

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

*Lailatul Qadariyah*

Universitas Trunojoyo Madura, Indonesia

E-mail: qadariyah\_82@yahoo.com

### **Abstract**

*This article aims to find out the accountability of zakat management done by the community leaders or Kiai who do not have documentation in funding and distribution. This study uses the case study approach, one of approaches in qualitative research, which uses interview and observation as the instruments of data collection. The result reveals that accountability, accounting, and functional perspectives have been fulfilled in the zakat management by Kiai. However, two of five characteristics of the accountability system perspective cannot be fulfilled by Kiai as *âmil al-zakât*, those are the written data presentation and the data publication. In other words, internally what Kiai does in the zakat management is very accountable. This is because of his science integrity and spirituality. In terms of external accountability loaded with document and neat presentation of data, Kiai somehow cannot fulfill it. This is because the period of management of zakat al-fitr is very short (only a few hours) and the target of zakat distribution is real and known.*

*Artikel ini bertujuan untuk mengetahui akuntabilitas pengelolaan zakat yang dilakukan tokoh masyarakat atau Kiai yang notabene tidak memiliki dokumentasi dalam funding dan distribusinya. Artikel ini menggunakan pendekatan studi kasus, salah satu pendekatan dalam penelitian kualitatif, yang menggunakan wawancara dan observasi sebagai instrument*

*pengumpulan data. Hasil penelitian menunjukkan bahwa perspektif akuntabilitas, akuntansi, dan fungsional telah dipenuhi dalam pengelolaan harta zakat oleh Kiai. Namun, dua dari lima ciri perspektif sistem akuntabilitas tidak dapat dipenuhi oleh Kiai sebagai âmil al-zakât 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 (hanya dalam hitungan jam) dan sasaran distribusi zakatnya pun nyata dan diketahui bersama.*

**Keywords:** *accountability; zakat management; Kiai*

*Received: March 7, 2022; Accepted: 23 June, 2022*

## **Introduction**

Zakat is one of Islamic philanthropies that has extraordinary potential. If it is managed properly and professionally, zakat will surely help the community in overcoming economic problems such as consumption, and travel costs for travelers, also alleviate poverty issue. 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 in zakat is its management. In several countries, including Indonesia, zakat's contribution has yet to reach its maximum capacity, even though Indonesia has great potential as a country which has Muslim as majority. A study conducted by BAZNAS (The National Zakat Agency) 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.

The management is not only related to the amount of the collected zakat funds, but also the competence of *âmil* or zakat collector. One of the competence is the recording process of the collected zakat funds that will be

issued to *mustahiq* (people eligible to receive zakat funds). This recording process is crucial because it is also related to accountability and transparency factors.

People in one of the sub-districts in Sumenep Regency pay zakat to the religious figures (*Kiai* or *Kaji*). *Kiai* is considered a trusted person to receive and distribute zakat assets. In the Islamic law study, precisely in discussing zakat management, there are three opinions explaining who is entitled to manage zakat. The first opinion conveys that only the state (or government) can manage zakat. The second opinion explains, in principle zakat should be handed over to *âmil al-zakât* regardless of whether they work in government institutions or independently in the Muslim community. Meanwhile, 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 *âmil al-zakât* 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 *mustahiq* who they think are worthy to receive it. In this area, there have been several UPZ (Zakat Collection Units) but the institution does not gain trust from the society (Alam 2018, 131). As a result, zakat *al-fitr* collected to *Kiai* is quite a lot so the manager, in this case is *Kiai*, must know the accounting system to calculate and record how much zakat is collected to distribute to the *mustahiq* that have been listed.

The accounting system in the zakat management includes several things, (a) the number of *muzakkî* (people obliged to pay zakat); (b) the amount of the collected zakat funds; (c) the number of *mustahiq* candidates; and (d) the amount of channels. All this certainly needs reliable accounting process for a valid evidence to the third parties such as *muzakkî*.

In the interview section, *Kiai* as the *âmil al-zakât* said that they have no recording system, so there is no information on the amount of the collected zakat funds and the number of *mustahiq*. This absence is an accountability issue of *Kiai* in zakat management, where in fact, such information is the rights of the public, particularly for the *muzakkî*.

Some previous research also focused on *Kiai* who hold absolute rights in regulating the zakat funds. After collected, *Kiai* will distribute the funds to *faqîr* (the poor). If there is a sum of funds remaining, it will be allocated to fix prayer room and mosque (Hari 2008, 10). Another research reveals

that sometimes, *Kiai* is not considered as *âmil al-zakât* but as *mustahiq*. This is because *Kiai* acts as a religious teacher in the way of Allah (*fi sabililla*) so he is eligible to receive zakat funds (Suaidi 2010, 55). Some people also consider *Kiai* as the extension of zakat agency, such as BAZNAS, who helps manage and distribute zakat funds (Navilah 2013, 48).

The previous studies only discuss the role of *Kiai* as *âmil al-zakât*. Meanwhile, this current study will fill in the gap by focusing the study on *Kiai's* accountability competence in zakat management since not many studies tried to review this matter. It is because people put their whole trust on *Kiai* as the religious figures who are acceptable and trustworthy, so no supporting documents are needed. This study is important considering that *Kiai*, especially in Sumenep and generally in Madura Province, is seen as the trusted figures to manage zakat even though they have no skills in administrative process of zakat management as other *âmil*.

### Research Method

Descriptive Qualitative approach is employed in this study. The data were collected by triangulation (Sugiono 2017, 12). This research will describe the management of zakat done by *Kiai* and its accountability. The subjects are ten religious figures in the Lenteng Sumenep Regency, act as *âmil al-zakât*, ten *mustahiq*, and ten *muzakkî*. In addition to interviews, observation was also done to complete the data for this study.

### Result and Discussion

#### Zakat Management by Religious Figures as *Âmil al-Zakât*

As written in the introduction, zakat is one of Islamic philanthropies that has crucial role. Philanthropy can be interpreted as a donation program or social program aiming at alleviating long-term social problems e.g., poverty (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 that must be handled professionally so that the initial goal can be realized.

Therefore, *âmil al-zakât* must be careful in the distribution process since there should not be mistakes in determining the *mustahiq*. Even if zakat is an Islamic financial instrument for poverty alleviation, prosperity improvement, and income equality, if it is not managed properly, it will result in the failure of zakat goals (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 emphasizes that wealth does not revolve only among the rich, as stated in Q.S. al-Hasyr [59]: 7:

“And what Allah restored to His Messenger from the people of the towns – it is for Allah and the Messenger, and for his close relatives, orphans, and the stranded traveler – so that it will not be a perpetual distribution among the rich from among you. And whatever the Messenger has given you, take it. And whatever he forbids you from, leave it. And fear Allah. Surely Allah is severe in punishment.”

Based on the interviews with ten *Kiai*, out of the eight *asnâf* (the eligible group of zakat), only three *mustahiq* that are the focus of zakat distribution. They are *faqîr*, *miskîn*, and *âmil al-zakât*. However, the largest portion of zakat funds is given to only two: *faqîr* and *miskîn*. This is because there are many people considered as two categories in the area.

*Kiai* is the most respected figure in Madura (Fadli 2015, 92) that when he commands something, people will do it without question. He is the central figure within Madura society that whatever problems faced by people, *Kiai* will be the one they ask for advice to. In Madura culture, some people are highly respected, namely *Bhuppa'* (father) *Bhabbhu'* (mother), *Ghuruh* (teacher or *Kiai*), and *Ratoh* (king or government leader) (Wiyata 2020, 261).

*Bhuppa'* (father) and *Bhabbhu'* (mother) are two blood-related figures that must be respected because religious and cultural wise, obeying them is an obligation of every person. They are respectively placed in the first and second positions in the Maduranese patriarchal society (Hefni 2007, 17). Meanwhile, the third and the fourth positions belong to *Ghuruh* and *Ratoh*. *Kiai* is considered in *Ghuruh* category since he is the teacher of religious matters (Rochana 2012, 48).

Their obedience to *Kiai* is at least due to three things, (a) having a holy and high spiritual capacity which is called *al-khâsah*; (b) having high intellectual capacity (Federspiel 1996, 2-3); and (c) becoming pioneer or model (*uswah*). Because of these three things, the people of Madura strongly believe and obey what is conveyed by *Kiai*, including 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 is no zakat collector institution in

the area, but they trust in *Kiai* figures. *Kiai*'s position as *âmil al-zakât* is started from their predecessors. Meanwhile for zakat *mâl*, people usually distribute it themselves to *mustahiq* around them. It is rarely handed to *Kiai*.

The management of zakat *al-fitr* is generally done in a short time because this type of zakat is paid or submitted the day before Eid al-Fitr. The distribution is also done in the same day, at night or at dawn of Eid al-Fitr day (Abdurrahman 2022; Mubarak 2022). Because of its short time, the documentation process is not done properly. However, it is not difficult to calculate it because the amount of zakat *al-fitr* is certain based on the number of *muzakkî* paid the 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, zakat is still received by *mustahiq*. When distributing, they prioritize those among the *faqîr* and *miskîn* community for some considerations, *first*, they are in need of attention and help. *Second*, the number of *faqîr* and *miskîn* is very much in Lenteng sub-district, while the rest of *mustahiq* is very rare to none. In theory, the distribution of zakat to *mustahiq* has no formula, in other words, the distribution depends heavily on the policies and considerations of *âmil*, in this case *Kiai*. With the two considerations above what *Kiai* does can be considered to be following the Islamic rules.

In Islamic rules, three things must be fulfilled. The first is *darûrîyah*; it is a primary need to fulfill for the sake of one's worldly and religious life. *Darûrîyah* includes guarding religion (*hifz al-dîn*), guarding self (*hifz al-nafs*), guarding offspring (*hifz al-nasl*), guarding the mind (*hifz al-aql*), and guarding the treasure (*hifz al-mâl*). The second is *hâjjîyah*; it is everything needed to avoid the bad luck in life and gain spaciousness. The third is *tahsînîyah*; it is a need that is worthy and justified by shari'a for the sake of human happiness (Abdurrahman 2010, 91-98). The discussion about zakat is very closely related to *hifz al-mâl*.

In the context of guarding the treasure (*hifz al-mâl*), three indicators can be used as a reference for whether a thing has fulfilled *hifz mâl* or not, (a) guaranteeing individual needs (*tahdîf al-afrâd*); (b) upholding justice (*iqâmah al-'adl*); and (c) strengthening public benefit (*tahqîq al-mașâlih al-'âmmah*) (Permono 1992, 38). What *Kiai* does in the management of zakat, according to researchers, has fulfilled the three things above. Prioritizing *faqîr* and *miskîn* in the list of zakat recipients is an effort to provide

guarantees for the fulfillment of the needs of life (individuals). It is also an attempt to realize social justice and strengthen public welfare.

This kind of pattern has been implemented for years. Based on interviews with ten religious figures (*Kiai*) 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 an element of trust from the community to the manager or *Kiai*.

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

In zakat study, the competence of zakat collector (*âmil al-zakât*) is always a significant concern. In Indonesia, there is no standard or general requirement that must be met by *âmil al-zakât*, so far, anyone can fill the position. Professional wise, three things must be fulfilled by someone to become a professional *âmil al-zakât*, (a) one must have an in-depth understanding on zakat laws and regulations; (b) one understands the concepts and practices of management in general and zakat in particular; and (c) one should understand the basics of accounting and accountability (Adnan 2017, 75; Astuti 2016, 249).

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

*First* is financial resources. It refers to 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 from *muzakkî*, and they are people around the *Kiai* residence (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 Muslim who are financially stable (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 from their wealth a charity by which you purify them and cause them increase, and invoke (Allah's blessing) upon them. Indeed, your invocation are reassurance for them. And Allah is Hearing and Knowing."*

Because of the zakat importance, the Quran mentions the word zakat thirty times. Eight of them are found in *Makkîyah's* Surah and the rest is in *Madânîyah*. 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."*

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

*Third*, it is compliance with legal regulations and administrative policies. Zakat *al-fitr* is an obligation that must be paid by every Muslim. The amount and the recipient of zakat have been regulated in provisions so that the implementation of zakat is automatically based on the regulations of religion and government (Kementerian Agama RI, 2013). Zakat has also been regulated by the Government of the Republic of Indonesia, in the Law No. 23 of 2011 concerning The Zakat Management. Kiai as the manager will surely be the subject to these rules because, as mentioned earlier, he is a person who is stick to religion, so the possibility of deviation will be very small to none.

*Fourth*, efficiency is an activity. Zakat management activities, from collection to distribution, do not require a lot of energy or assistance. 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"* (Mubarak 2022).

From the management process, only the collection and distribution processes requiring assistance so the amount of money spent for paying them for help is not a lot. In fact, they usually work voluntarily, without asking 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.

In the perspective of functional perspective, the zakat management discussion is focusing on, (a) honesty and legality of accountability. The accountability here is the use of collected funds. Based on the ten *Kiai* as the informants of this study, the funds are distributed to *mustahiq* that play role as assistant in helping *Kiai* managing zakat. This means that the human resources get some parts of zakat. From this aspect the management of zakat by *Kiai* is accountable; (b) accountability process. What *Kiai* has done in zakat distribution is qualified for accountability because this zakat will be redistributed to the eligible people mentioned in the Quran, or so called *mustahiq* (Khatijah, 2022). Meanwhile, the amount received depends on the policy of *âmil al-zakât*, in this case *Kiai* which has been considered wise. If he gives exaggerate portion to one *mustahiq* when there are others in need, he will surely be criticized. This criticism is part of social control for *Kiai*; (c) performance accountability. This is related to the implementation of activities. After collecting the zakat, *Kiai* will directly distribute it without delay, thus it is considered accountable (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; (d) program accountability program. The purpose of zakat management is how this zakat reaches those who are in need. It is what has been done by *Kiai* in the said place. It is also a part of *Kiai*'s commitment to teach the society about religious obligation which can affect others' prosperity; (e) policy accountability. The *âmil al-zakât* has policy related to the distribution. In this case, *Kiai* has calculated the portion of zakat distribution based on the existing socioeconomic condition. However, they are still need to refer to the Quran on the regulations regarding *mustahiq* and are not allowed to give zakat to other parties other than the eight *asnâf*. In Lenteng, Sumenep, not all eight *asnâf* are exist, such as *muallaf* (people who have just converted to Islam), *riqâb* (servants), and *gharîmîn* (those who owe money for the basic necessities to maintain their souls and 'izzah). Hence, *Kiai* prioritizes *faqîr* and *miskîn* who are a lot in number in this area. These people deserve to prioritize considering their economic life which is worse compared to other *asnâf*. 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

The accountability of zakat management by Kiai seen from the several perspective is presented as follows:

*First*, focusing on outcomes. This aspect is how zakat can be distributed evenly and this becomes the commitment of Kiai. As mentioned above, Kiai is the one who fears God, therefore what God commands, he will certainly do it. Zakat is different from other Islamic economic philanthropies. *Âmil al-zakât* cannot be careless in determining who will deserve this zakat treasure. The eight *mustahiq* appointed in the Quran are ones 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, many people in Lenteng collect their zakat to Kiai. Based on the interviewed *muzakkî*, they state that the reason they handed over their zakat to Kiai or religious figures is that Kiai is more knowledgeable about zakat and they could be trusted (Abdurrahman 2022).

*Second*, using several indicators 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 detail and is in line with regulation. 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*, generating 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*, generating 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. Interestingly, even if they do not have written data on the person who collected zakat to the Kiai as well as the *mustahiq* they targeted, this Kiai can be asked about the data at any time (even if not in writing) (Hamidi 2021; Jumali 2021).

*Fifth*, reporting results and publishing them regularly. In this case, it can also be said that what *Kiai* does is not accountable. Written reports of how much zakat is collected and to whom zakat is distributed is 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 *muzakkî* and the absence of demands to make zakat management reports is the basis for *Kiai*. It 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-fitrah* to the *Kiai* in the evening before the feast day so that on the same night the *Kiai* will immediately distribute it to the *mustahiq*. 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 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 *muzakkî*, *mustahiq* (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. *Kiai* does not have a written record related to zakat. This is due to three reasons. *First*, the time for receiving and distributing zakat is short, only a few hours. *Second*, the human resources involved are very few. *Kiai* always handles and completes it alone except in terms of distribution. He receives zakat funds from the *muzakkî* and arranges them to the eligible people. 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 God which makes *Kiai* a holy figure who is not used to violate the rules of religion. Therefore, even though there is no document of accountability for the management of zakat, the society strongly believes in *Kiai* as *âmil al-zakât*.

### Conclusion

Overall, 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 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 he is expected to manage zakat properly. The trust that lasted for several years indicates that the community still strongly believes in *Kiai* that what he does can be accounted for. In terms of external accountability, *Kiai* does not have documents and neat presentation of zakat data. 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 zakat collection and distribution as no more important than the sense of justice itself.

### References

- Abdurrahman. 2010. *Ekonomi al Ghazali : Menelusuri Konsep Ekonomi Islam Dalam Ihya Ulumuddin*. Surabaya: PT Bina Ilmu.
- Abdurrahman. 2022. "Interview with Muzakki. Madura."
- Aflah, Kuntarno Noor. 2018. "Urgensi Penetapan Kriteria Fakir Miskin Bagi Penyaluran Zakat di Indonesia." *Ziswaf: Jurnal Zakat dan Wakaf* 4(1): 167.  
DOI 10.21043/ziswaf.v4i1.3037.
- Akhyar Adnan, Muhammad. 2017. "The Need of Establishment of Professional Amil Zakat to Enhance the Future Zakat Development."

- International Journal of Zakat* 2(1): 71–79.  
DOI 10.37706/ijaz.v2i1.16.
- Al-Arif, M Nur Rianto. 2013. “Optimalisasi Peran Zakat dalam Memberdayakan Perekonomian Umat.” *Ulul Albab: Jurnal Studi Islam* 14 (1):1-15.  
DOI 10.18860/ua.v0i0.2320.
- Alam, Ahmad. 2018. “Permasalahan dan Solusi Pengelolaan Zakat di Indonesia.” *Jurnal Manajemen* 9(2): 128.  
DOI 10.32832 /jm-uika.v9i2.1533.
- Astuti, Suci. 2016. “The Analysis of Amil Competency and Its Effects on The Implementation of Zakat on Amil Zakat Institution.” *Accounting Analysis Journal* 5(3): 8.  
DOI <https://doi.org/10.15294/aaj.v5i3.12744>.
- Atabik, Ahmad. 2015. “Peranan Zakat dalam Pengentasan Kemiskinan.” *Jurnal Zakat dan Wakaf* 2(2): 23.
- Canggih, Clarashinta, Khusnul Fikriyah, and Ach Yasin. 2017. “Potensi dan Realisasi Dana Zakat Indonesia.” *al-Uqud: Journal of Islamic Economics* 1(1): 13.  
DOI <https://doi.org/10.26740/al-uqud.v1n1.p14-26>.
- Endahwati, Yosi Dian. 2014. “Akuntabilitas Pengelolaan Zakat, Infaq, dan Shadaqah (ZIS).” *Jinah : Jurnal Ilmiah Akuntansi dan Humanika* 4(1): 24.  
DOI <https://doi.org/10.23887/jinah.v4i1.4599>
- Fadli, Ahmad. 2015. “Good Governance Zakat di Indonesia.” *Jurnal al-Iqtishadi* 2(1): 18.
- Fariyansyah, Ardy, Gugus Irianto, and Roekhudin Roekhudin. 2018. “Akuntabilitas Vertikal-Horizontal Aparatur Publik dalam Perspektif Interpretatif Phenomenology Heidegger.” *Jurnal Akuntansi Aktual* 5(2): 168–77.  
DOI 10.17977/um004v5i22018p168.
- Federspiel, Howard M. 2002. *Contemporary Southeast Asian Muslim Intellectuals: An Examination of the Sources for Their Concepts and Intellectual Constructs*, In *Islam in the Era of Globalization: Muslim*

- Attitudes Towards Modernity and Identity*. Edited by Johan Hendrik Mauleman. London and New York: Routledge Curzon.
- Ghofar, M. Abdul. 2010. *Fiqih Wanita*. Jakarta: Pustaka al- Kautsar.
- Hamidi, Syukron. 2021. Interview with *Muzakkî*. Madura.
- Hari, Muhammad. 2008. *Kebiasaan Masyarakat Menyerahkan Zakat Fitrah Kepada Kiai (Studi Kasus Di Desa Sopa'ah Kecamatan Pademawu Kabupaten Pamekasan)*. Pamekasan: Jurusan Syari'ah, Program Studi al-Ahwal al-Syahksiyah, STAIN Pamekasan. [http://opacperpus.iainmadura.ac.id/index.php?p=show\\_detail&id=899&keywords=](http://opacperpus.iainmadura.ac.id/index.php?p=show_detail&id=899&keywords=) (July 10, 2021).
- Hefni, Moh. 2007. "(Studi Konstruktivisme-Strukturalis tentang Hierarkhi Kepatuhan dalam Budaya Masyarakat Madura)." *Karsa* XI(1): 10. DOI <https://doi.org/10.19105/karsa.v11i1.144>.
- Herdianto, Ahmad Wahyu. 2011. "Peran Negara dalam Mengoptimalkan Zakat di Indonesia." *Jurisdictie, Jurnal Hukum dan Syariah* 2(1): 14. DOI <https://doi.org/10.18860/j.v0i0.1581>.
- Jaelani, Aan. 2015. *Manajemen Zakat di Indonesia dan Brunei Darussalam*. Cirebon: Nurjati Press.
- Johari, Fuadah, Muhammad Ridhwan Ab Aziz, Mohd Faisol Ibrahim, and Ahmad Fahme Mohd Ali. 2013. "The Roles of Islamic Social Welfare Assistant (Zakat) for the Economic Development of New Convert." *Middle-East Journal of Scientific Research* 18(3): 10. DOI 10.5829/idosi.mejsr.2013.18.3.12368.
- Kementerian Agama RI. 2013. *Panduan Zakat Praktis*. Jakarta: Kementerian Agama RI Direktorat Masyarakat Islam Direktorat Pendayagunaan Zakat.
- Jumali. 2021. Interview with *Kiai*. Madura.
- Khatijah. 2022. Interview with *Mustahiq*. Madura.
- Latif. 2022. Interview with *Kiai*. Madura.
- Maftuh. 1992. *Mutiara Hadits: Shahih Bukhari*. Jakarta: CV. Bintang Pelajar.

- Mohd Ali, Ahmad Fahme, Zakariah Abd. Rashid, Fuadah Johari, and Muhammad Ridhwan Ab. Aziz. 2015. "The Effectiveness of Zakat in Reducing Poverty Incident: An Analysis in Kelantan, Malaysia." *Asian Social Science* 11(21): 355.  
DOI 10.5539/ass.v11n21p355.
- Muammar. 2022. Interview with Lenteng Village Head. Madura.
- Mubarak, Hosni. 2022. Interview with Kiai. Madura.
- Musnandar, Aries. 2017. "Managemen Inklusif dengan Prinsip Maqashid al Syariah dalam Penghitungan Zakat dan Pajak." *Ulul Albab: Jurnal Studi Islam* 18(2): 221.  
DOI: 10.18860/ua.v18i2.4412.
- Navilah, Ila. 2013. *Persepsi Muzakki Tentang Zakat Dan Peran Kiai Terhadap Upaya Optimalisasi Pengelolaan Dan Perindustrian Zakat Pada Badan Amil Zakat Kabupaten Cirebon (Studi Kasus Tentang Upaya Optimalisasi Pengelolaan Dan Pendistribusian Zakat Di Kecamatan Astanajapura Kabupaten Cirebon)*. Cirebon: IAIN Syekh Nurjati Cirebon. Skripsi.
- Permono, Sjechul Hadi. 1992. *Pemerintah RI Sebagai Pengelola Zakat*. Jakarta: Pustaka Firdaus.
- Raba, Manggaukang. 2020. *Akuntabilitas : Konsep Dan Implementasi*. Malang: UMM Press.
- Rédha, Bouchikhi Mohamed, Ghrissi Larbi, and Rahmani Mira Karima. 2016. "The Impact of Zakat Fund in Reducing Poverty Case of Algeria." *Mediterranean Journal of Social Sciences* 7(3): 256-264  
DOI 10.5901/mjss.2016.v7n3p256.
- Rochana, Totok. 2012. "Orang Madura: Suatu Tinjauan Antropologis." *Humanus* 11(1): 46.  
DOI10.24036/jh.v11i1.622.
- Sadjiarto, Arja. 2000. "Akuntabilitas dan Pengukuran Kinerja Pemerintahan." *Jurnal Akuntansi* 2(2): 13.  
DOI <https://doi.org/10.9744/jak.2.2.pp.%20138-150>.

- Sanusi, Makhda Intan. 2021. "Skala Prioritas Penentuan Mustahiq Zakat Di Lembaga Amil Zakat (LAZ) Ummat Sejahtera Ponorogo." *Lisyabab Jurnal Studi Islam dan Sosial* 2(1): 16.
- al-Shâtibî, Abû Ishâq. 2004. *Al-Muwâfaqât fi Uşûl al Sharî'ah*. Beirut: Dâr Kutub al 'Ilmiyah.
- Setiawan, Adi, and Trisno Wardy Putra. 2020. "Analisis Kebijakan BAZNAS tentang Ibnu Sabil sebagai Mustahik Zakat." *Ar-Ribh: Jurnal Ekonomi Islam* 3(2): 19.  
DOI <https://doi.org/10.26618/jei.v3i2.4255>.
- Suaidi. 2010. "Persepsi Masyarakat Pesisir Madura Terhadap Mustahiq Zakat (Kajian Atas Pemberian Zakat Fitrah Kepada Kiai Di Dusun Laok Tambak, Desa Padelegan, Kec. Pademawu, Kab. Pamekasan)." *Jurisdictione, Jurnal Hukum dan Syariah* 1(2): 53-58.  
DOI <https://doi.org/10.18860/j.v0i0.1735>.
- Sugiono. 2017. *Metode Penelitian: Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta.
- Suhaib, Abdul Quddus. 2009. "Contribution of Zakat in the Social Development of Pakistan." *Pakistan Journal of Social Sciences (PJSS)* 29(2): 22.
- Triantini, Zusiana Elly. 2010. "Perkembangan Pengelolaan Zakat di Indonesia." 3(1): 14.
- Wibowo, Arif. 2015. "Distribusi Zakat dalam Bentuk Penyertaan Modal Bergulir sebagai Accelerator Kesetaraan Kesejahteraan." *Jurnal Ilmu Manajemen* 12(2): 28-43.  
DOI [10.21831/jim.v12i2.11747](https://doi.org/10.21831/jim.v12i2.11747).
- Wiyata, Latief. 2020. *Carok; Konflik Kekerasan Dan Harga Diri Orang Madura*. Yogyakarta: LKiS.
- Zuhri, Syaifuddin. 2012. *Zakat Di Era Reformasi*. Semarang: FITK UIN Walisongo.