Implementation of the Baznas Management Information System at the National Board of Zakat in Bekasi City

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Abstract: The BAZNAS Management Information System (SIMBA) is a breakthrough for the National Zakat Amil Agency (BAZNAS) in optimizing the achievement of zakat management objectives. This research aims to describe the implementation of SIMBA at BAZNAS Bekasi City. This research also aims to identify supporting and inhibiting factors for SIMBA at BAZNAS Bekasi City. This research uses a qualitative method with a descriptive approach. The validity technique uses a triangulation approach. The data source comes from informants at BAZNAS Bekasi City. This research shows that the implementation of SIMBA at BAZNAS Bekasi City consists of three phases: input, process, and output. Supporting factors in implementing SIMBA at BAZNAS Bekasi City are competent human resources, supporting facilities and training. Meanwhile, the inhibiting factor in implementing SIMBA at BAZNAS Bekasi City is the delay in sending data by the Zakat Collection Unit (UPZ) to BAZNAS Bekasi City. Therefore, BAZNAS must pay attention to UPZ so data can be transmitted on time.

Keywords: BAZNAS, Management Information System, SIMBA, BAZNAS, Zakat Collection Unit, Indonesia

INTRODUCTION

The National Zakat Amil Agency (BAZNAS) must make breakthroughs in making zakat management efficient (Rachman & Nur Salam, 2018; Wulan et al., 2019). It is done through a web-based application called the BAZNAS Management Information System or SIMBA (Latief, 2019; Wulan et al., 2019). SIMBA is a BAZNAS innovation in controlling national zakat reporting (Fadhil & Machdum, 2023). Rahmawati (2023) found that the SIMBA application was prepared based on Law No. 23 of 2011 concerning Zakat Management and Statement of Financial Accounting Standards (PSAK) 109 concerning Accounting for Zakat and Infaq/Alms. SIMBA is used by BAZNAS, Provincial BAZNAS, and Regency/City BAZNAS (Bahri et al., 2023; Nawawi & Maudy, 2019; Renata & Afrimaiguus, 2022; Rosalina & Bahri, 2022). One of the entities that uses SIMBA is BAZNAS Bekasi City.

Management information systems make it easier to process data and information (Susilowati, 2017). Information management is essential because the data is extensive, and information users have high requirements for transparency and credibility of zakat organizers (Nasri et al., 2019). Information systems can be any program/software. It is expected to produce information to the needs of information users and can prove its rationality.
Various studies on the use of SiMBA have been carried out. At the national level, research is on implementing the Management Information System of the National Zakat Amil Agency (BAZNAS) to improve accountability and Quality of ZIS Management (Bayu, 2018). Furthermore, research on SIMBA at the provincial level found three studies, namely that the effectiveness of the accounting information system in West Java had a significant effect of 78.3% (Nurhayati & Koesdiningih, 2018). Furthermore, implementing the zakat accounting information system in cities/regions in West Java has a significant influence, namely 77.5% (Nurhayati et al., 2020). Meanwhile, according to Latief (2019), his research revealed that SiMBA is dependent on internet connections, and more human resources must be needed to run the SiMBA application.

At the city level, four studies were found with details of Padang City, Bogor City, Bondowoso Regency and Kotamobagu City. According to Nawawi & Maudy (2019), the influence of SiMBA in Bogor City is still relatively low, noting that the influence of SIMBA on zakat collection is 20.4% and the influence of SiMBA on distribution is 27.8%, which is still a low correlation. According to Dewi Sartika, in Padang City, in the operation of SiMBA, errors and bugs often occur, and updates occur frequently, which hinders work and results in inaccurate data displayed in the financial reports produced by SiMBA (Sartika et al., 2021). According to Nurjani & Robertho (2019), computerized systems can increase efficiency and effectiveness in managing zakat data.

This research discusses the implementation of SiMBA and determines the supporting and inhibiting factors in its operation at BAZNAS Bekasi City. Research on the implementation of SiMBA in BAZNAS Bekasi City is needed to provide an overview of BAZNAS Bekasi City. Furthermore, this research is expected to identify supporting and inhibiting factors in implementing SiMBA in Bekasi. Thus, the results can be used as suggestions for improvements in the implementation of SiMBA, especially in BAZNAS Bekasi City. Based on the explanation above, this research aims to describe the implementation of SiMBA at BAZNAS Bekasi City.

**METHOD**

This research was conducted using qualitative methods with a descriptive approach. According to several researchers, e.g., Marlina et al. (2023), Sjaiful (2023), and Wiharjo & Wulandari (2023), a descriptive approach was used to explain the research findings. This research intends to describe the BAZNAS management information system (SiMBA) implementation in zakat management at BAZNAS Bekasi City. Data was obtained from observations at the BAZNAS Bekasi City office. Furthermore, data was also obtained from interviews with the leaders and administrators of BAZNAS Bekasi City. Then, the documents used in this research are data for the 2021-2026 period, BAZNAS Management Information System (SIMBA), financial reports, performance reports, SiMBA guidebook. In this research, researchers used the source triangulation method with interview techniques from different sources according to position level. The data analysis used in this research is the Miles and Huberman (1994) flow model qualitative data analysis (Ana et al., 2023; Rijali, 2018). Field notes are essential in data collection at this stage. Field notes include interview observations, analysis of field conditions, and researcher findings using qualitative analysis techniques.

**RESULT AND DISCUSSION**

**Overview of BAZNAS Bekasi City**

According to several researchers, e.g., Ihsan & Hadi (2019), Qorib & Olivia (2021), and Wahyu & Anwar (2020), the National Board of Zakat (BAZNAS) is a non-structural government institution that is independent and responsible for reporting its activities to the president through the minister. Simultaneously with the expansion of the Bekasi Regency area into Bekasi Regency and City in 1997, the BAZNAS of Bekasi City, which at that time was still the Amil Zakat,
Infaq/Alms Agency (BAZIS), changed its name to the Regional Board of Zakat (BAZDA) City Bekasi (Asyhari & Irawan, 2023). The chairman at that time was KH. Husein Abbas, who served for 12 years, 1997-2008. At that time, the management pattern of Zakat, Infaq/Alms was still not optimal, and the existence of BAZDA, with the programs that existed then, was not widely known. Because, apart from less than optimal collection, distribution is also more incidental (waiting for momentum; Ramadan, Muharram, new school year) and tends to be consumptive.

Until 2008, under the leadership of H. Fuad Noor Yusuf, the Bekasi City Government issued Regional Regulation (Perda) Number 2 concerning Zakat Management, followed by Mayor Regulation (Perwal) No. 20 of 2009 and Mayor’s Instruction No. 1 of 2010. This regulation is a consequence of Law No. 38 of 1999. The new BAZNAS expression is expressly stated in Law Number 23 of 2011, which was then detailed in Government Regulation 14 of 2014 as the basis for changing the nomenclature and several essential tools from BAZDA to BAZNAS.

BAZNAS Bekasi City has a vision "To become the best and most trusted Zakat Management Institution in West Java". Meanwhile, the mission of BAZNAS Bekasi City is (1) Increasing awareness of people regarding zakat through BAZNAS Bekasi City; (2) Developing zakat managers/amil who are trustworthy, transparent and professional; (3) Strengthening the role of amil as a friend and spiritual advisor to Mustahiq; (4) Maximizing the acquisition of Zakat, Infaq/Alms from elements of the Bekasi City Government and the general public; and (5) Create a planned and sustainable empowerment program to improve the standard of living of Mustahiq to become Muzaki.

BAZNAS Management Information System

The BAZNAS Management Information System (SiMBA) is a system built and developed nationally to store data and information owned by BAZNAS (Latief, 2019). Some researchers e.q. Listiana et al. (2022), Nawawi & Maudy (2019), and Sartika et al. (2021), explains that SiMBA also has a report printing function, which divides 88 sub-reports into 33 reports in 5 main groups. Web-based, this application, which stands for BAZNAS Management Information System, is a centralized system that can be used by all zakat institutions or institutions throughout the archipelago without a complicated installation process (Listiana et al., 2022).

SiMBA is a breakthrough issued by BAZNAS in 2012 as a way to increase efficiency in zakat management. In line with its objectives, every region in Indonesia must use SIMBA to make it easier to collect data on every activity at BAZNAS in terms of collection, distribution, utilization and reporting. In the management of Zakat, Infaq/Alms (ZIS), three components cannot be separated, namely Muzakki, Mustahik, and Amil, with their respective transactions, namely incoming transactions for Muzaki, outgoing transactions for Mustahiq, and operational transactions for amil. The desired output from these three components is the creation of performance reports/financial reports for each Zakat institution. Because BAZNAS is a zakat institution, the financial reports must be by PSAK 109. As an illustration, the financial reports of PSAK 109 consist of a Financial Position Report, Fund Changes Report, Cash Flow Report, Assets Management Report, and Notes to Financial Reports (Qomar et al., 2019).

There are two methods for reporting national zakat, namely the old and modern methods. The old method for reporting national zakat is having a National Coordination Meeting held by BAZNAS nationally, where the reporting is submitted to the central BAZNAS by attaching financial report data. Meanwhile, the modern method used by the central BAZNAS to obtain national zakat reports is by launching an information system called SIMBA, making it easier to use national zakat reporting. With this new method, the system processes the data, which will ultimately automatically produce ZIS financial reports.

In the 2016-2020 BAZNAS Strategic Plan roadmap (Baznas, 2016), SiMBA started in 2016 in the SIMBA foundation stage with activities from all BAZNAS provinces, districts, and cities throughout Indonesia that have implemented SIMBA well. Then, in 2017, it entered the
consolidation stage with one of the activities, namely, a nationally integrated Muzaki and Mustahiq database. In 2018, it can be ratified in the process of strengthening the 2018 RKAT. In 2019, SiMBA’s growth stage was the final preparation for the Zakat management organization. Then, in 2020, the Zakat management organization became a Sharia financial institution supervised by the Financial Services Authority (OJK).

After the SiMBA master plan is formed, a Standard Operating Procedure (SOP) will be produced, which contains rules, zakat levels and matters related to the administration of Zakat, Infaq/Alms. The goal to be achieved is to be able to integrate BAZNAS data across all regions and become the operational standard for national zakat reporting. Unfortunately, in the eight years of SIMBA’s journey in Indonesia, SIMBA implementation is still considered minimal. According to the final report issued by the BAZNAS Information Technology sector, it was recorded that only around 29% of LAZs had implemented the SiMBA application in their respective regions. The number of active BAZNAS/LAZ recorded is 647, namely 34 provincial BAZNAS, 514 Regency/City BAZNAS, and 99 LAZ. However, based on BAZNAS IT data (2021), only 191 BAZNAZ/LAZ have just implemented SIMBA with details of 22 Provincial BAZNAS (64.7%), 162 Regency/City BAZNAS (31.5%), and 7 LAZ (7.1%) (Baznas, 2021).

In the same survey, the implementation of SIMBA in West Java was recorded at 79% of active SIMBA users and 21% who needed to be more active/had not implemented it. The illustration of the success of implementing SIMBA with all its advanced features is the creation of good Zakat, Infaq/Alms management, facilitating employee performance in managing Zakat, Infaq/Alms funds and making it easier to prepare Zakat, Infaq/Alms financial reports. Moreover, that does not mean there are no obstacles in its application. One of the efforts that need to be made is identifying supporting and inhibiting factors in implementing SIMBA in provinces/districts/cities.

Implementation SiMBA in Kota Bekasi

Penggunaan SiMBA di BAZNAS Kota Bekasi itu dimulai dari tahun 2018 dimulai dari himbauan BAZNAS untuk mengikuti pelatihan SiMBA untuk level kabupaten dan kota. Menurut beberapa peneliti e.g. (Najamudin, 2016; Suprayogi & Rahmanesa, 2019; Yaqin, 2021) bahwa Sistem Informasi Manajemen merupakan perpaduan antara sumber daya manusia dan aplikasi teknologi informasi untuk memilih, menyimpan, mengolah, mengambil kembali data dalam rangka mendukung proses pengambilan keputusan sebuah perusahaan. Sistem merupakan suatu kegiatan yang memproses input hingga menjadi output, input yang masuk akan memiliki peran yang sangat penting Karena dengan input yang sesuai maka akan memudahkan dalam pemrosesan input. Dengan metode pemrosesan yang efektif dan efisien, akan menghasilkan output sesuai dengan yang diinginkan. Sistem yang baik adalah sebuah sistem yang mempunyai tujuan, batas, sub sistem, input, proses, output dan feedback (Rosadi et al., 2018).

As explained in the National Board of Zakat Regulation (PERBAZNAS) No. 4 of 2018 concerning Reporting on the Implementation of Zakat Management and PERBAZNAS No. 5 of 2018 concerning Zakat Financial Management (Baznas, 2018a; 2018b) is the basis for the input to output phases in this system. As stated in PERBAZNAS No. 5 of 2018, article 7 states that proof of deposit must be issued for every receipt of Zakat funds in any form. Moreover, the data contained in the proof of deposit of receipt of Zakat funds includes the donor’s name, donor’s address, zakat mandatory identification number (NPWZ), donor’s taxpayer identification number (NPWP), type of fund deposit, amount of funds deposited, name and signature of the officer recipient (PERBAZNAS No. 5, 2018).

In the output phase, a financial report is produced. According to PERBAZNAS No. 4 of 2008 concerning Reporting on the Implementation of Zakat Management states that the reports that must be reported to BAZNAS RI are financial reports by accounting standards, performance reports, and national, provincial and district/city Zakat management implementation reports
Figure 1. BAZNAS Management Information System (SiMBA).

From the picture above, it can be explained that the process of implementing SIMBA in
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**zakat** management at BAZNAS Bekasi City is divided into three parts: input (receipt), process (distribution), and output (finance). First, Input. Based on the interview results, BAZNAS Bekasi City has three amil who have competence in the SiMBA field and are recorded as having been SiMBA operators at BAZNAS Bekasi City for four years, working since 2018. The operation of SiMBA at BAZNAS Bekasi City has remained the same. Since the operation of SiMBA at BAZNAS Bekasi City, there have been two training sessions, namely at the beginning before the operation of SiMBA at BAZNAS Bekasi City and in 2021, attended by all operators operating SiMBA. However, according to the collection operator, the training provided by BAZNAS Bekasi City for SiMBA operators was lacking because there was doubt when entering data into SiMBA whether the collection input method by the SiMBA BAZNAS Bekasi operator was by the procedures or not.

"Maybe the problem is that I am not sure whether what I am doing is 100% correct or not, so I need training or a visit to another BAZNAS in using SIMBA, whether it is the same or not." (Nurazizah, 2022)

Even though the obstacles can still be overcome so far, training on SIMBA is essential to increase the competency of operators to work even better. Because it takes someone competent in their field to operate a system that has been created. However, this problem can still be overcome by the emergence of SiMBA modules published by BAZNAS. It will continue to be updated as needed to support the knowledge and competence of SiMBA operators in districts or cities. Implementing the BAZNAS Management Information System (SiMBA) in BAZNAS Bekasi City is based on instructions from BAZNAS RI because it is the only door for receiving financial reports. Apart from that, the existence of SiMBA at BAZNAS Bekasi City can facilitate ZIS management activities in Bekasi City.

Informants gave several reasons for using SiMBA. "First, it is required by the centre because it is the only report they receive, so **zakat** management is more transparent and accountable. "To use SiMBA initially, our reports every year or every quarter are reported through SiMBA without a hard copy, so the job makes things easier" (Murni Asih, 2022). Several Amil reinforces that BAZNAS Bekasi City supports the SiMBA application at BAZNAS Bekasi City. Because, according to them, this application. Besides technological developments, this also makes it easier to prepare financial reports. It is based on the resource person's statement regarding the position statement regarding the existence of SiMBA at BAZNAS Bekasi City.

"We welcome it positively because, as stated by several friends who manage SiMBA, the presence of SiMBA for BAZNAS is very important. For example, if BAZNAS does not run SiMBA, the impact, apart from financial reports, will be hampered, as well as on leadership positions; if I am not mistaken, it will be BAZNAS. BAZNAS positions SiMBA as the one that turns the wheels of the organization, and especially if we look at the last few BAZNAS awards, whether at the central or provincial level, there is a category for the best SiMBA manager; if I am not mistaken, the one that often gets the BAZNAS award is BAZNAS Gresik, of course, we have it. "Concentration there could be a trigger for BAZNAS Bekasi city to be able to compete with BAZNAS other districts/cities, especially if we can optimize it, and the most important thing is that the operation of SiMBA or the use of SiMBA as part of BAZNAS Bekasi city is essential." (Badri Islami, 2022).

Based on the interview results, the SiMBA application is easy to use. It can be seen from the educational background of SiMBA operators from the information systems department. Apart from this, there was training at the start of the work supplemented by training that presented resource persons from BAZNAS to support increasing the knowledge of Bekasi City BAZNAS leaders and amil implementers about the importance of using SiMBA as national reporting as well as increasing mail's competence in their field. Apart from providing training for operators, an essential thing in making SiMBA easy to operate is the provision of modules by BAZNAS so that
operators can read, study and review the system.

The availability of accurate, affordable and timely data and information is an absolute requirement for management decision-making. The data entered into SIMBA is said to be complete in the collection sector, namely with Name, NIK, NIP, NPWP, Home Address, Office Address, No: telephone, and nominal ZIS. Meanwhile, the distribution sector is said to be complete if data is listed on the Resident Identity Card (KTP) or Family Card (KK) and an additional telephone number. In order to complete the data at BAZNAS Bekasi City, several problems were found in terms of collection and distribution. As stated by the source, "For individuals, it is appropriate, but not for the department. "For muzaki data input, there are lots of employees at ASN; sometimes the data provided changes, so you have to equalize it, and you still give hardcopy data, so you have to input it manually." (Nurazizah, 2022).

Figure 2. Muzaki Registration Form
Source: simba.baznas.go.id

Figure 3. Mustabiq Registration Form
Source: simba.baznas.go.id

Apart from the completeness of the data, the data obtained is not entirely accurate because
there is some data collected which is not by the input format provided by SIMBA due to several shortcomings so that the input data is not accurate, such as the Zakat Collection Unit (UPZ) which has difficulty in providing muzaki data to BAZNAS. In contrast to the collection, distribution data is accurate because the average data input is by the format provided by SIMBA. After the data is complete and accurate, the input data must also be timely. At BAZNAS Bekasi City, the data entered is yet to be. Because UPZ data is often late, data input is not real-time.

Supporting factors in implementing this system in Bekasi City are qualified Human Resources (HR). The most essential thing in the system is the human resources that use it. With human resources, the system can run according to its function. No less important, support from institutions by holding training and presenting resource persons who are experts in their fields is also a supporting factor in implementing this system. Moreover, adequate facilities to support the implementation of this system, such as a proper computer, WIFI, and other supporting tools, can support the process of running SIMBA well. Communication with central BAZNAS is also excellent. BAZNAS facilitates it by creating a group in the Telegram application, making it easier for SIMBA operators to communicate well and resolve problems. If there are problems or questions by SIMBA operators, they can be responded to quickly by BAZNAS so that they can support implementation. SIMBA in Bekasi City.

An inhibiting factor in implementing SIMBA in Bekasi City is the delay in sending data by the Zakat Collection Unit (UPZ) to BAZNAS Bekasi City. The influence of the leadership is also an obstacle to implementing this system in Bekasi City. There needs to be more understanding from the leadership and staff regarding the urgency of SIMBA for BAZNAS. Even though SIMBA operators can carry out their duties properly, their employment status as volunteers/interns also becomes an obstacle in implementing this system because access to volunteers/interns is limited.

Second, Process. The data collection came from UPZ muzak in Bekasi City, Bekasi City residents, and private companies in Bekasi City. Meanwhile, distribution data collection came from Mustahiq, who applied for assistance to BAZNAS Bekasi city. An obstacle that often arises in the data collection process is that the department needs help to provide and collect muzaki data for BAZNAS Bekasi City, so data input is carried out directly without input according to the name of the muzaki. Meanwhile, in the distribution sector, no problems have been found in the data input process.

After the data is collected, the SIMBA operator begins processing by inputting the data into the system. It is based on the results of interviews with sources that "If the agency gets data at the beginning of the month from the collection field, then I will input it in Excel in CSV form because in SIMBA there is a migration feature so it can immediately automatically input all the data into SIMBA." "If the application is to be distributed to the receptionist at the front and then check whether the data is complete, then if it is complete, you must get a serial number. After that, the file will be given to the SIMBA operator for distribution, but for the separate disbursement section, initially, you must get it and show the number. Sort it; then the front office looks for scrap; if the file has been approved, it will be handed over to the treasurer for disbursement. When the file has been disbursed, it will be given to the SIMBA operator for input" (Nurazizah, 2022).

The conclusion that can be drawn from the statement above is that the processing process is carried out in 2 ways, namely by using Excel as a supporting application and SIMBA. Data that has been input and processed is presented as a collection and distribution report. There are several types of collection and distribution reports presented in SIMBA. Namely, collection reports, reports on the number of muzaki, distribution reports that can be viewed periodically daily, weekly, or monthly, and reports on the number of muzaki summarized in performance reports. This report is reported every month to the leadership of BAZNAS Bekasi City at the end of the month and reported to BAZNAS every quarter online.

Third, Output. The resulting output is in the form of a financial report by PSAK 109.
Apart from that, there is a performance report, which includes a collection report with the amount of muzak, a distribution report with the number of Mustahiq and a report on the use of amil funds and the APBD, with the hope that this information is accurate, relevant, timely and complete. The data entered into the system is considered inaccurate because there were inaccuracies in the input and processing processes. After all, several agencies changed the muzaki data, which affected the input process, and several agencies still needed to deposit their muzaki data. Thus, the data entered is as a whole, not per Muzaki.

Report information is reported to field IV every month. Existing problems related to reporting delays are caused by input and data collection processes needing to be timely and real-time. The report information produced still needs to be relevant. The information produced from SIMBA still needs to be used for planning ZIS activities or leadership decisions. So far, the activity process carried out by operators has only been limited to input and has yet to produce reports that can be used as a reference in planning ZIS activities or in making leadership decisions. Apart from that, evaluations that have yet to be consistently carried out are also inhibiting factors for operators to develop and look for problems that occur during the process.

"Not yet in the planning stages in the RKAT; the most realistic is that SIMBA friends were not involved in supplying data during the RKAT formulation process last year." "It should be possible, but it cannot be used yet because the information produced by SIMBA cannot supply the data yet" (Nurdin, 2022).

The data analysis technique used in this research uses the Miles and Huberman (1994) flow model qualitative data analysis in Rijali (2018) with stages: data collection, data reduction, data presentation, and conclusion. At the data collection stage in this study, data was obtained from observations conducted on 18-25 July 2022 and interviews conducted on 18-25 July 2022 with Ayi Nurdin, SH, MH. (Nurdin, 2022) as Deputy Chair IV for Administration and General Affairs, Syamsul Badri Islami, S.Fill. (Badri Islami, 2022) as Administrative and General Staff, Sarah Nurazizah, S.Kom. (Nurazizah, 2022) as SIMBA operator in the collection sector, Ayu Murni Asih, S.Kom. (Murni Asih, 2022) as a SIMBA operator in the distribution sector as an informant.

In the second stage, data reduction, the interview results were transcribed in this research and then grouped according to theory-related questions. So you get data that is ready to be processed. Next, at the data presentation stage, after the data collection and reduction process, the data is ready to be presented by linking it to the theory used in this research. In the end, at the conclusion drawing stage, after carrying out all the processes above, the data and research findings have become the answer to the problem formulation posed in this research. The data from findings and interviews are summarized and concluded in this process.

The results of this research have similarities and differences with Latief’s research (2019), which revealed that SIMBA has much dependence on internet connections, and there is a lack of human resources to run the SiMBA application, so these things become weaknesses in the operation of SiMBA (Latief, 2019). Meanwhile, this research shows similarities in research objectives to determine the supporting and inhibiting factors for SIMBA implementation in each location. Meanwhile, the differences in the results of this research indicate that third parties are the weaknesses in the operation of SiMBA at BAZNAS Bekasi City. At the same time, internet connections and human resources are the strengths of BAZNAS Bekasi City. Zakat management at BAZNAS Bekasi City is divided into three parts, namely: input (receipt), process (distribution), and output (finance). So this is to the system concept where a sound system is a system that has goals, boundaries, sub-systems, input, process, output and feedback.

**Sharia Enterprise Theory (SET) Value**

According to Triyuwono (2017), proposing Sharia enterprise theory, the most crucial axiom that must underlie every determination of the SET concept is that Allah is the Creator and Sole Owner of all the resources on earth. Allah is the primary source of trust and resources owned
by stakeholders. In these resources, there is a responsibility for the use, methods and goals specified Amil zakat is a profession responsible not only to fellow human beings horizontally but also to Allah vertically. Transparency in the flow of Zakat, Infaq/Alms funds must be reported as a form of institutional accountability in managing Zakat, Infaq/Alms funds. As its function, SIMBA facilitates the integration of zakat management nationally.

As a system whose function is to record Zakat, Infaq/Alms data, this system was created to write and store Zakat, Infaq/Alms data according to what is prescribed in the Al-Quran. The final output produced from SIMBA is a financial report which will ultimately become a form of BAZNAS accountability to various parties, including the people of Bekasi City, as transparency in the management of BAZNAS Bekasi City's Zakat, Infaq/Alms. It is what the Bekasi City BAZNAS management interprets by the SET theory, where SIMBA is a system that exists to combine BAZNAS Amil's responsibility to Allah SWT by the Shari'a written in the Koran and also Amil's responsibility to the community who have given zakat, through BAZNAS Bekasi City by Law No. 14 of 2008 concerning public disclosure of information and Law No. 23 of 2011 concerning Zakat management.

CONCLUSION

One of the breakthrough efforts made by the National Board of Zakat (BAZNAS) in optimizing the achievement of Zakat management objectives is the existence of the BAZNAS Management Information System (SiMBA). This research has described the implementation of SIMBA at BAZNAS Bekasi City. This research has also identified supporting and inhibiting factors for SIMBA at BAZNAS Bekasi City. This research found that the implementation of SiMBA at BAZNAS Bekasi City consisted of three phases: input, process and output. In the input phase, the operator enters Muzaki/Mustahiq data into SiMBA concerning proof of zakat deposit data as the basis for muzak input data. In the process phase, the operator migrates the .csv file to facilitate the input phase with large amounts of data. In the output phase, the SIMBA operator provides a report to the leadership of BAZNAS Bekasi City. It is used as a reference in decision-making and planning improvements. Supporting factors in implementing SIMBA at BAZNAS Bekasi City are competent human resources, supporting facilities and training. Meanwhile, the inhibiting factor in implementing SiMBA at BAZNAS Bekasi City is the delay in sending data by the Zakat Collection Unit (UPZ) to BAZNAS Bekasi City. Therefore, BAZNAS must pay attention to UPZ so data can be transmitted on time.

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