THE ACCOUNTABILITY OF ZAKAT AL-FITR MANAGEMENT BY RELIGIOUS FIGURES AS ÂMIL AL-ZAKÂT

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Abstract

This article aims to find out how accountability for zakat management is carried out by community leaders or Kiai who do not have documentation in funding and distribution. To answer this, this paper uses the case study approach as one of the approaches in qualitative research, which is in the excavation of data using interview and observation instruments. The result of this study is that three perspectives of accountability, accounting, and functional perspectives have been fulfilled in the management of zakat by religious figures (Kiai) while the perspective of the accountability system consists of five characteristics, two of which cannot be fulfilled by Kiai as zakat collector (âmil al-zakât) is about the presentation of written data and the publication of data. In other words, internally what Kiai does in the management of zakat is very accountable, this cannot be separated from the integrity of science and spirituality of Kiai. But, in terms of external accountability loaded with document and neat presentation of data, Kiai cannot fulfill it. This is because the period of management of zakat al-fitr is very short (even within a matter of hours) and the target of zakat distribution has been real and known together.
Artikel ini bertujuan untuk mengetahui bagaimana akuntabilitas pengelolaan harta zakat yang dilakukan oleh tokoh masyarakat atau Kiai yang notabene tidak memiliki dokumentasi dalam funding dan distribusinya. Untuk menjawab hal tersebut, tulisan ini menggunakan pendekatan studi kasus sebagai salah satu pendekatan dalam penelitian kualitatif, yang dalam penggalian datanya menggunakan instrument wawancara dan observasi. Hasil dari penelitian ini adalah bahwa dari tiga perspektif akuntabilitas, perspektif akuntansi dan fungsional telah dipenuhi dalam pengelolaan harta zakat oleh tokoh agama, sementara perspektif sistem akuntabilitas yang terdiri dari lima ciri, dua diantaranya yang tidak dapat dipenuhi oleh Kiai sebagai amil zakat yakni tentang penyajian data tertulis dan publikasi data. Dengan kata lain, secara internal apa yang dilakukan Kiai dalam pengelolaan harta zakat ini sangat akuntabel, hal ini tidak lepas dari integritas keilmuan dan spiritualitas Kiai. Namun, dari sisi akuntabilitas eksternal yang sarat dengan dokumen, penyajian data yang rapi, Kiai tidak dapat memenuhinya. Hal ini disebabkan masa pengelolaan zakat fitrah ini sangat pendek (bahkan hanya dalam hitungan jam) dan sasaran distribusi zakatnya pun telah nyata dan diketahui bersama.

**Keywords:** Accountability; zakat management; Kiai

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**Introduction**

Zakat is one of the Islamic philanthropies whose potential is extraordinary. It was managed properly and professionally, it will not only help the community in overcoming economic problems such as consumption, and travel costs for travelers but can also alleviate poverty. This has been proven in several countries (Johari et al. 2013, 331; Mohd Ali et al. 2015, 355; Rédha et al. 2016, 257; Suhaib 2009, 314) that have a good commitment to optimize zakat management and distribution well.

One of the problems faced in the utilization of zakat is its management. Therefore, it is not surprising that so far in several countries, including Indonesia, zakat still has not contributed the maximum even though Indonesia has great potential as a country with a majority of Muslim people. A study conducted by BAZNAS (Badan Amil Zakat Nasional) in 2013 collaborated with IPB (Institut Pertanian Bogor) and Islamic Development Bank (IDB) states that the funds managed by BAZNAS are
only 1% of the total amount of potential (Canggih et al. 2017, 16). Therefore, the management of zakat should be a concern, not only for zakat collection institutions in the national sphere but also at the village level.

This management is not only related to the amount of zakat funds collected, the most important of these is the competence of āmil or zakat managers. One part of this competence is the process of recording zakat funds that are collected and will be issued to mustaḥiq (managed zakat funds). This recording process becomes an important thing because it is also related to accountability and transparency.

In one of the sub-districts in Sumenep regency, a sub-district collects zakat to religious figures (Kiai or kaji). Kiai is considered a trusted person to receive and distribute zakat assets. In the study of Islamic legal thought related to the management of zakat, three opinions explain who is entitled to manage this zakat. The first opinion states that only the state can manage zakat, while the second opinion explains in principle zakat should be handed over to the zakat collector regardless of whether the zakat collector is appointed by the state or zakat collector works independently in the Muslim community itself, and the third opinion states that zakat collection can only be done by private institutions appointed and supervised by the government (Triantini 2010, 91). From the second opinion above, Kiai can become āmil al-zakāt as an independent zakat manager.

As a zakat manager, Kiai in Lenteng District only receives zakat al-fitr which is mostly in the form of rice, while for zakat mal usually the community distributes itself to mustaḥiq who they think are worthy to receive it. In this area there have been several UPZ (Zakat Collection Units) but, as it is a common problem, the public lacks confidence in this institution (Alam 2018, 131). Thus the zakat al-fitr collected to Kiai is calculated quite a lot so that the manager in this case religious figures (Kiai) must know the accounting system to calculate and record how much zakat is entered and that must be distributed to the mustaḥiq that has been planned.

The accounting system in the management of zakat includes at least some things, including how many muzakki (zakat giver) distribute zakat, how many zakat treasures enter, how many and who becomes mustaḥiq candidates, and the amount of channels. All this certainly needs an accounting process to be accountable to third parties including muzakki.

Kiai or figures who are obligated to be zakat managers, almost 100% of the informants interviewed said that they did not apply what was in the
recording system, there was no evidence of information on how much funds had been collected and how many mustaḥiq would get the zakat funds. Of course, the absence of documents related to the text above becomes an obstacle to accountability (accountability) for what has been done by Kiai to zakat, because zakat management information is a public right.

Related to this, the previous research states that Kiai has managed zakat regulations well. The zakat is given to the poor faqīr as a temporary zakat, mustaḥiq meanwhile if there are still leftovers it will be allocated for repairing prayer room and mosque (Hari 2008, 10). Other research reveals that there is a tendency that this Kiai receives zakat not as āmil al-zakāt (zakat manager) but as mustaḥiq from the category of fī Sabīlillah because the Kiai is a person who struggle in the way of Allah SWT as a prosecutor and teacher of religion (Suaidi 2010, 55). Some discuss this Kiai as an extension of the BAZ Regency in managing and distributing Zakat (Navilah 2013, 48). While in this article, Kiai indeed functions as a zakat manager and the focus of this study is on accountability, the purpose of this paper is to find out accountability for zakat management by religious figures (teacher-leader-Kiai), so far there has been no special study discussing this because anything that has been managed Kiai or religious figures have been considered acceptable, and trustworthy even without supporting documents. This study is important considering that Kiai, especially in Sumenep and generally in Madura, is considered a trusted figure to manage zakat even though, as is commonly known, Kiai has never carried out the administrative process of zakat management as other āmil zakat.

Research Methods

To answer the problem, directly researcher used qualitative method and the data was collected by triangulation (Sugiono 2017, 12). The recommendation used in this study is descriptive qualitative. This research will describe the management of zakat carried out by Kiai and its accountability. The subjects of this study are ten religious figures in the Lenteng Sumenep Regency and they were zakat managers, ten mustaḥiq (people who are entitled to receive zakat), and ten muzakki (People who pay zakat). In addition to interviews, data excavation related to this is also obtained using observation instruments.
Result and Discussion

Zakat Management by Religious Figures as Zakat Manager

Zakat is one of the Islamic economic philanthropies that is very important especially in distribution. Philanthropy can be interpreted as programmed social generosity and is aimed at alleviating social problems (such as poverty) in the long term (Linge, 2017). When zakat is included in the category of Islamic Economic philanthropy, one of its goals is to solve the economic problems of the community must always be handled professionally so that the initial goal can be realized.

Therefore, zakat collector should be careful in the process of distributing it is feared to be wrong in determining the mustaḥiq. Errors in distributing zakat will result in the non-achievement of zakat goals, even though zakat is considered one of the Islamic financial instruments that can eradicate poverty, prosper Muslims, and equalize income (Herdianto 2011, 105–106). Zakat will erode the economic egoism that is a major factor in the income gap between the rich and the poor (Musnandar 2018, 226). The Quran states unequivocally that wealth does not revolve only among the rich, as stated in Q.S. al-Hasyr [24]: 7,

“As for gains granted by Allah to His Messenger from the people of 'other' lands, they are for Allah and the Messenger, his close relatives, orphans, the poor, and 'needy' travelers so that wealth may not merely circulate among your rich. Whatever the Messenger gives you, take it. And whatever he forbids you from, leave it. And fear Allah. Surely Allah is severe in punishment.”

Based on interviews with ten Kiai of the eight asnâf above there are only three mustaḥiq that are the focus of zakat distribution, namely faqîr miskîn, and zakat collector, but the largest portion of the three are faqîr and miskîn. This is because in this sub-district quite a lot of people are classified as two asnâf so Kiai prioritizes both. And this religious figure is considered to be the most fully recognizable environment of people who fall into the category of muẓakkî or mustaḥiq (Fadli 2015, 92).

Kiai is the most respected figure on the island of Madura because it is so respected that whatever is ordered by Kiai must be carried out by the local community. Kiai can be a central figure in the structure of Madura society because any problems are faced by the community, Kiai is a place to complain and be asked for prayers. In Madura culture, some people are
highly respected, namely Bhuppa' (father) Babbu' (mother), Ghuruh (teacher or Kiai), and Ratoh (king) (Wiyata 2020, 261).

_Bhuppa_ (father) and _Bhabbu' _(mother) are two figures that must be respected because there is a religion-cultural structure that forms an obligation both religiously and culturally to respect and obey them because they have given birth and raised. You get the first position because the people of Madura are a patriarchal society that indirectly forces the Madura people to respect the father first (Hefni 2007, 17). While the third position of the hierarchy of figures that are fixed is _Ghuruh_ and, the fourth is _Ratoh_ (government leader). Stated statements the _Ghuruh_ in question is _Kiai_ (Islamic religious leader). Between these two figures, _Kiai_ has a very strong role in Madura society, even better position compared to the leaders of the government (Rochana 2012, 48).

Their obedience to _Kiai_ is at least due to three things, namely _first_, having a holy and high spiritual capacity which in the language of the Quran is called _al-khâssah_. _Second_, high intellectual capacity (Federspiel 1996, 2–3), and _third_, pioneering and example (_uswah_). Because of these three things, the people of Madura strongly believe and obey what is conveyed by _Kiai_, including in the issue of zakat.

In the Lenteng District of Sumenep Regency, it can be said that almost all _zakat al-fitr_ is handed over to _Kiai_ or religious figures (Muammar, 2022). This happens not because there are no collector zakat institutions in this area, but because they trusted in _Kiai_ figures then something related to religion was given to them. _Kiai’s_ position as zakat collector zakat occurs downhill from their predecessors. While for zakat mal generally, even if the community issues these obligations, distributed itself to _mustâhâq_ around them, and very rarely the management is handed over to _Kiai_ as _zakat al-fitr_.

The management of _zakat al-fitr_ is generally not in a long period, because usually this zakat is fulfilled on the night before Eid al-Fitr and _Kiai_ distributes it on that night and no later than before dawn on the feast (Abdurrahman 2022; Mubarak 2022). Because the time is very narrow, it is not surprising that the zakat treasure received and to be issued is not well documented, but because the amount of _zakat al-fitr_ is certain, then from the zakat treasure collected it is not difficult to calculate how many _muzakkî_ have entrusted their zakat to religious figures.
Likewise in terms of distribution, Kiai already had data to whom the zakat will be given so that even if it is not written this religious figure ensures that this zakat will be received by mustaḥiq (people who are entitled to get zakat) even if they prioritize mustaḥiq from among the faqīr and poor community for some consideration. First, faqīr and the poor are in dire need of attention and help. Second, the number of poor and poor is very much in this Lenteng sub-district, while the rest of mustaḥiq is very rare and can even be said to be none. In theory, the distribution of zakat to people who are entitled to receive zakat is no formula, in other words, the distribution depends heavily on the policies and considerations of amil who manages it, or in this case Kiai. With the two considerations above what Kiai does can be considered to be following the rules of Islam.

In Islamic rules, three things must be fulfilled. The first is ḍarrūriyyah which is everything that must exist for the sake of upright and the life of religion and the life of one’s world. This ḍarrūriyyah includes five guards namely guarding religion (ḥifz al-dīn), guarding self (ḥifz al-nafs), guarding offspring (ḥifz al-nasl), guarding the mind (ḥifz al-aql), and guarding the treasure (ḥifz al-māl). Second, ḥājiyyah is everything needed to avoid the pinch in life towards spaciousness. Third, tahsīniyyah is a need that is worthy and deserved and justified by shari’a for the sake of human happiness (Abdurrahman 2010, 91–98). The discussion about zakat is very closely related to ḥifz al-māl.

In the context of guarding the treasure (ḥifz al-māl), three indicators can be used as a reference for whether a thing has fulfilled ḥifz māl or not, namely: first, guaranteeing individual needs (tahdīf al-afrād). Second, upholding justice (iqāmah al-ʿadl), and third, strengthening public benefit (tahqīq al-masāliḥ al-ʿāmmah) (Permono 1992, 38). What Kiai does in the management of zakat, according to researchers, has fulfilled the three things above. Prioritizing faqīr and poor in the list of zakat recipients is an effort to be able to provide guarantees for the fulfillment of the needs of life (individuals) for the faqīr and poor communities, which are also to realize social justice and strengthen public welfare.

This kind of pattern has been implemented for years, even based on interviews with ten religious figures in this sub-district, at least they have carried out this tradition for ten years, and a maximum of forty-nine years (Latif 2022). Its means that the management system that has
been going for decades indicated that there is trust from the community to the manager, or Kiai.

**Accounting Perspective of Zakat al-Fitr Management**

In zakat studies, the competence of zakat collector is always a concern. In Indonesia there is no standard or general requirement that must be met by zakat collector, so far anyone can become zakat collector. But concerning professionalism, three things must be fulfilled by someone to become a professional zakat collector. *First*, he must understand in depth the laws and regulations of zakat. *Second*, understand the concepts and practices of management in general and zakat in particular, and *third*, understand the basics of accounting and accountability (Adnan 2017, 75; Astuti 2016, 249).

In the discussion of accountability, this study will be focused on how accountable zakat management is carried out by Kiai which in this case will be studied from an accounting perspective, functional perspective, and system perspective. Accountability of zakat management by Kiai can be seen from an accounting perspective as measured from four things, namely:

*First* is financial resources. The financial resources referred to in this case are from which the data can be managed and whether it can be accounted for. Related to this, the source of zakat funds managed by Kiai is the source of *muzakkî*, and the *muzakkî* of this *zakat al-fitr* is all the people around the Kiai residence, as stated by K Hosni Mubarak: "yang mengumpulkan zakat fitrah ke saya adalah masyarakat sekitar ("those who entrust zakat to me are the people around") (Mubarak, 2022).

Similar statements were also conveyed by other Kiai who became informants of this study.

*Second*, this property is legally valid because it is an Islamic religious obligation that must be paid by all moslem except a Moslem, who if he pays zakat, he does not have basic foodstuffs to consume (Maftuh 1992, 82). This obligation can be found in several verses of the Quran, one of which is Q.S al-Taubah [9]: 103,

> Take alms out of their property, you would cleanse them and purify them thereby, and pray for them; surely your prayer is a relief to them; and Allah is Hearing, Knowing."

Because of the importance of this zakat, the Quran mentions the word zakat thirty times. Eight of them are found in Makkiyah's letter and the rest is in
Madaniyah's letter. In many verses, this zakat is always juxtaposed with the prayer order which indirectly confirms that this zakat has the same level of urgency as the obligation of prayer as in Q.S al-Baqarah [2]: 277 and al-Baqarah [2]: 43

"Indeed, those who have faith, work pious charity, establish prayers and perform zakat, they have a reward on the side of their Lord. there is no concern for them and neither (nor) are they saddened."

“And establish prayer and give zakah and bow with those who bow (in worship and obedience)"

Therefore, based on the explanation above, it can be understood that this zakat is a legally valid property, both Islamic religious law and state law so that it can be managed and distributed in accordance with religious instructions.

Third, is compliance with legal regulations and administrative policies. Zakat al-fitr is a religious rule is an obligation that must be paid by every Moslem, the rules of the amount to be paid and the recipient of zakat have provisions so that automatically the implementation of zakat is under its regulations, both religious regulations. (Kementerian Agama RI, 2013) as well as the state, because zakat has been regulated by the Government of the Republic of Indonesia, namely Law No. 23 of 2011 on Zakat Management. Kiai as the manager will of course be subject to these two rules because, as mentioned earlier, Kiai is a person who is very afraid of the rules of religion, so the possibility of deviation will be very small.

Fourth, efficiency is an activity. Zakat management activities, from collection to distribution, do not require a lot of energy help. Nine out of ten Kiai interviewed stated:

"The pattern still follows the old tradition of the father's legacy. The system is traditional. There is no administration equipment of all sorts. The custom in the community here, the collection of zakat to the distribution is done by someone, namely myself" (Mubarak 2022).

From the process in this management, only this collection and distribution requires assistive personnel so that this activity is very efficient or does not require a lot of funds to finance auxiliary workers, even though they usually work voluntarily (without payment). The results of the programs and activities carried out are reflected in the objectives, benefits,
and effectiveness. From this, it can be seen that from an accounting perspective, accountability for zakat management carried out by religious figures or Kiai has been fulfilled.

While from a functional perspective can be seen in some of the following:

First, is probity and legality accountability. The accountability referred to here is accountability for the use of funds obtained, for zakat assets handed over to religious figures (Kiai) all, according to ten Kiai interviewed, distributed to mustahiq zakat that exists temporarily for human resources who help Kiai in managing zakat also get this part as zakat collector. This means that the human resources that help this Kiai get the zakat part as zakat collector and the part given are not a reward for what has been done so that thus there is no cost or cost in the management of zakat al-fitr. From this aspect the management of zakat by Kiai is accountable.

Second, is accountability process. Concerning the accountability of this process, what Kiai has done in distributing his main zakat has also qualified for accountability because this zakat will be redistributed to the entitled (who has been appointed by the Quran) it is also administrated by ten informants from mustahiq (Khatijah, 2022), while the magnitude depends on the policy of zakat collector or in this case kiai which has been considered wise to decide. If kiai gives an excess portion to one mustahiq when there are other mustahiq who also need it, by itself, there will be criticism from the community to religious figures (Kiai), and this is part of social control for Kiai.

The third is performance accountability. This level is related to the implementation of activities, for the management of zakat by Kiai has also fulfilled this accountability because not long after this zakat is collected, this property is directly distributed (Hamidi 2021; Jumali 2021; Latif 2022). In addition to this, it can also be said that this zakat management activity is zero cost with explanations as described above.

Fourth, is accountability program. The purpose of zakat management is how this zakat reaches those who are entitled to receive it, what is done by religious figure in this sub-district has also fulfilled that goal because indeed the commitment of the receipt of zakat for them is a religious obligation that can be realized and the community is economically prosperous.
Fifth is policy accountability. The manager has its policy, especially related to the distribution of zakat, religiously related to this distribution, indeed the portion of distribution depends on the policy of the caliph (or in this case the manager) based on existing socioeconomic conditions. However, in terms of who is entitled to receive zakat, this has been clearly explained in the Quran and religious figures will not give this zakat to parties outside of the eight asnâf.

Sixth is program accountability. The purpose of zakat management is how this zakat reaches those who are entitled to receive it, what is done by religious figures in this sub-district has also fulfilled that goal because indeed the commitment of the receipt of zakat for them is a religious obligation that can be realized and the community is economically prosperous.

Seventh is policy accountability. The manager has its policy, especially related to the distribution of zakat, religiously related to this distribution, indeed the portion of distribution depends on the policy of the caliph (or in this case the manager) based on existing socioeconomic conditions. However, in terms of who is entitled to receive zakat, this has been clearly explained in the Quran and religious figures will not give this zakat to parties outside of the eight asnâf. For Sumenep district, especially Lenteng district, these eight asnâf do not fully exist such as muallaf (people who have just converted to Islam), riqâb (sahaya servants), and gharîmîn (Those who owe money for the necessities of life in maintaining their souls and izzahs) so that Kiai prioritizes faqîr and the miskîn who are quite a lot in this area. These faqîr and miskîn people deserve to be prioritized considering their economic life which is worse when compared to other asnâf so that from this it can be understood that the policies taken by the Kiai do not deviate from the governance of zakat management, especially in terms of distribution.

Accountability of Zakat al-Fitr Management by Religious Figure

Accountability of zakat management by religious figures seen from the perspective of the system is as follows:

First, focus on outcomes. In this aspect, the result to be achieved is how zakat can be distributed evenly and this becomes the commitment of religious figures (Kiai). As mentioned above, Kiai is a man who fears God (countable), therefore what is God's command will certainly be carried out. Zakat is different from other Islamic economic philanthropies, zakat managers cannot be careless in determining who will deserve this zakat
treasure. Because the eight mustahiq appointed in the Quran are parties who must be helped financially to strengthen their economy and faith. Therefore, Kiai will ensure that the distribution will be on target and this zakat will have the expected benefit value.

Because it is considered trust (amanah) and can be accounted for, not a few people in this Lenteng district collect their zakat to Kiai. Based on information from informants from muzakkî stated the reason they handed over their zakat wealth to Kiai or religious figures was that they were considered more knowledgeable about zakat and they could be trusted. (Abdurrahman 2022).

Second, is using several indicators that have been selected to measure performance. Indicators, in particular, do not exist, so what Kiai does in managing zakat is based on what has been ordered by religion, moreover, the issue of zakat is quite detailed and regulated. As stated by one of the informants, "Following the direction of the Quran and hadith, the poor are preferred." (Jumali, 2021). The most important thing for the Kiai is how the zakat can distribute the deservers, nothing is missed, and is fair in its distribution.

Third, generate information that is useful for making decision on a program or policy. This point cannot be fulfilled by Kiai because what has been done in the process of managing zakat is not neatly written and becomes an archive so in this case, it cannot produce information that can be used as a reference for others in policy determination or making decision.

Fourth, generate data consistently over time. This aspect is also not fulfilled due to the absence of written documents that can be accounted for. Almost all respondents to this study stated that they do not have written documents about this for several reasons mentioned above. But interestingly, even if they do not have written data on the person who collected zakat to the Kiai as well as the mustahiq zakat they targeted, this Kiai can be asked about the data at any time (even if not in writing) (Hamidi 2021; Jumali 2021).

Fifth, report results and publish them regularly. In this case, it can also be said that what Kiai does is not accountable. Written reporting of how much zakat is collected and to whom zakat is distributed is also never made by Kiai, this is due to several things. In the environment where Kiai is located, it is not a tradition to make reports of activity, including the
process of collecting and distributing zakat (Mubarak 2022). The trust from muẓakkī and the absence of demands to make zakat management reports is the basis for Kiai does not need to prepare a responsibility report.

The too-short period between collection and distribution is also the reason why Kiai does not make an accountability report. As it is known that most people prefer to pay or collect their zakat al-ḥāl to the Kiai in the evening before the feast day so that on the same night the Kiai will immediately distribute it to the mustaḥiq and generally this zakat is distributed after deducting the zakat collector and Kiai parts. Therefore the Kiai felt that there was no need for a report because there was no zakat left and it had been distributed under religious guidelines.

This can be seen from an accounting and functional perspective, what Kiai does is accountable but from the perspective of the accountability system, some aspects cannot be met, namely aspects of documents in the form of recording and reporting to the public. In general, as stated above, accountability can be divided into two namely: internal accountability and external accountability. Internal accountability is a form of accountability for oneself which means that what Kiai does in managing zakat can be accounted for with its scientific and moral capacity so that it is less likely for this to do things that are contrary to what is believed and known.

While external accountability means accountability to other parties or stakeholders, which in this case is muẓakkī, mustaḥiq (Endahwati 2014), and society in general. This external accountability is generally in the form of records or written information that informs that what has been done so far has been under existing rules. The management of zakat, Kiai does not have a written record related to zakat that comes in, which is managed and distributed, this is due to three reasons. First, the time for receiving and distributing zakat is short that only lasts a few hours. Second, the human resources involved are very few, Kiai always handle and complete it alone except in terms of distribution. He who receives himself from the muẓakkī and arranges to whom the zakat will be given. As for the distribution, Kiai asks for help from others. Third, the community does not demand reporting from Kiai about the management of zakat. They believe that Kiai is a figure who is very afraid of his Gods which makes Kiai a holy figure who is not used to violate the rules of his religion. Therefore, even though there
is no document of accountability for the management of zakat, the society strongly believed in accountability for Kiai as a zakat manager.

Conclusion

From the discussion above it can be concluded that internally what Kiai does in the management of zakat is very accountable, this cannot be separated from the intellectual capacity and spirituality of Kiai. The intellectual capacity in question is Kiai’s knowledge of Islamic teachings of which zakat is one part. Kiai certainly has understood the purpose of this zakat, how it should be managed, and to whom it should be distributed. What is meant by Kiai spirituality is the strength of Kiai’s belief in his religion. This power then becomes an internal controller not to do something that is prohibited by Islam. Kiai is responsible to Allah as the holder of community trust in managing zakat so that we hope that he can manage zakat properly and fairly. The trust that lasted for several years indicates that the community still strongly believes in the Kiai that what he did can be accounted for. But in terms of external accountability that is loaded with documents, and neat presentation of data, Kiai cannot fulfill it. This is because the period of zakat management is very short (within a matter of hours) and the target of zakat distribution has been real and known together. Therefore, they view the recording of collection and distribution as no more important than the sense of justice itself.

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