

ACCOUNTABLE REPORTING STRATEGIES IN THE MANAGEMENT OF ZAKAT, INFAQ, AND ALMS OR SHADAQAH FUNDS AT BAZNAS SIJUNJUNG DISTRICT

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Abstract

This research aims to describe the strategy of accountable financial reports in the management of the zakat fund at Baznas in Sijunjung District. This is a descriptive qualitative analysis research study. This research took place at Baznas in Sijunjung District. This research has nothing to do with the experimental research technique. Data were collected based on the interview in the field. Data analysis was conducted through data processing, analyzing data, and data presentation. Finally, the results of the study reveal that several strategies have been implemented to increase financial reporting accountability at Baznas Sijunjung including the Application of Accounting Based on Applicable Standards, which is guided by PSAK 109 concerning accounting for Zakat, Infaq, and Alms. Implementation of Presentation of Financial Reporting Based on Applicable Standards, namely guided by PSAK 101 concerning the Presentation of Financial Reporting of Zakat, Infaq, and Alms Organizations. Implementation of Internal Audit and Implementation of an External Audit by a Registered Public Accounting Firm (KAP).

Keywords: Reporting strategy and accountability

INTRODUCTION

The development of receiving zakat funds in Indonesia every year continues to increase both in terms of acceptance and in terms of institutional improvement, which continues to improve. If you look at the receipt of National ZIS and DSKL funds in the last four years, there has always been an increase. Starting from 2017, the funds collected amounted to Rp. 6.22 trillion, and there was an increase in 2018 to Rp. 8.12 trillion, as well as in 2019 it also increased to Rp. 10.23 trillion, so well in 2020 and 2021 increase from Rp. 12.43 trillion to Rp. 14 trillion (National Amil Zakat Agency). However, this increase is still far from the potential for zakat in Indonesia which reached 327.6 trillion, meaning that seen from the potential for receiving zakat in Indonesia, only 4.28% has been realized. The amount of zakat potential in the corporate environment will reach Rp. 144 trillion, and income zakat is estimated to reach Rp. 139 trillion, with a total potential for the national zakat collection of Rp. 327 trillion. The remainder consists of potential zakat on savings and deposits of IDR 58 trillion, agricultural zakat of IDR 19.8 trillion, and zakat on animals of IDR 9.5 trillion (CNN Indonesia article).

To realize this achievement is not an easy thing. The target of achieving zakat should be maximized with various strategies, such as strategies in socialization by raising awareness of

zakat as stated in the Qur'an surah Al-Baqarah: 43 "And establish prayer and pay zakat. " (QS Al-Baqarah: 43). We can conclude from the interpretation of this verse that Allah SWT compares prayer with zakat. This shows that the responsibility of a Muslim to pay zakat is proportional to his obligation to pray. Zakat and monotheism have a very close relationship. People who do not pay zakat, according to Allah SWT, are people who associate partners with Him. This statement can be seen in the Qur'an Surah Fussilat: 6-7 "Katakanlah: "Bahwasanya aku hanyalah seorang manusia seperti kamu, diwahyukan kepadaku bahwasanya Tuhan kamu adalah Tuhan yang Maha Esa, maka tetaplah pada jalan yang lurus menuju kepada-Nya dan mohonlah ampun kepada-Nya. Dan kecelakaan besarlah bagi orang-orang yang mempersekutukan-Nya, (yaitu) orang-orang yang tidak menunaikan zakat dan mereka kafir akan adanya (kehidupan) akhirat." (Q.s Fussilat : 6-7). Based on the explanation of the Al-Qur'an above, zakat is one of the worships that is required by Allah SWT to every Muslim. Because this order includes social goals with definite goals for the good of the people. Targeted goals include overcoming the problem of poverty, achieving equal distribution of income, and increasing the welfare of society and the nation. This shows how important it is to uphold zakat as one of the five pillars of Islam. (Abdul Al-Hamid Mahmud Al-Baiy. 2006. *Ekonomi Zakat: Sebuah Kajian Moneter dan Keuangan Syariah*, hlm. 1. Jakarta: PT Raja Grafindo Persada). The explanation above can be used as a basis for increasing awareness of zakat by muzakki. Another strategy in managing zakat funds is to improve the form of being accountable to the public in the form of published financial reports so that muzakki see the performance of zakat institutions which will have a positive impact on muzaki.

The institutions assigned to manage zakat have the duty to efficiently and effectively distribute the zakat donated by muzakki to those in need. When zakat is distributed effectively, zakat will reach the target community and achieve its goals. Zakat must be distributed properly so that it can be distributed efficiently. Zakat accounting functions as a communication tool between zakat management organizations and interested parties. Zakat accounting data is used by management in the management control process, starting from planning, programming, budget allocation, performance evaluation, and performance reporting (Muhammad. 2002. *Zakat Profesi: Wacana Pemikiran dalam Fiqih Kontemporer*, hlm. 7. Jakarta: Salemba Diniyah).

Based on Law no. 23 of 2011 Article 1 Paragraph 8 concerning Zakat Management states that the government allows the public to establish an Amil Zakat Institution (LAZ) which is tasked with assisting the collection, distribution, and utilization of zakat (Undang-Undang Republik

Indonesia No. 23 Tahun 2011 tentang Pengelolaan Zakat, Pasal 1 ayat 8). The law also explains that the purpose of managing zakat is to increase the effectiveness and efficiency of services in the management of zakat, improve zakat services to realize community welfare and reduce poverty (Undang-Undang Republik Indonesia No. 23 Tahun 2011 tentang Pengelolaan Zakat, Pasal 3).

One of the Amil Zakat Institutions in Indonesia is the National Amil Zakat Agency which exists in every province and district/city. BAZNAS is a non-profit organization that works to manage and distribute zakat to people in need. To maintain public trust in the management of zakat infaq alms funds, it is necessary to have transparency in reporting zakat infaq alms funds.

To increase trust and transparency in reports on the management of zakat, infak, alms funds, the National Zakat Amil Agency must implement management based on applicable regulations, such as for zakat accounting reporting, Baznas must record according to Sharia Accounting Standards. Accounting for zakat is based on PSAK 109, while presentation of financial statements is guided by PSAK 101 and many other strategies that zakat institutions can implement in implementing orderly financial management in accordance with regulations to increase effectiveness, efficiency, transparency, and accountability in managing zakat funds.

Based on the background above, the research problem formulation is: What is an Accountable Financial Reporting Strategy in managing zakat funds at Baznas Sijunjung Regency. In accordance with the identification and formulation of the problems stated earlier, the research objectives to be achieved in this study are to describe Accountable Financial Reporting Strategies in managing zakat funds at Baznas Sijunjung Regency.

LITERATURE REVIEW

Accountability of Zakat Funds

Accountability is the obligation of the fiduciary recipient (agent) to present, report and disclose all actions and activities that are his responsibility to the fiduciary provider (principal), who has the right and authority to hold this accountable (Mardiasmo, 2002:20).

According to Riyanti and Ariyanto (2011), accountability can be defined as the obligation of agents (trustees) to principals (trustees) to report their performance in carrying out directions given periodically or incidentally through an accountability medium so that principals can hold themselves accountable for that performance.

According to Endahwati (2014), the management of zakat, infak, and shadaqah (ZIS) is accountable to the amil zakat agency based on two relationship: verticals and horizontal relationships. Horizontal relationships prioritize professional and open principles, while vertical relationships prioritize trust. Zakat accountability by BAZNAS institutions is accountability for the collection, distribution, and use of zakat, infaq, alms, and other socio-religious funds to the community, both muzaki and the government, according to the definition given above.

Management of Zakat Funds

In Law No. 23 of 2011 it is explained that the management of zakat funds is an activity of planning, implementing and organizing in the collection, distribution and utilization of zakat funds.

Zakat management aims:

- a. Increase the effectiveness and efficiency of services in the management of zakat; and
- b. Increase the benefits of zakat to realize social welfare and poverty alleviation

Zakat management is based on (article 2):

- a. Islamic law;
- b. Trust;
- c. Expediency;
- d. Justice;
- e. Legal certainty;
- f. Integrated; and
- g. Accountability.

In carrying out the tasks referred to in Article 6 in Law No. 23 of 2011, BAZNAS carries out the following functions:

- a. Planning the collection, distribution, and utilization of zakat;
- b. Implementation of the collection, distribution, and utilization of zakat;
- c. Controlling zakat's collection, distribution, and utilization; and
- d. Reporting and accountability for the implementation of zakat management.

BAZNAS, provincial BAZNAS, and district/city BAZNAS may form UPZs to carry out their duties and functions in government agencies, state-owned enterprises, regionally-owned enterprises, private companies, and ambassadors of the Republic of Indonesia abroad. In

addition, district/city BAZNAS can also form UPZ at the sub-district, sub-district or other names, and other locations (UU no 23 tahun 2011).

Zakat Fund Reporting

Based on law number 23 of 2011 regarding BAZNAS reporting, there are several provisions, including:

1. Regency/city BAZNAS must periodically submit reports on implementing the management of zakat, infaq, alms, and other social-religious funds to provincial BAZNAS and regional governments.
2. The provincial BAZNAS must periodically submit reports on implementing the management of zakat, infaq, alms, and other social-religious funds to BAZNAS and regional governments.
3. LAZ must periodically submit reports on implementing the management of zakat, infaq, alms, and other social-religious funds to BAZNAS and local governments.
4. BAZNAS must periodically submit reports on implementing the management of zakat, infaq, alms, and other socio-religious funds to the Minister.
5. The BAZNAS annual balance report is announced through print or electronic media.

PSAK 109, it regulates the accounting of zakat, infaq, and alms. Zakat and infaq/alms transactions must be recognized, measured, presented and disclosed in accordance with PSAK 109. PSAK 109 aims to regulate how general purpose financial reports for sharia entities - hereinafter referred to as "financial statements" - are presented and disclosed so that they can be compared with financial statements other sharia entities and previous period sharia entity financial statements.

Based on the National Amil Zakat Agency regulation No. 03 of 2014 regarding internal audit, article 22 contains internal audit units that are under and responsible to the chairman of the provincial BAZNAS. In PP no 14 of 2014 article 75 "Reports on the implementation of the management of zakat, infaq, alms and other social religious funds must be sharia audited and financial audited. For sharia audits carried out by sharia auditors and financial audits carried out by external auditors from Public Accounting Firms.

Based on the Decree of the Minister of Religion of the Republic of Indonesia number 606 of 2020, concerning guidelines for sharia audits for reporting on the implementation of the management of zakat, infaq, alms and proceeds funds and other socio-religious funds at the national zakat amil agency and amil zakat institutions, sharia audits are carried out by sharia

auditors who have meets the requirements as a sharia auditor and is determined by the minister or appointed official.

RESEARCH METHODS

This type of research is descriptive analysis research, which is often known as a naturalistic research technique because it is carried out in a natural environment (Sugiyono, 2009: 8). By definition, qualitative methods are social science research techniques that collect and examine information in the form of human words and actions. The researcher did not attempt to quantify or quantify the qualitative information that had been collected and as a result, did not examine the numerical components of the data. (Afrizal, 2016:13). This research was conducted at Baznas Sijunjung Regency. The research procedure applied is the same as other research procedures. However, it does not involve experimental techniques but detailed and systematic observations to get a real picture in the field. Research data are taken from interviews in the field. Data analysis techniques are carried out by collecting data or data collection, data processing or data processing, data analysis or analyzing data, and data presentation or presentation of data.

RESULTS AND DISCUSSION

In implementing an accountable reporting strategy in the management of zakat, infaq, and alms funds at the Sijunjung district BAZNAS, several guidelines should be considered, including:

1. Application of Accounting Based on Applicable Standards, namely guided by PSAK 109 concerning accounting for Zakat, Infaq, and Alms.
2. Implementation of Presentation of Financial Reporting Based on Applicable Standards, namely guided by PSAK 101 concerning the Presentation of Financial Reporting of Zakat, Infaq and Alms Organizations
3. Implementation of Internal Audit.
4. Implementation of an External Audit by a Registered Public Accounting Firm (KAP).

Application of Accounting Based on Applicable Standards, namely guided by PSAK 109 concerning accounting for Zakat, Infaq and Alms

The application of PSAK 109, which regulates the accounting of zakat, infak and alms transactions, is carried out to control the recognition, measurement, presentation and disclosure of zakat, infak and alms transactions (IAI: Sharia Accounting Standards 2022). The provisions of PSAK 109 apply to OPZ which aim to collect and distribute zakat, infaq, and alms. In addition, PSAK 109 regulates how sharia principles are used by zakat management companies and how closely LAZ adheres to these principles. With PSAK 109, it is hoped that interested parties can understand the reports provided by zakat management organizations such as BAZNAS so that

the general public can monitor the operations of these institutions. Baznas Sijunjung Regency has implemented PSAK 109 in the accounting reporting of Zakat, infaq and alms as shown in the following table:

Table 1. Recognition and measurement

PSAK 109	APPLICATION
a. Zakat	
Reception	
a. Zakat receipts are recognized when cash or non-cash assets are received	Zakat receipts at Baznas Sijunjung have been recognized when cash is received, and there have been no cases related to non-cash asset transactions.
b. Zakat received from muzakki is recognized as an additional zakat fund: - If in cash, it is the amount received - If in the form of non-cash, then at fair value	Likewise, zakat funds received are recorded separately from alms infaq funds and amil funds, where zakat funds received will be recorded and recognized as an addition to the number of zakat funds received. and there have been no cases related to non-cash asset transactions, however, BAZNAS managers have received training regarding cases that may exist according to PSAK 109 so they already know the records if one day there is a similar case
c. Determining the fair value of non-cash assets received uses market prices. If the market price is not available, other fair value determination methods may be used in accordance with the relevant PSAK.	there have been no cases related to non-cash asset transactions, however, BAZNAS managers have received training regarding cases that may exist according to PSAK 109 so they already know the records if one day there is a similar case
d. If the muzaki determines the mustahik who receives zakat distribution through amil, then there is no amil portion of the zakat received, but the amil can obtain ujroh for this distribution from muzaki outside of zakat, the ujrah is recognized as an addition to amil funds	there have been no cases related to zakat receipt transactions whose asnaf has been determined, however, BAZNAS managers have received training regarding these cases so that they already know the recognition and recording according to PSAK 109 if one day there is a similar case
e. If there is a decrease in the value of non-cash zakat assets, then the amount of the loss incurred is treated as a Deduction from zakat funds or a deduction from amil funds depending on the cause of the loss. - Deduction of zakat funds, if not caused by amil's negligence - Losses and reduction of amil funds, if caused by negligence of amil	there have been no cases related to non-cash asset transactions, so there have been no cases of impairment. however, BAZNAS managers have received training regarding cases that may exist in accordance with PSAK 109 so they already know the recognition and record if one day there is a similar case
e. If there is a decrease in the value of non-cash zakat assets, then the amount of the loss incurred is treated as a Deduction from	there have been no cases related to non-cash asset transactions, so there have been no cases of impairment. however, BAZNAS

<p>zakat funds or a deduction from amil funds depending on the cause of the loss.</p> <ul style="list-style-type: none"> - Deduction of zakat funds, if not caused by amil's negligence - Losses and reduction of amil funds, if caused by negligence of amil 	<p>managers have received training regarding cases that may exist in accordance with PSAK 109 so they already know the recognition and record if one day there is a similar case</p>
<p>Distribution</p>	
<p>a. Zakat distributed to mustahik, including amil, is recognized as a deduction from zakat funds in the amount of:</p> <ul style="list-style-type: none"> • Amount submitted, if in cash • Carrying amount, if in the form of non-cash assets 	<p>Zakat distributed to mustahik has been recognized as a deduction from the amount of zakat funds submitted to the mustahik. And has also recorded a number of carrying values if in the form of non-cash assets because there are cases where goods are handed over such as uniforms, bags etc.</p>
<p>b. The effectiveness and efficiency of zakat management depends on the professionalism of the amil. In this context, amil has the right to take part of zakat to cover operational costs in order to carry out its functions in accordance with sharia principles or principles and good organizational governance.</p>	<p>Baznas of Sijunjung Regency takes amil rights of 12.5% of zakat funds and is in accordance with applicable regulations</p>
<p>c. Determination of the amount or percentage of shares for each mustahik is determined by the amil in accordance with sharia principles, fairness, ethics and applicable provisions as outlined in the form of amil policies</p>	
<p>d. The burden of collecting and distributing zakat must be taken from the amil portion. It is possible for Amil to borrow zakat funds in order to collect zakat. These loans are short-term in nature and may not exceed one period (haul).</p>	<p>All expenses in the context of channeling zakat funds, amil only uses amil funds and has never borrowed zakat funds</p>
<p>e. The portion of zakat funds distributed to amil is recognized as an addition to amil funds.</p>	<p>Baznas of Sijunjung Regency took amil rights of 12.5% of zakat funds and has been recognized as an addition to amil funds</p>
<p>f. Zakat has been distributed to non-amil mustahik if it has been received by the non-amil mustahik. Zakat that is distributed through other amils, but has not been received by mustahiq nonamil, does not fulfill the meaning of zakat that has been distributed. The other amil is not entitled to take part of the zakat funds, but can receive ujah from the previous amil. Under these circumstances, zakat distributed is recognized as distribution receivables, while for amil who receives it is recognized as distribution liabilities. Distribution</p>	<p>Cases like this have occurred, where Baznas sijunjung provided assistance to earthquake victims but it was handed over to other amil to be distributed, but at that time it was recognized as distribution. After there was training on PSAK 109, the Sijunjung district amil knew that it had to be recognized as distribution receivables. And in the future, Amil Sijunjung already understands cases related to the discussion of PSAK 109</p>

receivables and distribution liabilities will decrease when zakat is distributed directly to nonamil mustahik.	
g. Zakat funds submitted to non-amil mustahik with the obligation to return them to amil, have not been recognized as zakat distribution	Baznas sijnjung has not made revolving accounts receivable transactions
h. Zakat funds distributed in the form of acquisition of fixed assets (managed assets), for example hospitals, schools, ambulances, and other public facilities are recognized as: <ul style="list-style-type: none"> • Alms distribution if the fixed assets are handed over to be managed by another party that is not controlled by the amil. Distribution of zakat in stages if the fixed assets are still under the control of the amil or other parties controlled by the amil. Distribution in stages is measured by the depreciation of the fixed assets in accordance with the pattern of utilization.	Baznas sijnjung does not yet have managed assets, but if one day makes a distribution with managed assets then the amil will already know the records
Infak/Sedekah	
Acceptance	
a. Infaq/alms received is recognized as an addition to tied or unbound infaq/alms funds in accordance with the objectives of the infaq/alms giver in the amount of: <ul style="list-style-type: none"> • Amount received, if in cash • Fair value, if in non-cash form 	If infaq funds are received separately, if they are bound, they will be recognized and recorded in the bound alms infaq group and vice versa. For now, the Sijnjung Baznas has not yet received alms infaq in the form of non-cash assets
b. The determination of the fair value of non-cash assets received uses market prices. If the market price is not available, other methods of determining fair value may be used in accordance with the relevant SAK.	For now, the Sijnjung Baznas has not yet received alms infaq in the form of non-cash assets
c. Infaq/alms received can be in the form of cash or non-cash assets. Non-cash assets can be in the form of current or non-current assets	For now, Baznas Sijnjung has not received alms infaq in the form of non-cash assets, both current non-cash assets and non-current non-cash assets.
d. Non-current assets received and entrusted to be managed by amil are measured at fair value upon receipt and are recognized as non-current assets infaq or alms. Depreciation of these assets is treated as a deduction from bonded infaq/alms funds if the use or management of these assets has been determined by the giver.	For now, Baznas Sijnjung has not received alms infaq in the form of managed assets, however, if one day there is one in the form of managed assets, Amil Sijnjung will already understand the accounting.
e. Amil can also receive non-cash assets intended by the giver to be distributed	For now, BAZNAS Sijnjung has not received alms infaq in the form of current

immediately. Such assets are recognized as current assets. These assets can be consumables, such as groceries; or assets that have a long economic life, such as a car for an ambulance.	assets, but if one day there is a case in the form of current assets, Amil Sijunjung already understands the accounting.
f. Current non-cash assets are valued at cost, while non-cash non-current assets are valued at fair value in accordance with the relevant SAK.	For now, Baznas Sijunjung has not received alms infaq in the form of non-cash assets, both current non-cash assets and non-current non-cash assets.
g. Impairment in the value of non-current infaq/alms assets is recognized as: <ul style="list-style-type: none"> • Reduction of infaq/alms funds, if not caused by amil's negligence • Losses and deductions from amil funds, if caused by amil's negligence <p>In the event that amil receives infaq/alms in the form of non-current non-cash assets managed by amil, the assets are valued in accordance with the relevant SAK.</p>	For now, Baznas Sijunjung has not received alms infaq in the form of non-current non-cash assets
i. Infaq/alms funds before disbursement can be managed in a temporary period to obtain optimal results. The results of management funds are recognized as an addition to infaq/alms funds	For now, the Sijunjung National Baznas has not received alms infaq in the form of assets under management, so this transaction has not occurred. however, if one day it is in the form of managed assets, Amil Sijunjung already understands the accounting.
Distribution	
a. The distribution of infaq/alms funds is recognized as a deduction from infaq/alms funds in the amount of: <ul style="list-style-type: none"> • amount submitted, if in cash <p>The carrying value of the assets given up, if in the form of non-cash assets</p>	The distribution of infaq/alms has been recognized as a deduction from infaq alms funds because the zakat, infaq/alms funds and amil funds have been separated and recorded the amount distributed or surrendered
b. The portion of infaq/alms funds distributed to amil is recognized as an addition to amil funds	Amil rights from infaq alms have been recognized as an addition to amil funds
c. Determination of the amount or percentage of the share for infaq or alms recipients is determined by the amil in accordance with sharia principles, fairness, and ethics as outlined in the form of amil policies	And for the percentage, amil takes 20% of the alms infaq funds that will be used for amil operations
d. Distribution of infaq/alms by amil to other amil is a distribution that reduces infaq/alms funds if the amil does not receive back the infaq/alms assets distributed.	There is no distribution of infaq/alms through other amil
e. Distribution of infaq/alms to the final beneficiary in the revolving fund scheme is	There has been no distribution of infaq/alms in the form of revolving funds

recorded as revolving infaq or alms receivables and does not reduce infaq/alms funds	
C. Amil	
Presentation	
a. Amil presents zakat funds, infaq/alms funds, and amil funds separately in the statement of financial position	In amil's financial position report, zakat funds, infaq/alms funds, and amil funds are presented separately
Presentation	
a. Amil disclosed the following related to infaq/alms transactions, but not limited to:	
- Infaq/alms distribution policies, such as determining the priority scale for infaq/alms distribution and infak/alms recipients	Amil has made distribution based on priority scale
- Infaq/alms distribution policies for amil and non-amil, such as the percentage of distribution, reasons, and policy consistency	
- The method of determining the fair value used to receive infaq or alms in the form of non-cash assets	There has been no receipt of infaq/alms in the form of non-cash assets
- The existence of infaq/alms funds that are not directly disbursed but managed first, if any, disclose the amount and percentage of all infaq/alms receipts during the reporting period and the reasons <ul style="list-style-type: none"> • The results obtained from the management referred to in the letter above are disclosed separately • Use of infaq/alms funds to become assets under management, if any, disclose the amount and percentage of all use of infaq or alms funds and the reasons 	There have been no incidents of infaq/alms funds that were managed prior to disbursement
- Details of infaq/alms funds based on bound and unbound allocations	Infaq/alms funds that have existed to date are unrestricted alms infaq funds and have been distributed unrestrictedly
- Relationships between related parties between amil and infaq or alms recipients which include: The amount and type of assets distributed, the nature of the relationship, the percentage of each of the assets distributed from the total infaq/alms distribution during the period	The determination of the distribution of infaq alms is based on the existing SOP regardless of kinship. If the incoming proposal is eligible to be given infaq alms and there is a quota, then the proposal can be processed
In addition to making disclosures as above, amil also discloses the following: <ul style="list-style-type: none"> • Existence of non-halal funds, if any, disclose the policy on receipt and distribution of funds, reasons and amounts 	Amil has savings in Islamic banks so he does not have non-halal funds, for Amil's performance both in receiving and distributing zakat funds, infaq/alms are always guided by the SOP that has been compiled by Baznas for Sijunjung Regency.

Amil performance on receipt and distribution of zakat funds and infaq/alms funds	
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Source: Results of interviews with Amil district. Sijunjung

Implementation of Presentation of Financial Reporting Based on Applicable Standards, namely guided by PSAK 101 concerning the Presentation of Financial Reporting of Zakat, Infaq and Alms Organizations

Statement of Financial Accounting Standards 101: Presentation of Islamic Financial Statements (hereinafter referred to as PSAK 101) establishes the basis for presenting general purpose financial statements for sharia entities, hereinafter referred to as “Financial Statements” so that they can be compared both with the financial statements of the previous period and with the financial statements of other sharia entities. . This statement regulates the requirements for the presentation of financial statements, the structure of financial reports, and the minimum requirements for the contents of financial statements for sharia transactions (IAI; Standar Akuntansi Syariah 2022).

The components of the amil financial report consist of:

- a. Statement of Financial Position;
- b. Report on Changes in Funds;
- c. Report on Changes in Managed Assets;
- d. Cash flow statement;
- e. Notes to Financial Statements.

The following is the presentation of the financial reports of Baznas Kab. Sijunjung sourced from the financial reports of the Sijunjung district BAZNAS for the 2022 and 2021 fiscal years.

Table 2. Statement of Financial Position

PSAK 101	Application
Statement of Financial Position	
Amil presents in the statement of financial position taking into account the provisions in the relevant SAK including, but not limited to the following items:	In accordance with PSAK 101
Asset	

a. Cash and cash equivalents	
b. accounts receivable	
c. Securities	
d. Fixed assets	
Liability	
a. Accrued cost	
b. Employee benefits liability	
Fund Balance	
a. Zakat Funds	
b. Infaq/alms fund; And	
c. Amil Fund	

Table 3. BAZNAS DISTRICT SIJUNJUNG
STATEMENT OF FINANCIAL POSITION
AS OF 31 DECEMBER 2022 AND 2021

(In Rupiah)

NOTES	DESCRIPTION	2022	2021
ASSET			
Current assets :			
	Cash and cash equivalents	2.394.070.867	2.342.075.430
	Distribution Receivables to UPZ	74.086.780	0,00
	Distribution Assistance		
	Total Current Assets	2.468.157.647	2.342.075.430
Fixed assets :			
	Land	57.500.000	57.500.000
	Vehicle	91.764.000	91.764.000
	Office equipment	259.028.100	229.332.100
	Total Fixed Asset Acquisition Price	408.292.100	378.596.100
	Accumulated depreciation	(266.162.553)	(233.191.852)
	Total Book Value of Fixed Assets	142.129.547	145.404.248
Managed Assets :			
	Manage Vehicles	236.500.000	0,00
	Invest Manage	15.695.000	0,00
	Accumulated depreciation	(2.443.542)	0,00
	Book Value of Assets Under Management	249.751.458	0,00
	TOTAL ASSETS	2.860.038.652	2.487.479.678

LIABILITIES

Short-term liabilities :		
Program Debt	1.100.100.000	1.100.100.000
Amil Debt (UPZ Amil Rights)	34.119.571	40.558.243
Total Liabilities	1.134.219.571	1.140.658.243
FUND BALANCE		
Zakat Funds	700.501.149	341.401.499
Infaq / Alms Fund	799.499.695	711.559.866
Amyl Fund	118.564.454	156.022.526
Current Account Services Fund	107.253.784	137.836.544
Total Fund Balance	1.725.819.082	1.346.821.435
TOTAL LIABILITIES AND BALANCE OF FUNDS	2.860.038.652	2.487.479.678

Table 4. Report on Changes in Funds

PSAK 101	APPLICATION
Report on Changes in Funds	
Amil presents reports on changes in zakat funds, infaq/alms funds, and amil funds. Presentation of a report on changes in funds includes, but is not limited to, the following items:	In accordance with PSAK 101
Zakat Funds	
a. Receipt of zakat funds	
b. Distribution of zakat funds	
- Amil	
- Mustahiq nonami	
c. Initial balance of zakat funds	
d. Final balance of zakat funds	
Infak/Sedekah Funds	
a. Receipt of infaq/sedekah funds:	
- Infak/sedekah bound (muqayyadah)	
- Infak/sedekah not bound (mutlaqah)	
b. Distribution of infak/sedekah funds	
- Infak/sedekah bound (muqayyadah)	
- Infak/sedekah not bound (mutlaqah)	
c. Initial balance of infak/sedekah funds	
d. Final balance of infak/sedekah funds;	
Amil Funds	
a. Receipt of amil funds	
- The amil portion of the zakat fund	

- The amil portion of the infaq/alms fund	
- Other receipts;	
b. Use of amil funds	
c. Amil fund initial balance	
d. Amil fund ending balance	

**Table 5. BAZNAS KABUPATEN SIJUNJUNG
REPORT OF CHANGES IN FUNDS
FOR THE YEARS ENDED ON DECEMBER 31, 2022 AND 2021
(In rupiah)**

NOTES	DESCRIPTION	2022	2021
ZAKAT FUNDS			
<i>Reception</i>			
	Individual Zakat	3.992.708.925	4.035.242.660
	Zakat Al-Fitr	14.457.000	6.121.000
	Profit Sharing Receipt	13.643.095	5.678.531
	Total Receipt	4.020.809.020	4.047.042.192
<i>Distribution</i>			
	Zakat Fund for the Poor	3.101.616.753	3.111.386.450
	Zakat Fund for Fisabilillah	6.060.000	0,00
	Zakat Fund for Muallaf	32.013.000	21.278.000
	Zakat Fund for Amil	493.463.617	504.405.333
	UPZ PA Direct Distribution	14.100.000	0,00
	Distribution of Zakat Fitrah	14.457.000	7.931.000
	Disbursement Amount	3.661.710.370	3.645.000.783
	Surplus (deficit)	359.098.650	402.041.409
	Beginning balance	341.402.499	(60.638.910)
	Ending balance	700.501.149	341.402.499
INFAK/SEDEKAH FUNDS			
<i>Reception</i>			
	Infaq / Sedekah are not bound		0,00
	Infaq/Sedekah Terikat	25.000.000	17.043.288
	Infaq/Sedekah via UPZ	284.796.588	375.834.987
	Infaq/Individual Sedekah	14.211.990	0,00
	Infaq/Sedekah Fund KISs	33.773.200	0,00
	DSKL Acceptance - Fidyah	580.000	0,00
	Total Receipt	358.361.778	392.878.275
<i>Distribution</i>			
	Infaq/Bound Sedekah Funds	25.000.000	0,00
	Unrestricted Infaq/ Alms Funds	176.422.051	0,00

Managed Investors Depreciation Expenses	2.443.542	0,00
For the Poor	0,00	63.091.500
For Amil	66.556.355	78.575.655
Disbursement Amount	270.421.948	141.667.155
Surplus (deficit)	87.939.830	251.211.120
Beginning balance	711.559.866	460.348.746
Ending balance	799.499.696	711.599.866
AMIL FUNDS		
<i>Receipt</i>		
The Amil Share of the Zakat Fund	493.463.617	406.582.442
The Amil's share of the Infak/Sedekah Fund	66.556.356	69.179.780
From Amil's Account	990.507	105.166.397
APBD	300.000.000	0,00
Hibah	21.462.500	100.000.000
Total Receipt	882.472.980	680.928.619
<i>Use</i>		
Finance and Reporting Section	531.472.256	437.967.582
Administration and General Section	388.458.796	251.267.910
Usage Amount	919.931.052	689.235.492
Surplus (deficit)	(37.458.072)	(8.306.873)
Beginning balance	156.022.526	164.329.398
Ending balance	118.564.454	156.022.526
NON Sharia FUNDS		
<i>Reception</i>		
Receipt of Non-Sharia Funds	4.493.418	28.733.026
Total Receipt	4.493.418	28.733.026
<i>Distribution</i>		
Distribution of Non-Sharia Funds	35.076.178	7.280.120
Disbursement Amount	35.076.178	7.280.120
Surplus (deficit)	(30.582.760)	21.452.906
Beginning balance	137.836.544	116.383,638
Amount of Current Account Services Fund Balance	107.253.784	137.836.544
Balance of Zakat Funds, Infaq/Sedekah Funds, Amil Funds, Profit Sharing Funds and Non-Sharia Funds	1.725.819.083	1.346.821.435

Table 6. Report on Changes in Managed Assets

PSAK 101	APPLICATION
Report on Changes in Managed Assets	
Amil presents financial statements of changes in assets under management which include, but are not limited to:	In accordance with PSAK 101
a. Assets under management which include current assets and accumulated allowances;	
b. Assets under management which include non-current assets and accumulated depreciation	
c. Addition and subtraction	
d. Beginning balance	
e. Ending balance	

Table 7. BAZNAS KABUPATEN SIJUNJUNG
REPORT OF CHANGES IN MANAGEMENT ASSETS
FOR THE YEAR ENDED ON DECEMBER 31, 2022
(In rupiah)

	<u>Beginning balance</u>	<u>Addition</u>	<u>Subtracti on</u>	<u>Allowa nce</u>	<u>Accumul ated depreciat ion</u>	<u>Endin g balan ce</u>
INFAK/SEDEKAH FUNDS						
Managed Assets						
Fluent	0,00	0,00	0,00	0,00	0,00	0,00
Managed Assets		252.195.00				249.75
Not smooth	0,00	0	0,00	0,00	2.443.542	1.458
Amount of funds						
		252.195.00				249.75
Manage	0	0	0	0	2.443.542	1.458

Cash Flow Statement

Amil presents cash flow financial statements in accordance with PSAK 2: Statement of Cash Flows where in presenting the cash flow report Amil classifies into 3 groups cash flows from operating activities, cash flows from investing activities and cash flows from financing activities.

Table 8. BAZNAS KABUPATEN SIJUNJUNG
CASH FLOW STATEMENT
FOR THE YEAR ENDED ON DECEMBER 31, 2022
(In rupiah)

INFORMATION	NOTES	2022
Cash Flow from Operating Activities		
Receipt of Zakat Funds		4.020.809.020
Receipt of Infaq/ Alms Funds		358.361.778
Acceptance of Amil Funds		990.507
Receipt of Demand Deposit Funds		4.493.418
Total Received Funds		4.384.654.723
Distribution of Zakat Funds		3.168.246.753
Distribution of Infak/Sedekah Funds		201.422.051
Use of Amil Funds		886.960.352
Use of Non-Sharia Funds		35.076.178
Amount of Distribution and Use of Funds		4.291.705.334
Net Cash Flow Operating Activities		92.949.389
Cash Flow from Investing Activities		
Acceptance of Bank Muamalat Prizes		21.462.500
Fixed Asset Procurement		(29.696.000)
Procurement of Managed Assets		(252.195.000)
Net Cash Flow Investing Activities		(260.428.500)
Cash Flow from Funding Activities		
Receipt of APBD Grants		300.000.000
Accounts Receivable		(74.086.780)
UPZ Hak Amil Debt		(6.438.672)
Net Cash Flow of Funding Activities		219.474.548
Increase (Decrease) in Cash and Cash Equivalents		51.995.437
Cash and Cash Equivalents at the Beginning of the Period		2.342.075.430
Cash and Cash Equivalents at the End of the Period		2.394.070.867

Notes to Financial Statements

Reports that provide information about explanations, lists, or overall analysis of the value of certain items reported in the financial statements are known as the notes to the financial

statements. CaLK, which provides information about explanations of financial statement items within the scope of adequate disclosure, is an important component in financial reports.

Amil presents notes to financial statements in accordance with PSAK 101: Presentation of Islamic Financial Statements and other relevant SAKs. In the financial reports of Amil Sijunjung district, notes have been presented on financial reports that contain adequate disclosures, including:

OVERVIEW

- a. Establishment and General Information
 - b. Legal basis
 - c. Vision and mission
 - d. Principles of ZIS Management
 - e. Organizational structure
 - f. Muzaki and Mustahiq
 - g. Collection Field
 - h. Field of Distribution and Utilization
 - i. Finance and Reporting Section
 - j. Administration and General Section
 - k. Office Address and Account Number
-
2. Accounting Policy
 - a. Compliance Compliance Statement
 - b. Presentation of Financial Statements
 - c. Cash Cash Equivalents
 - d. Fund Balance
 - e. Fixed assets
 - f. Nisab
 - g. Zakat
 - h. Infaq / Alms
 - i. Acceptance of Amil Funds
 - j. Distribution of Zakat Funds
 - k. Distribution of Infak / Alms Funds

l. Use of Amil Funds

m. Other Operational and Administrative Expenses

n. Net Assets

o. Report on Changes in Funds

p. Cash flow statement

q. Non-Sharia Funds

Implementation of Internal Audit

The internal audit unit has the duties of financial audit, management audit, quality audit and compliance audit. At Baznas sijunjung the internal audit unit is running effectively, where the duties of the internal auditor's role are carried out well. Based on the results of interviews with the internal auditor of the Sijunjung Bazas, Mrs. Anik, some of the following information was obtained:

1. The financial audit has checked the suitability of the financial statements with the applicable standards, examined the evidence along with notes or supporting documents such as budget documents, financial documents, SPJ and others so that the financial reports can be said to be accountable.
2. The Sijunjung district management audit has been effective where the amil or internal auditor plays a role in managing human resources, always making improvements in the placement of amil in accordance with the potential and skills possessed by amil, developing human resources with training and evaluating work performance. Documents are organized and organized, such as inventory documents. Also equipped with an organizational structure, job descriptions and Standard Operating Procedures (SOP).
3. A quality audit has also been carried out where Amil ensures that services are in accordance with applicable standards and regulations. The service office is always being improved and now it is in a very comfortable position in service. Likewise, Amil Performance has a clear and measurable work program in each section, such as the collection, distribution, financial planning and reporting, administration, and ADM and General Affairs.
4. Compliance audits have also been running effectively where internal auditors always ensure that the distribution of zakat distribution is in accordance with sharia and SOPs that have been made, namely based on asnaf for zakat distribution.

Implementation of External Audit by a Registered Public Accounting Firm (KAP)

Gunawan & Partners Public Accounting Firm has conducted an independent audit of the financial statements of BAZNAS Sijunjung and provided an Unqualified Opinion (WTP). This indicates that the financial condition (balance sheet), report on changes in funds, and financial statements (LK) have been presented fairly in all relevant aspects. In accordance with generally accepted accounting standards, Statement of Cash Flows and Reports of Assets Under Management.

CONCLUSION

From the discussion that the author has described above, it can be concluded that BAZNAS Sijunjung Regency has implemented several accountable reporting strategies in the management of zakat, infaq and alms funds, including:

1. Application of Accounting Based on Applicable Standards, namely guided by PSAK 109 concerning accounting for Zakat, Infaq and Alms
2. Implementation of Presentation of Financial Reporting Based on Applicable Standards, namely guided by PSAK 101 concerning Presentation of Financial Reporting of Zakat, Infaq and Alms Organizations
3. Implementation of Internal Audit by the Internal Audit Unit on an ongoing basis
4. Implementation of Audit of Financial Statements by a Registered Public Accounting Firm

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