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## IMPLEMENTATION OF GOOD ZAKAT GOVERNANCE IN ZIS MANAGEMENT: A CASE STUDY OF BAZNAS, BARRU DISTRICT

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### ABSTRACTS

*This study aims to analyze the implementation of Good Zakat Governance (GZG) in the management of zakat, infaq, and alms (ZIS) at BAZNAS Barru Regency. The background of this study is based on the increase in ZIS collection every year, although it is still faced with internal obstacles such as limited human resources and field coordination, as well as external challenges in the form of the community's economic conditions. This study focuses on the application of GZG principles that include transparency, accountability, responsibility, independence, and fairness in the planning, implementation, and supervision of ZIS management. The research method used is a qualitative descriptive approach with a case study approach, through interviews, observations, and documentation at BAZNAS Barru Regency. The results show that the principle of transparency is implemented through a SIMBA-based reporting system and PSAK 109, and accountability is realized through internal and external audits. Independence is strengthened by cooperation between BAZNAS, local governments, and the private sector, while the principle of justice is reflected in the distribution of zakat according to the needs of mustahik in various regions. However, limited human resources, low community participation, and a manual verification system remain the main obstacles. This research contributes to strengthening zakat governance at the regional level and enriches academic studies on the implementation of Good Zakat Governance in Indonesia.*

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## A. INTRODUCTION

Man is creature culture and social with desire to be able to reach whatever you want. Thus, in interaction social humans really need help from others to help fulfil his needs. This is seen different with interaction between the National Zakat Amil Agency and the community general, in life daily called Zakat, Infaq, and Alms, where humans No capable fulfil his needs they are very dependent on the needs they. This is different with interaction between BAZNAS and the community general yng called Zakat, Infaq, and Sedeqah in life everyday, where public No capable For fulfil his needs. Connection This succeed If if There is each other understanding between parties involved. The emergence understanding together between parties involved (Wtboek, 2001) .

OPZ or Organization Zakat managers in Indonesia are organization that organizes zakat that is given direct confidence to be able manage the collected zakat funds directly by the muzakki as well as have obligation distribute it to the appropriate and authorized parties and also report it fund users to public (Rokib et al., 2022) . Organization Zis managers are institution that manages recipients and distribution of Zis funds from Muslims who are obliged paying zakat (muzakki). The goal is For relieve burden fellow muslim and as form practice yng can bring somebody more near to Allah SWT concerning the law with zakat at the time President The Republic of Indonesia put forward stipulation No.8/2011 regarding the formation of BAZNAS. As BAZNAS activities the main thing is That collecting Zakat, Infaq and Alms by muzaqqi Then distribute it to mustahiq worthy above it based on religious provisions. even though ZIS has runway law in Indonesia through the establishment of BAZNAS or the Zakat Collection Agency based on the law. This No means implementation , running without obstacle (Mujahideen, 2017) .

In the Quran about zakat which invites Muslims to always stay away from waste, stinginess and greed. QS Ali Imran (3): 180 which means "Never let those who are stingy with the wealth that Allah has given them from the bounty of Allah think that stinginess is good for them. In fact, stinginess is bad for them. The wealth that they are stingy with will be placed around their necks on the Day of Resurrection. And to Allah belongs all the inheritance in the heavens and the earth. And Allah is aware of what you do." Zakat can improve the unpleasant feelings that arise between the rich and the poor, and can strengthen the relationship between the giver of zakat and the recipient of zakat. So the rich do not need to worry if they face losses or difficulties in trading because they will get support from others (Al-Ba'i, 2006) .

During the time of the Prophet Muhammad (peace be upon him), zakat was imposed on Al-Masyiyah (cattle), Al-'Ayn (gold and silver), Al-Harts (agricultural produce), and Ar-Rikaz (hidden goods). Some hadiths also mention that zakat was imposed on trade and honey, but horses and slaves were not subject to zakat. In addition, zakat fitrah was also introduced and made mandatory in the second year of Hijri (Karim, 2001) . Zakat, Infaq, and Alms (ZIS) are the most important factors in alleviating poverty and poverty which are the cause of various disasters, both for individuals and society. Poverty is the source of several problems, such as hatred, crime, and prejudice due to social inequality. The wisdom of zakat, infaq, and alms is not only to give back to the person and property of the giver, but also to realize faith, spread the message of Islam, and be free from hardship and suffering (Alfina, 2020) .

Good Zakat Governance as ZIS management that must be follow Good Corporate Governance guidelines include 5 components Main : transparency , accountability , independence , fairness , and responsibility answer . Implementation principles This can increase quality report finance as well as ensure company comply applicable laws and regulations (Aiman, 2024) .

BAZNAS is institution organization zakat management at the village level national ( *Law of the Republic of Indonesia No. 23 of 2011 concerning Zakat Management , 2013* ) . BAZNAS is regulated by law about zakat management in Indonesia, including the BAZNAS program in empowerment community . The audit system and external evaluation ensure that zakat funds are managed efficiently and in a targeted manner. BAZNAS is a national zakat association. BAZNAS was established by the government to implement zakat management at the national level. In carrying out its duties, BAZNAS carries out the functions of planning, implementation, control, and reporting, collection, distribution, and utilization of zakat. In addition , BAZNAS can collaborate with related parties, based on the provisions of the law ( *Ministry of Religious Affairs of the Republic of Indonesia, Directorate General of Islamic Community Guidance, Zakat Management , 2017* ) .

The reason for choosing BAZNAS as the research location is that it can be seen in the researcher's initial observations of the achievement of human labor at BAZNAS Barru Regency. Typically, the figures for zakat, infaq, and alms fluctuate from year to year, sometimes decreasing, but on the other hand, the time for zakat maal (zakat on wealth) often increases. This decrease or increase is influenced by several factors such as economic conditions, public awareness, and the effectiveness of zakat management by existing zakat institutions.

BAZNAS Barru Regency is an institution officially established by the local government through the Decree of the Regent of Barru No. 470/KESRA/XII/2016, dated 9/12/2016. This institution is tasked with collecting and distributing ZIS at the district/city level. With the enactment of Law No. 23/2011 concerning the Implementation of ZIS, the role of BAZNAS is further strengthened by an institution that has the authority to administer ZIS. This law recognizes BAZNAS as an independent, non-structural government institution and is directly accountable to the President through the Minister of Religious Affairs . Referring to the establishment of the Zakat Management Agency in Barru Regency, zakat management in this region can be said to be relatively new. However, based on the data obtained, the collection of zakat, infaq, and alms funds has increased every year and often even exceeds the targets set by BAZNAS Barru Regency. This indicates that funds collected by muzakki are increasing and are being distributed more effectively to mustahiq. The levels within the BAZNAS Zakat Collection Institution in Barru Regency include the leadership, chairperson, and divisions. BAZNAS Barru Regency still has four divisions: reporting and financial management, collection, distribution, and administration.

Good governance theory emphasizes basic principles such as transparency, accountability, responsibility, independence, and fairness, which form the basis for the management of public and non-profit organizations. In the context of zakat management institutions, this concept is translated into *Good Zakat Governance* (GZG) or Good Amil Governance—a framework that demands transparency of financial

information, formal accountability mechanisms, clear operational procedures, and fair treatment of mustahik and muzaki. Bibliometric studies and meta-analyses show increased academic attention to zakat governance in the past five years and highlight the need for integrated audit mechanisms, digital reporting, and collaboration between stakeholders as key factors in improving the performance of OPZ/BAZNAS (Baehaqi et al., 2025).

Several recent empirical studies reinforce these findings. Research in Indonesia found that implementing the GZG principle contributes to zakat payers' trust and distribution effectiveness (studies in several regions in Indonesia; Elvira, 2024; Iswanto, 2023), and that the main obstacles often include limited human resources, manual verification processes, and suboptimal integration of accounting reporting standards. Comparative studies and reviews show a similar pattern in the international/regional context, namely the need for accounting standards and audit mechanisms to improve transparency and accountability (Elvira et al., 2024).

From the side regulations accounting, revised PSAK No. 109 (Statement Standard Accountancy Finance about Accounting for Zakat, Infak, and Alms) clarifies recognition, measurement, presentation, and disclosure ZIS transactions and demand consistency in reporting amil entity; revision This effective enforced For period walk since 2024/2025 and become references important For increase transparency and auditability report finance Zakat institutions. The implementation of PSAK 109 in field research shows improvements in recording and reporting practices, but technical implementation challenges (e.g., valuation of non-cash assets, disclosure of allocations) remain.

Based on the research background, this study is directed to answer the extent to which the management of zakat, infaq, and alms (ZIS) in BAZNAS Barru Regency is implemented through the management functions of planning, organizing, implementing, and supervising (POLC), as well as internal and external factors that influence the effectiveness of its management. This study also analyzes the extent to which the principles of *Good Zakat Governance* which include transparency, accountability, fairness, and stakeholder involvement are implemented in the planning, implementation, and supervision of ZIS management in BAZNAS Barru Regency. The objectives of this study are to analyze ZIS management, identify factors that influence its management, and evaluate the application of *Good Zakat Governance principles* in ZIS management. Practically, this study is expected to be a material for evaluation and recommendations for strengthening zakat governance at the regional level, while theoretically it contributes to the development of academic studies of Islamic economics, particularly related to the governance of zakat institutions in Indonesia.

## **B. METHOD**

The research method used in this research is method descriptive qualitative with approach sociological, aims describe and analyze in depth roles and functions BAZNAS Regency Institution Barru in managing zakat, infak, and alms (ZIS). This approach is used to understand phenomenon social in a way holistic through interaction direct with subject research. This type of research is field research, with focus on reality empirical in the BAZNAS Regency environment Barru. Through

approach studies case , researcher make an effort obtain richer and more meaningful data related zakat governance practices (Good Zakat Governance) in the institution (Sugiyono, 2012 ) .

Research location determined at the Regency BAZNAS Office Barru , located at the Barru Islamic Center Building, Jl. Sultan Hasanuddin, Kelurahan Sumpang Binangae , Regency Barru , South Sulawesi. Election This location is based on the role strategic BAZNAS Barru as institution official ZIS managers at the level districts that were formed through the Decree of the Regent of Barru No. 470/KESRA/XII/2016. In its implementation , this research uses two types of data sources , namely primary data and secondary data . Primary data is obtained through observation direct and in-depth interviews with BAZNAS administrators , muzakki , and mustahik . Meanwhile, secondary data was obtained from official documents, annual reports, literature, and media publications related to BAZNAS Barru activities.

This research uses a descriptive qualitative approach with a case study design at BAZNAS Barru Regency. Twelve informants, consisting of four BAZNAS administrators, four muzaki (recipients of Zakat), and four mustahik (recipients of Zakat), were selected using purposive sampling based on their involvement and understanding of ZIS management. The informants ranged in age from 25 to 60 years, with a gender composition of both men and women. Data collection was conducted through semi-structured interviews, observation, and documentation, with an interview guide as the main reference presented in the appendix. Data analysis refers to the Miles and Huberman model, operationalized through open coding, axial coding, and selective coding stages to identify themes and draw conclusions. Data management was carried out manually using an analysis matrix. This research was conducted with due regard for research ethics, including providing informed consent to all informants, guaranteeing the confidentiality of respondents' identities and data, and using data solely for academic purposes (Creswell, 2017).

## C. RESULTS AND DISCUSSION

### ZIS Management at BAZNAS Barru Regency

The initial planning conducted by the zakat, infaq, and alms (ZIS) management division is a strategic stage designed to optimize the potential of zakat payers. This planning process is carried out through various approaches, including institutional outreach, independent initiatives, and the Zakat Collection Unit (UPZ). This is in line with the statement of Mr. Sahabuddin Al Farid, Deputy Chair I of the Barru Regency BAZNAS, whom the author interviewed in May. He explained that his agency is striving to increase outreach activities, both institutionally at the sub-district level and through the initiatives of zakat collectors. Outreach is carried out actively through religious activities in mosques in the evenings outside of working hours, particularly after Maghrib and Isha prayers. The interviewee stated that this approach was chosen because it was considered more effective and efficient than formal outreach in government agencies. This is as expressed by the following interviewee:

*"Increasing outreach and institutional outreach, or through regular outreach at the sub-district level, and the collectors themselves conducting the outreach. Currently, we're doing this in the evenings outside of work hours, around Maghrib and Isha*

*prayers, going around as much as we can and managing our time. We believe outreach at mosques is very effective and inexpensive. Previously, outreach at various locations, whether at the sub-district level or at government offices, required costs."*

Based on the interview results and the data above, the implementation of zakat socialization activities is carried out flexibly by the collection division, not only through formal institutions such as sub-districts or agencies, but also directly at mosques in the evening after Maghrib and Isha prayers. Mosques were chosen as the main location because they are more effective, do not require additional budgets, and coincide with prayer times, making them more targeted. Given the limited costs and resources, this strategy is considered optimal. In addition, due to the potential for muzakki within the community, a Zakat Collection Unit (UPZ) was established, located as close as possible, such as in villages and mosques in each hamlet, so that the zakat distribution process becomes easier, more practical, and reaches more zakat payers. Planning management designed by the collection team is focused on socialization and potential muzakki through the UPZ process so that the community can easily pay their zakat.

BAZNAS as a zakat management institution that manages national zakat in Indonesia, plays an important role in realizing the social and economic goals of Islam. By organizing ZIS in a professional, transparent, and accountable manner, BAZNAS can also help reduce poverty, improve social welfare, and create social justice in society. Governors or mayors do not recommend the establishment of provincial BAZNAS, city/district BAZNAS, ministers, appointed officials can instruct BAZNAS Province/BAZNAS, City/District. to carry out the duties and functions of BAZNAS in their respective regions, provinces, districts, and cities.

**Table 1 Collection of ZIS Funds at BAZNAS Barru Regency**

BAZNAS/ UPZ	YEAR				
	2020	2021	2022	2023	2024
ZIS	17,818,799,140.65	21.054.439.52.07	22.915.104.229.04	21,745,771,952	20,454,891,003

Source : BAZNAS Regency Barru

Collection of ZIS funds by the Regency BAZNAS Barru based on the data above Zakat and Infak figures Alms changed from the last 4 years . Decrease or This increase was influenced by several factors factor like condition economy , awareness society and effectiveness zakat management .

Initial planning for the management of zakat, infaq, and alms (ZIS) is carried out through the collection and verification of mustahik data to ensure targeted distribution. Data is collected and updated through field surveys with a focus on eight asnaf groups, especially the poor, the needy, and converts. This is in accordance with the statement of Mr. Drs. H. Kaharuddin, M.Si., Deputy Chairperson II of BAZNAS Barru Regency, that the planning is based on initial data verified through surveys according to the type of assistance—education through proposals, housing and disasters through field reviews, and health based on medical bills and BPJS membership.

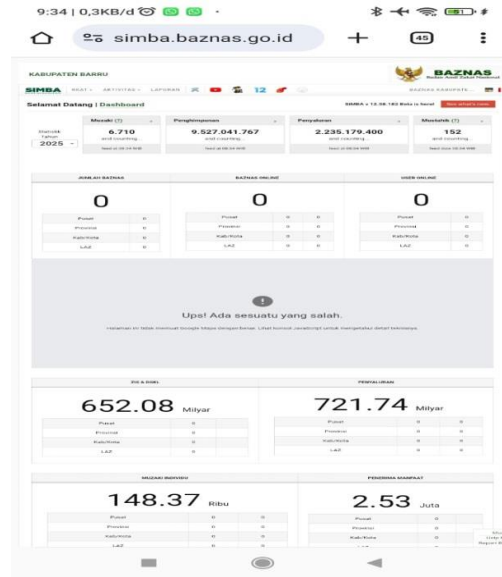
The BAZNAS (National Agency for the Protection of the Poor) aid distribution process is carried out through several systematic stages to ensure accuracy of targeting and accountability in the distribution of zakat, infaq, and alms (ZIS) funds. The first stage begins with initial data collection, which serves as the basis for identifying potential beneficiaries. The collected data is not simply used as a sole reference; instead, it is verified through field surveys to verify the accuracy and validity of the information, ensuring that recipients are truly categorized as those entitled to receive the benefits, specifically the poor and needy.

Furthermore, certain types of assistance require supporting documentation as part of the validation process. For example, in education assistance, recipients are required to submit an official proposal accompanied by academic evidence such as exam results or other relevant documents. For housing assistance, the implementation process involves on-site inspections to ensure the physical condition of the proposed home is indeed suitable for receiving assistance.

The initial planning of ZIS management by the reporting and finance division was designed to ensure transparency through a public accounting system integrated with SIMBA (BAZNAS Management Information System), so that all ZIS receipt and reporting data are recorded and directly connected to the central BAZNAS. This is in accordance with the statement of Mr. Drs. H. La Minu Kalibu, M.Sc., Deputy Chairperson III of BAZNAS Barru Regency, who explained that the public accounting system is combined with SIMBA so that every ZIS receipt is recorded in detail, including the allocation of zakat and infaq according to the provisions of the system used by BAZNAS.

PSAK 109, as the sharia accounting standard, is also combined with the BAZNAS Management Information System, which regulates the recording of ZIS transactions, which can measure the allocation of ZIS recipient funds to eight groups (asnaf) in financial reports. The SIMBA dashboard is shown in the figure. brought this:

**Figure 1 SIMBA Dashboard**



Source : BAZNAS Regency Information Media Barru

Planning HR needs in ZIS management are adjusted with burden work that includes data collection muzaki and mustahik , as well as need BAZNAS administration supported by technology information (IT) such as SIMBA system , muzaki / mustahik database , zakat payments , and the use of social media for transparency . This is in line with with statement by Mr. Drs. H. Amrullah Mamma, Deputy Chairman IV of BAZNAS Regency Barru , which explains that HR needs are determined based on burden current work demand ability to use technology , because manual systems are no longer relevant Therefore , every human resource needs to be trained according to their duties and functions to improve ZIS management performance.

In terms of human resource (HR) planning, the management of zakat, infaq, and alms (ZIS) at the National Zakat Agency (BAZNAS) in Barru Regency is carried out by adjusting HR needs to the ZIS management workload. This planning includes identifying key tasks, such as data collection for recipients of zakat (muzaki) and recipients of mustahik (mustahik), institutional administration management, and integrated information technology support through the BAZNAS Management Information System (SIMBA). The use of this information technology includes managing the muzaki and recipient databases, recording zakat payments, and utilizing social media as a means of transparency in ZIS management to the public. This demonstrates that HR planning focuses not only on the number of personnel, but also on competencies and technical capabilities that meet the demands of digital-based ZIS management.

These findings were reinforced by an interview with Drs. H. Amrullah Mamma, Deputy Chair IV of the Barru Regency BAZNAS, in May. He emphasized that current human resource needs are driven by increasingly complex and information technology-based workloads. As the interviewee stated:

"So, the underlying reason why these human resources are needed based on the current workload is that we must have automated IT applications, no longer manual, no longer manual. So, we must train them according to their duties and functions to improve their performance."

**Table 2 Inputting Mustahik Data**

NAME	VILLAGE	HAMLET	SUBDISTRICT	ASNAF MUSTAHIK	TYPE OF HELP
AHDAR	Palanro	Lalolang	Tanete Rilau	Poor	Mustahik Business Development
RIZKI			Barru	Poor	activity development business
RABA	Jl. Baronang	Sumpang Binangae	Barru	Poor	Uninhabitable House
RAHMAT S		Corawali	Tanete Rilau	Poor	PBPM

Source: Barru Regency BAZNAS Office

Organizational structure for collection at the Barru Regency BAZNAS (National Zakat Agency) is implemented through the formation of collection teams at the sub-district and village levels, which serve as Zakat Collection Units (UPZ). However, an interview with Deputy Chair I of BAZNAS Barru revealed that the collection area division system is still not functioning optimally due to the lack of clear work area designations. The collection process remains spontaneous, dependent on the proximity of officers, potentially leading to overlapping tasks and inefficiency. This demonstrates the need for improvements to the area division system and coordination between UPZs to ensure a more focused collection process aligned with the structured distribution system.

**Table 3. Data Collection mustahik**

No	Category Mustahik	Amount Recorded	Information
1	poor	177 families	Most of the get help reclamation corpse
2	Poor	570 families	Get help unsuitable housing inhabited
<b>TOTAL</b>	-	<b>747 KK</b>	

Source: Barru Regency BAZNAS Office

Based on results interview , it is known that the implementation process data collection mustahik in the Regency Barru has organized through database system . The main objective from the use of this database is to ensure distribution equitable and appropriate assistance This approach demonstrates BAZNAS's systematic efforts to manage beneficiary data digitally and in a structured manner.

In the area of utilization and distribution, organization focuses on the mustahik (beneficiary) data system, which is regulated through a centralized database to ensure equitable and targeted distribution of aid. Mustahik data is categorized as destitute and poor based on their economic condition and place of residence. Although the number of destitute in Barru is quite high, BAZNAS only handles a small portion, as the remainder is the responsibility of the Social Services Agency. With this database, data can be updated regularly, thereby increasing the accuracy and effectiveness of aid distribution to truly deserving recipients.

Meanwhile, the field reporting and finance own system coordinated organizing interdivisional. Each division makes each report which is then summarized and matched by the section reporting before submitted to the leadership. This process ensures transparency and accountability in the management of zakat, infaq, and alms funds. Meanwhile, the Administration, HR, and General Affairs divisions have clearly defined job descriptions to optimize staff performance, encompassing the management of administration, HR, infrastructure, and logistics. This assignment is graded enough effective in supporting smoothness operational as well as achievement objective organization in a way overall.

### **Factors influencing ZIS management at BAZNAS Barru Regency**

Internal factors in the management of Zakat, Infaq, and Alms (ZIS) at the National Zakat Agency (BAZNAS) of Barru Regency include various obstacles originating from within the institution. Based on observations, one of the main obstacles lies in the limited number of active amil (collectors) and low community participation in field collection activities. Zakat collection still relies on certain community leaders who act as individual UPZ (Zis Administrators), so that work coordination is not optimal and the workload is concentrated on certain individuals. This condition has an impact on the effectiveness and uneven reach of zakat collection. As expressed by Mr. Sahabuddin Al Farid, Deputy Chairman I of BAZNAS Barru Regency, public involvement is still limited, so coordination of zakat collection teams in the field is not optimal. This indicates the need for strategies to expand community involvement to make collection activities more structured and effective.

In addition, internal obstacles also arise in the management of mustahik data which is still... done manually. The data verification process must be done directly in the field use ensure accuracy target distribution assistance. Limitations source Power humans and time become a challenge in implementation this verification, so that improvement system information and human resource capacity to become important. Mr. Drs. H. Kaharuddin, M.Si., as Deputy Chairman II of BAZNAS Regency Barru, emphasized that the verification process cannot be carried out based on raw data, but must through checking and proof directly so that it doesn't happen error distribution. This effort demonstrates commitment institution to principle caution, but also highlights the need more digital systems efficient to support accuracy and speed in distributing zakat.

From the side data management and reporting, factors technology become part important in strengthening accountability and transparency institutions. Implementation digitalization at BAZNAS Regency Barru done while maintaining the manual process as form control and verification. Such as explained by Mr. Drs. H. La

Minu Kalibu, M.Si., Deputy Chairman III of BAZNAS Kalibu Regency Barru, system combined digital reporting with manual check to be sure data validity, especially related the amount of funds and the management process. This approach aims guard data accuracy at once increase efficiency ZIS management. With this system, every data generated can be controlled and verified. in a way comprehensive, so that increase trust public to management of zakat funds.

Meanwhile, staff competency is also an internal factor that significantly determines the quality of ZIS management. This competency encompasses social skills, communication skills, work ethics, and adaptability to technological developments. According to Drs. H. Amrullah Mamma, Deputy Chairperson IV of BAZNAS Barru Regency, human resource development is carried out based on the duties and functions of each staff member, not comprehensively. This means that competency development is directed to suit the field of work carried out by each employee, so that training and coaching are more targeted. With this competency improvement based on work functions, it is hoped that BAZNAS human resources can work professionally, effectively, and responsively to the increasingly complex dynamics of zakat management in the digital era.

### **Analysis of Good Zakat Governance on ZIS Management at BAZNAS, Barru Regency**

The implementation of Good Zakat Governance principles at the Barru Regency BAZNAS reflects a commitment to transparency and accountability in the management of zakat, infaq, and alms (ZIS). Based on the indicators proposed by Rahmani Timorta Yulianti (2016) – namely openness, accountability, responsibility, independence, and fairness – the research results show that BAZNAS Barru has consistently implemented these principles. In terms of openness, BAZNAS displays good transparency through financial reporting in accordance with PSAK 109, the provision of public information on social media and the official website, and a public complaints system. Internal and external audits are conducted regularly, including sharia audits from the Ministry of Religious Affairs, to ensure that all fund management activities are carried out according to regulations. This transparency is an important basis for maintaining public trust and ensuring that every rupiah of zakat is distributed to the rightful parties.

A complaint system is also provided to receive complaints or reports of misappropriation, thus supporting transparency and accountability mechanisms. Furthermore, regular internal and external audits are conducted to ensure fund management is carried out according to regulations and can be openly accounted for. This is in line with the statement of Mr. Sahabuddin Al Farid, Deputy Chairman I of the Barru Regency BAZNAS, whom the author interviewed in May. He stated:

*"We underwent as many audits four times, not only Taptapde audit, but also direct sharia audit from the central Indonesian Ministry of Religion. Therefore, we always report data collection in a way open, for example this month is as much as so many, and every three month we submit collection reports regularly"*

The research results show that BAZNAS, as the Zakat Collection Agency, plays a crucial role in managing zakat, infaq, and alms collected from the community. As an institution operating under a mandate, every element within BAZNAS is required to implement the principles of proper and correct zakat management, upholding the

values of trustworthiness and honesty. These values are key to maintaining the trust of the community, ensuring that zakat payers are willing to pay zakat through zakat management institutions deemed worthy and trustworthy. This trustworthiness is reflected in transparency, through the submission of periodic accountability reports and ensuring that zakat distribution is carried out appropriately and in accordance with Islamic sharia provisions.

In terms of accountability, BAZNAS Barru demonstrates a strong accountability system through regular reporting to the local government, the Ministry of Religious Affairs, and the public. Routine audits, quarterly reports, and the implementation of the SIMBA application-based accounting system strengthen transparency in financial management. Every zakat transaction is recorded and reported daily to ensure data accuracy and targeted distribution. Furthermore, a field verification mechanism for aid recipients is implemented to ensure that aid is only provided to those eligible for zakat. This demonstrates BAZNAS's commitment to ensuring fairness and effectiveness in zakat distribution. This strong accountability serves as a foundation for increasing public trust in zakat management institutions.

In terms of accountability, the research results indicate that zakat collection in Barru Regency still faces challenges, particularly in terms of coordination and the involvement of collection teams in the field. Most collection activities are still carried out by mosque imams and reported to the Office of Religious Affairs (KUA) before reaching BAZNAS, meaning the collection system is not yet organized in a modern and efficient manner. However, in terms of distribution, BAZNAS has an active network of volunteers at the village level who assist with the distribution of aid to the community. Each division has a clear division of duties between collection, distribution, and financial oversight, ensuring transparency and preventing conflicts of interest. This demonstrates the organization's awareness of implementing accountable and professional governance, although improvements are still needed in strengthening the zakat collection structure.

In terms of independence and fairness, BAZNAS Barru demonstrates strong institutional autonomy by maintaining strategic partnerships with the government, religious institutions, and the private sector. The full support of the Barru Regency government, 100% participation of civil servants in zakat payments, and synergy with institutions such as PDAM, PLTU, and social volunteers demonstrate a productive partnership without compromising BAZNAS's independence as a zakat collection institution. The principle of fairness is also applied in the zakat collection and distribution mechanism, where each muzakki is given official proof of payment and each mustahik is objectively verified. With this transparent and fair system, BAZNAS Barru has succeeded in maintaining a balance between trust, trust, and effectiveness in realizing good zakat governance (Good Zakat Governance).

#### D. CONCLUSION

Study This conclude that management of zakat, infak , and alms (ZIS) at the Regency BAZNAS Barru has apply function POLC management in general Enough integrated , as well as principle *Good Zakat Governance* (GZG) which includes transparency , accountability , fairness , and engagement stakeholders interests . The implementation of GZG is reflected through SIMBA utilization , compliance against PSAK 109, as well as implementation of internal and external audits . However Thus , the effectiveness ZIS management is still face constraint in the form of limitations source Power human , not yet optimally digitalization of the data verification process , as well as low participation part public in ZIS collection .

Based on findings said , research This recommend three step priority . First , acceleration digitalization verification muzaki and mustahik through formation internal IT team , strengthening feature verification SIMBA- based , as well as allocation budget with implementation targets maximum 12 months . Second , the increase amil capacity through *capacity building* programs sustainable with compilation module training management and technology information as well as implementation training in a way periodically every six month . Third , the increase participation public through mosque -based zakat campaign and involvement apparatus civil servants (ASN) as zakat ambassador , who started implemented at the beginning year budget next .

Study advanced recommended use approach quantitative comparative between regency For measure the influence of GZG on ZIS performance , as well as do evaluation impact of empowerment programs mustahik to improvement well-being and independence economy recipient benefit .

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