash out transaction data, performance report data. Financial statements with SAK 109 standard.
4. The SIMBA application has been able to carry out the mandate of the law related to the management of zakat funds starting from planning, daily activities to making reports and evaluations.
5. The advantage of the SIMBA application lies in the integration of the data inputted, making it easier for operators in the regions to manage ZIS funds.
6. Support from the Head of Baznas in each region is one of the important factors because if you do not get support, it is certain that the application will not be used.
7. The initiative of regional operators in solving problems is also a supporting factor for the use of the SIMBA application.
8. In addition to the supporting factors above, there are still shortcomings in the SIMBA application in which it is very dependent on the internet network because it is developed with a web base.
9. Human resources who do not understand this application are also a factor in preventing the application from being implemented in all Baznas in Indonesia.
10. There is a need for accelerated development both in terms of applications and the creation of guidelines that can accommodate the urgent needs of regional operators.

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