

Collaborative Governance National Zakat Agency (Baznas) in Improving Zakat Distribution to Mustahiq Groups in the National Level Zakat Collection Unit

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This study examines the Collaborative Governance of the National Amil Zakat Agency (Badan Amil Zakat Nasional/BAZNAS) in improving zakat distribution to mustahiq groups in the National Level Zakat Collection Units (Unit Pengumpul Zakat/UPZ). Presidential Instruction Number 3 of 2014 on the Optimization of Zakat Collection explicitly encourages the involvement of ministries/agencies, BUMN, and the private sector in supporting zakat management through the establishment and strengthening of UPZs. In this context, the study aims to analyze how BAZNAS, together with UPZs within ministries, government institutions, BUMN, and the private sector, builds and implements collaborative governance mechanisms in the zakat collection process, including coordination patterns, the roles of actors, and institutional synergies that contribute to the effectiveness of zakat distribution to mustahiq. This research adopts a descriptive qualitative approach with a case study design. Data were collected through in-depth interviews, observation, and documentation, and were analyzed using the Bogdan and Biklen model, which consists of data reduction, data display, and conclusion drawing. The research informants included BAZNAS leaders and administrators, UPZs from ministries and related institutions, BUMN and the private sector, as well as members of the community. The findings indicate that BAZNAS's collaborative governance has been implemented in accordance with the Collaborative Governance Regime (CGR) theoretical framework, involving the participation of government, private sector, and community actors. However, its implementation still faces several challenges, including regulatory and institutional fragmentation, low levels of public trust, limited authority of BAZNAS as a non-structural institution, and uneven capacity of zakat amil human resources. The conclusion of this study emphasizes that optimizing national zakat management requires a strong collaborative governance framework based on trust, integrated regulations, and cross-sectoral synergy, so that the potential of zakat can contribute significantly to public welfare.

Keywords: Collaborative Governance, BAZNAS, Zakat Collection Unit

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1. Introduction

BAZNAS, as a non-structural institution (Lembaga Non-Struktural/LNS) mandated by law to manage zakat nationally, operates at all administrative levels, namely the Central BAZNAS, Provincial BAZNAS, and Regency/City BAZNAS. Officially, according to zakat regulations in Indonesia (Law No. 23 of 2011 and its implementing regulations), there are only three types of institutions authorized to collect zakat: BAZNAS a government-established body responsible for managing zakat at the national, provincial, and regency/city levels; LAZ (Amil Zakat Institutions) , zakat institutions established by the community that are required to obtain authorization from the Ministry of Religious Affairs; and UPZ (Zakat Collection Units), units formed by BAZNAS to assist in the collection of zakat, infaq, and sadaqah (ZIS) within government institutions, state-owned and regionally owned enterprises (BUMN/BUMD), private companies, mosques, schools, and community organizations.

Zakat management in Indonesia is no longer understood merely as a philanthropic activity, but rather as part of a public policy instrument that contributes to social development and poverty alleviation. In this context, the state, through the National Zakat Board (BAZNAS), holds a strategic mandate to coordinate zakat management nationally, including through the establishment of Zakat Collection Units (UPZ) within ministries, state institutions, state-owned enterprises (BUMN), and the private sector.

Presidential Instruction No. 3 of 2014 on the Optimization of Zakat Collection explicitly encourages the involvement of ministries/agencies and BUMN in supporting zakat collection through UPZ. This indicates that zakat management at the central level constitutes an arena of multi-actor collaboration involving the government, zakat management organizations, state-owned enterprises, and the private sector, each with different interests, resources, and capacities.

In efforts to collaborate with various parties in accordance with the law, the scope of BAZNAS zakat collection within ministries and institutions includes the establishment of UPZ in central-level government institutions and private companies, both domestically and abroad. Through circular letters issued by the Minister of Religious Affairs and related socialization activities, several ministries expressed willingness to establish UPZ, although they did not actively conduct zakat payments. However, there were also numerous objections, particularly from institutions that already had their own **baitul maal**. These institutions objected to transferring zakat funds to BAZNAS because they had been independently collecting and distributing zakat prior to the establishment of BAZNAS, in addition to other factors such as the lack of trust in BAZNAS. As a result of these activities, during 2001–2002, ZIS funds amounting to IDR 921 million were collected, largely originating from employee zakat contributions from PT PNM, Taspen, and BUMN officials affiliated with the Chairperson of BAZNAS (BAZNAS, 2020).

Therefore, it is crucial for BAZNAS to establish effective collaborative governance in order to maximize the formulation of national zakat collection strategies. This necessitates more specific studies aimed at optimizing zakat collection strategies based on the considerable existing potential.

Synergy among zakat stakeholders must be carefully considered, as policy integration and collaboration involving multiple actors are essential. The complexity of challenges faced in the development of BAZNAS management cannot be addressed by a single institution acting alone.

The management policy of BAZNAS is one that requires analysis through a collaborative governance approach. UPZ within ministries and institutions are a direct mandate of statutory regulations and, normatively, represent a strategic arena for examining the implementation of collaborative governance in national zakat management. This is because the development of BAZNAS requires synergy among cross-sector stakeholders, particularly the Central BAZNAS, which directly engages with the central government, ministries, state-owned enterprises, as well as governmental and non-governmental institutions. This central-level governmental synergy subsequently serves as a reference for Provincial and Regency/City BAZNAS throughout Indonesia.

Although, normatively, Presidential Instruction No. 3 of 2014 provides a strong legal foundation, various studies and empirical findings indicate that the implementation of zakat management through UPZ in ministries/agencies has not been optimal. Common problems include weak coordination between UPZ and BAZNAS management, limited public understanding of the BAZNAS organization, and the suboptimal achievement of zakat collection targets by BAZNAS.

These conditions indicate a gap between normative policy frameworks and collaborative practices in the field, which requires in-depth analysis using a collaborative governance approach.

To date, studies on zakat management within ministries and institutions have been dominated by perspectives of Islamic law, zakat management, and civil servant compliance. Meanwhile, studies that specifically analyze the management of UPZ within ministries/agencies using the Collaborative Governance Regime (CGR) framework (Emerson et al., 2012) remain very limited. Therefore, this study seeks to fill this gap by analyzing the dynamics of collaboration between BAZNAS and ministries/agencies in zakat management.

Based on the identification of the problems above, this study limits its focus to examining zakat management strategies within an appropriate collaborative governance framework to be implemented by the National Zakat Board (BAZNAS). The objective of this research is to analyze how the Collaborative Governance Regime operates in BAZNAS zakat management through UPZ within ministries, government agencies, state-owned enterprises (BUMN), and the private sector at the national level.

2. Method

This study employs a descriptive qualitative research design aimed at understanding, analyzing, and describing Collaborative Governance in the management of the National Zakat Board (BAZNAS). A descriptive qualitative approach was selected because the issues under investigation are considered complex and dynamic. Therefore, data obtained from informants are best captured through a more naturalistic method, namely direct, in-depth interviews, which allow for the collection of authentic and contextualized responses.

Research data may originate from various sources and are collected using multiple techniques throughout the research process. Based on their sources, the data are classified into two types: primary data and secondary data.

In the data collection process, the researcher applies a purposive sampling technique. The research informants consist of representatives from one ministry, namely the Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs; one government institution, the National Archives of the Republic of Indonesia (ANRI); one state-owned enterprise (PT Pegadaian); and one private-sector organization, the Indonesian Chamber of Commerce and Industry (KADIN).

The data collection techniques employed in this study include observation, qualitative interviews, and documentation review. In qualitative research, the primary research instrument is the researcher themselves, who is responsible for determining the research focus, selecting informants as data sources, collecting data, assessing data quality, analyzing and interpreting data, and drawing conclusions based on the research findings. As stated by Sugiyono (2013), in qualitative research, the researcher serves as the main research instrument.

3. Research Results and Discussion

How Collaborative Governance Works in the Management of the National Zakat Collection Agency

Regulations/Laws

Zakat management in Indonesia is founded on a strong and well-structured legal framework. Several key regulations governing zakat management are as follows:

1. Law Number 23 of 2011 concerning Zakat Management

This law serves as the primary legal framework governing zakat management in Indonesia. It designates BAZNAS as the officially authorized zakat management institution with the authority to

collect, distribute, and utilize zakat on a national scale. Several key aspects regulated under this law include:

- a. Zakat management authority: BAZNAS is established as an independent, non-structural government institution, bearing direct responsibility to the President through the Minister of Religious Affairs.
 - b. The role of zakat administrators (amil zakat): This provision regulates the profession of zakat administrators, requiring them to meet specific standards, and obliges zakat institutions to manage zakat funds in a trustworthy, accountable, and transparent manner.
 - c. Empowerment of mustahik: The law provides opportunities for mustahik (zakat beneficiaries) to improve their socio-economic conditions through more productive and empowerment-oriented programs.
 - d. Supervision: It emphasizes the existence of an independent supervisory system carried out by a Supervisory Board to ensure the effective and accountable operation of BAZNAS.
2. Government Regulation Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Zakat Management

This Government Regulation (PP) is a derivative regulation of Law No. 23 of 2011, which provides further details on the operational implementation of zakat management in Indonesia. Some key points in this PP include:

- a. Establishment of Zakat Collection Units (UPZ): Regulates the procedures for establishing UPZs in various government agencies or institutions, the private sector, and other socio-religious institutions.
 - b. Division of tasks: Explains the division of tasks between BAZNAS and other institutions involved in the management of zakat, infaq, and sadaqah.
 - c. Reporting system: Establishes reporting obligations to the government regarding the collection and distribution of zakat by BAZNAS and other zakat institutions.
3. Presidential Instruction Number 03 of 2014 concerning Optimization of Zakat Collection in Ministries/Institutions, Secretariats General of State Institutions, Secretariats General of State Commissions, Regional Governments, State-Owned Enterprises, and Regionally-Owned Enterprises Through the National Zakat Collection Agency. This Presidential Instruction emphasizes the importance of collaboration between state institutions, state-owned enterprises, and local governments in optimizing zakat collection. Some of the provisions stipulated in this Presidential Instruction are:
- a. Optimizing zakat deductions: Directing all state institutions and the private sector to maximize the potential of zakat, infaq, and sadaqah through a payroll deduction system and other organized systems.
 - b. Provision of zakat facilities: Establishing the obligation of institutions to provide the facilities and infrastructure for employees or members to distribute zakat through BAZNAS or verified zakat institutions.
 - c. Cross-sector coordination: Emphasizing the importance of coordination between BAZNAS and other institutions to achieve efficiency in zakat collection and distribution.
4. BAZNAS Regulation Number 2 of 2016 concerning the Establishment and Work Procedures of Zakat Collection Units

This regulation governs the procedures for establishing and operating Zakat Collection Units (UPZ) in all agencies, state-owned enterprises, and other institutions. Some of the matters covered in this regulation are:

- a. Establishment of Zakat Management Units (UPZ): Any institution, whether a state institution, state-owned enterprise, or religious organization, can establish an UPZ with clear administrative arrangements.
- b. Duties and Functions of the UPZ: The UPZ is responsible for conducting outreach, collecting zakat, and distributing zakat within their respective institutions.
- c. Accountability of the UPZ: Establishes the obligation of the UPZ to prepare transparent and accountable financial reports, which must be submitted to BAZNAS at the end of each year.

How Collaborative Governance Regime in the Management of the National Zakat Collection Agency Results of Processed Interview Data

This statement can be interpreted as reflecting multi-partner governance, namely a governance arrangement that encompasses partnerships among the state, the private sector, civil society, and the broader community. Such governance arrangements are integrated with governmental regulation and tend to be hybrid in nature, including public-private partnerships as well as private-social partnerships. This concept also includes community-based collaborative actions involved in the management of shared resources and intergovernmental collaborative structures.

Emerson and Nabatchi (2015) provide a broader definition of Collaborative Governance, describing it as a process and structure of public policy formulation, decision-making, and public management that involves public institutions, multiple levels of government, the private sector, and actors in the public sphere to achieve public objectives particularly those related to unresolved public welfare issues.

The Collaborative Governance Framework encompasses several dimensions, including the system context, drivers, and the Collaborative Governance Regime (CGR), as well as the dynamics of collaboration, as illustrated in the following figure.

Emerson employs the concept of a "regime" to capture a specific mode or system of public decision-making in which cross-sector collaboration occurs, representing interconnected patterns of behavior and activities. The Collaborative Governance Framework thus provides a multilevel governance perspective on the structures and processes of public policy and decision-making that constructively engage stakeholders across the boundaries of government agencies and/or the public, private, and civic domains in order to achieve public goals. This framework consists of several key dimensions, namely:

System Context

Collaborative governance begins and operates within a multi-layered system context, whose elements include service and resource conditions, legal and policy frameworks, socio-economic and cultural characteristics, network characteristics, political and power dynamics, and conflict histories. These elements will drive the process and development of optimal collaborative governance.

This first dimension has seven elements:

1. Resource Condition

The role of human resources (HR) is becoming increasingly crucial in the context of global competition between organizations. One strategic effort to address this challenge is to empower and maximize the potential of human resources. Therefore, organizations need to increase their focus on employee quality, including knowledge, skills, career development, and well-being. This quality improvement is believed to boost employee motivation and performance, thereby contributing to the achievement of organizational goals.

a. Institutions that can form UPZ

BAZNAS has the right to form UPZ in various institutions, including:

- 1) State institutions
- 2) Ministries or non-ministerial government agencies
- 3) State-Owned Enterprises (BUMN)
- 4) National and foreign private companies
- 5) Representative offices of the Republic of Indonesia abroad
- 6) Representative offices of foreign countries/foreign institutions
- 7) State Mosques

b. UPZ formation mechanism

- 1) The establishment of a Zakat Unit (UPZ) is carried out through a Decree of the Head of BAZNAS.
- 2) Only one Zakat Unit may be established within an institution.
- 3) Formation can be based on a proposal from BAZNAS (central/provincial/district/city) or on the initiative of the relevant institutional leadership.
- 4) The application process includes an audience with the institution's leadership, submission of a Zakat Unit Decree (SK), appointment of administrators (chairman, secretary, treasurer), and outreach to employees regarding zakat obligations through the payroll system.
- 5) Once officially established, the Zakat Unit is required to prepare an Annual Work Plan and Budget (RKAT) and implement ongoing performance monitoring and evaluation..

c. The main function of UPZ

Based on the results of interviews, observations, and document analysis, it can be concluded that the resource condition within the collaborative governance of zakat management by BAZNAS RI through Zakat Collection Units (UPZ) in ministries/agencies, state-owned enterprises (BUMN), and the private sector is institutionally and regulatorily available, but has not yet been fully optimized at the operational level.

From an institutional framework perspective, BAZNAS possesses strong authority to establish UPZs as regulated under BAZNAS Regulation (PERBAZNAS) No. 002 of 2016. This authority enables the formation of UPZs across various strategic institutions, including government agencies, state-owned enterprises, and private-sector organizations. The mechanisms for UPZ establishment have been standardized through decrees issued by the Chairperson of BAZNAS, the formalization of organizational structures, as well as the mandatory preparation of annual work and budget plans (RKAT) and the implementation of monitoring and evaluation processes. This indicates that, at a systemic level, the institutional architecture of collaboration has been clearly established.

However, in practice, the availability and quality of human resources (HR) remain a major challenge. The majority of UPZs within ministries, BUMN, and the private sector are still managed by personnel who concurrently hold other administrative or functional responsibilities. As a result, the focus and professionalism of zakat management have not been fully optimized. This finding is reinforced by statements from informants representing UPZ PT Pegadaian, UPZ of the Ministry of Religious Affairs, and UPZ of the Indonesian Chamber of Commerce and Industry (KADIN), who emphasized that UPZ management has not yet been fully handled by dedicated personnel with certified *amil* competencies.

On the other hand, BAZNAS RI has undertaken various capacity-building initiatives, including training programs, *amil* certification, national UPZ coordination meetings (*rakernas UPZ*), and national consolidation forums, as evidenced by activities conducted during the 2023–2025

period. These programs reflect a strong institutional commitment to enhancing the quality of collaborative human resources. Nevertheless, limitations in budget allocation and participant coverage have resulted in uneven program impacts across UPZs, particularly those that are newly established or located within institutions with limited internal support.

In addition to human resource constraints, limitations in supporting resources such as employee participation as muzakki also affect UPZ performance. Several UPZs continue to experience low levels of internal employee participation, which in turn hampers the optimization of zakat collection. This condition indicates that although UPZ structures and mechanisms are formally in place, the capacity for joint action still requires further strengthening.

Thus, it can be concluded that the resource condition dimension within the BAZNAS–UPZ collaborative governance context is enabling but not yet fully empowering. Institutional and regulatory resources serve as a foundational basis for collaboration; however, constraints related to professional human resources and internal support from partner institutions remain significant barriers to achieving optimal and sustainable collaborative performance.

This finding is consistent with Network Governance Theory proposed by Agranoff and McGuire (2001), which emphasizes that public-sector collaboration occurs within interdependent networks of actors. Effective collaboration requires strong coordination, effective communication, mutual trust among institutions, and clearly defined network structures. This theoretical perspective aligns with the conditions faced by BAZNAS, which operates within a national network involving multiple UPZs, government institutions, and private-sector actors.

2. Policy and Legal Framework

Based on interviews with representatives from ministries, government agencies, state-owned enterprises (BUMN), and the private sector, it can be concluded that the policy and regulatory framework governing zakat management in Indonesia is normatively comprehensive. However, the legal enforceability of zakat collection through Zakat Collection Units (UPZ) remains relatively weak, as zakat continues to be voluntary for individuals. This condition indicates that regulations function primarily as instruments of legitimacy and coordination rather than as coercive mechanisms.

The findings reveal that the regulatory framework plays a significant role in encouraging collaborative zakat management through UPZ, particularly within ministries/agencies and state-owned enterprises. Informants from ministries and government institutions indicated that Presidential Instruction No. 3 of 2014 serves as a key source of legitimacy for the establishment of UPZ, although its implementation has not yet been fully translated into detailed internal technical policies.

Within state-owned enterprises, the regulatory framework needs to be integrated with corporate governance policies and the AKHLAK core values, so that zakat is not perceived solely as an individual religious obligation, but also as part of corporate governance practices and organizational reputation. In the private sector, the absence of binding regulations results in UPZ formation being largely voluntary and highly dependent on the commitment of company management or business owners.

These findings are consistent with Legal Framework Theory and the policy implementation model proposed by Edwards III (1980), which emphasizes that successful policy implementation is determined not only by the clarity of regulations, but also by the availability of resources, the effectiveness of communication, and the disposition or willingness of policy implementers. In the context of UPZ, although the regulatory framework is relatively complete, the effectiveness of zakat

collection is strongly influenced by individual awareness, trust in BAZNAS, and organizational capacity to conduct socialization and provide continuous assistance.

Furthermore, zakat collection through UPZ within institutions remains legally non-mandatory, as individuals are free to pay zakat through mosques or local community channels. While this condition reflects limited legal coercion, increased employee awareness and the development of institutional trust in BAZNAS can significantly enhance zakat collection outcomes.

This analysis aligns with the arguments of Legal Framework Theory and Edwards III's implementation model, which identify four key determinants of policy success: clear regulations, adequate resources, effective communication, and implementer disposition. The relevance of this framework is evident in the BAZNAS–UPZ context, where comprehensive regulations alone are insufficient. Instead, individual willingness and organizational capacity emerge as critical factors influencing the effectiveness of zakat management and collaborative governance.

3. Level of Conflict/Trust

Performance reports published by BAZNAS over the past several years indicate that the effectiveness of zakat collection in Indonesia is strongly influenced by the level of muzakki trust in zakat management institutions. Annual BAZNAS reports illustrate this relationship, as shown below:

Tabel 4.7 Performance of Zakat Collection Unit (IZN UPZ)

No.	UPZ Performance Indicators	Ministry UPZ	Government Agency UPZ	SOE (BUMN) UPZ	Private Sector UPZ	General Remarks
1	UPZ Institutional Status	Good	Adequate	Good	Adequate	Determined by BAZNAS decree and operational sustainability
2	Zakat Collection Mechanism	Good	Adequate	Good	Adequate	Payroll-based zakat collection is more consistent than manual donations
3	Consistency of Zakat Collection	High	Moderate	High	Low–Moderate	Influenced by internal institutional policies
4	Coordination with BAZNAS RI	Good	Adequate	Good	Low	Varying intensity of reporting and institutional guidance
5	Capacity of UPZ Amil Human Resources	Adequate	Adequate	Good	Low	Training and capacity-building programs are not evenly distributed
6	Level of Muzakki Trust	Moderate	Moderate	High	Low	Aligned with Muzakki Literacy and Trust Index
7	Institutional Leadership Support	Good	Adequate	Good	Highly dependent on owners	A key determinant of UPZ sustainability

Source: Baznas.go.id 2025 processed

Based on secondary data compiled from reports issued by BAZNAS RI and the BAZNAS Center for Strategic Studies, the performance of central-level Zakat Collection Units (UPZ) demonstrates variation across institutional types. UPZs operating within ministries and state-owned enterprises (SOEs/BUMN) tend to exhibit stronger performance, particularly in terms of institutional capacity,

zakat collection mechanisms, and coordination with BAZNAS. In contrast, UPZs in the private sector face more substantial constraints, especially with regard to the consistency of zakat collection, the capacity of amil human resources, and levels of muzakki trust, which are highly dependent on corporate leadership policies. These findings underscore that UPZ performance is influenced not only by technical factors, but also by the strength of collaborative governance arrangements and institutional support.

In conclusion, the analysis above indicates that low levels of conflict and high levels of trust are key driving factors in collaborative governance between BAZNAS and UPZ. The absence of significant inter-actor conflict contributes to greater stability in the collaborative process, while trust built through a history of cooperation, clear regulatory frameworks, and the demonstrated performance of UPZs across institutions strengthens the overall collaborative climate.

Nevertheless, challenges persist due to the voluntary nature of zakat payment by muzakki and the variation in zakat deduction mechanisms across institutions. Although these factors do not generate overt conflict, they create barriers to optimizing zakat collection through UPZs. Overall, trust and the history of cooperation emerge as the most influential variables in both enabling and constraining the dynamics of collaborative governance in zakat management in Indonesia.

These findings are consistent with Gray's Collaborative Process Theory (1989). Barbara Gray argues that collaboration can only occur when actors possess sufficient levels of trust to work together and share a history of relationships not dominated by conflict. According to Gray, trust is a fundamental prerequisite at every stage of collaboration, including problem setting, direction setting, and implementation. When historical conflict among actors is high, collaboration becomes difficult to establish. Conversely, when trust is strong and actors have prior collaborative experience, collaborative processes are more likely to emerge and be sustained.

4. Socio-Economic; Health; Culture; and Diversity (Portrait of Conditions)

The findings indicate that muzakki perceptions of zakat remain largely dominated by the view that zakat is a personal religious matter, fully dependent on individual awareness and moral commitment. The absence of state coercion reinforces a voluntary model of zakat management, in which muzakki participation is primarily shaped by personal values rather than institutional obligation. In this context, zakat has not yet been fully understood as a public obligation integrated into the national financial governance system.

Nevertheless, payroll deduction mechanisms have proven effective in maintaining the consistency of zakat collection, particularly within ministries, state-owned enterprises (BUMN), and private companies. This mechanism not only facilitates zakat payment for muzakki but also provides greater certainty and sustainability in zakat collection. In several institutions, zakat is even perceived as part of organizational reputation and corporate social responsibility, aligning with the AKHLAK core values that underpin the work culture of state-owned enterprises.

However, the implementation of zakat management in the private sector remains highly owner-driven, relying heavily on the policies and personal commitment of company owners or top management. The absence of mandatory state regulation means that the sustainability of UPZ operations and the effectiveness of zakat collection are strongly influenced by managerial preferences and leadership commitment. Under these conditions, BAZNAS is positioned more as a facilitative partner rather than as an authority with strong enforcement power.

These findings suggest that collaborative zakat governance has not yet been fully institutionalized in a formal sense, but instead continues to rely on voluntarism, trust, and partnership-based relationships. Collaborative zakat governance is significantly shaped by religious culture, socio-economic stability, public health conditions, and the dynamics of actor interactions within the workplace. Understanding these contextual factors enables BAZNAS and UPZ to design more adaptive and effective collaborative strategies that are responsive to both mustahik needs and local socio-cultural characteristics.

Therefore, strengthening collaborative governance in zakat management requires more integrative regulatory support, enhanced institutional legitimacy of BAZNAS, and the reinforcement of collective awareness that zakat is not merely a personal obligation but also a strategic instrument for social development and poverty alleviation.

This analysis is also consistent with Organizational Culture Theory proposed by Edgar Schein (1992), who conceptualizes organizational culture as consisting of three levels: artifacts (practices, routines, and visible activities), espoused values (shared beliefs and norms), and basic underlying assumptions. In this context, religious routines in the workplace such as Islamic studies and religious activities function as artifacts that shape organizational culture. Strong religious values foster collective motivation to pay zakat through formal institutional channels, while organizational culture serves as an important enabler of zakat-compliant behavior.

5. Prior Failure to Address Issues (Failures encountered at the start)

Based on Collaborative Governance Regime (CGR) theory, failures that occur during the early stages of collaboration do not necessarily lead to overall failure. Instead, they may serve as important learning opportunities that must be addressed to enable more effective collaboration in the future. However, if such failures are not promptly identified and corrected, they may exacerbate collaborative dynamics and hinder the achievement of shared objectives.

In the context of zakat management by BAZNAS, as reflected in the two interviews discussed above, early-stage failures can be identified across several key aspects, as follows:

a. Lack of Inter-Institutional Coordination:

As noted by Mr. Rayi during the interview, although Zakat Collection Units (UPZ) have been formally established, there remains a lack of active participation from relevant actors at various levels, including mosques, companies, and government institutions. Early-stage failures to align shared goals and visions among these actors can pose significant barriers to achieving collective objectives. Initial collaborative arrangements may falter when stakeholders do not perceive a common interest or lack a clear understanding of their respective roles in zakat management.

b. Limited Transparency:

Mr. Rayi also emphasized the importance of transparency in zakat collection, which continues to present challenges during the early stages of collaboration. Insufficiently clear information regarding the allocation and utilization of zakat funds often leads to declining public trust. This finding suggests that when transparency is not adequately established from the outset, the trust required to sustain collaboration among actors becomes fragile. Failures in transparency can further strain inter-institutional relationships and undermine collective commitment.

Based on the National Zakat Literacy and Trust Index Report 2023 published by the BAZNAS Center for Strategic Studies (PUSKAS BAZNAS), it was found that:

Tabel 4.8 Zakat Collection Unit Performance Trust Index (IZN UPZ)

No.	Trust Indicators (UPZ Trust Index)	Indicator Description	Assessment Category	Interpretation of Trust
1	Sustainability of Operations	UPZ is active and operates on a regular basis	High / Moderate / Low	Greater sustainability indicates higher muzakki trust
2	Consistency of Zakat Collection	Zakat collection is conducted periodically	High / Moderate / Low	Consistency reflects muzakki loyalty
3	Muzakki Participation	Level of muzakki involvement in channeling zakat through UPZ	High / Moderate / Low	Repeated participation indicates trust
4	Institutional Leadership Support	Presence of formal leadership support (circular letters, internal policies)	Strong / Moderate / Weak	Internal legitimacy enhances trust
5	UPZ Institutionalization	Legal status of UPZ (BAZNAS decree, management structure)	Good / Adequate / Poor	Legal legitimacy strengthens institutional trust
6	Relationship with BAZNAS	Reporting mechanisms and capacity-building by BAZNAS	Intensive / Limited / Minimal	Formal relations increase credibility
7	Management Transparency	Availability of information on zakat collection and distribution	Good / Adequate / Low	Transparency serves as the foundation of trust

Sumber: Baznas RI.Go.Id 2025 diolah

This data supports Mr. Rayi's assertion that a lack of transparency in the early stages can undermine public trust and impact the participation of new muzaki (recipients of zakat). This confirms that the challenge referred to as "initial failure" is not an individual case, but a national phenomenon in zakat management in Indonesia.

The Importance of Addressing Initial Failures for Better Collaboration. In CGR theory, initial failures are not the end of the collaborative process. It is important to promptly identify these failures and systematically implement improvements. For example, in zakat management, if a lack of coordination between institutions is a major issue, then improving communication and establishing clearer agreements will help address this issue.

If transparency is an issue, then using technology to provide more open and publicly accessible reporting will improve trust. Increasing capacity at the UPZ (Zoom-based Zakat Institution) and mosque levels, as well as improving reporting systems, will ensure that collected zakat actually reaches the appropriate recipients.

In conclusion, based on the Prior Failure to Address Issues element in CGR theory, failures that occur early in zakat management collaboration do not have to become permanent obstacles. Instead, these failures should be viewed as opportunities to learn and improve future collaboration. With prompt problem identification and appropriate remediation, early failures can be transformed into steps toward stronger, more effective, and efficient collaboration. This also aligns with Pressman & Wildavsky's (1973) Policy Implementation Failure Theory. Pressman & Wildavsky explain that failures in policy implementation often occur in the early stages because:

- a. Lack of coordination between actors. Implementation requires numerous decision points. If coordination is weak from the outset, policies are prone to failure.
- b. Ineffective communication. Unclear information or miscommunication between agencies leads to actors lacking a shared understanding of objectives or procedures.
- c. Absence of an accountability mechanism at the outset of the program.

- d. Without a strong reporting system, trust is weakened, thus reducing program effectiveness.
- e. Differing goals among implementers. When agencies or actors have differing perceptions of their roles, implementation will be difficult to achieve.

6. Political Dynamics/Power Relations (Political Dynamics)

Interviews with the Head of the BAZNAS Public Information System (PPID) and the Head of the ANRI Zakat Management Unit (UPZ), Mr. Rayi, revealed that despite the relatively stable existence of BAZNAS, political dynamics continue to influence program adjustments, particularly when there are changes in national policy or shifts in government priorities.

Thus, political dynamics not only act as potential obstacles but also as external variables that must be managed adaptively. Regulatory stability, commitment among stakeholders, and BAZNAS's ability to navigate policy changes are key to maintaining sustainable collaboration in national zakat management.

This also aligns with March & Olsen's (1984) institutionalism theory. Institutionalism emphasizes the need for public institutions to be influenced by political structures, institutional stability depends on political legitimacy, and regulatory changes can influence organizational behavior. As an institution established through a Presidential Decree, BAZNAS is heavily influenced by political dynamics, which impact the legitimacy and stability of its programs.

7. Network Connectedness

Based on interviews, observations, and document analysis, it can be concluded that the network connectivity within the collaborative governance of zakat management by BAZNAS RI demonstrates a broad level of connectivity quantitatively, but is not yet fully robust and integrated qualitatively.

Institutionally, BAZNAS RI has successfully built a very extensive collaborative network with various actors, including ministries, state institutions, state-owned enterprises, the private sector, NGOs, educational institutions, and community groups. The presence of UPZs in dozens of these institutions demonstrates BAZNAS's role as the primary node (central actor) in the national collaborative zakat management network. This central position allows BAZNAS to function as a coordinator, facilitator, and liaison between actors with differing interests and resources.

Overall, the research findings indicate that although BAZNAS has built a broad and complex collaborative ecosystem, this network connectivity still faces challenges in terms of integration, equal roles, and strengthening horizontal relationships between actors. The existing network has been able to support the socialization, collection, and distribution of zakat, but has not yet fully fostered the optimal capacity for joint action as expected within the Collaborative Governance Regime framework.

Thus, the network connectedness dimension in the context of BAZNAS' collaborative governance can be categorized as structurally strong, but functionally moderate, necessitating strengthening of cross-actor coordination, integration between UPZs, and the establishment of more participatory and sustainable networking mechanisms.

This also aligns with Provan & Kenis's (2008) Network Governance Theory. Provan and Kenis explain that public sector organizations now operate within a network governance model, where program success depends on relationships between organizations, not just internal capabilities. There are three main forms of network governance:

1. Shared Governance, where collaboration occurs because all actors are directly connected.
2. Lead Organization Network, where a single organization serves as the central coordination center.

3. Network Administrative Organization (NAO), where the network is managed by an administrative body.

BAZNAS serves as both the lead organization and the NAO, serving as the UPZ coordination center, establishing standards, training, and reporting systems, and connecting various institutions across sectors. This theory explains why BAZNAS's network with ministries, public institutions, and the private sector is a key instrument for successful zakat management.

Drivers

It is generally recognized that conditions at the outset of collaboration can facilitate or hinder cooperation between stakeholders, and between agencies and stakeholders. Many frameworks tend to combine system context and conditions with specific drivers of collaboration. One of the most important goals in building collaboration is to increase the capacity or ability of an organization to achieve its goals.

Therefore, one of the considerations that must be considered by the initiator of a collaboration is finding members, both institutional and institutional. Members must meet certain criteria that are truly needed by the organization in the collaboration. If the parties involved in the collaboration do not meet the criteria appropriate to the goals and areas of collaboration, the collaboration process will not run efficiently and effectively or may even thwart the collaboration's achievement.

This second dimension has four elements:

1. Leadership

Innovative and Visionary Leadership Qualities refer to leaders who can take the initiative to initiate and assist in the preparation of resources.

The composition of BAZNAS leadership is designed to represent diverse relevant community elements. This concept also emphasizes the willingness of leaders to initiate collaborative efforts, for example by providing human resources, technology, and other resources that can strengthen the collaborative dynamic (Schneider et al. 2003 in Emerson and Nabatchi, 2012). In the governance of collaborative zakat collection, leadership is played by the Head of the UPZ (Zakat Collection Unit) and the zakat collection division. The leadership exercised by the Head of the Collection Division and the UPZ serves to coordinate actors involved in zakat collection to collaborate in order to achieve predetermined goals. Furthermore, the Head of the Collection Division also plays a role in advocating for stakeholders outside the collaboration to participate in zakat collection. In the governance of collaborative zakat collection, a problem encountered is the lack of participation of actors involved in zakat collection, despite the establishment of the UPZ.

The conclusion from the above descriptions is that the leader's individual background, along with power asymmetries and a history of cooperation/conflict, can serve as the basis for hindering or supporting the collaborative process. To become a leader capable of fostering collaborative governance, the ability to analyze problems, master the substance of the issues, and implement problem-solving efforts is required. In this regard, BAZNAS RI's leadership structure is unique because it is multi-stakeholder. In various regulations, including Law No. 23/2011 concerning Zakat Management and Government Regulation No. 14/2014, the composition of BAZNAS leadership is designed to represent diverse relevant elements of society.

This aligns with Robert Agranoff & Michael McGuire's (2001) theory of Collaborative Public Management. This theory explains that leaders in public collaboration must employ four strategies:

- a. Activating. Leaders identify and engage relevant actors.
- b. Framing. Leaders establish relationship structures and rules of the game.

- c. Mobilizing. Leaders motivate actors to contribute.
- d. Synthesizing. Leaders manage the flow of information, bring together resources, and overcome obstacles.

2. Consequential incentives

Consequential incentives play a significant role in both encouraging and hindering collaboration in zakat collection at BAZNAS RI. Based on interviews and secondary data, it can be concluded that internal and external incentives have a significant impact on the dynamics between UPZ (Zoya Zakat Institutions) and related institutions. This regulatory principle is outlined in BAZNAS Regulation No. 2 of 2016.

Internally, the availability of resources, particularly the budget, is a key factor influencing the UPZ's ability to carry out its zakat collection function. For example, a 70 percent zakat return serves as a positive incentive that can encourage UPZs to expand their outreach, education, and zakat collection and distribution activities in accordance with the respective duties and functions of each agency. Thus, these funding opportunities serve as a catalyst for collaboration to improve zakat management performance.

Based on interviews with UPZs from ministries, institutions, state-owned enterprises, and the private sector, it can be concluded that consequential incentives are the primary drivers of actor involvement in collaborative zakat management by BAZNAS RI. These incentives include:

- a. Internal incentives, such as resource needs, flexibility in fund management (70%), and the ability to design programs appropriate to the organizational context.
- b. External incentives, in the form of legal certainty, institutional legitimacy, reputational strengthening, and avoiding the risk of regulatory non-compliance.

From the interviews and secondary data above, it is clear that collaboration due to Consequential Incentives refers to internal issues (problems, resource needs, and opportunities) and external issues (circumstances requiring collaboration, threats, or opportunities) as drivers for collaborative action. However, not all of these drivers are negative. For example, the return of 70 percent of zakat funds, which can be managed by the UPZ, can lead to the development of collaborative initiatives.

Thus, the overall findings indicate that the success of collaborative zakat collection governance is strongly influenced by internal incentives (resource availability, budget needs, program opportunities) and external incentives (institutional support, regional policies, and crisis conditions). Both can serve as drivers or inhibitors, depending on the extent to which these incentives are managed by UPZ leadership and BAZNAS RI. Therefore, an adaptive leadership strategy, consistent incentives, and the ability to utilize consequential incentives are needed to strengthen collaboration between actors and ensure the sustainability of zakat collection programs.

This also aligns with the Theory of Collaborative Advantage by Huxham & Vangen (2005), which states that collaboration emerges because organizations recognize the benefits that can only be obtained through cooperation. These advantages can include access to additional resources, increased organizational capacity, stronger legitimacy, and broader program reach. Similar to UPZ grants, agency support and cross-institutional outreach programs provide a collaborative advantage for BAZNAS to increase zakat collection nationally.

3. Interdependence

In conclusion, the concept of interdependence in zakat management by BAZNAS is evident in the mutually dependent relationship between BAZNAS and the UPZ. Although UPZ has autonomy in

managing zakat at the institutional level, as stated by Mr. Tarim, who stated that management is independent and that muzakki are free to choose zakat channels, the two remain interdependent. BAZNAS needs UPZ to expand the reach of muzakki and strengthen zakat campaigns, while UPZ requires regulations, reporting systems, applications, and legitimacy from BAZNAS to carry out its duties. This emphasizes that interdependence is not merely conceptual, but also structural and operational. This relationship serves as a crucial foundation for the effectiveness of collaborative zakat management in Indonesia.

This also aligns with Provan & Kenis's Network Governance Theory (2008). This theory explains that organizations within a public network are interdependent because they share common goals but lack the full capacity to achieve them individually. Provan & Kenis assess that the success of a network depends on clear roles, coordination mechanisms, and the level of trust between actors.

4. Uncertainty

Clarity of Coordination. Clarity of Standard Operating Procedures (SOPs) for Stakeholders. Emerson and Nabatchi (2015) suggest that uncertainty is a major challenge in managing social problems that require collaboration (wicked problems). Zakat collection is a dynamic and complex problem that requires collaboration between actors who can provide solutions based on the main tasks and functions of the actors, including education, social, cultural, religious, and other factors.

Tebl 4.14. Results of Zakat Collection through UPZ at the Central Level (RI)

No.	Type of Central-Level UPZ	Zakat Collection Pattern	Contribution Level	Remarks
1	Ministry UPZ	Payroll deduction (payroll zakat)	High	Supported by state legitimacy
2	Government Agency UPZ	Payroll and self-payment	Moderate	Consistency varies across institutions
3	SOE (BUMN) UPZ	Payroll zakat combined with internal corporate policies	High	Aligned with AKHLAK core values
4	National Private Sector UPZ	Internal donations and limited payroll mechanisms	Low-Moderate	Highly dependent on company owners

Source: Baznas.go.id 2024

Data shows that the national zakat management environment is experiencing high levels of uncertainty, both economically and socially, as well as in terms of public trust. This uncertainty is a key driver of collaboration among zakat actors (BAZNAS, UPZ ministries/state-owned enterprises/private entities, LAZ, and local governments). Unpredictable fluctuations force BAZNAS to rely on coordination, data integration, and collaborative networks to maintain collection stability and ensure effective distribution.

In conclusion, uncertainty is a major challenge in zakat collection, as stated by Emerson and Nabatchi (2015). Interviews indicate that uncertainty arises from two sources: procedural uncertainty, which requires further direct coordination with BAZNAS, and behavioral uncertainty related to zakat payers, including fluctuations in interest and socioeconomic conditions.

Collaboration Dynamics

The third dimension is the dynamics of collaboration. These three components work together in an interactive and iterative manner to produce collaborative actions or steps taken to implement shared goals. Actions in CGR can have internal and external impacts within the CGR itself, which consists of three components: a) Principled Engagement, b) Shared Motivation, c) Capacity for Join Action. The impact on

Collaborative Governance relates to the temporary impacts generated during the collaboration process. These impacts are characterized by expected, unexpected, and unforeseen outcomes.

Expected impacts are "small wins," positive outcomes that sustain the actors' enthusiasm, while unexpected impacts include obstacles to the implementation of collaboration. Unexpected impacts can also arise directly or indirectly during the collaboration process. These various impacts generate feedback, which is then adapted by the collaboration. The following are the three elements of Collaborative Dynamics:

1. Principled Engagement

In state-owned enterprises (SOEs), principled engagement occurs more systematically through formal collaboration (MoUs) with BAZNAS, HR-based internal campaigns, and the use of internal company media. Meanwhile, in the private sector, interactions between companies and BAZNAS are more informal and limited.

The conclusion is that the promotion of shared principles is formed and maintained through an interactive process of disclosure, deliberation, and determination. The effectiveness of the promotion of shared principles is determined by the quality of each and the interactive process of these three elements. The promotion of shared principles in the BAZNAS RI collaboration is effective because of the process of disclosure of interests, democratic deliberation, and substantive determination oriented towards tangible results. These three elements form a solid foundation for collaboration, strengthening mutual understanding, trust, and shared goals between actors. Alignment with the national poverty alleviation agenda and the implementation of network governance mechanisms are key factors ensuring the collaboration functions sustainably and is responsive to changing social conditions.

2. Shared Motivation

Interviews with informants indicate that trust between actors has been established through routine interactions, open communication, and program implementation such as mapping key populations. A shared understanding has also been established, although this is not uniform across all working groups, particularly in units that no longer receive budget support, which has impacted their level of participation. Internal legitimacy within BAZNAS collaboration is quite strong at the central level, but varies at the technical implementation level. Collaboration commitment remains volatile, dependent on incentives, organizational support, and the presence of "small wins."

3. Capacity For Joint Action

This explanation underscores that capacity is not static, but rather the result of a dynamic process involving the interaction of procedural elements, leadership, knowledge, and resources. Institutional procedures and agreements serve to establish a clear and systematic structure for collaboration.

Furthermore, an interview with Mr. Rayi, the head of the ANRI UPZ, also stated that "Capacity to Take Collective Action" is achieved by providing employees who wish to pay zakat through the UPZ by filling out a form. Once the form is submitted, the zakat will be automatically deducted from the employee's salary. The following is an image of the form: Payroll Mechanism and UPZ Organization

a. Payroll Mechanism

Zakat collection through the payroll system is carried out through direct deductions from the salaries and performance allowances (tukin) of Muslim employees each month by the payroll treasurer. The collected zakat, infaq, and alms (ZIS) funds are then transferred to the BAZNAS or UPZ accounts, along with the data of the employees from whom the zakat is deducted. BAZNAS then issues Zakat Payment Receipts (BSZ), Zakat Obligatory Identification Numbers (NPWZ), and ZIS donation reports to the zakat payers.

b. UPZ Organization (Article 10)

The UPZ organization consists of Management and Advisors who are appointed for a five-year term and may be re-elected. The UPZ organizational structure is structured in accordance with the provisions stipulated in BAZNAS Regulations.

The duties of the UPZ Management include:

- 1) Establishing the UPZ Work Plan and Budget (RKAT) after receiving advice from the Advisors.
- 2) Evaluating the implementation of UPZ duties and functions.
- 3) Develop a zakat collection plan.
- 4) Implement zakat collection.
- 5) Manage zakat payers' data.
- 6) Conduct zakat socialization and education.
- 7) Provide zakat consultation services.
- 8) Submit zakat collection results to BAZNAS according to their respective levels.

In carrying out their duties, UPZ administrators may establish organizational support. In addition, UPZ administrators are entitled to receive amil certification training from BAZNAS, in accordance with applicable accreditation and certification regulations (Article 12).

c. Socialization, Education, and Muzaki Services (Articles 32–34)

UPZs are obligated to conduct zakat socialization and education within their institutions based on official guidelines from BAZNAS. UPZs also provide zakat consultation services to both current and prospective muzaki as needed

Furthermore, UPZs are required to periodically collect and update muzaki data through the information system provided by BAZNAS. The UPZ submits the NPWZ and BSZ issued by BAZNAS (central/provincial/district/city) to the muzaki (recipients of zakat) in their respective institutions.

Furthermore, BAZNAS periodically monitors and evaluates the performance of the UPZ. This evaluation aims to ensure the effectiveness of the zakat collection program while increasing accountability in the management of community funds. Thus, the UPZ serves not only as a technical instrument for zakat collection but also as part of a collaborative strategy between the government, institutions, and the community to raise awareness of zakat and expand the reach of national zakat services.

Gambar 4.5 Zakat Mechanism Through UPZ



Source: Baznas.go.id 2025

The name of the UPZ that was formed is a combined name between BAZNAS and each Institution that oversees the UPZ. The UPZ was formed by a Decree of the Chairman of BAZNAS and/or according to its level. The UPZ organization consists of Management and Advisors. The UPZ Management and Advisors are appointed for a term of 5 (five) years and can be re-elected.

d. UPZ Working Mechanism (Articles 35–41)

- 1) The Zakat Collection Unit (UPZ) carries out the zakat collection mandate from BAZNAS according to its respective level, and all funds must be deposited with BAZNAS.
- 2) The UPZ may be assigned assistance in the distribution and utilization of zakat, up to a maximum of 70% of the collected funds, except for mosque-based UPZs, which may manage up to 100%.
- 3) Funds for assistance must be disbursed no later than five working days after being received by BAZNAS. If not absorbed within one fiscal year, the remaining funds must be returned.
- 4) The UPZ is entitled to a maximum share of the amil (collector) rights of 12.5% of the distributed funds. UPZs that only collect zakat may use a maximum of 5% for operational purposes.
- 5) The UPZ may collect zakat through a payroll system in collaboration with institutions or based on the initiative of the zakat payer.
- 6) The Employee Expenditure Administration Officer (PPABP) is required to create a list of prospective zakat payers, which includes at least their complete identity, National Identity Number (NIP)/Taxpayer Identification Number (NPWP), work unit, address, and contact information. This list must be submitted no later than 10 business days after salary deductions.
- 7) Collections made through zakat outlets must be deposited into the BAZNAS account no later than the 5th of the following month.
- 8) All collection proceeds are recorded in the BAZNAS information system.
- 9) The distribution and utilization of zakat must adhere to the principles established by BAZNAS.

This demonstrates that the capacity for collective action will grow as shared principles are mobilized and shared motivation is established. The stronger the interaction between the mutually agreed-upon principles of collaboration, the greater the likelihood of increasing the motivation that drives all parties. This not only increases the desire of each actor to work together but also strengthens the collective spirit to achieve a greater goal. Conversely, if the capacity for collective action is not addressed, any collaborative effort risks being ineffective, as there will be an imbalance in the contributions made by each actor.

However, the greatest challenge in increasing the capacity for collective action often lies in the differences in priorities and interests among the actors involved. For example, in zakat management, BAZNAS, UPZ, and mosques each have different goals and systems. Therefore, it is crucial for all parties to have a shared understanding of the goals to be achieved and a commitment to collaborate effectively despite differences in their respective working methods and cultures.

4. Conclusion

Based on the research results and discussion in Chapter IV, it can be concluded that the collaborative governance regime (Collaborative Governance Regime) between the National Zakat Collection Agency (BAZNAS) and the National Zakat Collection Units (UPZ), which comprise ministries, state institutions, state-owned enterprises (SOEs), and the private sector, has been implemented, but is not yet fully optimal.

In relation to the research problem formulation, this study found that the Collaborative Governance Regime practices have fulfilled the elements of multi-actor involvement, but still face limitations in terms of trust, institutional capacity, and regulatory strength. From the perspective of the Collaborative Governance

Regime (CGR) as proposed by Emerson and Nabatchi, the collaborative process between BAZNAS and UPZ has demonstrated principled engagement, marked by the establishment of UPZ through BAZNAS Decrees, institutional coordination, and internal policy support within several ministries and SOEs. The national zakat management environment demonstrates that policy harmonization and strengthening networks between stakeholders remain fundamental needs. The complexity of the zakat management system, which involves various actors with varying authorities, interests, and capacities, emphasizes that zakat management cannot be carried out partially by a single actor. This situation creates an urgency for the implementation of cross-sectoral collaborative governance as a prerequisite for increasing the effectiveness and sustainability of zakat distribution to mustahiq groups.

In terms of drivers, collaboration in zakat management is inevitable due to the high level of interdependence between actors, including BAZNAS (National Zakat Agency), UPZ (Zones of Zakat) ministries/agencies, state-owned enterprises (SOEs), the private sector, and the community. Low levels of public trust in zakat management also drive the need for shared accountability through transparent collaborative mechanisms. Furthermore, weak integration of national zakat data is a crucial driving factor for collaboration, particularly in unifying information systems between actors. In this context, BAZNAS leadership plays a strategic role as an initiator and facilitator in building, coordinating, and strengthening collaborative networks in zakat management.

Furthermore, the dynamics of BAZNAS collaboration indicate that the principled engagement element has been realized through various coordination forums and communication mechanisms, although it is not yet fully deliberative and equal. The shared motivation dimension still faces obstacles in the form of low levels of trust and legitimacy between institutions, which impacts weak long-term collective commitment. Meanwhile, the capacity for joint action has been relatively supported by the existence of digitalization of zakat services, standard operating procedures (SOPs), and the implementation of cross-actor programs, but this capacity still tends to be administrative and has not fully produced transformative collaborative innovation. Overall, collaborative governance practices in zakat management by BAZNAS have been established, but have not been stably consolidated. Therefore, a more systematic, integrated, and trust-based collaboration strategy is needed to strengthen national zakat governance so that it can optimally contribute to improving the welfare of mustahiq (recipients of zakat). Based on the research findings that answer the problem formulation, the recommendations proposed in this study are oriented towards improving governance, strengthening collaborative roles, and increasing the institutional capacity of BAZNAS RI. Strengthening evaluation and monitoring in collaborative governance practices to increase the effectiveness of zakat distribution. Evaluation should focus on clarity of collaboration objectives, alignment of roles between actors (BAZNAS, UPZ Ministries/Institutions, State-Owned Enterprises, and the Private Sector), and consistency in coordination and data reporting. Monitoring should not only focus on the achievement of distribution outputs but also measure the impact of zakat distribution on changes in the social and economic conditions of recipients, including the sustainability of the benefits received. Through structured, integrated, and impact-oriented evaluation and monitoring, collaborative zakat management is expected to be more effective, accountable, and provide a tangible contribution to improving the welfare of recipients.

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