

The Accountability of Zakat Management in BAZNAS of North Sulawesi Province

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Abstract. This study aims to describe the phenomenon of accountability for zakat management at the National Zakat Agency (BAZNAS) in North Sulawesi Province, especially in BAZNAS in North Sulawesi Province, BAZNAS in Manado City, and also BAZNAS in Kotamobagu City. The qualitative research method with a case study approach is used to describe the accountability of zakat management at BAZNAS in North Sulawesi Province. The object of this research are BAZNAS North Sulawesi Province, BAZNAS Manado City, and BAZNAS Kotamobagu City which is located in one Province but in three different areas. The Data were collected through interviews with informants. The phenomena encountered are then analyzed and described using the religious paradigm. The results showed that zakat management at BAZNAS North Sulawesi Province, Manado City BAZNAS, and Kotamobagu City BAZNAS has not been accountable because the processes that must be carried out in managing zakat, especially in reporting, always experience delays in its delivery to muzaki. The website media owned by BAZNAS has not become a means to submit reports on the management of zakat funds. Management functions that have been carried out still need to be completed. This result shows that the management of zakat at BAZNAS in 3 (three) research objects experiences data differences with the muzaki from the Zakat Collection Unit (UPZ) so that the accountability conveyed to the muzaki is not accountable. Based upon some results mentioned above, this research suggest that it is necessary to manage zakat funds that are adjusted to the new concept of the management function of POAC (Planning, Organizing, Actuating, Controlling) to (POAC) + WC, Planning with Controlling, Organizing with Controlling. supervision), Actuating with Controlling and Controlling with Controlling, to be applied to BAZNAS North Sulawesi Province, BAZNAS Manado City and Kotamobagu City BAZNAS.

Keywords: Accountability, BAZNAS, Religious Management, Zakat.

1. Introduction

Commonly Zakat is given by Muslims who had adequate income (salary/performance allowance / professional allowance) or well known as Muzzaki (The giver of Zakat) to the underprivileged Muslims or zakat recipients (mustahik) which are divided in the 8 (eight) asnaf (class /type). The function of Zakat is to help the underprivileged Muslims living standards, and in the future they can live independently and eventually becomes muzaki (giver of Zakat).

Nationally, data on the collection and distribution of zakat through BAZNAS RI, Provincial BAZNAS, Regency / City BAZNAS, and Amil Zakat Institution (LAZ), which occurred in the 2017 to 2019 period, from the National Zakat Statistics data source, shows that the potential for zakat nationally which existed in 2019 is very large, it was about Rp. 233.8 trillion, but the revenue from zakat funds is still low. Based upon Zakat data

collection in 2019, it has a figure of Rp. 10.2 trillion and the zakat that can be distributed is only Rp. 8.6 trillion only.

North Sulawesi Province has potential zakat, as stated by the Head of BAZNAS North Sulawesi Province, Hi. Abid Takalaminang, SH., MH it was about to Rp. 65 billion, (Tribune Manado Newspaper, Saturday, June 2, 2018). The zakat potential that is owned is not like the collection of zakat that has been done by the three BAZNAS which are the objects of research. Data collection and distribution of zakat conducted by BAZNAS North Sulawesi Province, Manado City BAZNAS, and Kotamobagu City BAZNAS show the total collection and distribution of Zakat, from 2017 to 2019, from 3 (three) research objects, where through this data, it can be seen that the amount of zakat collected is Rp. 5,695,944,516.- and the distributed amount is Rp. 3,730,272,752.- This phenomenon shows that the potential for zakat in North Sulawesi Province is large enough to be able to assist local governments in the welfare of the community, especially Muslims who are in the 8 (eight) Asnaf category. But at the zakat collection stage conducted by BAZNAS, only a small part of the potential which can be obtained and then distributed to 8 (eight) groups who are entitled to receive zakat through the programs of each BAZNAS.

Zakat management regulations have been issued by the government through Law Bumber. 23 of 2011 concerning zakat management as well as guidelines for the preparation of accounting reports for zakat funds already exist, namely Statement of Financial Accounting Standards (PSAK) 109 concerning the Accounting for Zakat, Infaq, and Alms. Managing zakat cannot be separated from the management function of the BAZNAS organization itself. Law number 23 of 2011 on zakat management states that zakat management is an activity of planning, implementing, and coordinating the collection, distribution, and utilization of zakat. Therefore, managing zakat will be the same at all levels of local government. As the management function in general, the management function that has been mandated in the zakat management law must be carried out by BAZNAS in order to produce accountable zakat funds to muzaki horizontally and especially to Allah SWT vertically.

The phenomenon obtained through observation on one of the research objects, namely BAZNAS North Sulawesi Province, is that there is still zakat collection data that is not computerized which comes from muzaki, especially from the IAIN Manado Zakat Collection Unit (UPZ) in 2018 and 2019. After conducting a search UPZ IAIN Manado, through the treasurer of IAIN Manado expenditure, Mrs. Erni Katili, SE., shown evidence of zakat payments every month in 2018 and 2019. This phenomenon will have an impact on the accountability reports produced by BAZNAS in North Sulawesi Province which are inaccurate. Another phenomenon in the management of zakat obtained by researchers from the research objects of BAZNAS in Manado City and BAZNAS in Kotamobagu City is that the zakat distribution data obtained by researchers from the two BAZNAS is made based on distribution through programs. Likewise, reports on the results of collecting zakat funds from zakat givers (muzaki) and the results of the distribution of zakat funds cannot be obtained periodically either in the form of written reports through information boards at each BAZNAS office or through its website.

The muzaki data obtained from the speakers in the three BAZNAS who were the objects of the research were not well structured because the process was still using a manual system, namely recording in a book then copied using a computer to then enter into the SiMBA application. Manual systems like this can usually cause errors in the recording which result in incorrect input into the SiMBA application. The errors that occur will have an impact on the accountability report that will be generated and the information that reaches the muzaki is certainly not accountable.

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2. Literature review

Public Accountability Theories

One of the theories used in discussing this research is the Public Accountability Theories. According to Mardiasmo, Public Accountability Theory consists of Vertical Accountability and Horizontal Accountability. The two kinds of accountability will be used by researchers as the basis for the theory to analyze the phenomena found in the National Zakat Agency (BAZNAS) in North Sulawesi Province, namely BAZNAS North Sulawesi Province, BAZNAS Manado City, and Kotamobagu City BAZNAS.

According to Mardiasmo, vertical accountability is the responsibility for managing funds to a higher authority, for example, the accountability of work units (Dinas) to local governments, the responsibility of local governments to the central government, and the central government to the Consultative Assembly (Mardiasmo, 2005). People (MPR). According to Mardiasmo, Vertical accountability is the responsibility of all activities that have been carried out to a higher level ((Mardiasmo, 2016). This vertical accountability theory will explain how the implementation of the accountability of the city/regency National Amil Zakat Agency (BAZNAS) which is the object of research on the zakat funds that have been received from zakat givers (muzaki), based on the basic to the highest level of authority

holders. Meanwhile, according to Mardiasmo (2005: 5), Horizontal Accountability is accountability to the wider community, and Mardiasmo (2016: 19) is accountability for all activities carried out at an equal level. Both of these theories will be used by researchers to explain the accountability of the management (collection, distribution, and reporting) of zakat funds provided by zakat givers (muzaki) to distribution to zakat recipients (mustahik).

Management Theories.

Another theory used is Management Theory. This theory is a process of managing or handling activity in the management stage (planning, organizing, mobilizing, and controlling) to achieve certain goals. In general, management is an activity to change something to be good, meaningful, and have high values from the beginning.

The management theory used in this study as the relevance of choosing the title of this dissertation is Management Theory proposed by George R. Terry in his book *Principles of Management*. George R. Terry divides 4 (four) basic management functions, namely Planning, Organizing, Actuating, and Controlling (Sukarna, 2011). This Management Theory will explain how Zakat Management is carried out by the National Zakat Agency (BAZNAS) in 3 (three) BAZNAS cities/districts as research objects. Management of zakat in question is the management of zakat which is carried out in accordance with the mandate of Law no. 23 of 2011 concerning Zakat Management. The mandate given to BAZNAS is in the form of implementation of planning, implementation, and control functions of the collection, distribution, and utilization of zakat funds, which in the end is carried out reporting and accountability for the implementation of zakat management.

Agency Theories.

Agency theory according to R. A. Supriyono is a concept that describes the relationship between the principal (contract giver) and the agent (contract recipient). The principal contracts the agent to work for the interests or goals of the principal so that the principal gives the agent the decision-making authority to achieve the goal (Supriyono, 2018). Agency theory is used to view accountability as a logical consequence of the relationship between agent and principal. In this case, agency theory will explain how the performance of the city/regency National Amil Zakat Agency (BAZNAS) which is the object of research as an agent who manages zakat funds with the Zakat giver (muzaki) as the principal in order to be accountable for the management of zakat that has been received. The responsibility that is meant is vertical accountability to Allah SWT and horizontal accountability to muzaki.

3. Research Methods

The approach used in this research is through the religionist paradigm, which is reflected in the model of the framework of thought is a qualitative religionist approach. According to IwanTriuwono, a qualitative religious approach is an approach that understands and operationalizes religious teachings (Triuwono, 2006).

The qualitative religionist approach refers to the religionist paradigm, which is oriented to understanding or practicing Islamic religious teachings, with religious methods. Religious thoughts are rational thoughts that are always based on and framed in belief in Allah SWT and the teachings of Islam as the religion of researchers. The qualitative approach of religionist is used by researchers to examine cases/phenomena of zakat management accountability, in order to present a perspective on the issue of management/management or improvement of a theory used in the management of zakat. In this case, the cases/phenomena that occur, play a supportive role, which can facilitate our understanding of something different in-depth, with the researcher as the main instrument. The qualitative religionist approach was also used by researchers for the similarity of patterns that occur in the management of zakat. The phenomenon of zakat management that occurs in BAZNAS North

Sulawesi Province, BAZNAS Manado City, and Kotamobagu City BAZNAS tends to have the same pattern and occur repeatedly.

In essence, the qualitative religionist approach is used by researchers to answer the formulation of problems that have been previously stated, through the awareness that the researcher comes from Allah SWT, and will return to Him. The researcher as the key instrument (I / I) is the representative of Allah SWT on earth and has the mandate to prosper the universe. The researcher (I / I) always submits to His will and will follow the example of His Messenger, Rasulullah SAW and has committed that my prayer, worship, life, and death are only for Allah SWT. Existence according to the religious paradigm is that existence overflows His existence in the form of verbal and non-verbal verses. Existence in the form of natural and social realities are the verses of Allah SWT.

This research begins with pre-observation to BAZNAS North Sulawesi Province and BAZNAS Manado City in order to get a picture of the initial situation of zakat managers in carrying out daily activities at the office. The researcher took the situation from the object, namely the situation that occurred in the North Sulawesi province BAZNAS organization where there were only 3 officers, including the chairman of BAZNAS, who were in the office room doing activities at the computer. A similar condition was also found in Manado City BAZNAS were only 2 officers including the Manado City BAZNAS chairman, who was one of the informants, were in his room. A manager is recording something on a ledger. Meanwhile, in BAZNAS Kotamobagu City, when we conducted the survey, it was also seen that the same situation was in their busy work. Seen 5 (five) managers and among them is the chairman of BAZNAS Kota Kotamobagu who is also one of the informants in this study.

The sample in this study were several informants related to the management of BAZNAS in North Sulawesi province, BAZNAS Manado City, and BAZNAS Kotamobagu City. This study uses key informants, namely the head of BAZNAS, the main informant, namely the deputy heads who know the technicalities of zakat management and supporting informants, namely the executors, both heads, secretaries, and staff of each field with informant selection techniques, namely snowball sampling.

Data were obtained through interviews that were recorded using a voice recorder or notes written by researchers when conducting interviews with sources as well as documents on zakat management reports and other supporting documents such as data on the organizational structure of BAZNAS, North Sulawesi Province, BAZNAS Manado City, and BAZNAS Kotamobagu City.

There are three activities in qualitative data analysis, namely the stage of data reduction, data display, and conclusions or verification. The analysis technique in this study uses a religionist qualitative approach, namely first asking for guidance from Allah SWT, Almighty God, then formulating analysis tools, analyzing and formulating new theories.

4. Findings

This section describes the process of interviewing all informants about how zakat management is carried out by managers in accordance with their assigned positions. Starting from the beginning, how the informant collects zakat, then distributes zakat and reports zakat to muzaki using tools or manuals, according to the mandate of Law no. 23 of 2011 concerning zakat management, zakat accounting guidelines, and Islamic law. Finally, the researcher will ask the informants' opinions about the accountability of their zakat management and categorize the factors that affect the informants according to the answers from the informants' interviews.

1. BAZNAS Zakat Collection Data Does Not Accordance with UPZ Data

The management of zakat, especially its collection, has not been implemented optimally. Zakat managers have never confirmed the collection of zakat. But there are also BAZNAS who have confirmed with the muzaki through UPZ. Due to a lack of communication, it is often wrong to collect zakat data, as experienced by one UPZ. The zakat collection data is then matched with proof of payment from one of the zakat collection units (UPZ), through the expenditure treasurer who routinely deposits zakat income every month. The results obtained indicate that the data from BAZNAS do not match the UPZ deposit proof. Data from BAZNAS records that the collection of zakat obtained from UPZ in 2018 only deposits 1 (one) month while the proof of deposit from UPZ is complete to deposit every month. Likewise, the data on zakat collection in 2017 is different from that of one UPZ. This is a concern for the collection sector because the data generated does not reflect the actual data and requires tracing back to the UPZ muzaki.

2. The websites of the North Sulawesi Province BAZNAS, Manado City BAZNAS, and Kotamobagu City BAZNAS are used as means of accountability

Management of zakat management through the BAZNAS website, data is rarely updated according to the reporting period. This phenomenon is illustrated on the BAZNAS website with the page www.baznas.go.id. Website is one of the tools that are easy and fast, to submit reports on the management of zakat funds, both the number of zakat funds and the amount that has been distributed to zakat recipients (mustahik). However, BAZNAS North Sulawesi Province, Manado City BAZNAS and Kotamobagu City BAZNAS have not made websites to convey their accountability to muzaki. The three BAZNAS institutions chose to report zakat funds obtained using the manual method on the grounds that human resources were limited and it was easier to deliver LPJ in the form of printouts/notes sent to muzaki.

3. Supervision Process at BAZNAS North Sulawesi Province, Manado City BAZNAS and Kotamobagu City BAZNAS Do Not Have Internal Supervisors

Less internal supervision of the BAZNAS organization in managing zakat. This can be seen in the organizational structure of each city/regency BAZNAS and North Sulawesi Province BAZNAS which do not yet have an internal supervisor / internal auditor. Supervision is only carried out by the direct supervisor of each staff / amil without being directly controlled or asked about the extent of the work he is doing. Several informants admitted that it is difficult to find Muslim auditors, but non-Muslim auditors can be found. Auditor services are not yet a priority for informants because the fees have not been reached by the funds owned by BAZNAS North Sulawesi, BAZNAS Manado City, and BAZNAS Kotamobagu City.

5. Discussion

1. The management of zakat, especially the collection, has not been carried out optimally. The zakat collection manager has never confirmed the collection of zakat deposited by one of the UPZs which makes Provincial BAZNAS a place to deposit zakat from employees' income. However, this did not happen in 2 (two) regional BAZNAS. Lack of communication causes frequent data errors in collecting zakat. Likewise, the lack of supervision when collecting zakat is carried out by amil zakat.

Researchers analyze the phenomena that occur due to lack of supervision over the process of collecting zakat. The absence of internal auditors at the Provincial BAZNAS, Manado City BAZNAS, and Kotamobagu City BAZNAS provides an opportunity for errors in collecting data on muzaki. The absence of internal auditors is also caused by limited funds to pay for supervisory professional services. To anticipate the vacuum of

the internal auditor in conducting supervision, the position of chairman of BAZNAS can temporarily replace the internal auditor to carry out the supervisory function in the field of collection.

Zakat collected by BAZNAS North Sulawesi Province, Manado City BAZNAS, and Kotamobagu City BAZNAS is an important responsibility that must be conveyed to muzaki in order to increase confidence in the management of zakat they deposit. The responsibility to the muzaki will also be followed by the responsibility to Allah SWT because zakat is an order that must be carried out by every Muslim according to the terms and conditions. The commandment for zakat is confirmed in the Qur'an, Sura At Taubah (9): 103.

2. The results obtained by researchers from reporting zakat management through the BAZNAS website, data updating is rarely carried out according to the reporting period. Even though the website is one of the tools that are easy and fast, to submit reports on the management of zakat funds, both the acquisition of the number of zakat funds and the amount that has been distributed to zakat recipients (mustahik). However, BAZNAS North Sulawesi Province, Manado City BAZNAS and Kotamobagu City BAZNAS have not made websites to convey their accountability to muzaki. The three BAZNAS institutions chose to report zakat funds obtained using the manual method on the grounds that human resources were limited and it was easier to deliver LPJ in the form of printouts/notes sent to muzaki.

This will not happen if there is supervision in the reporting of zakat funds. The supervisor will remind that the routine reporting of zakat funds for each period should be carried out by BAZNAS so that accountability is maintained and the trust as a manager can be accountable to muzaki and at the highest to Allah SWT. If you are not yet able to hold an internal supervisor, at least the chairman and deputy chairmen carry out their supervisory functions on a regular basis in order to create accountable and sharia management and accountability of zakat funds.

3. The results show that the internal control of the BAZNAS organization is weak in managing zakat. This can be seen in the organizational structure of each city/regency BAZNAS and North Sulawesi Province BAZNAS which do not yet have an internal supervisor / internal auditor. Supervision is only carried out by the direct supervisor of each staff / amil without being directly controlled or asked about the extent of the work he is doing. Several informants admitted that it is difficult to find Muslim auditors, but non-Muslim auditors can be found. Auditor services are not yet a priority for informants because the fees have not been reached by the funds owned by BAZNAS North Sulawesi, BAZNAS Manado City, and BAZNAS Kotamobagu City.

The importance of supervision is conveyed in Al Qur'an surah al-Hasyr verse 18 which translates:

"O you who believe, fear Allah and let each one pay attention to what he has done for the next day (hereafter); and fear Allah, Allah knows best what you are doing. " (Surah Al Hashr (59): 18)

From this verse, it is explained that supervision in Islamic teachings is divided into at least 2 (two) things: First, supervision that comes from oneself, which comes from tauhid, and faith in Allah SWT. People who believe that Allah must be watching His servants, then that person will act carefully. When alone, he believes in the second Allah, and when both he believes in the third Allah. Supervision can be carried out by people who are given the mandate of work as supervisors such as internal auditors, as well as individuals who manage zakat. Because the true supervisor who never escapes supervision is only Allah SWT.

Theoretically, the results of this study according to Management Theory put forward by George R. Terry in his book *Principles of Management* in Sukarna (2011: 10) reinforce that the implementation of management functions at BAZNAS North Sulawesi Province, BAZNAS Manado City, and Kotamobagu City BAZNAS experience problems if their functions just run independently. The 4 (four) management functions, namely Planning, Organizing, Actuating, and Controlling, have been carried out by BAZNAS North Sulawesi Province, BAZNAS Manado City, and Kotamobagu City BAZNAS. But the results of the research show that there are still zakat management data whose data is out of sync after being matched with the data owned by the UPZ muzaki. Then the distribution of zakat to mustahik is carried out through the form of a zakat empowerment program so that the focus of zakat distribution to the 8 (eight) asnaf as stated is not clearly visible.

Likewise, routine reporting must be submitted to the muzaki and the public, it has not been done on time within 1 (one) reporting period. The BAZNAS website, which is an important means to help deliver reports on the management of zakat funds, has not been updated. This obstacle will certainly have an impact on the achievement of zakat management accountability for the 3 (three) BAZNAS referred to.

Therefore, after the researcher analyzed all the phenomena that occurred, the researcher concluded that the management function proposed by George R. Terry needed to be equipped with simultaneous controlling so that each function could run well. In the end, the management function will become Planning with controlling, Organizing with controlling, Actuating with controlling, and Controlling with controlling.

6. Implications of The Results

Implications Sharia recognizes the existence of economic inequality between individuals because it can be realized that in this world there are people who are capable and less able to meet their daily needs so that the consequence of having funds to be used together must be a counterweight to these economic inequalities. The provision of zakat is intended for people who already have assets that are more in accordance with the conditions stipulated in fiqh. The realization of the statement that zakat and other forms of sadaqah sunnah as an economic balance can be seen from the use of the funds from zakat, infaq, and alms, which are generally used to support people who are less able to meet their daily needs, resulting in economic inequality of these communities can still be overcome.

The results of this study indicate that zakat management and reporting carried out by BAZNAS North Sulawesi Province, Manado City BAZNAS and Kotamobagu City BAZNAS requires supervision that accompanies each of these activities. Supervision will further maximize the performance of zakat managers so as to produce accountable financial reports. Therefore, from this overall discussion, the researcher can provide input on a new concept that complements the management function by adding "controlling" to become Planning with Controlling, Organizing with Controlling, Actuating with Controlling (Implementation of joint supervision), and Supervision with Controlling. This concept is accompanied by the concept of vertical accountability based on faith in Allah SWT as a form of responsibility for zakat managers whose impact will last until the next life in the hereafter.

7. Research Limitations

The limitation of this study lies in the intensity of the involvement of researchers to mingle with the managers of BAZNAS in North Sulawesi Province, BAZNAS Manado City, and BAZNAS Kotamobagu City. This makes this research can still be continued because there is still much that can be extracted from the informants who are in the three objects.

8. Conclusion

1. The management of zakat, especially the collection, has not been carried out optimally. The zakat collection manager has never confirmed the collection of zakat deposited by one of the UPZs which makes Provincial BAZNAS a place to deposit zakat from employees' income.
2. Reporting the management of zakat through the BAZNAS website, data is rarely updated according to the reporting period. However, BAZNAS North Sulawesi Province, Manado City BAZNAS and Kotamobagu City BAZNAS have not made websites to convey their accountability to muzaki. The three BAZNAS institutions chose to report zakat funds obtained using the manual method on the grounds that human resources were limited and it was easier to deliver LPJ in the form of printouts/notes sent to muzaki. This will not happen if there is supervision in the reporting of zakat funds.
3. Weak internal supervision of the BAZNAS organization in managing zakat can be seen in the organizational structure of each city/regency BAZNAS and North Sulawesi Province BAZNAS which do not yet have an internal supervisor / internal auditor. Supervision is only carried out by the direct supervisor of each staff / amil without being directly controlled or asked about the extent of the work he is doing.

9. Suggestion

In terms of the implementation of law no. 23 of 2011 concerning the management of zakat which mandates the existence of internal auditors in every National Zakat Agency (BAZNAS) both at the provincial and city/district levels so that it can be implemented immediately. Therefore, this study recommends adjusting the funds for holding professional staff, namely internal auditors. If not, then the BAZNAS chairman can carry out the function as a supervisor in managing zakat. Collection of zakat that is still insufficient should start to make improvements in every zakat collection. Confirmation with the muzaki is highly recommended so that there are no errors in tabulating the data. Supervision in the collection of zakat is also very helpful in optimizing the collection of zakat so that accountability is created in the delivery of accountability reports for zakat funds.

The BAZNAS website should update the latest data so that the public, especially muzaki, can find out about the zakat management reports that have been deposited. The website facility is a current reporting model that BAZNAS must adapt to the digital reform era 4.0 so as not to be left behind with other institutions to convey activities that have been carried out during the reporting period. The intensity of BAZNAS updating information through the website will certainly increase the enthusiasm of muzaki to deposit zakat to BAZNAS, especially BAZNAS North Sulawesi Province, BAZNAS Manado City and Kotamobagu City BAZNAS.

The phenomena that occur show the weakness of supervision in the management of zakat in North Sulawesi Province BAZNAS, Manado City BAZNAS, and Kotamobagu City BAZNAS. Therefore, researchers recommend that BAZNAS in North Sulawesi Province immediately equip it with people who are responsible so that zakat management can fulfill the mandate of Law No. 23 of 2011 concerning Zakat Management and in accordance with Sharia principles, so that public trust will increase with the hope of an increase in zakat collection for the welfare of the community and the creation of accountability in zakat management at BAZNAS in North Sulawesi Province.

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