

Effectiveness of Management Information System Applications in Increasing Zakat at the National Zakat Amil Agency

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Abstract

ZIS management at Baznas Padang Pariaman City before the creation of SIMBA was still done manually. This causes several problems, such as the process of receiving, recording, and distributing ZIS funds which are slow and inefficient. These problems can have an impact on decreasing public trust in Baznas Padang Pariaman City. To overcome these problems, Baznas Padang Pariaman developed the SIMBA application. This study uses a qualitative method approach. This research was conducted at the Padang Panjang City National Zakat Agency Office. The instrument used in this study was an interview. The data sources in this study were primary data and secondary data. Data analysis techniques in this study were data collection, data reduction, data presentation and data verification. Data validity techniques in this study were source triangulation, technical triangulation and time triangulation. The results of the study showed that the Baznas Management Information System Application (SIMBA) at the Padang Pariaman National Zakat Agency was very effective because the results of direct research on the use of the SIMBA application met the indicators of program understanding, target accuracy, timeliness, and achievement of goals, real change. The advantages of SIMBA are that it makes it easier to input data, such as Muzaki registration, zakat data recording, to issuing receipts. Zakat distribution becomes more targeted and transparent with data and information on zakat recipients, types of assistance, and the amount of assistance provided. Accurate and faster zakat management reports are carried out. Muzaki can easily access information about zakat management, including their zakat data, zakat recipients, and BAZNAS zakat programs. Increased productivity by automating tasks. Increased accuracy of zakat data and minimize errors.

Keywords: Effectiveness; application; Simba: Baznas

Abstrak

Pengelolaan ZIS pada Baznas Kabupaten Padang Pariaman sebelum adanya SIMBA masih dilakukan secara manual. Hal tersebut menimbulkan beberapa permasalahan seperti proses penerimaan, pencatatan, dan penyaluran dana ZIS yang lambat dan tidak efisien. Permasalahan tersebut dapat berdampak pada menurunnya kepercayaan masyarakat terhadap Baznas Padang Pariaman. Untuk mengatasi permasalahan tersebut, Baznas Padang Pariaman mengembangkan aplikasi SIMBA. Penelitian ini menggunakan pendekatan metode kualitatif. Penelitian ini dilakukan di Kantor Badan Amil Zakat Nasional Kabupaten Padang Pariaman. Instrumen yang digunakan dalam penelitian ini adalah wawancara. Sumber data dalam penelitian ini adalah data primer dan data sekunder. Teknik analisis data dalam penelitian ini adalah pengumpulan data, reduksi data, penyajian data dan verifikasi data. Teknik keabsahan data dalam penelitian ini adalah triangulasi sumber, triangulasi teknik dan triangulasi waktu. Hasil penelitian menunjukkan bahwa Aplikasi Sistem Informasi Manajemen (SIMBA) Baznas pada Badan Amil Zakat Nasional kabupaten padang Paarian sudah sangat efektif karena hasil penelitian langsung penggunaan aplikasi SIMBA memenuhi indikator pemahaman program, ketepatan sasaran, ketepatan waktu, dan ketercapaian tujuan, perubahan yang nyata. Keunggulan SIMBA yaitu memudahkan dalam melakukan input data, seperti pendaftaran muzakki, pencatatan data zakat, hingga penerbitan kwitansi. Penyaluran zakat menjadi lebih tepat sasaran dan transparan dengan adanya data dan informasi penerima



zakat, jenis bantuan, dan jumlah bantuan yang diberikan. Terlaksananya pelaporan pengelolaan zakat yang akurat dan cepat. Muzakki dapat dengan mudah mengakses informasi mengenai pengelolaan zakat, meliputi data zakatnya, penerima zakat, dan program zakat BAZNAS. Meningkatnya produktivitas dengan melakukan otomatisasi tugas. Meningkatnya akurasi data zakat dan meminimalisir kesalahan.

Kata kunci : Efektivitas, aplikasi, SIMBA, BAZNAS

INTRODUCTION

Zakat is a certain measure of wealth that is issued at a certain time for a certain group. Maliki scholars define it as issuing a certain portion of certain assets that have reached one nisab for those who are entitled to receive it, provided that the assets are perfectly owned, have reached haul (one year), and are not mined goods (Marseli & Zainuddin, 2020). Hanafi scholars define it as: ownership of a certain portion of certain assets owned by a person based on Allah's decree. This definition is only for zakat on assets, because the meaning of 'certain assets' is intended as assets that have reached the nisab (Mutmainnah, 2020).

Transaction activities with the order to issue zakat are certainly inseparable from the economic system in Indonesia, especially in Padang Pariaman Regency, namely the sharia economic system (Syamsurizal et al., 2021). This system teaches about science that highlights economic problems, just like other conventional economic concepts. However, in this economic system, the Islamic values contained in the Qur'an and Al-Hadith are the main foundation and basis for each practice (Abbas, 2017).

Zakat management through amil zakat has several advantages, which can be seen from various aspects, namely the first aspect of the Sharia Aspect, namely commitment to Islamic law, professional amil zakat has in-depth knowledge of Islamic law related to zakat, including determining nisab, haul, asnaf mustahik, and procedures for distributing zakat (Yanti et al., 2020). This ensures that zakat is managed and distributed in accordance with sharia provisions. Legitimacy of Zakat Distribution, Trusted amil zakat will ensure that zakat is distributed to mustahik who are truly entitled to receive it. This avoids including zakat and ensures the achievement of the objectives of zakat distribution (Zarkasih & Pakkana, 2023)

The second aspect of efficiency and effectiveness of professional zakat management, professional zakat amil has expertise and experience in managing zakat professionally, efficiently, and effectively. This includes the collection, distribution, and utilization of zakat. use of technology, modern zakat amil utilizes technology to facilitate the zakat management process, such as in terms of mustahik data collection, zakat distribution, and financial reporting. This increases the efficiency and effectiveness of zakat management (Thuhri et al., 2023)

The third aspect of accountability and transparency of transparent financial reports, trusted zakat amil will make transparent and accountable financial reports (Meidona, Syofria, Novi Yanti, Asri Nurizky, Syamsurizal, 2016). This allows muzaki to know how their zakat is managed and distributed. Audit and Evaluation, Zakat management by professional amil zakat is usually audited and evaluated periodically to ensure accountability and transparency. This increases public trust in zakat management (ARIFIN, 2024).

The four aspects of da'wah and empowerment are zakat counseling and education, Amil zakat can act as agents of da'wah and zakat education to the community. This increases public understanding of zakat and encourages their participation in paying zakat. Empowerment of mustahik, Professional amil zakat can help mustahik to escape poverty through sustainable empowerment programs. This helps mustahik to achieve independence and improve their standard of living (Yunengsih et al., 2023).

Baznas currently has representatives in each district in Indonesia. In addition to functioning as a zakat manager, Baznas also functions to coordinate with zakat management institutions so that zakat management can be effective, efficient and accountable. The large number of Muslim population and the obligation to carry out zakat, make Indonesia, especially Padang Pariaman Regency with a large amount of zakat potential (Abbas, 2017)

Head of the National Zakat Agency (Baznas) of Padang Pariaman Regency, based on monitoring and studies conducted, the zakat potential in Padang Pariaman Regency could reach tens of billions in a year. With this potential, BAZNAS will continue to increase its revenue and target zakat revenue in 2023 to increase by 30 percent compared to the previous year. The following is a table of the amount of ZIS Collection Realization and others in Padang Pariaman Regency in 2019-2023:

Table 1

**Realization of Zakat, Infak/Alms Collection and others in Padang Pariaman Regency
2019-2023**

Data type	2023	2022	2021	2020	2019
Zakat on wealth	8,232,227,270	10,249,561,659	7,640,673,666	7,006,735,354	6,640,291,310
Zakat al fitr	456,903,250	425,991,000	467,126,500	296,962,861	346,807,947
charity/donation is not tied (ISTI)	50,523,950	47,424,239	54,443,196	26,848,483	0
Charity /donation bound (IST)	233,910,330	303,402,500	11,462,000	0	5,785,500
Corporate Social Responsibility (CSR)	0	0	0	0	0
Other religious social funds (DSKL)	0	0	3,030,000	0	0
Total	8,973,564,800	11,026,379,398	8,176,735,362	7,330,546,698	6,992,884,757

Source: BAZNAS Padang Pariaman Regency



With such a large zakat potential, it demands professional, transparent and accountable management both in terms of Human Resources and from the Managerial side of the organization. Zakat funds do not only stop at receiving and distributing zakat, but there must be a form of accountability in the form of financial reports that will be a bridge of information for all interested parties. Some of the users of this information related to zakat institutions include muzakki, government, amil management, the general public and *mustahiq*.

Information users also demand the provision of information quickly and accurately and can be accounted for (Yanti et al., 2024). This condition for an institution as large as Padang Pariaman Regency clearly demands the use of an information system rather than relying on manual processes (Sartika, Syamsurizal, Putri, 2023). The information system as a tool to facilitate information management is therefore an important part because the data managed is so large and the high demands from the parties using the information for the transparency and credibility of the zakat institution. This information system can be any program/software that is expected to produce information that is in accordance with the needs of information users and can be accounted for. Therefore, Baznas implemented its management system in Simba. Zakat management aims to increase the benefits of zakat to realize community welfare and poverty alleviation (Hayati, 2017)

One of the information management technologies based on the internet network called SIMBA was finally created by BAZNAS. The BAZNAS Information Management System or SIMBA was born and began with building an IT master plan in November 2011 to January 2012 and was optimized at BAZNAS Padang Pariaman Panjang Regency through a plenary meeting of the leadership in 2020 after the inauguration of the leadership of the Chairman of BAZNAS, Mr. Rahmat TK. Sulaiman at that time the collection amounted to six billion rupiah. In the design, the information system at Baznas was built both from its technology, scope, input and output. After that, a standard operating procedure (SOP) was created with the hope that SIMBA could be used by Baznas throughout Indonesia as an operational standard for zakat institutions and national zakat reporting. SIMBA or Baznas Information Management System is a system that is a new breakthrough in terms of fulfilling the role of the national zakat coordinator for the creation of a transparent and accountable zakat management system throughout Indonesia. With an online basis, the role of the zakat coordinator can reach almost all regions of Indonesia (Interview with the Head of BAZNAS Padang Pariaman)

Based on the results of the interview with the chairman of BAZNAS Padang Pariaman Regency, Mr. Syamsuarni, the management of zakat, infak, and sedekah (ZIS) at BAZNAS

Padang Pariaman Regency before the creation of SIMBA was still done manually. This causes several problems, such as the slow and inefficient process of receiving, recording, and distributing ZIS funds. Inaccurate and incomplete ZIS data. Financial reports that are difficult to make and not transparent. Lack of accountability in managing ZIS funds. These problems can have an impact on decreasing public trust in BAZNAS Padang Pariaman Regency. To overcome these problems, Baznas Padang Pariaman Regency developed the SIMBA application (Interview with the Chairman of Baznas)

The BAZNAS Information Management System (SIMBA) application was created with the aim of increasing the efficiency and effectiveness of ZIS fund management. Increasing the accuracy and completeness of ZIS data. Increasing transparency and accountability in managing ZIS funds. Increasing public trust in BAZNAS Padang Pariaman Regency. By using SIMBA, BAZNAS Padang Pariaman Regency hopes to improve the performance of ZIS fund management and provide better services to the community (Interview with the Head of Baznas)

Based on the background of the problem above, the formulation of the problem in this study is how effective is the BAZNAS Management Information System Application (SIMBA) at the National Zakat Agency of Padang Pariaman Regency.

Based on the limitations of the problem that have been stated above, this study has the following objectives to be achieved, namely to determine the effectiveness of the BAZNAS management information system application (SIMBA) on increasing zakat receipts at the National Zakat Agency of Padang Pariaman Regency. To determine the advantages and disadvantages of the BAZNAS management information system (SIMBA) at the National Zakat Agency of Padang Pariaman Regency.

THEORITICAL REVIEW

BAZNAS

Baznas is an institution that has an important role in improving the quality of life of Muslims in Indonesia. BAZNAS is expected to become a trusted and professional zakat institution (Haryanti et al., 2020).

Zakat Management

Based on the Republic of Indonesia Law Number 23 of 2011 concerning zakat management, it states that Zakat Management is an activity that includes planning, organizing, implementing and supervising the distribution and utilization of zakat (Indonesia, 1999)

Zakat

The Maliki school of thought defines it as issuing a certain portion of a certain asset that has reached one nisab for the person entitled to receive it, with the provision that the asset is perfectly owned, has reached haul (one year), and is not a mining commodity. The Hanafi school of thought defines it as ownership of a certain portion of a certain asset owned by a person based on Allah's decree. This definition is only for zakat on assets, because the definition of 'certain assets' is intended as assets that have reached the nisab (Abbas, 2017)

Criteria for Zakat on Wealth

Not all assets that are wealth are subject to zakat. Assets in the form of objects, such as houses, land, vehicles, if they are not productive are not required to be zakated. However, the harvest, livestock, gold and silver that are stored, trade goods and others, all have zakat provisions with their obligations. All of that must be zakated at the specified time. On the other hand, in matters of sunnah alms, there are no criteria and provisions that apply (Sarwat, A, 2017). If someone wants to give alms for the assets they own, even though there is no nishab, haul and others, of course it is not forbidden and even rewarded (Mutmainnah, 2020)

The Wisdom of Zakat

Wisdom is a relative benefit. Sometimes the benefit can be felt by someone, sometimes it cannot be felt. Wisdom is subjective to the doer. The wisdoms of zakat are (Sarwat, A, 2017:44) fortifying wealth, curing diseases, multiplying wealth, purifying the soul, preventing disasters, expressing gratitude

Various Types of Assets that Must be Given Zakat

The types of assets that must be given zakat based on the text are livestock, gold and silver, plants and fruit as well as trade assets (Ahmad Sudirman Abbas 2017:30). Ibn Hazm is of the opinion that the types of assets that must be given zakat are only the front, namely camels, oxen, goats, wheat, wheat grains, dates, gold and silver.

Zakat Management Information System (SIMBA)

SIMBA is a new solution for fair and honest national zakat coordinators or supporting facilities throughout Indonesia (Nasfi et al., 2024). Zakat organizers can reach almost all regions



in Indonesia via the internet. The system in an organization is called a zakat information system. This system combines requirements for managing transactions, assisting organizations, and providing special reports on zakat management to external parties (Hasdar, 2023).

Benefit of SIMBA

The explanation of the SIMBA application as previously mentioned shows that the SIMBA application is very useful for zakat managers. The benefits that can be obtained from the National Baznas Management Information System (SIMBA) include Policies or decisions can be made at the central, state, or district/city levels. For example, the number of Takezaki is still small, so it is necessary to carry out socialization and education in Area A. This can be used as a monitoring or evaluation tool. For example, to what extent are regional zakat managers able to use zakat funds. Can be used as an accountability tool for the community (Muzakki. As a "marketing value" in increasing public trust (Rusanti et al., 2022).

Fiture of SIMBA

SIMBA is an information system for Zakat, Infaq and Assistance Management by the IT Bureau Division of the Central BAZNAS. District/City Baznas needs to use this information system to facilitate zakat management, starting from data collection of mustahik and muzakki, zakat data collection, distribution, approval to reporting. The SIMBA system was launched in 2014 through socialization from the central Baznas to district/city Baznas (Desy Safitri, 2022). The ecosystem that can be seen in the SIMBA information system includes the collection of zakat, infaq and alms funds, distribution and use of zakat, infaq and alms funds, recording assets (including managed assets, printing proof of zakat payments, issuing NPWZ cards, printing standardized types of reports (Desy Safitri, 2022).

Management of Information System

MIS is a computer-based system that provides information for several users with the same needs (Fahmi, 2018). Users usually form a formal organizational entity, company or sub-unit under it. Information describes the company or one of its main systems about what happened in the past, what is happening now and what might happen in the future. The information is available in the form of periodic reports, special reports and output from mathematical models. The output information is used by managers and non-managers in the

company when they make decisions to solve problems.

The design, implementation and operation of MIS is expensive and difficult. This effort and the costs involved must be weighed. There are several factors that make MIS increasingly necessary, including that managers must deal with an increasingly complex business environment. One reason for this complexity is the increasing emergence of government regulations.

METHOD

The research method used by the researcher in this study is a qualitative method. Qualitative research is a type of research that explores and understands the meaning in a number of individuals or groups of people who come from social problems. This type of case study research is appropriate as a method to answer the questions in this study, namely to determine the effectiveness of the Baznas management information system application (SIMBA) at the National Zakat Agency of Padang Pariaman Regency.

Data analysis in qualitative research is carried out during data collection, and after data collection is completed in a certain period. As in interviews, researchers have analyzed the answers of the interviewees. If the answers interviewed after being analyzed are not satisfactory, the researcher will continue the questions again, to a certain stage, data is obtained that is considered credible. The activities in data analysis include data collection, data reduction, data presentation, and data verification (Sugiyono, 2010). Data collection, data reduction, data presentation, data verification.

DISCUSSION

a. Zakat Management before using SIMBA.

Based on the results of field observations at the BAZNAS Office of Padang Pariaman Regency, in managing zakat, before using the Baznas Management Information System (SIMBA), it tends to complicate personnel, zakat management in the Regency is done manually, although using technology, only using the Microsoft Excel application on the computer owned by Baznas Pariaman Regency. This means that all zakat data, including zakat giver data, mustahik data, and zakat distribution data, are recorded manually in books or documents. The following is the data on the realization of zakat collection, Infak/Sedekah and others in Padang Pariaman before the implementation of the Baznas management information system:

Table 2

Realization of Zakat, Infak/Alms Collection and others in Padang Pariaman Regency 2016-2019

N o	Type of Data	2016	2017	2018	2019
1	Zakat on wealth	6,441,269,423	5,638,941,827	6,482,208,652	6,640,291,310
2	Zakat al fitr	0	260,682,755	336,718,675	346,807,947
3	charity/donation is not tied (ISTT)	0	0	12,737,000	0
4	Charity /donation bound (IST)	0	0	0	5,785,500
5	Corporate Social Responsibility (CSR)	0	0	0	0
6	Other religious social funds (DSKL)	0	0	0	0
Total		6,441,269,423	5,899,624,582	6,831,664,327	6,992,884,757

Source: BAZNAS Padang Pariaman Regency, Panjang, 2024

Based on the results of the interview with the chairman of BAZNAS Padang Pariaman Panjang Regency, Mr. Rahmat Tk. Sulaiman, the management of zakat, infak, and sedekah (ZIS) at BAZNAS Padang Pariaman Panjang Regency before the creation of SIMBA was still done manually. This causes several problems, such as the process of receiving, recording, and distributing ZIS funds which is slow and inefficient. Inaccurate and incomplete ZIS data. Financial reports that are difficult to make and not transparent. Lack of accountability in the management of ZIS funds. These problems can have an impact on decreasing public trust in BAZNAS Padang Pariaman Panjang Regency. To overcome these problems, BAZNAS Padang Pariaman Panjang Regency developed the SIMBA application.

Zakat Management After Using SIMBA

Along with the rapid advancement of technology, it will certainly make it easier for institutions to do their work, if the technology is utilized to achieve the goals of the institution. One institution that utilizes sophisticated technology is BAZNAS. The BAZNAS Management Information System (SIMBA) is a web-based application designed to help zakat management institutions, such as the National Zakat Agency (BAZNAS), in increasing the effectiveness, efficiency, transparency, and accountability of zakat management. SIMBA offers various sophisticated features that can help BAZNAS in various aspects of zakat management.

Tabel 3

Realisasi Pengumpulan zakat, Infak/Sedekah dan lainnya di Kab. Padang Pariaman 2020-2023

N o	Jenis Data	2020	2021	2022	2023
1	Zakat on wealth	7,006,735,354	7,640,673,666	10,249,561,659	8,232,227,270
2	Zakat al fitr	296,962,861	467,126,500	425,991,000	456,903,250
3	charity/donation is not tied (ISTT)	26,848,483	54,443,196	47,424,239	50,523,950
4	Charity /donation bound	0	11,462,000	303,402,500	233,910,330

	(IST)				
5	Corporate Social Responsibility (CSR)	0	0	0	0
6	Other religious social funds (DSKL)	0	3,030,000	0	0
Total		7,330,546,698	8,176,735,362	11,026,379,398	8,973,564,800

Source: BAZNAS Padang Pariaman Regency, Panjang, 2024

Based on researcher interviews on the implementation of the zakat management information system at the BAZNAS Office of Padang Pariaman Panjang Regency, the SIMBA application is the latest and integrated information system that strengthens the zakat management system, both on a local and national scale. This can be seen, for example, in the features of the SIMBA application which prepares complete zakat management portals, integrated nationally and transparently so that it can facilitate zakat managers to provide quality and professional zakat services.

b. Effectiveness of the BAZNAS Management Information System Application (SIMBA) on increasing zakat receipts at the Padang Pariman National Zakat Collection Agency

Based on the interview results above, it can be analyzed that the use of the SIMBA application is effective in BAZNAS Padang Pariaman Regency, this is because it facilitates the process of receiving, recording, and distributing zakat, infak, and alms funds, increases work efficiency, ZIS data becomes more accurate and complete, ZIS fund management becomes more transparent and accountable, increases the amount of zakat, infak, and alms received, increases the speed of report preparation, accurate muzaki data collection, BAZNAS Padang Pariaman Regency can distribute zakat to mustahik (people who are entitled to receive zakat) on target through mapping and data collection of mustahik integrated in SIMBA and has greatly assisted BAZNAS in carrying out its duties, on target and does not require a lot of human resources, just SIMBA operators.

SIMBA supports the work program of BAZNAS Padang Pariaman Regency or increases the number of Muzaki, because SIMBA not only makes it easier for BAZNAS Padang Pariaman Regency but also makes it easier for muzaki to distribute their zakat.

According to Fauziah (2022), Sutrisno's program effectiveness indicators are that the effectiveness of a program must meet five indicators of program effectiveness, including: pemahaman program

a) Target Accuracy

Target accuracy refers to the extent to which a program, activity, or intervention achieves its stated objectives. In the context of a program or activity, target accuracy is measured by comparing the results achieved with predetermined indicators or targets. Based on the data in table 4.2, it can be seen that there has been an increase in the realization of ZIS collection in Padang Pariaman Regency after the use of the SIMBA application. ketepatan waktu

Timeliness in the use of SIMBA (BAZNAS Management Information System) refers to the ability of the SIMBA application to complete tasks and processes of ZIS (Zakat, Infak, Sedekah) management in a timely manner as expected. This includes:

1) Settlement of zakat infaq and alms transaction

The SIMBA application used by BAZNAS Padang Pariaman Regency can process ZIS (zakat, infak, sedekah) transactions, such as receiving zakat, distributing ZIS (zakat, infak, sedekah) funds, and reporting, quickly and accurately.

2) Delivery of Information

The SIMBA application used by BAZNAS Padang Pariaman Regency can provide information about ZIS (zakat, infak, sedekah) to BAZNAS West Sumatra Province and BAZNAS center in real-time, and accurately. The information can be in the form of zakat receipt data, ZIS fund distribution, mustahik empowerment programs, and so on.

3) Reporting

The SIMBA application used by BAZNAS Padang Pariaman Regency can produce ZIS management reports automatically and in accordance with established standards, namely reporting which is usually once a month after using the SIMBA application, ZIS management reporting is carried out every day.

b) Achievement of Goals

The achievement of the objectives here refers to a situation where the results obtained after using the SIMBA application are in accordance with those expected or previously planned by BAZNAS Padang Pariaman Regency. This means that the objectives that have been set have been successfully achieved. After using the SIMBA application, of course BAZNAS Padang Pariaman Regency can achieve the objectives of BAZNAS, namely:

1) Realizing the transformation of openness in the management of zakat funds by the National Zakat Agency of Padang Pariaman Regency, so that it can be known directly by the muzakki who distribute their zakat to the national zakat agency of Padang Pariaman Regency and can also be known by the community, especially mustahiq who have

received zakat funds. After using the SIMBA application, of course, information about the management of zakat funds by the National Zakat Agency of Padang Pariaman Regency is open because it can be accessed through the application.

- 2) Realizing the trust of Padang Pariaman Regency residents regarding the distribution of zakat funds through the National Zakat Agency of Padang Pariaman Regency. This is because BAZNAS Padang Pariaman Regency provides a digital platform to record and monitor all financial transactions related to ZIS in a centralized and systematic manner. So, zakat payers can directly monitor how their zakat funds are used through the SIMBA application. This certainly increases the trust and satisfaction of zakat payers towards BAZNAS Padang Pariaman Regency. Panjang.
- 3) To increase poverty alleviation so that it decreases day by day, month and year.

Based on the interview results above, it can be explained that after the use of the SIMBA application, there was an increase in the collection of zakat, infak/alms and others in Padang Pariaman Regency. Along with the increase in the collection of ZIS, of course, there will be more zakat mustahik, with more and more people feeling helped. BAZNAS not only provides consumptive assistance to mustahik, but also focuses on empowerment programs so that they can escape the cycle of poverty. This empowerment program includes skills training, business capital assistance, business mentoring, and market access.

c) Real of Change

Real change is to find out what the real changes are before and after the program. So that it can be measured by the extent to which the program provides an effect or impact. The changes that are expected for BAZNAS employees in Padang Pariaman Regency after using the SIMBA application are:

1. Increased accountability and transparency
2. Efficiency and effectiveness of ZIS management
3. Improved quality of service to mustahik
4. Increased collection of zakat, Infak / Sedekah and others in Padang Pariaman Regency

Based on the explanation above, it can be explained that the application of the BAZNAS management information system (SIMBA) at the national zakat agency in Padang Pariaman Regency is very effective because the results of direct observation of the application of the use of the SIMBA application meet the requirements or indicators of program understanding, target accuracy, timeliness, and achievement of goals, real change.

The results of this study are in line with the research of Sryfirgiyanti Mokoginta (2020) which, as the findings show, shows that the SIMBA application is a Baznas information technology application that has been proven to be able to increase the effectiveness of zakat management so that it can increase the interest of muzakki to distribute their zakat through the Baznas zakat management institution in Kotamobagu City.

b. Advantages and disadvantages of the BAZNAS management information system (SIMBA) at the Padang Pariaman National Zakat Collection Agency

Based on the interview results above, it can be concluded that the SIMBA application provides many benefits or advantages for BAZNAS, Muzaki, and the community. The advantages are:

- a. facilitating data entry, such as Muzaki registration, recording zakat data, to issuing receipts.
- b. Zakat distribution becomes more targeted and transparent with data and information on zakat recipients, types of assistance, and the amount of assistance provided.
- c. Accurate and faster zakat management reports.
- d. Muzaki can easily access information about zakat management, including their zakat data, zakat recipients, and BAZNAS zakat programs.
- e. Increasing productivity by automating tasks.
- f. Increasing the accuracy of zakat data and
- g. minimizing errors.

The shortcomings or weaknesses of SIMBA, some of the muzakki/salary treasurers are not optimal in filling out the SIMBA report because the muzakki does not want to be bothered in distributing their zakat, for that reason BAZNAS provides positive and negative confirmation letters to the muzakki/salary treasurers to fill out the SIMBA application report.

CONCLUSION

Based on the results of the study entitled the effectiveness of the BAZNAS management information system application (SIMBA) on increasing zakat receipts at the National Zakat Agency of Padang Pariaman Regency, the researcher concluded:

- a. The application of the BAZNAS management information system (SIMBA) at the national zakat agency of Padang Pariaman Regency is very effective because the results of direct research on the use of the SIMBA application meet the indicators of program understanding, target accuracy, timeliness, and achievement of goals, real change
- b. SIMBA provides many benefits or advantages for BAZNAS, Muzaki, and the community. The advantages are that it makes it easier to input data, such as Muzaki registration, recording zakat data, to issuing receipts. The distribution of zakat becomes more targeted and transparent with data and information on zakat recipients, types of assistance, and the amount of assistance provided. Accurate and faster zakat management reports are carried out. Muzaki can easily access information about zakat management, including their zakat data, zakat recipients, and BAZNAS zakat programs. Increased productivity by automating tasks. Increased accuracy of zakat data and minimize errors.

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