

GOOD GOVERNANCE FOR ZAKAH, INFĀQ, AND ŞADAQAH (ZIS) COLLECTION WITHIN LOCAL COMMUNITIES: A CASE STUDY IN GORONTALO REGENCY

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Abstract

This study endeavors to present a comprehensive overview of how implementing good governance impacts the collection of ZIS (zakah, infāq, and şadaqah) for local communities. Qualitative descriptive research methodology drew insights from various regulatory frameworks and empirical evidence. The findings reveal several vital points: Firstly, accommodating regulations serve as a legal framework for local institutions, coupled with tangible financial incentives that motivate the effective collection of ZIS. Secondly, the upsurge in ZIS collection is not solely reliant on spiritual enlightenment but is significantly influenced by regulatory frameworks that stimulate the optimization of local institutions. Lastly, to ensure the efficacy of the collection process, the government undertakes collaborative evaluations involving stakeholders, such as the Indonesian Ulama Council (MUI), academicians, Ma'had Jāmi'ah (the institution of higher Islamic education, equivalent to Islamic universities), and the Zakah Empowerment Team. These findings underscore the importance of formulating progressive policies to enhance ZIS collection and provide valuable insights for policymakers.

Keywords: *Good Governance, ZIS, Local Communities*

INTRODUCTION

Amidst the advancing expectations of the management of *zakah*, *infāq*, and *şadaqah*—which are then abbreviated as ZIS, the significant contributions of various parties, including good governance, are crucial determinants. Good governance refers to a typology of governance aimed at generating policies that are adaptive to societal needs (Yanto, 2022) while fulfilling the requirements of governance that prioritize societal welfare in flexible and accommodating aspects. States with good governance always strive to build a healthy governance dynamic. The model of good governance is exemplified as conservative-liberal governance (Prusova, 2021). Prusova elucidates that good governance is evidenced by political respect and governmental support. In line with this,

good governance towards the collection of ZIS within the local community becomes necessary to boost the acceleration rate of ZIS collection (Hasiah & Pidawati, 2021). The respect and support of the local government of Gorontalo District have played their roles in accommodating regulations, optimizing local institutions, and conducting collaborative evaluations, abbreviated as ZIS management.

The dynamics of *zakah* negotiation in Indonesia have undergone significant development (Albone, 2018). This narrative can be traced through at least three aspects. Firstly, Indonesia has accommodative regulations regarding *zakah* management. These regulations signify the government's seriousness in advancing national *zakah* towards more equitable economic development (Muhammad, 2022). Secondly, there is an optimization of ZIS institutions in Indonesia. This condition proves that

Indonesia's number of *zakah* activist institutions is increasing. Thirdly, the potential of *zakah* in Indonesia is significant, namely 3.4 per cent of Indonesia's total GDP, or around Rp 217 trillion. Although, in reality, the *zakah* collection has yet to support this potential, it indicates that Indonesia's *zakah* negotiation can further develop in quantity and quality (Hasiah & Pidawati, 2021). This controversy needs to be seriously explained as a lesson learned about how good governance towards collecting ZIS among local communities implicates the increase in ZIS income.

A study on ZIS primarily delves into the distribution and utilization of *zakah* and its implications on the welfare of the underprivileged community (Bilgin & Kethüda, 2022). Attention towards the collection of ZIS within the local community with the involvement of good governance is notably limited, often attributing the lack of interest in *zakah* contribution to the weak spiritual faith of the contributors (Harpepen et al., 2023), inadequate socialization efforts (Kailani & Slama, 2020), and the low trust of contributors towards *zakah* practitioners.

Given the absence of specific discussions regarding good governance in the collection of ZIS, this study addresses the shortcomings of previous research. Also, it serves as a reflective endeavor towards the commitment to enhance the civilization of *zakah* in Indonesia. To elucidate this phenomenon, this study will focus on three overarching questions. Firstly, how accommodating do the government and *zakah* institutions issue the regulations towards the local community regarding the collection of ZIS? Secondly, how does the government optimize local institutions in collecting ZIS? Thirdly, how does the government conduct collaborative-based evaluations on the collection of ZIS?

Literature Review

Good Government

The ideal government is a governance model that produces policies that align with societal needs (Yanto, 2022). Countries with ideal governance always strive to foster a healthy governance dynamic. A conservative-liberal governance model characterizes a healthy structure (Prusova, 2021). Prusova argues that ideal governance is evidenced by political respect and governmental support.

Conversely, Cairney elucidates that an ideal government adheres to policymaking standards that are accountable, rational, and evidence-based (Cairney, 2022). Ideal governance is also assessed based on governmental stability and effectiveness (Widayati & Winanto, 2020). Furthermore, ideal governance aims to possess maximal knowledge of social management (Pyrozhenko, 2020). Previous researchers' definitions of ideal governance emphasize that it fulfils requirements prioritizing societal welfare across various flexible aspects of governance.

The ideal governance can be achieved through various means, as observed in several regions worldwide, including Indonesia as a developing country. Indonesia employs diverse strategies to attain ideal governance, such as integrating governmental and party systems (Isnaini, 2020; Widayati & Winanto, 2020). Furthermore, another approach to achieving ideal governance is adapting governmental structures to modern advancements, notably by leveraging technological progress through e-government initiatives (Ravanas & Karagiannis, 2022). E-government initiatives undoubtedly yield positive impacts on the attainment of good governance; however, they must be optimized within a conducive governmental ecosystem to avert adverse repercussions on governance systems (Saputra et al., 2018). Nations with predominantly Muslim populations, like Indonesia, also endeavor to create an ideal governance system by prioritizing religious Shariah as a societal necessity (Anzaikhan, 2019). One method involves implementing a Shariah-compliant governance system in various aspects of public life, such as the tourism sector (Slamet et al., 2022), and naturally extends to other spheres of governance.

Charity

ZIS is recognized as a term referring to donation activities carried out by donors (Kumar & Chakrabarti, 2023). Parsell and Clarke depict this term as a movement aimed at addressing and even combating poverty by focusing on empowering people experiencing poverty (Parsell & Clarke, 2022). Besides aiding people experiencing poverty, ZIS is also extended to those in need, such as individuals affected during the pandemic (Kober &

Thambar, 2021; Wu & Zhu, 2020) and even disaster victims. This activity is deemed a welfare solution contributing to the sustainability of beneficiaries' lives, which should be managed effectively and targeted appropriately (Grieco & Bripi, 2022). It should be construed as a form of moral obligation that needs to be handled within a transparent, secure, auditable, and efficient financial system (Farooq et al., 2020). ZIS is often interpreted as a part of the sometimes abused goodness, leading to discrimination (Murray, 2022) and even misconstrued in the economic sphere (Han, 2022; Kailani & Slama, 2020). Therefore, in managing ZIS finances, whether by large-scale or small-scale ZIS institutions, a value-for-money (VFM) assessment system is required to ensure smooth financial management of ZIS (Evans & Weller, 2023).

Several characteristics of Islamic charity (*zakah*, *infāq*, and *ṣadaqah*) are depicted in various forms. De Pelsmacker et al. categorize charity into local and global Islamic charity systems (De Pelsmacker, Dens, and De Meulenaer 2022). In a separate study, Kailani and Slama introduce different forms of Islamic charity within the dynamics of Islamic community donations, known in three forms: *zakah*, *ṣadaqah*, and *infāq* (Kailani & Slama, 2020). The advancement of civilization and knowledge, marked by the progress of human thought patterns, has led some human groups caught in the gaze of humanitarian observers and justice activists to shift from Islamic charity towards a broader interpretation of justice. This interpretation focuses on religious efforts to establish economic regulations. It emphasizes the meaning of Islamic charity in terms of justice for all in need, thereby avoiding distortion of its meaning and activities. Various forms of Islamic charity carried out by humans in this post-modern era have evolved and developed in line with technological advancements, utilizing social media platforms (Bilgin & Kethüda, 2022). In other words, the progress of time also influences the shaping of Islamic charity's meaning and implementation activities.

Islamic Society

The Islamic society is predominantly adherent to Islam, stemming from a lengthy historical journey (Zin & Ibrahim, 2021). The history of Islamic society spans from ancient civilizations during the era of the prophets'

traditions to post-modern civilizations characterized by the freedom to live while prioritizing human values without deviating from Allah's teachings (Amer & Amer, 2021). Islamic society closely adheres to implementing religious laws or Sharia, which scrutinizes various aspects, including the dynamics of human relations with ecosystem sustainability (Mohd et al., 2022). The dynamics of Islamic community life, which emphasizes care for the environment, are based on the teachings of Prophet Muhammad and belief in the laws of life outlined in the Qur'an and Sunnah (Afzal & Khubaib, 2021). In line with this, Islamic society prioritizes humanitarian values and refers to enhancing spirituality and forming moral attitudes through Sharia (Boudlaie et al., 2022). As time progresses, Islamic society is inseparable from adapting to the advancements of civilization, relying on technology in various aspects of life (Huringiin & Yasmin, 2021), which, according to Walid Ragheb, even has implications on evaluation systems (Ragheb, 2022).

In predominantly Islamic societies, government institutions tend to be formed based on Islamic values (AŞKIN, 2021). This tendency has implications not only on the dynamics of public spaces shaping friendly Islamic social relations (Muhammad, 2022) but also on governance systems evolving to align with the state (Rock-Singer, 2022) and on the regulation of donations as part of implementing Islamic law in state affairs (Al-Ali, 2022). Different types of Islamic societies are distinguished based on various Islamic perspectives. Mahmudah explains in his research that there are several types of Islamist groups in Indonesia, such as post-Islamist groups, Liberal Islamic groups, Moderate Islamic groups, and Progressive Islamic groups (Mahmudah, 2018). Currently, many Islamic organizations are thriving within Islamic societies, even playing roles in the state, such as NU (Fuad, 2020), Muhammadiyah, which is regarded as an Islamic society group advocating for the purification of religion and modern thought without depending on schools of thought (Kusmanto, 2021), and this movement is considered highly instrumental in the spread of Islam in Indonesia (Abdullah 2000, 2016; Anis, 2019). Numerous Islamic community organizations have been established in Indonesia to enhance education, health, social

welfare, politics, and economic empowerment (Angriani, 2019).

Conceptual Framework

This framework aspires to expound upon the intricate dimensions underpinning government oversight of Islamic charity (*zakah*, *infāq*, and *ṣadaqah*) within indigenous communities, specifically amid the distinctive socio-economic and cultural milieu of Gorontalo Regency. Primarily, the theoretical scaffolding of the conceptual framework draws upon the foundational precepts of Islamic economics and governance. Delving deep, it elucidates the cardinal principles of ZIS as ordained by Islamic jurisprudence, accentuating their pivotal roles in societal welfare, poverty alleviation, and communal advancement. Anchored in Islamic jurisprudence (*fiqh*) and the principles of *maqāṣid al-syarīah*, the framework interrogates the overarching objectives of these forms of charity and their ramifications for efficacious government administration.

Moreover, the conceptual framework integrates insights derived from theories of public administration and governance to delineate the purview of governmental institutions in the processes of ZIS collection and distribution. This entails scrutiny of concepts such as accountability, transparency, efficiency, and equity within government-led endeavors to manage Islamic charity initiatives. Furthermore, it scrutinizes the institutional frameworks, policy paradigms, and regulatory mechanisms deployed by governmental entities to ensure the efficient mobilization and utilization of ZIS funds.

In addition to theoretical perspectives, the conceptual framework encompasses a contextual analysis of Gorontalo Regency, contextualizing its socio-economic dynamics, cultural ethos, and institutional configurations. It investigates the specific hurdles and prospects encountered by the local administration in administering ZIS collection amidst the heterogeneous communities within the regency. This endeavor explores income disparity, religious adherence, administrative acumen, and community involvement in ZIS initiatives.

Furthermore, the conceptual framework adopts a case study methodology to furnish empirical insights into governmental management of ZIS collection in Gorontalo

Regency. Through a blend of qualitative and quantitative data analysis, the framework endeavors to evaluate the efficacy of extant governmental strategies, discern exemplary practices, and probe opportunities for enhancement in ZIS management. This undertaking examines key performance indicators, stakeholder perceptions, and outcomes of ZIS programs within the local milieu.

Ultimately, the conceptual framework functions as a guiding compass for the empirical inquiry delineated in the journal article, steering the scrutiny of governmental oversight of *zakah*, *infāq*, and *ṣadaqah* collection within local communities in Gorontalo Regency. By amalgamating theoretical constructs, contextual nuances, and empirical insights, the framework seeks to engender a profound comprehension of the dynamics and ramifications of governmental initiatives in managing Islamic charity programs within the Indonesian milieu.

RESEARCH METHOD

This study was conducted in Gorontalo Regency, an area led by a professor who is also a religious scholar deeply committed to religious affairs. The community is dynamic, blending local wisdom and traditions rooted in Islamic teachings (Arafah, 2021). The dimension of religious activities is prominent, supported by the majority Muslim population and tangible support from the local government, especially the Regent of Gorontalo Regency (Muhammad & Damopolii, 2023). Within the local community context, Gorontalo is a significant locus for illustrating good governance in the ZIS collection at the grassroots level. This region can represent a broader picture of good governance in the collection of ZIS in Indonesia, where religion, particularly Islam, which constitutes the majority population, serves as the guiding principle for governance, development, and societal life.

This study is a qualitative descriptive study based on primary and secondary data. The primary data in this study were obtained through observation and review of regulations related to the management of ZIS in the local community of Gorontalo. A range of data is presented to demonstrate the logical foundations of the implementation of good governance. The data used include several

regulations based on accommodation towards ZIS, evidence related to the Optimization of local institutions, and collaborative evaluations conducted collectively. Data collection methods were carried out through observation and review of regulations focused on three contexts: First, Accommodative Regulations issued by the government and *zakah* institutions regarding the collection of ZIS. Second, the government optimized local institutions for the collection of ZIS. Third, Collaborative-based evaluation of the collection of ZIS.

The data analysis process is conducted through three stages. Firstly, data reduction involves restructuring the obtained data into a more systematic form based on accommodative regulation categorization, local institution optimization, and collaborative evaluation of ZIS. Secondly, data verification entails summarizing the data based on the reduced categorization. Thirdly, data presentation involves descriptive analysis of categorized data visualized in tables containing regulations and photographic images, which are significant findings in this study. Subsequently, inductive data analysis techniques are employed as the basis for data interpretation. The analysis process and techniques in this study enable the formulation of a conclusion regarding good governance concerning the collection of ZIS in the local community.

DISCUSSION

Accommodative Regulation

Accommodative regulation of the collection of ZIS is crucial to ensure and provide regulatory support for the performance of ZIS collection and that the funds collected are used effectively and efficiently to assist those in need (Kholik et al., 2023). This regulation can also help prevent fund misuse and ensure transparency in ZIS management (Kartini et al., 2021). One form of accommodative regulation is by providing incentives to individuals or organizations performing ZIS collection tasks (Triatmo et al., 2020). Additionally, regulations can govern how fundraising is conducted, who is eligible to collect funds, and how the management of these ZIS funds is carried out.

Table 1. Accommodative Regulation

Local Governme nt/Regent	Zakah Institution	Description
Gorontalo Regent Regulation No. I Year 2016		Instructs civil servants and officials within the Gorontalo Regency Government on the provision of <i>zakah</i> along with administrative procedures. To the Heads of Vertical Work Units and BUMN (<i>Badan Usaha Milik Negara</i> , which translates to State-Owned Enterprises (SOEs) in English) and Private Companies Heads of Vertical Work Units of Ministries in Gorontalo Regency to issue ZIS to BAZNAS Gorontalo Regency.
Regent's Appeal No. 450 of 2022		Determination of the amount, technique, collection, and distribution of <i>Zakah Fitrah</i>
Gorontalo Regent Circular No. 450 of 2023	Decree of BAZNAS (<i>Badan Amil Zakat Nasional</i> , which translates to the National <i>Zakah</i> Collection Agency in English) Gorontalo No. 03 of 2022	The implementation of <i>Zakah</i> Collection Unit (UPZ) Management in every sub-district of Gorontalo from 2022 to 2027 is aimed at efficiently gathering ZIS from civil servants, employees, communities, entrepreneurs, state-owned enterprises (BUMN), and regional-owned enterprises (BUMD) residing within the sub-districts.
	Decree of BAZNAS Gorontalo No. T/15/Kg.03/I/2023	The establishment of <i>Zakah</i> Collection Unit (UPZ) Village for the Period 2022-2027 is responsible for the collection of ZIS from civil servants, employees, communities, entrepreneurs, State-Owned Enterprises (BUMN), and Regional-Owned Enterprises (BUMD) who are mandated to fulfil their <i>zakah</i> obligations within the village jurisdiction.

Source: Decree of the Regent of Gorontalo and BAZNAS of Gorontalo Regency

Table 1 illustrates an accommodating *zakah* regulation aimed at strengthening the management of community-based ZIS in the local Gorontalo community. In line with this, the display of Table 1 also highlights two

critical contexts regarding the institutions issuing the regulations: First, government regulations encompass five key aspects, including (1) The order of ZIS management consisting of the collection, distribution, and utilization of ZIS by the Gorontalo *Zakah* Collection Agency (BAZ) within the regional government of Gorontalo Regency. (2) Subjects and objects of ZIS. Subjects include *zakah*-obligated individuals such as civil servants and officials, including vertical agency employees of state-owned enterprises (BUMN) and private companies who are Muslims and have met their *zakah* obligations based on their income calculations. Regarding the object aspect, ZIS targets income based on the professions of civil servants (ASN), employees, and officials. (3) Collection mechanism, carried out by the Treasurer of the Regional Government Work Unit (SKPD) at 2.5% of the net salary of civil servants and officials' allowances. The collected ZIS by the SKPD treasurer are deposited into Bank SULUTGO account number 007.02.110012965 in the name of the National *Zakah* Collection Agency (BAZNAS). (4) Reporting. SKPD expenditure treasurers, after the collection and depositing of ZIS through the bank, submit their reports to three institutional entities: (1) SKPD within the Gorontalo Regency Regional Government. (2) BAZNAS of Gorontalo Regency. (3) The Head of the Culture and Community Empowerment Department (KESRA) and the Secretary of Gorontalo Regency.

Secondly, regulations issued by *zakah* management entities are more specific and encompass six aspects: (1) Legitimization of ZIS collection units in the form of Decrees on the Establishment of *Zakah* Collection Units (UPZ) as local technical implementation agencies for ZIS collection in districts and villages across Gorontalo Regency. (2) Duties and Functions. District and village-level *zakah* collection units gather *zakah māl*, *infāq/sadaqah* civil servants/staff/employees, the public, entrepreneurs, companies, state-owned enterprises, and regional-owned enterprises are obliged to pay *zakah* in their respective areas. (3) Allocation of distribution. In carrying out their duties, *Zakah* collection

units receive an allocation of 5% or 30% of 1/8 of the total collected amount, which will be received at the time of the ZIS deposit process at the financial department of the BAZNAS Gorontalo Regency. (4) Working mechanism. The collected ZIS is deposited through bank accounts every running month into the Gorontalo Regency BAZNAS account as follows:

Table 2. BAZNAS Account

No	Account Owners	Account Number	Name of the Bank
1.	BAZNAS of Gorontalo Regency	0279.01.041134.50.2	BRI (<i>Bank Rakyat Indonesia</i>)—one of the largest state-owned banks in Indonesia) branch Limboto
2.	BAZNAS of Gorontalo Regency	007.02.11.001296.5	Bank of SulutGo (The Regional-Owned Enterprises (BUMD) Bank owned by the Governments of North Sulawesi Province and Gorontalo Province)
3.	BAZNAS of Gorontalo Regency	150001151646	Bank Mandiri (one of Indonesia's state-owned Bank)

Source: BAZNAS, 2023

(5) Reporting. In carrying out its duties, the *Zakah* Collection Unit is responsible for periodically reporting its tasks to the BAZNAS Gorontalo Regency.

The *zakah* regulations issued by the government and *zakah* management institutions are responsive and accommodating to several vital aspects. Firstly, legitimizing ZIS managers as local entities holds legal strength in executing their duties and functions in collecting ZIS. Secondly, ZIS revenue has significantly increased, indicating that local institutions have been working optimally. This

has implications for the expansion of ZIS distribution and utilization, extending services to both consumptive and productive-based *mustahik* (*zakah* recipients) levels. Consequently, the implementation of good governance, manifested in the government's responsibility to produce accommodating regulations for community-based ZIS management, becomes a decisive instrument for increasing ZIS collection.

Optimization of Local Institutions

The optimization of local institutions in collecting *zakah* is crucial for enhancing the effectiveness and efficiency of *zakah* collection (Widiastuti et al., 2018). These local institutions refer to *zakah* institutions at the regional or city levels, such as the National *Zakah* Collection Agency (BAZNAS) at the provincial, district/city levels, or community-based *zakah* institutions operating at the village or sub-district levels. One of the advantages of optimizing local institutions in *zakah* collection is the enhancement of accountability and transparency. Local institutions have easier access to monitor and oversee the direct utilization of *zakah* funds. Moreover, they can more easily reach out to people in need in the community. In the context of the local community in Gorontalo, the optimization of local institutions has been carried out, as demonstrated in the following table.

Table 3. Optimization of Local Institutions	
Inauguration & Debriefing of UPZ by Gorontalo Regent	
Debriefing of local institutions of Zakah Collectors	

Sub-district Local Institution (UPZ) Strengthening by Sub-district Heads	
Empowerment of Customary Institutions	
Empowerment of Sharia Institutions	

Source: Research Documentation

Table 3 illustrates the optimization of local institutional bodies initiated by both the government and *zakah* management entities to build synergy in the collection, distribution, and utilization of ZIS. These local institutions consist of two main entities: Firstly, the Internal Institution, UPZ (*Zakah* Collection Unit), as seen in Figures 1, 2, and 3. This is referred to as internal because this institution is a structural part of the National *Zakah* Collection Agency as the foremost instrument for collecting ZIS. The endeavor for Optimization is implemented following the issuance of regulations that serve as the formal legal instrument of a *zakah* institution. The Gorontalo District Government has solidified and provided guidance to *Zakah* Collection Units at the district and sub-district levels. The guidance is oriented towards (1) spiritual awareness rooted in the trust entrusted by *zakah* activists, who are not only accountable structurally to the institution but also have religious and spiritual accountability to Allah. (2) Efforts towards ZIS management are based on management principles and are minimally implemented at the level of POAC (Planning et al.).

Secondly, the external institution, consisting of customary and religious institutions. Gorontalo, as a local community entity, still firmly holds onto its local wisdom.

One form of this wisdom is customary institutions managed institutionally by traditional leaders and custodians, as well as religious institutions consisting of elders, religious leaders, and figures. This community has a significant influence in the midst of social life. They are respected, emulated, and obeyed. Therefore, the government legitimizes its groups while optimizing these local institutions to build *zakah* awareness among the local Gorontalo community. At certain moments, especially during Ramadan, local institutions are involved by the government in determining the amount of *zakah* fitrah per individual, as well as coordinating and consolidating its socialization to the community through customary and religious institutions.

One of the benefits of optimizing local institutions in the *zakah* collection is the enhancement of accountability and transparency. Local institutions have easier access to monitor and oversee the direct use of *zakah* funds. Additionally, local institutions can more easily reach out to communities in need of *zakah* assistance. Here lies the uniqueness of the local Gorontalo community with its recognized, strengthened, legitimized, and optimized local institutional institutions in all dimensions of social and religious life, including fostering communal management of ZIS.

Collaborative evaluations

Collaborative evaluation in *zakah* management is highly crucial as it can enhance the effectiveness and efficiency of *zakah* collection, distribution, and utilization. Collaborative evaluation involves active participation from all parties involved in *zakah* management, including the community, *zakah* institutions, and the government. In the local Gorontalo community, this collaborative evaluation can be observed in the following table.

Table 4. Collaborative Evaluation

Evaluator Team	Element	Object Evaluation
1. Dr. H.M. Muflih B. Fattah, MM;	The Government	Facilities and Infrastructures

2.	H. Mahmud Y. Bobihu, S. Ag, MM;		
3.	H. Asrul Lasapa, S.Ag		
1.	Dr. H. Hamdan Ladiku, M.HI.	The Indonesian Ulama Council	Distributional Performance
1.	Dr. Muhibbuddin, M.Si	The Academician	Collecting Performance
1.	Dr. H. Dulsukmi Kasim, LC., M.HI.	Ma'had Jamiah (Boarding School Institution in College)	Zakah Activist Performance
1.	Dra. Hj. Maryam Hamid, M.Pd.I	Zakah Enablement Team	Performance of Institutional Management
2.	Pronaliswati Gobel, SEI		

Source: Decree of the Regional Office of the Ministry of Religious Affairs Gorontalo

Table 4 illustrates the collaboration of various parties in conducting the evaluation of *Zakah* Management in the local community of Gorontalo. There are five crucial elements involved in conducting joint evaluations aimed at different evaluation objects. In this study, two significant findings need to be explained:

Firstly, the Indonesian *Ulama* Council (MUI) element. This unit is focused on evaluating the field of *zakah* distribution, which consists of (1) *zakah* utilization work programs, (2) complete data of beneficiaries for utilization programs, (3) *Zakah* Empowerment Standard Operating Procedures (SOP), (4) success of beneficiaries' alleviation programs into contributors (*muzakki*), and (5) utilization reports to the community of contributors (*muzakki*).

Secondly, the academic element. The evaluation conducted pertains to the collection performance, which includes (1) growth of *zakah* collection achievements, (2) growth of complete data of contributors (*muzakki*), (3) SOP in accordance with *zakah fiqh* in *zakah* collection, (4) growth of unit data in UPZ/BAZNAS/Branch areas (Representative Branch Office for LAZ officially recognized by the government), (5) *zakah* collection work programs, (6) issuance of valid *zakah* deposit receipts to contributors as tax-deductible income, and (7) utilization of media as a *zakah* collection publicity tool.

Collaborative evaluation in *zakah* management, as conducted by the government and *zakah* management entities, is crucial as it can enhance the effectiveness and efficiency of *zakah* collection, distribution, and utilization. Overall, collaborative evaluation is vital in *zakah* management as it can enhance transparency, accountability, and effectiveness in *zakah* collection, distribution, and utilization. By involving all parties involved in the evaluation process, *zakah* institutions can ensure that *zakah* funds are utilized appropriately and in line with the established objectives.

The findings of this study indicate that good governance significantly influences the process of collecting Islamic charity (*zakah*, *infāq*, and *ṣadaqah* - ZIS). This evidence can be observed through three critical contexts identified in this study. Firstly, accommodative regulations. Through these regulations, the legitimacy of ZIS management as a local institution with legal authority is established to carry out its tasks and functions to collect ZIS (Alfitri, 2005). Concurrently, regulations are also crucial in ensuring that the collected funds are effectively and efficiently used to assist those in need (Nalle et al., 2023). Secondly, local institutions need to be optimized (Denega, 2022). Here lies the uniqueness of the Gorontalo local community with its recognized, strengthened, legitimized, and even optimized local institutions by the government in all dimensions of social and religious life, including fostering unity in managing ZIS. Thirdly, collaborative evaluation. By involving various institutions in the evaluation process, *zakah* institutions can ensure that *zakah* funds are utilized appropriately and in line with the designated objectives (Herianingrum et al., 2022). Furthermore, collaborative evaluation has aided *zakah* institutions in identifying community needs more effectively and designing more efficient programs to meet those needs (Kartini & Muarrafah, 2023).

The findings of this study reflect that the government regulations are relatively accommodative towards the collection of Islamic charity (*zakah*, *infāq*, *ṣadaqah*), simultaneously serving as a significant

instrument for legitimizing local managing institutions. Consequently, the entities responsible for collecting Islamic *ṣadaqah* possess the legal authority to carry out their duties and functions in collecting ZIS (Alfitri, 2005). As a result, the collection of ZIS has seen an increase in revenue (Kholis & Mugiyati, 2021), thus impacting the expansion of services to beneficiaries (recipients of Islamic charity). Concurrently, traditional and religious institutions, institutionally managed by local leaders and customary authorities, are legitimized within their groups and empowered to build synergy in promoting *zakah* awareness (Fikriyah et al., 2019) within the local community of Gorontalo.

To ensure the effectiveness of *zakah*, *infāq*, and *ṣadaqah* collection, the government involves the Indonesian *Ulama* Council, academics, Islamic boarding schools, and the *Zakah* Empowerment Team to synergize in controlling the implementation of effective Islamic charity collection.

The lack of effective governance in the collection of ZIS has negative implications, resulting in government indifference within the local community context. This indifference leads to a lack of regulatory support (Susetyo, 2020) necessary for the legal authority of *zakah* management entities, minimal contributions from local institutions in fostering synergy (Dwi Sari, 2013) in *zakah* management, and a lack of assurance in the effectiveness (Masyita, 2018) of collection, management, and utilization of ZIS.

The concept of good governance concerning the collection of ZIS is utilized to enhance the revenue of Islamic charity (Iswari & Rosyid, 2020) in an effort to realize the benefits of *zakah* in building societal welfare, reducing poverty, and improving the quality of health and education. The desired social change by the state is the increased awareness among Muslim communities regarding *zakah* as an alternative financial resource to halt the increasing trend of poverty, which threatens the nation's existence (Fathonih, 2019).

Implementation of good governance in the collection of ZIS demonstrates that government policies regarding accommodating regulations, empowerment of

local institutions, and synergistic evaluation of Islamic social finance ZIS involving various competent institutions, are pivotal factors in enhancing the effectiveness of ZIS collection at the local community level. Compliance of the local community in giving *zakah* is not only driven by spiritual awareness (Setianingsih et al., 2022) and the obligation of *zakah* for a Muslim whose wealth has met the *hāul* and *nisāb* criteria (Bafadhal, 2021) but it is further encouraged by the performance of local *zakah* collectors (Fahlefi et al., 2019). The government supports these local institutions by accommodating regulations concerning the collection of ZIS (Rohim, n.d.). Besides serving as a solid legal foundation, these regulations have provided certainty regarding the financial portion obtained by ZIS collectors (Dewi, 2016) as a lawful portion also legalized by the Qur'an.

This study reveals an intriguing lesson: the effectiveness of increasing *zakah* collection cannot be achieved solely through awareness-raising processes and disseminating knowledge about the importance of giving ZIS. It can be facilitated through government policies enacted through accommodating regulations, optimization of local institutions, and collaborative evaluation efforts. These policy instruments become decisive factors in the effectiveness of increasing ZIS collection.

The findings of this research provide a fresh perspective on understanding the crucial role of good governance in *zakah* collection policies. This study demonstrates an increase in ZIS collection beyond the reason of spiritual awareness in giving *zakah*, but rather due to faith-based reasons as legitimacy of one's Islamic faith, demonstrated in the form of *zakah* compliance, highlighting the involvement of adaptive government policies towards the collection of ZIS as determining instruments.

CLOSING

The study finds that the effectiveness of collecting *zakah*, *infāq*, and *ṣadaqah* (ZIS) is not solely based on knowledge and spiritual awareness of the obligation to fulfil ZIS as a form of obedience to Allah but more so by accommodating regulations that encourage the

optimization of local institutions. Local *Zakah* officers can only maximize their ZIS collection duties if they wish to receive an additional income equivalent to 1/8 of the total ZIS collection.

These findings contribute to the study of Islamic legal policies related to collecting ZIS from a micro perspective. In practical terms, the government can consider the study's results as evidence that the effectiveness of ZIS collection should be supported by accommodating legal regulations that empower local institutions and ensure fair financial rewards for them. Additionally, the findings of this study are expected to serve as a lesson for conceptual development regarding good governance in the collection of ZIS.

The study is limited to data collection processes focused only on the scope of the government and the Gorontalo District BAZNAS at a micro level. Therefore, the study has not been able to provide a comprehensive picture of good governance in the context of ZIS on a macro level. Further studies could be conducted by expanding the sample size, allowing for statistical justification of the extent of good governance effectiveness in ZIS collection to formulate more contextual policy and action plans.

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