Zakat and Social Welfare: Reviewing Zakat Management in Baitul Mal Aceh through a Good Governance Perspective

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Abstract

Zakat has the excellent potential to overcome social welfare problems. Baitul Mal Aceh (BMA) is a body that can maximize the benefits of zakat funds for the welfare of the poor in Aceh province; therefore, it is necessary to strive for better management of zakat to obtain better results. This study aims to determine the management of zakat in BMA in terms of a good governance approach. The method used in this study is a qualitative descriptive method with data obtained through interviews, observation, and document study. The research results show that the zakat management in Aceh is quite good. Management should be based on the principles of good governance, such as openness and transparency; societal participation; accountability; and effectiveness and efficiency. Hopefully, BMA can continue to maintain and even improve its performance in managing zakat, so that it can improve the welfare of zakat recipients in Aceh.

Keywords: Baitul Mal Aceh; Good Governance; Social Welfare; Zakat Management.

Abstrak

Zakat memiliki potensi besar dalam mengatasi permasalahan kesejahteraan sosial. Baitul Mal Aceh (BMA) merupakan aktor kunci yang dapat memaksimalkan manfaat dari dana zakat bagi kesejahteraan fakir miskin di propinsi Aceh, oleh karena itu perlu diupayakan pengelolaan zakat yang lebih baik untuk mendapatkan hasil yang lebih baik pula. Penelitian ini bertujuan untuk mengetahui pengelolaan zakat di BMA ditinjau dari pendekatan good governance. Metode yang digunakan dalam penelitian ini adalah metode deskriptif kualitatif dengan data yang diperoleh melalui wawancara, observasi, dan studi dokumen. Hasil penelitian menunjukkan bahwa pengelolaan zakat di Aceh sudah cukup baik, dimana pengelolaannya telah bermuara pada prinsip-prinsip dari good governance seperti keterbukaan dan transparansi; partisipasi masyarakat; akuntabilitas; serta efektif dan efisien. Semoga BMA dapat terus mempertahankan bahkan meningkatkan kinerjanya dalam pengelolaan zakat, sehingga dapat meningkatkan kesejahteraan para penerima zakat di Aceh.

Kata Kunci: *Baitul Mal Aceh; Good Governance; Kesejahteraan Sosial; Pengelolaan Zakat.*

Background

Social welfare is an essential aspect in supporting the stability of a country. Government, market, and society must work hand in hand to realize prosperity. Hespanha et al.[1] has argued that welfare provision is highly dependent on mechanisms that the relevant intersecting actors implement. Furthermore, Aravacik[2] has argued that the welfare of a country is achieved in different ways according to its unique social, political, economic, cultural heritage and historical developments. Therefore, it is not surprising to see

[1] Pedro Hespanha, Claudino Ferreira, and Sílvia Portugal, 'The Welfare Society and the Welfare State: The Portuguese Experience', in *European Citizenship and Social Exclusion*, ed. by Maurice Roche and Rik van Berkel (Routledge, 2018), pp. 169–83.

[2] E D Aravacik, 'Social Policy and the Welfare State', in *Public Economics and Finance*, ed. by Bernur Açıkgöz (IntechOpen, 2018), pp. 3–22.

that each country has its own economic problems. As a result, the level of welfare in each country will also be different.

There are several countries with high-income status and some with middle-income and low-income status. Indonesia is included in the lower-middle category, the level of inequality is still high in this country. There are still many poor people in every regions of the country. Indonesia is experiencing a paradoxical economy[3]. the abundance of natural resources and an advanced economy are not guarantees for equitable distribution of people's income. Therefore, alternative economic sources need to be developed to accelerate the people's level of welfare.

As a country with the highest number of adherents of Islam globally, Indonesia has a secret weapon for realizing sustainable prosperity. Islam provides solutions to every problem experienced by society and the government, including socioeconomic problems[4]. The pillar of the economy in Islam is zakat (alms tax), which is the obligation of the rich (*muzakki*) to the poor (*mustahik*). Zakat embodies strong human and socio-political values. This places zakat into a central role in Islamic fiscal policies and operations[5]. Furthermore, zakat is believed to be the primary tool in solving Islamic economic problems, such as economic justice and helping the poor[6]. Therefore, zakat is believed to be a fiscal instrument that can improve a nation's economy and even suppress economic and social inequality.

One form of the government's seriousness in the management of zakat is the national regulation of zakat through Law Number 23 of 2011 concerning Zakat Management. Article 2 of the legislation states that the management of zakat is based on Islamic law; trust; benefit; justice; legal certainty; integration; and accountability. The integration of zakat into positive law aims to create certainty and justice for all Muslims in legal matters in Indonesia. Jahar[7] argued that the bureaucratization of Islamic practice in Indonesia ensures that people's rights are protected within the framework of the state mandate of Pancasila (the five principles of the state). If Islamic practices are not incorporated into state bureaucracy, it could encourage undesirable conservative forms of Islamic legal tradition. Therefore, the existence of legal regulations made by the government can be interpreted as a strategic step towards effective zakat management for the better welfare of the Muslim community (*ummah*).

Meanwhile, Aceh Province was the only region in which the central government gave special autonomy through Law Number 11 of 2006 concerning Aceh. Aceh used that autonomy to establish an extraordinary institution in managing zakat called Baitul Mal Aceh (BMA). As a region with special privileges and authority, the management of zakat itself is regulated in Qanun

[3] John F McCarthy, 'The Paradox of Progressing Sideways: Food Poverty and Livelihood Change in the Rice Lands of Outer Island Indonesia', *The Journal of Peasant Studies*, 47.5 (2020), 1077–97 <https://doi.org/10.1080/03066150.2019.1628021>; Setyo Adi Wibowo and Prawoto Sarpoyo Susilo Parmansyah, 'Poverty Curse Hypothesis of Resource-Rich Regions, a Development Paradox in Indonesia', in *International Conference on Economics, Business and Economic Education 2018, KnE Social Sciences*, 2018, pp. 903–14 <https://doi.org/10.18502/kss.v3i10.3181>.

[4] Mohamed Buheji, 'Shaping Future Type of Poverty-The Foresight of Future Socio-Economic Problems & Solutions-Taking Poverty as a Context-Beyond 2030', *American Journal of Economics*, 9.3 (2019), 106–17 <https://doi.org/10.5923/j.economics.20190903.03>; Abul Hassan and Sabur Mollah, 'Small Solutions: Poverty Alleviation Through Islamic Microfinance', in *Islamic Finance*, ed. by Abul Hassan and Sabur Mollah (Cham: Springer International Publishing, 2018), pp. 149–82 <https://doi.org/10.1007/978-3-319-91295-0_12>.

[5] Shaikh Hamzah Abdul Razak, 'Zakat and Waqf as Instrument of Islamic Wealth in Poverty Alleviation and Redistribution: Case of Malaysia', *International Journal of Sociology and Social Policy*, 40.3/4 (2020), 249–66 <https://doi.org/10.1108/IJSSP-11-2018-0208>.

[6] M Subhan, 'A Mathematical Model of Economic Population Dynamics in a Country That Has Optimal Zakat Management', *IOP Conference Series: Materials Science and Engineering*, 335 (2018), 12051 <https://doi.org/10.1088/1757-899x/335/1/012051>.

[7] Asep Saepudin Jahar, 'Bureaucratizing Sharia in Modern Indonesia: The Case of Zakat, Waqf and Family Law', *Studia Islamika*, 26.2 (2019), 207–45 <https://doi.org/10.15408/sdi.v26i2.7797>.

Number 10 of 2018 concerning Zakat Management. Other regions do not own the privileges that Aceh gets, so local governments must be able to take advantage of all forms of opportunities to develop their territory in a better direction[8]. Currently, the management of zakat in Aceh has been managed in such a way that has led to some problems related to its management[9]. This is due to weak management practices and the tendency to use traditional methods of zakat management. BMA still needs to maximize the special autonomy status to produce more innovative zakat management practices. Zakat management should adapt to the current era, which encourages every government agency to be managed with good governance.

Several studies have shown that there are some obstacles in the management of zakat, including transparency, service, professionalism, communication, regulation, and others[10]. These problems has affected the satisfaction of the *muzakki* in paying zakat. This has had negative implications for their willingness to pay zakat. Zakat management must be appropriately managed so that the distribution and collection can be conducted in an accountable, transparent, prudent and sustainable manner. In addition, if zakat is adequately managed, it will positively impact society. Considering that one of the functions of zakat is the economic function, zakat is a fiscal instrument in poverty alleviation and in the reduction of economic inequality.

Good zakat management can reduce poverty[11], stimulate the country's economy comprehensively[12], strengthen da'wah and uphold correct religious doctrine (*aqidah*)[13], and unite the hearts of all Muslims[14]. In order to realize the above ideals, zakat management institutions must have sound zakat management principles. Meanwhile, some researchers often associate the quality of government with prosperity. Many people see positive changes in their lives under democracy; good governance can become the political foundation for prosperity[15]. The

[8] Riski Novialdy and Saddam Rassanjani, 'Optimizing the Ability of Aceh Province in Paradiplomacy Practice', *Nation State: Journal of International Studies*, 3.1 (2020), 19–32 <https://doi.org/10.24076/NSJIS.2020v3i1.169>.

[9] Dahlawi Dahlawi, Saddam Rassanjani, and Herizal Herizal, 'Zakat as a Local Revenue in Aceh : A Dynamics of Policy Implementation in the Local Realm', *Jurnal Ilmiah Al-Syir'ah*, 19.2 (2021), 200–217 <https://doi.org/10.30984/jis.v19i2.1659>.

[10] Muhamad Daniyal Al Athar and Mohammad Nur Rianto Al Arif, 'The Intention of Millennial Generation in Paying Zakat through Digital Payments', *International Journal of Islamic Business and Economics*, 5.1 (2021), 38–47 <https://doi.org/10.28918/ijibec.v5i1.3675>; Fathin Azzahra and M. Shabri Abd. Majid, 'What Drives Muzakki to Pay Zakat at Baitul Mal?', *Shirkah: Journal of Economics and Business*, 5.1 (2020), 27–52 <https://doi.org/10.22515/shirkah.v5i1.297>; Armiadi Musa, 'Zakat as Locally-Generated Revenue: Its Accounting Treatment at Baitul Mal Aceh', *Share: Jurnal Ekonomi Dan Keuangan Islam*, 9.2 (2020), 184–205 <https://doi.org/10.22373/share.v9i2.7364>.

[11] S Sumai and others, 'Role of Zakat in Poverty Reduction and Food Security', in *IOP Conference Series: Earth and Environmental Science* (IOP Publishing, 2019), CCCXLIII, 12254 <https://doi.org/10.1088/1755-1315/343/1/012254>.

[12] Khoutem Ben Jedidia and Khouloud Guerbouj, 'Effects of Zakat on the Economic Growth in Selected Islamic Countries: Empirical Evidence', *International Journal of Development Issues*, 20.1 (2021), 126–42 <https://doi.org/10.1108/IJDI-05-2020-0100>.

[13] Sabirin and others, 'The Assistance Model of the Baitul Mal in Promoting the Community of Home Industry', *International Journal of Criminology and Sociology*, 9 (2020), 357–64 <https://doi.org/10.6000/1929-4409.2020.09.34>.

[14] Ulfah Choirunisa, Sendi Permadia, and Aditya Rahmat Gunawan, 'The Role of Zakat in Reducing the Poverty Gap: Case Study in Desa Berdaya Rumah Zakat', in *4th International Conference of Zakat (ICONZ)*, 2020, pp. 243–54 <https://doi.org/10.37706/iconz.2020.206>.

[15] Sebastian Dellepiane-Avellaneda, 'Review Article: Good Governance, Institutions and Economic Development: Beyond the Conventional Wisdom', *British Journal of Political Science*, 40.1 (2010), 195–224 <https://doi.org/DOI: 10.1017/S0007123409990287>; Valerie Møller and Benjamin J Roberts, 'Democracy, Good Governance, and the Promise of Prosperity BT - Quality of Life and Human Well-Being in Sub-Saharan Africa: Prospects for Future Happiness', ed. by Valerie Møller and Benjamin J Roberts (Cham: Springer International Publishing, 2021), pp. 71–102 <https://doi.org/10.1007/978-3-030-65788-8_7>; Dominic Stead, 'What Does the Quality of Governance Imply for Urban Prosperity?', *Habitat International*, 45 (2015), 64–69 <https://doi.org/https://doi.org/10.1016/j.habitatint.2014.06.014>.

realization of the principles of good governance itself will create positive value for zakat management institutions, such as increasing the *muzakki*'s trust in paying zakat due to accountability and transparency that the institution can create, and being on target in the decision-making process and distribution of zakat due to local community participation, and having strategic vision and mission, and so forth.

Based on the background of the problems described above, several problems can be identified, such as poor management of zakat and the ineffective use of zakat; the lack of transparency that affects the satisfaction of the *muzakki* in paying zakat; the lack of professionalism of the managers of zakat (*amil zakat*) that affects the satisfaction of the *muzakki* in paying zakat. Thus, it is necessary to investigate the management of zakat in Baitul Mal Aceh. The research results are expected to be used to assess the capacity and performance of BMA to improve the welfare of zakat beneficiaries in Aceh.

This research is qualitative and is based on objectives. It is descriptive-explanative research. Descriptive-explanatory research is qualitative research that not only aims to understand and interpret what is behind the symptoms but also builds a grounded theory that seeks to find the relationship between two variables with a categorization technique developed by tracing mortgage questions.

The data collection techniques in this qualitative research are interviews, observations, and documents (notes, archives, books, journals, and others). Interviews and documentation will support and complement each other in fulfilling the required data, although the main research results are obtained directly from what is collected from the field.

In the interview, the researcher will use several classifications of questions to gather information from sources related to zakat management from the perspective of good governance, namely descriptive, structural, contrasting, and explanatory questions. Adequate data is collected to analyze and present information.

The key informants in this study are as follows: the Head of the Division of Social and Development; the Head of the Sub-Division of Development; the Head of the Division of Supervision; the Head of the Sub-Division of Personnel; and several representatives from the local community both those who distribute zakat and those who receive zakat.

Zakat Mangement in Good Governance Perepective

Zakat management must be professional if society expects maximum results. Adnan[16] has argued that the presence of a professional zakat management institution is one solution to the problem of zakat collection, which currently needs to be maximized despite its great potential. Therefore, if zakat is not appropriately managed, it will cause various fundamental problems, for example, disorientation in collecting zakat funds by the *amil*[17]; transparency and accountability[18]; *muzakki*'s reluctance in issuing zakat[19]; and others. If the principles of good governance is applied in management, zakat will be better managed and will

[16] Muhammad Akhyar Adnan, 'The Need of Establishment of Professional Amil Zakat to Enhance the Future Zakat Development', *International Journal of Zakat*, 2.1 (2017), 71–79 <https://doi.org/10.37706/ijaz.v2i1.16>.

[17] Fatimah Sakeenah Anuar, Norhayati Mohd Alwi, and Noraini Mohd Ariffin, 'Financial Management Practices and Performance of Financial Institutions in Malaysia', *IPN Journal of Research and Practice in Public Sector Accounting and Management*, 9.1 (2019), 1–26 <http://jurnal.ipn.gov.my/1. Financial Management Practices and Performance of Zakat Institutions in Malaysia.pdf>.

[18] Mohammad Fahmi Ikhwandha and Ataina Hudayati, 'The Influence of Accountability, Transparency, Affective and Cognitive Trust on Interest in Paying Zakat', *Jurnal Akuntansi Dan Auditing Indonesia*, 23.1 (2019), 39–51 <https://doi.org/10.20885/jaai.vol23.iss1.art5>.

[19] Erlane K. Ghani and others, 'Effect of Board Management and Governmental Model on Zakat Payers' Trust on Zakat Institutions', *Global Journal Al-Thaqafah*, January.Special Issue (2018), 73–86 <https://doi.org/10.7187/gjatsi2018-05>.

be able to answer every socioeconomic problem that occurs in society.

The management of zakat in the time of the Prophet until the companions adhered to several principles of good governance, such as the rule of law under the prophetic examples (Sunnah) and the Qur'an, fairness, consensus-oriented, and other principles. A contemporary Muslim scholar, Yusuf Qaradawi, has written a lot about zakat and implicitly implies the principles of good governance in his thinking. Safian[20] has shown that Yusuf Qaradawi has made an extraordinary contribution to Islamic law and jurisprudence (*sharia* and *fiqh*). For Qaradawi, religious problems that are flexible can be resolved through *ijtihad* (independent reasoning) and *tajdid* (renewal). Therefore, he often proposes *ijtihad* and innovation or a combination of both in solving problems. It is not surprising that Yusuf Qaradawi's thoughts are often referenced in discussions on contemporary zakat issues. His works are always awaited because they are considered capable of providing answers to deal with the problems of zakat management.

Zakat management in Baitul Mal Aceh (BMA) has been regulated in various government regulations ranging from Qanun and Governor regulations. Most importantly, zakat management carried out by BMA is mainly based on Islamic law following the Quran, Sunnah and consensus of the scholars (*ijma' ulama*). The following contains the principles of good governance that align with Yusuf Qaradawi's thoughts in the context of zakat management: transparency and openness, participation, accountability, and effectiveness and efficiency.

Transparency and Openness

The tangible manifestation of the principles of transparency and openness is easy to access to information obtained by the public to review every policy, program, and activity of the government apparatus[21]. Article 96, paragraph 4 of Qanun Number 10 of 2018 explains that Baitul Mal Aceh must provide convenience for the public in accessing the information presented, both in terms of management and development. Furthermore, in realizing openness and transparency, BMA must always publish its reports and activities through BMA's official media such as websites; social media: Twitter, Facebook, Instagram, Youtube; magazines and other print media.

> "Every activity or anything related to Baitul Mal can be accessed through the website, or through social media such as Tweeter, Facebook, Instagram, YouTube, magazines, flyers, brochures and other printed media. Specifically, our magazine is published once a month, which contains daily activities for that month." (RA, 16 July 2020)

Websites and social media are participatory and collaborative tools that allow governments to easily share data and link extensions to other resources[22]. To access various important information related to BMA, the public can view it through the official Baitul Mal Aceh website (https://baitulmal.acehprov.go.id). The website contains (i) profile menu that presents the history, vision and mission, duties and functions, institutional structure, management, and profiles of Baitul Mal Aceh officials; (ii) the *muzakki* menu which consists of a list of SKPAs/Departments/ Institutions, Companies that are regular zakat depositors; (iii) the program menu consists of education, social, economic empowerment, da'wah and Islamic symbols; (iv) information menu consists of information at any time, periodic information, information immediately,

[20] Yasmin Hanani Mohd Safian, 'The Contribution of Yusuf Qaradawi to the Development of Fiqh', *Journal of Islamic and Middle Eastern Law*, 4 (2016), 45–55 <https://www.zora.uzh.ch/id/eprint/124518/%0Ahttp://www.ejimel.uzh.ch>.

[21] Muhammadong, *Good Governance Dalam Perspektif Hukum Islam* (Edukasi Mitra Grafika, 2017).

[22] Petar Milić, Nataša Veljković, and Leonid Stoimenov, 'Semantic Technologies in E-Government: Toward Openness and Transparency BT - Smart Technologies for Smart Governments: Transparency, Efficiency and Organizational Issues', ed. by Manuel Pedro Rodríguez Bolívar (Cham: Springer International Publishing, 2018), pp. 55–66 <https://doi.org/10.1007/978-3-319-58577-2_4>.

information on access reports, procedures for requesting public information, information on types and procedures for related services, community rights, procedures for complaints of abuse of authority on the part of officials, summary of requests and objection information; (v) news menu, opinions, agenda, zakat consultation; (vi) the download menu which consists of annual (financial) reports; (vii) regulation menu; (viii) announcement menu which consists of procurement of goods and services, recruitment of employees, and list of official LHKPN.

In addition, Baitul Mal Aceh also has social media accounts that intend to reach young people, as well as a as Facebook Fans page (3,235 likes/follows), Instagram (20,199 followers), Twitter (1,120 followers), and YouTube (1,189 subscribers). Government organizations experiment with various social media to communicate with the public. This is considered to be a powerful way to build government-citizen relations. The government's move to utilize social media has resulted in better communication, participation, transparency, and transfer of practices among government agencies[23]. Baitul Mal Aceh also utilizes online media and print media in publishing or releasing news that has taken place at Baitul Mal. Several reputable print media were invited to cover activities, such as Serambi Indonesia, Analisa, Waspada, Rakyat Aceh, and other national media. In addition, BMA also takes advantage of the available bulletin boards.

As an information centre in realizing openness and transparency, Baitul Mal provides direct services at the office. In addition, to maximize information management and increase transparency, an official for managing information was also hired, namely the PPID (Information and Documentation Management Officer).According to the Head of Social and Development:

> "Regarding the management of information and documentation, Baitul Mal has a special department, namely PPID (Information and Documentation Management Officer). This special section provides various kinds of information needed by the community related to Baitul Mal Aceh and zakat management." (RA, 16 July 2020)

Uniquely, BMA still needs to have regulation that guarantees the rights of the community or stakeholders to get access to information. This happens because there are rarely complaints from the public since the complete information is always published directly by BMA on the website. Also, there is ease of obtaining information from the BMA office. Maisarah[24] stated that the disclosure of public information is one of the most crucial things in a country that prioritizes democratization. Openness is believed to guarantee and provide opportunities for the public to gain access to important public information . Ultimately, the transparency and openness created in the BMA work environment align with the principles of democratization. This is the first step to solidifying the realization of good governance.

Participation

Community participation is one of the essential principles in realizing good governance. Communities who have an interest take part in the formulation and decision-making process. Bednarska-Olejniczak et al.[25] stated that public participation in recent years has become a vital element in the decision-making process in the scope of activities aimed at improving the quality

[23] Sergio Picazo-Vela, Isis Gutiérrez-Martínez, and Luis Felipe Luna-Reyes, 'Understanding Risks, Benefits, and Strategic Alternatives of Social Media Applications in the Public Sector', *Government Information Quarterly*, 29.4 (2012), 504–11 <https://doi.org/10.1016/j.giq.2012.07.002>.

[24] Syifa Maisarah, 'Pola Pengawasan Komisi Informasi Aceh Dalam Mewujudkan Keterbukaan Informasi Publik Di Propinsi Aceh', *Journal of Governance and Social Policy*, 2.2 (2021), 140–55 <https://doi.org/10.24815/gaspol.v2i2.23300>.

[25] Dorota Bednarska-Olejniczak, Jarosław Olejniczak, and Libuše Svobodová, 'Towards a Smart and Sustainable City with the Involvement of Public Participation—The Case of Wroclaw', *Sustainability* , 2019 <https://doi.org/10.3390/su11020332>.

of life of people in developing and developed countries.

Article 96 of Qanun Number 10 of 2018 is an effort by the Aceh government to encourage the community to actively participate in the guidance and supervision of the Aceh Baitul Mal as an institution that has the authority to manage zakat. According to Putraaji, guidance and supervision can simultaneously affect the performance of a program[26]. The guidance carried out by the community aims to increase public awareness of paying zakat and *infaq* (donations) through the Baitul Mal and provide advice for improving the performance of the Baitul Mal. Meanwhile, supervision is carried out in the form of easy access to information on management and development conducted by Baitul Mal and the delivery of information in case of deviations in the management and development of Baitul Mal.

The form of community participation can be seen in the existence of SAC (Sharia Advisory Council) as a form of representation from the community across sectors and social fields. Every work plan formulation and performance result report must be reported to the DPS as a form of BMA's accountability to the local community. Moreover, SAC members are not random people, but experts in their fields. This reveals the importance of qualifying SAC members in ensuring their expertise in Islamic law guarantees the quality of the advice they provide[27]. In addition, in order to maximize and target accuracy in formulating policies, BMA also embraces Baitul Mal at the village and district/city levels. The Head of the sub-sector of the Development of Baitul Mal Aceh conveyed the following:

> "One form of community participation manifested by Baitul Mal can be seen from the DPS (Sharia Advisory Council) which is filled by people from various backgrounds who represent the community such as academics, religious studies students (*santri*), elders (*dayah*), scholars (*ulama*), and government bureaucracy. In addition, the formulation of work activities involves agencies from all levels starting from the Baitul Mal at the *Gampong* and Regency/City levels who then conduct coordination meetings with the Baitul Mal in Aceh Province." (BN, 01 July 2020)

The community can also actively supervise every program carried out by Baitul Mal Aceh. They can report directly or by letter to the Head of Baitul Mal for further processing in the Supervision Sector. The Head of the Aceh Baitul Mal Supervision Division stated that:

> "Every report will go directly to Baitul Mal. The correspondence goes to the leadership, then the supervisory field will take over. Because the field of supervision also conducts monitoring and evaluation. For example, there are units that take action outside the regulatory and institutional processes. Thus, this supervisory function is a control function in the implementation of the program in the field." (JE, 03 July 2020)

The consultation forums and public meetings held by Baitul Mal Aceh could be carried out as needed through the Head of the Sub-Division of Community Relations. The Head of the Subdivision of Personnel stated:

> "For a public meeting forum, this can be planned. However, it cannot be separated from the discussion about Baitul Mal or zakat. The activity is under the coordination of the public relations section. After detailing what the subject of discussion is, the relevant fields will be called for further meetings." (IP, 03 July 2020)

[26] Lutfi Fauzan Putraaji, 'Analisis Pembinaan Dan Pengawasan Terhadap Kinerja Proyek Konstruksi (Studi Kasus Pembangunan Spillway Bendungan Tugu Di Kabupaten Trenggalek)', *Otonomi*, 21.1 (2021), 106–10 <https://doi.org/10.32503/otonomi.v21i1.1610>.

[27] Muhammad Ilyas Ab Razak and others, 'Fintech In Malaysia : An Appraisal to the Need of Shariah- Compliant Regulation', *Pertanika Journal of Social Science and Humanities*, 28.4 (2020), 3223–33 <https://doi.org/10.47836/pjssh.28.4.40>.

However, BMA still needs to have standard guidelines for implementing participatory processes because every aspiration conveyed by the local community will be directly coordinated with the community relations section for further discussion in the BMA internal meeting. For example, complaints from the public against the *"Satu Keluarga Satu Sarjana"* ("one family one university educated member") aid program questioned the delays with which scholarship funds were disbursed. As admitted by one of the sources:

> "Sometimes the disbursement of scholarship funds is delayed. In fact, sometimes the delay can be up to two to five months, so I have to pay tuition with my own money due to the delay in disbursing the scholarship. Yet Baitul Mal still confirms the scholarship recipients via the WhatsApp group, but I don't know the underlying reason for the delay. The good thing is that when the scholarship is disbursed there is no deduction at all." (RS, 20 July 2020)

There are more recipients of the *"Satu Keluarga Satu Sarjana"* scholarship who complain about the same thing. In fact, other regions other than Aceh have witnessed delays in the disbursement of the same program[28]. Nevertheless, Baitul Mal Aceh has provided a complete clarification regarding the delay in disbursing scholarship funds. As stated by another student who is also a scholarship recipient:

> "Indeed, there are often delays in disbursing scholarship funds. However, Baitul Mal gave a clear and understandable explanation." (IDH, 20 July 2020)

Different perceptions occur due to differences in responsibility for providing confirmation and information to scholarship recipients, resulting in different views among scholarship recipients. Some are understanding of the delays, others are disappointed. Information overlap caused by the mismanagement of information sources can lead to sub-optimal performance[29]. Although this sounds trivial, BMA certainly has to improve its image as an agency with good governance, where public participation has been exceptionally well implemented.

Accountability

The existence of the government or civil servants is a mandate to regulate and prosper the community, and accountability is significant for the holders of government power. Government agencies and their apparatus must be able to implement its mandate under their respective duties and functions[30]. As the manager of zakat, BMA must be accountable to the Governor of Aceh as a government agency that has been given the authority to manage zakat. Accountability is carried out by the tasks and functions that have been mandated in terms of making policies, programs and other activities that have been carried out.

Generally, the accountability process is regulated in Article 88 of Qanun Number 10 of 2018. This process starts with DPS submitting an accountability report on *sharia* guidance and supervision of BMA and the BMA Secretariat to the Governor. This is carried out annually three months after the year of activity ends. Furthermore, the BMA and the BMA Secretariat shall jointly submit a Management and Development report to the DPS at least twice a year for monitoring purposes.

Regarding accountability, Baitul mal Aceh is quite good at building public trust; this can be seen from the Baitul Mal Aceh website, which provides services to access annual reports and strategic plans. Accountability through the use of information technology is a form of adaptive

[28] Ulya Fitri Zen and Reza Novandri, 'Implementasi Kebijakan Program Saga Saja Kota Pariaman', *JOELS: Journal of Election and Leadership*, 3.2 (2022), 93–101 <https://doi.org/10.31849/joels.v3i2.10571>.

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[30] Muhammadong.

governance[31]. Indirectly, the success of government officials in maximizing information technology has improved service quality, accountability, and transparency[32]. In addition, Baitul Mal Aceh also routinely submits accountability reports to the Aceh provincial government, which will then give an evaluation.

Baitul Mal Aceh's accountability in managing zakat is manifested in a report published on a website that all groups can access. The report has been submitted to the Governor as the institution that gives authority to BMA in managing zakat. The evaluation given has gone through an internal audit process by an independent audit institution. According to the statement from the Head of the Social and Development Division:

> "Baitul Mal reporting is often delayed due to several aspects. Among them are the deadline for distributing zakat at the end of December. Also related to the process of compiling reports, which are quite significant starting from reports on zakat, infaq (donations), sadaqah (charity), and so on. In addition, the Baitul Mal report was also audited by several institutions such as the BPK (Audit Board of Indonesia), the inspectorate as well as an internal audit conducted by DPS through an independent auditor." (RA, 16 July 2020)

To strengthen the work accountability of BMA employees, SOPs and technical guidelines were implemented to carry out each work program. According to the Head of Social and Development:

> "Every activity at Baitul Mal has SOPs and technical guidelines in the implementation process. Like the distribution of zakat, all provision of aid has SOPs and technical guidelines. Likewise, for ceremonial activities such as seminars there are also technical guidelines and SOPs that refer to government regulations." (RA, 16 July 2020)

The management of zakat, in particular by BMA, on the one hand, reflects a special autonomy. However, it has not been fully able to apply the principles of Islamic law (*shar'i*)[33]. On the one hand, reporting, auditing, and bureaucratic issues show a high level of accountability . However, on the other hand, this has made BMA unable to provide zakat management by *sharia* principles. BMA has worked hard to realize proper management. It continues to strive towards this accomplishment until the last drop of blood. One day the government can approve it through special legislation.

Efficiency and Effectiveness

Efficiency and effectiveness are two things that are needed in good governance and zakat management. In management review, the concepts of efficiency and effectiveness are usually used when evaluating different processes[34]. Efficiency is the institution's success in managing resources to maximize output or policies, while effectiveness is the final result of a policy that becomes a benchmark for a successful or less successful policy. The technical analysis of the data carried out in measuring effectiveness and efficiency uses a value for money analysis, which is an analysis that assesses the performance of an entity in terms of economy, efficiency, and effectiveness[35].

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[31] Cancan Wang, Rony Medaglia, and Lei Zheng, 'Towards a Typology of Adaptive Governance in the Digital Government Context: The Role of Decision-Making and Accountability', *Government Information Quarterly*, 35.2 (2018), 306–22 <https://doi.org/https://doi.org/10.1016/j.giq.2017.08.003>.

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To measure the efficiency of the performance of Baitul Mal Aceh, it is necessary to compare the input (in this case, the operational funds used by zakat managers or *amil*) with the output (which is the level of performance in realizing zakat). Mathematically, the efficiency formula for zakat management in Baitul Aceh is as follows:

$$Efficiency = \frac{Input}{Output} \times 100\% \rightarrow Efficiency = \frac{The\ operational\ funds}{\text{Zakat Realization}} \times 100\%$$

The Baitul Mal Aceh Secretariat (2019) reports that the Operational Fund distributed to the *amil* zakat of Baitul Mal Aceh is 2% x IDR 35,248,000,000 for five zakat service units of non-governmental institutions/agencies, and 14 Aceh Baitul Mal volunteers, while for *amil* it is 1% of the total zakat collected. If the value is added up 2% x IDR 35,248,000,000 it will obtain IDR 704.960,000 earned by the Aceh Baitul Mal *amil*. Thus, the total zakat that must be distributed is IDR 54,014,187,358. The level of efficiency in the distribution of zakat funds is as follows:

$$Efficiency = \frac{704.960.000}{54.014.187.358} \times 100\% = 0{,}13\%$$

Zakat governance is said to be efficient if the series of zakat governance processes, from receipt, and management to distribution can be achieved using the right resources to obtain optimal results. If the obtained value is less than 100%, then the management of Zakat at Baitul Mal Aceh is efficient. If the value obtained is equal to 100%, the efficiency is balanced; If the obtained value is more significant than 100%, it is inefficient. So the level of efficiency in the distribution of zakat is excellent, with a figure of 0.13%.

The measurement of the effectiveness of zakat governance in Baitul Mal Aceh is seen from the realization of the distribution of zakat funds to all zakat *mustahikk* / realization of targets (outcomes) and the distribution targets that have been set in the Strategic Plan (output), with the following formula:

$$Effectiveness = \frac{Outcome}{Output} \times 100\% \rightarrow Effectiveness = \frac{Realization\ Funds}{Zakat\ Funds} \times 100\%$$

Zakat management is said to be effective if the distribution target is greater than the realization or close to the set target, meaning that the greater the value obtained in achieving the target, the more effective the Baitul Mal Aceh zakat management will be. If the obtained value is less than 100%, it is ineffective. However, if the obtained value is equal to 100%, the effectiveness is balanced,. If the obtained value is more than 100%, it is effective. Baitul Mal Aceh targets to collect zakat of IDR 50,248,000,000.00 in 2018. In 2019 it collected IDR 54,014,187,358.00.

$$Effectiveness = \frac{54.014.187.358{,}00}{50.248.000.000{,}00} \times 100\% = 107{,}50\%$$

Looking at the results above, we found that the level of achievement is 107.50%, an outstanding effectiveness category. Following the provisions of Islamic law, zakat must be distributed to beneficiaries (*asnaf*), which Islam has determined. The following is the effectiveness level of zakat distribution to each beneficiary (*sanif*):

Table 1. Effectiveness of Zakat Distribution

Name of *Senif*	Target/Accomplishment
Poorest	The target for the poorest distribution is 2,000 *mustahikk* and 2,100 *mustahikk* have been realized with an achievement rate of 105.00%, which is the perfect category.
Poor	The target for distribution to the poor is 2,700 *mustahikk* and what has been realized is 2,737 *mustahikk* with an achievement level of 101.37%, which is the outstanding category.
Amil	The target for distributing to the *amil* is ten *mustahikk*; those successfully realized are ten *mustahikk* with an achievement level of 100%, which is the good category.
Gharimin	The target for distribution to the *gharimin* (those who need assistance) is 400 *mustahikk* and what has been successfully realized is 252 *mustahikk* with an achievement rate of 63.00%, which is the excellent category.
Muallaf	The target for distribution to the *muallaf* (recent converts to Islam) is 500 *mustahikk* and what has been realized is

	443 *mustahikk* with an achievement rate of 88.60%, which is the good category.
Fisabilillah	The target for distribution to the *fisabilillah* ("in the path of God") is 100 *mustahikk* and what has been successfully realized is 62 *mustahikk* with an achievement rate of 62% or good category.
Ibnu Sabil	The target for distribution to *ibnu sabil* (travellers) is 2,000 *mustahikk* and what has been successfully realized is 2,476 *mustahikk* with an achievement rate of 123.80%, which is the outstanding category.

Source*:* Processed (2020)

To get the effectiveness of the zakat distribution as a whole, we take the sum of the percentages of all achievement levels divided by the number of *sanif*. This can be written with the following formula:

$$Effectiveness\ of\ zakat\ distribution = \frac{sum(sanif1:sanif7)}{total\ of\ sanif}$$

$$Effectiveness\ of\ zakat\ distribution = \frac{105 + 101{,}37 + 100 + 88{,}60 + 63 + 62 + 123{,}80}{7}$$

$$= 91{,}97\%$$

Generally, the Baitul Mal Aceh performance achievement in zakat distribution is 91.97%, which is the good category.

Conclusion

The existence of zakat funds managed professionally by a remarkable institution named Baitul Mal Aceh provides fresh air in the realization of a better future welfare in Aceh. Based on the research and discussion results above, the management of zakat in Baitul Mal Aceh in terms of a good governance perspective is quite good. It is marked by the realization of principles that are measurable with the vision, mission and development plans of BMA. First, the principle of openness and transparency is measured by Article 96, paragraph 4 of Qanun Number 10 of 2018; information that is easily accessible through the website: https://baitulmal.acehprov.go.id; and publications made through online and print media.

Second, the principle of community participation is reflected in Article 96 of Qanun Number 10 of 2018, which is an effort by the Aceh government to encourage the local community to actively participate in the development and supervision of BMA . In addition, DPS as representatives of various groups of people must channel the aspirations of Baitul Mal at the *Gampong* and Regency/City levels. Third, the principle of accountability must be implemented with routine reports submitted by BMA and carried out by the inspectorate, BPK, auditing by DPS through independent auditors, and SOPs and technical guidelines in carrying out various activities and programs. Lastly, the principle of the effectiveness of zakat distribution has an achievement score of 91.97% in the good category. The efficient principle is quite good with an acquisition value of 0.13%.

The researcher hopes that Baitul Mal Aceh, the unique institution authorized to manage zakat in Aceh, can continue improving its services in terms of good governance. BMA must continuously improve policy regulations and increase employee creativity and innovation in formulating and implementing work plans. If BMA can manage all these things, then welfare improvements through zakat can be realized.

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