

## THE EFFECTIVENESS OF ZAKAT STATUS AS A SPECIAL REGIONAL ORIGINAL INCOME (PAD) TOWARDS THE OPTIMIZATION OF ZAKAT DISTRIBUTION IN ACEH PROVINCE

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### ABSTRACT

*Aceh is the only province in Indonesia where zakat is formally incorporated into the regional public financial system under its special autonomy framework. Although this institutional arrangement has strengthened the legal and administrative governance of zakat, its contribution to improving distribution effectiveness remains insufficiently understood. This study aims to synthesize empirical evidence on how the institutional status of zakat influences distribution effectiveness in Aceh. A Systematic Literature Review (SLR) following the PRISMA 2020 guidelines was employed. Relevant studies published between 2018 and 2025 were identified from Scopus, Google Scholar, Dimensions, Crossref, DOAJ, Garuda, and official publications issued by Baitul Mal Aceh, BAZNAS, and the Government of Indonesia. The selected literature was analyzed using thematic synthesis to identify recurring patterns related to institutional governance, targeting accuracy, timeliness of distribution, distribution equity, welfare outcomes, and implementation challenges. The review shows that integrating zakat into the regional public financial system has strengthened institutional accountability, regulatory certainty, and public trust. However, these institutional improvements have not consistently translated into higher distribution effectiveness. The evidence indicates persistent challenges, including fragmented beneficiary databases, disparities in institutional capacity among districts, limited inter-agency coordination, and the absence of standardized impact evaluation. The review also reveals that existing studies predominantly assess administrative performance rather than long-term welfare outcomes for mustahik. This study contributes by proposing an outcome-oriented evaluation framework that complements institutional performance with four dimensions of distribution effectiveness: targeting accuracy, timeliness, distribution equity, and welfare outcomes. The findings provide evidence-based implications for strengthening zakat governance and improving the effectiveness of zakat distribution in Aceh.*

**Keywords:** Zakat Governance, Zakat Distribution, Aceh, Baitul Mal, Systematic Literature Review, Mustahik Welfare.

### ABSTRAK

Aceh merupakan satu-satunya provinsi di Indonesia yang mengintegrasikan pengelolaan zakat ke dalam sistem keuangan publik daerah berdasarkan kewenangan otonomi khusus. Meskipun pengaturan kelembagaan ini telah memperkuat tata kelola zakat dari aspek hukum dan administrasi, kontribusinya terhadap peningkatan efektivitas pendistribusian zakat masih belum dipahami secara komprehensif. Penelitian ini bertujuan untuk mensintesis bukti empiris mengenai pengaruh status kelembagaan zakat terhadap efektivitas pendistribusian zakat di Aceh. Penelitian menggunakan metode Systematic Literature Review (SLR). Literatur yang diterbitkan pada periode 2018–2025 diidentifikasi melalui Scopus, Google Scholar, Dimensions, Crossref, DOAJ, Garuda, serta publikasi resmi Baitul Mal Aceh, BAZNAS, dan Pemerintah Indonesia. Studi yang terpilih dianalisis menggunakan thematic synthesis untuk mengidentifikasi pola-pola utama terkait tata kelola kelembagaan, ketepatan sasaran, ketepatan waktu penyaluran, pemerataan distribusi, dampak terhadap kesejahteraan mustahik, serta berbagai tantangan implementasi. Hasil kajian menunjukkan bahwa integrasi zakat ke dalam sistem keuangan publik daerah telah memperkuat akuntabilitas kelembagaan, kepastian regulasi, dan kepercayaan publik. Namun, penguatan kelembagaan tersebut belum secara konsisten diikuti oleh peningkatan efektivitas pendistribusian zakat. Kajian ini juga mengidentifikasi tantangan berupa fragmentasi basis data mustahik, kesenjangan kapasitas kelembagaan antar daerah, terbatasnya koordinasi antarinstansi, serta belum adanya sistem evaluasi dampak yang terstandarisasi. Penelitian ini menawarkan kerangka evaluasi berbasis luaran (outcome-oriented evaluation framework) yang mengintegrasikan kinerja kelembagaan dengan empat dimensi efektivitas pendistribusian, yaitu ketepatan sasaran, ketepatan waktu, pemerataan distribusi, dan kesejahteraan mustahik.

**Kata kunci:** Tata Kelola Zakat, Pendistribusian Zakat, Aceh, Baitul Mal, Systematic Literature Review, Kesejahteraan Mustahik.

## INTRODUCTION

Zakat is a wealth distribution instrument with both theological roots and strong socio-economic relevance. In the Islamic economic system, zakat is not only an individual act of worship but also serves as an equalization mechanism that transfers resources from the *muzakki* (payers of zakat) to the *mustahik* (recipients of zakat). This distributive function makes zakat one of the most potent instruments in the poverty alleviation agenda, provided its implementation is systematic, transparent, and accountable. While zakat management generally occurs nationally, Aceh's position is fundamentally different from other regions in Indonesia. Based on Law Number 11 of 2006 concerning the Governance of Aceh, the province has special authority to regulate zakat management through regional regulations (*qanun*).<sup>1</sup> The most significant implication of this authority is the designation of zakat as a Special Regional Original Revenue (PAD), a policy not found in any other province in Indonesia. With this status, zakat management falls within the orbit of the regional financial system, which in principle ties zakat collection and reporting mechanisms to public accountability standards. Quantitative evidence demonstrates a positive trend in zakat collection in Aceh. According to the Annual Report of Baitul Mal Aceh, zakat collection increased consistently from approximately IDR 73 billion in 2019 to around IDR 90 billion in 2020 and reached approximately IDR 122 billion in 2021, representing the highest collection since the institution was established. However, this financial growth has not been accompanied by a comparable reduction in poverty. Statistics Indonesia (BPS Aceh) reported that the poverty rate in Aceh only declined marginally from 14.45% in March 2023 to 14.23% in March 2024 (around 804,530 people), remaining one of the highest poverty rates in Sumatra.<sup>2</sup> This discrepancy between increasing zakat collection and the limited improvement in poverty indicators constitutes the central research problem addressed in this study.

A review of the literature discussing zakat as a source of local revenue (PAD) in Aceh reveals three dominant trends that constitute research gaps that this study aims to fill. The first trend is the dominance of legal-constitutional studies that focus on the legal validity of qanuns and their alignment with the national zakat management framework, but have not systematically identified distribution quality as the primary output variable being tested.<sup>3</sup> Furthermore, there is a lack of empirical approaches that directly assess the impact of policies on eligible beneficiaries (*mustahik*), and the absence of a truly integrated evaluation framework between institutional aspects and welfare outcomes. The second trend is the lack of empirical evidence on the impact side (demand-side). Most previous research has been local case studies of single districts or cities, thus failing to explicitly link the status of Special PAD at the provincial level to aggregate welfare outcomes for eligible beneficiaries. This results in the resulting analysis being unable to describe the effectiveness of zakat policy as a regional fiscal instrument more broadly and comprehensively.

<sup>1</sup> Safinal, S., & Riyaldi, M. H. (2021). Implementasi Zakat Core Principles dalam Pendistribusian Zakat di Baitul Mal Kota Banda Aceh. *Al-Infraq: Jurnal Ekonomi Islam*, 12(1), 37-52.

<sup>2</sup> Baitul Mal Aceh. (2022). Laporan Tahunan Pengelolaan Zakat Produktif di Provinsi Aceh.

<sup>3</sup> Safinal, S., & Riyaldi, M. H. (2021). Implementasi Zakat Core Principles dalam Pendistribusian Zakat di Baitul Mal Kota Banda Aceh. H. 37-52.

The third trend is the lack of an integrated distribution effectiveness indicator framework. Existing research has adopted standards such as the Zakat Core Principles, but has not specifically linked these findings to the causal implications of Special Regional Revenue (PAD) status as an institutional variable. Consequently, there is a gap in explaining whether strengthening legal and institutional status actually impacts the quality of zakat distribution. Several previous studies have varied in focus and findings. highlighted the implementation of the Zakat Core Principles and the resulting improvements in distribution governance, but did not link this to Special Regional Revenue (PAD) status.<sup>4</sup> Other studies found that productive zakat-based empowerment programs, particularly the *Mustahik* Income Generating Program (MIGP), improved the economic capacity and independence of *mustahik*; however, the findings remain limited to a specific institutional setting.<sup>5</sup> demonstrated an increase in *mustahik* welfare from productive zakat, but did not address aspects of PAD governance.<sup>6</sup> Meanwhile, stated that zakat management is quite effective, but did not comprehensively measure the distribution impact. This study aims to fill this gap by focusing on Special Regional Revenue (PAD) status as the main variable.<sup>7</sup>

Based on these gaps, this study aims to analyze the implications of zakat's status as a Special Regional Original Revenue (PAD) on zakat governance in Aceh, evaluate the effectiveness of zakat distribution to *mustahik* within this policy framework, identify factors determining optimal zakat distribution, and formulate indicators for *mustahik* welfare as a policy evaluation instrument. Furthermore, this study is significant and novel in that it integrates data from Baitul Mal Aceh, BPS Aceh, and BAZNAS RI to strengthen quantitative evidence-based analysis. Another novelty lies in the formulation of more operational indicators for *mustahik* welfare by adapting the National Zakat Index and assessing the impact of zakat. This study also explicitly tests the proposition of institutional theory that the strength of formal regulations in the form of Special Regional Original Revenue (PAD) status does not always directly correlate with the quality of policy outcomes. Thus, this research is expected to provide theoretical and practical contributions to the development of zakat governance in Aceh.

## METHOD

This study employed a Systematic Literature Review (SLR) to synthesize and critically evaluate the existing literature concerning the effectiveness of zakat distribution within Aceh's unique institutional framework, where zakat is integrated into the regional public financial system. The SLR approach was selected because it provides a transparent, systematic, and replicable procedure for identifying,

<sup>4</sup> Safinal, S., & Riyaldi, M. H. (2021). Implementasi Zakat Core Principles Dalam Pendistribusian Zakat Di Baitul Mal Kota Banda Aceh. *Al-Infq: Jurnal Ekonomi Islam*, 12(1), 37-52.

<sup>5</sup> Siddiq, M. H., Abdullah, M., & Amri, A. (2022). Tinjauan hukum Islam terhadap praktik saweria di Youtube. *Al-Mudharabah: Jurnal Ekonomi dan Keuangan Syariah*, 3(2), 30-48.

<sup>6</sup> Mawardi, I., Widiastuti, T., Al Mustofa, M. U., & Hakimi, F. (2023). Analyzing the impact of productive zakat on the welfare of zakat recipients. *Journal of Islamic Accounting and Business Research*, 14(1), 118-140.

<sup>7</sup> Suganda, D., & Sholihin, R. (2025). ANALISIS EFEKTIVITAS PENGELOLAAN ZAKAT PADA BAITUL MAL ACEH SELATAN: Dalam Pengentasan Kemiskinan Di Aceh Selatan. *Al-Iqtishadiyah: Jurnal Hukum Ekonomi Syariah*, 6(2), 101-121.

evaluating, and synthesizing scientific evidence from previous studies, thereby minimizing selection bias and enhancing the reliability of research findings.<sup>8</sup> The review protocol was conducted in accordance with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines, which have become the internationally accepted standard for reporting systematic reviews.<sup>9</sup> The literature search was conducted using several national and international academic databases, including Scopus, Google Scholar, Dimensions, Crossref, DOAJ, and Garuda, complemented by official publications from Baitul Mal Aceh, BAZNAS, Statistics Indonesia (BPS), and relevant Indonesian regulations. The search employed combinations of Boolean operators ("and" and "or") with keywords such as *zakat*, *Aceh*, *Baitul Mal*, *zakat governance*, *zakat distribution*, *mustahik welfare*, and *Islamic social finance*. To ensure the relevance and recency of the evidence, the search was limited to studies published between 2018 and 2025. Following the screening process, approximately 30–40 eligible studies were selected as the primary sources for qualitative synthesis.<sup>10</sup>

The study selection followed the PRISMA framework, comprising four sequential stages: identification, screening, eligibility assessment, and inclusion. Only peer-reviewed journal articles published in English or Indonesian and directly related to zakat governance, distribution effectiveness, institutional performance, or *mustahik* welfare were included in the review. Conversely, conference proceedings, editorials, opinion papers, theses, dissertations, duplicate publications, and studies lacking sufficient methodological information were excluded. To ensure the robustness of the review, each selected study was further assessed based on its methodological quality, research relevance, analytical rigor, and contribution to the literature before being included in the final analysis.<sup>11</sup> Data from the selected studies were systematically extracted using a standardized framework that included information on the author, publication year, research objectives, methodology, data source, principal findings, and policy implications. The extracted evidence was subsequently analyzed using thematic synthesis, whereby similar findings were coded, categorized, and integrated into broader analytical themes. This approach enabled the identification of recurring patterns, research gaps, and conceptual relationships concerning institutional governance, accountability, zakat distribution effectiveness, and *mustahik* welfare. Rather than merely summarizing previous studies, the thematic synthesis generated a comprehensive analytical framework for understanding the effectiveness of zakat distribution within Aceh's institutional context and for formulating recommendations for strengthening future zakat governance.<sup>12</sup>

<sup>8</sup> Pollock, A., & Berge, E. (2018). How to do a systematic review. *International Journal of Stroke*, 13(2), 138-156.

<sup>9</sup> Tugwell, P., & Tovey, D. (2021). PRISMA 2020. *Journal of Clinical Epidemiology*, 134, A5-A6.

<sup>10</sup> Widiyana, I. G. R., Mahadita, G. W., Samsu, N., & Muzasti, R. A. (2025). Systematic review and meta analysis.

<sup>11</sup> Boland, A., Cherry, G., & Dickson, R. (Eds.). (2017). Doing a systematic review: a student's guide.

<sup>12</sup> Peng, B., Ng, J. Y., & Ha, A. S. (2023). Barriers and facilitators to physical activity for young adult women: a systematic review and thematic synthesis of qualitative literature. *International Journal of Behavioral Nutrition and Physical Activity*, 20(1), 23.

**Table 1.**  
**Literature Selection Criteria and Review Process**

| Stage                | Description                                                                                                                                                                                                                                                                                                                               |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Research Design      | This study employed a Systematic Literature Review (SLR) following the PRISMA 2020 guidelines to synthesize empirical evidence on the effectiveness of zakat distribution in Aceh.                                                                                                                                                        |
| Data Sources         | Literature was collected from Scopus, Google Scholar, Dimensions, Crossref, DOAJ, Garuda, and official publications issued by Baitul Mal Aceh, BAZNAS, BPS, and relevant government regulations.                                                                                                                                          |
| Search Strategy      | The search used Boolean operators ("AND" and "OR") with keywords including <i>zakat</i> , <i>Aceh</i> , <i>Baitul Mal</i> , <i>zakat governance</i> , <i>zakat distribution</i> , <i>mustahik welfare</i> , and <i>Islamic social finance</i> .                                                                                           |
| Publication Period   | Only studies published between 2018–2025 were considered to ensure the inclusion of recent literature.                                                                                                                                                                                                                                    |
| Eligibility Criteria | Included studies were peer-reviewed journal articles written in English or Indonesian that discussed zakat governance, distribution effectiveness, institutional performance, or <i>mustahik</i> welfare. Non-peer-reviewed publications, proceedings, books, theses, dissertations, opinion papers, and duplicate studies were excluded. |
| Study Selection      | The literature selection followed four stages: identification, screening, eligibility assessment, and inclusion. Approximately 30–40 eligible studies were selected for qualitative synthesis after applying the predefined inclusion and exclusion criteria.                                                                             |
| Quality Assessment   | Each selected study was evaluated based on research relevance, methodological rigor, analytical quality, and contribution to the literature before being included in the final review.                                                                                                                                                    |
| Data Analysis        | The selected studies were analyzed using thematic synthesis to identify recurring themes, research gaps, and relationships among institutional governance, accountability, zakat distribution effectiveness, and <i>mustahik</i> welfare.                                                                                                 |

Table 1 summarizes the systematic review procedure adopted in this study. The review was conducted through a structured and transparent process, beginning with literature identification and ending with thematic synthesis of the selected studies. By applying explicit eligibility criteria and a systematic quality assessment, the review ensured that only scientifically credible and relevant studies were included in the analysis. This procedure enhances the transparency, consistency, and reproducibility of the review while providing a robust evidence base for evaluating the effectiveness of zakat distribution within Aceh's institutional framework.

## RESULTS AND DISCUSSION

### RESULTS

#### Institutional Effects of Special PAD Status

The thematic synthesis identified that the designation of zakat as a Special Regional Original Revenue (*PAD Khusus*) has fundamentally strengthened the institutional framework of zakat governance in Aceh. Across the reviewed studies, this policy consistently distinguishes Aceh from other Indonesian provinces by integrating zakat administration into the regional public financial management system. Under Law No. 11 of 2006 concerning the Governance of Aceh and Qanun Aceh No. 10 of 2018 concerning Baitul Mal, zakat collection, management, and distribution are administered within a formal governmental framework, requiring compliance with public financial accountability, transparency, and reporting standards.<sup>13</sup> This institutional arrangement provides stronger legal certainty and reinforces the legitimacy of Baitul Mal Aceh as the official zakat management authority. The reviewed literature further indicates that the strengthened institutional framework has been accompanied by improvements in administrative governance and public accountability. Several studies reported that clearer regulatory arrangements and standardized financial reporting mechanisms have enhanced public trust, contributing to the continuous growth of zakat collection in Aceh.<sup>14</sup> However, the reviewed evidence consistently suggests that these institutional improvements primarily reflect enhanced governance capacity rather than direct improvements in zakat distribution effectiveness. In other words, while the Special PAD status has successfully strengthened the institutional foundation of zakat management, its contribution to optimizing distribution performance remains dependent on how zakat programs are implemented and evaluated at the operational level.

#### Effectiveness of Zakat Distribution

##### a. Targeting Accuracy

The thematic synthesis indicates that targeting accuracy is one of the most frequently discussed dimensions of zakat distribution effectiveness in Aceh. Across the reviewed studies, zakat distribution generally follows the eight categories (*asnaf*) prescribed in Islamic law and is supported by beneficiary verification conducted by provincial and district Baitul Mal institutions. The reviewed evidence also suggests that beneficiary selection relies on administrative assessments and field verification carried out by local zakat administrators. However, differences in implementation procedures and the absence of standardized beneficiary management across districts may result in variations in targeting accuracy. Several studies therefore recommend strengthening data standardization, inter-institutional coordination, and periodic updating of beneficiary records to reduce the risk of inclusion and exclusion

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<sup>13</sup> Indonesia. (2009). *Undang-undang Republik Indonesia nomor 11 tahun 2006 tentang pemerintahan Aceh*. Biro Hukum dan Humas Setda Provinsi NAD bekerjasama dengan GTZ IS ALGAP II.

<sup>14</sup> Safinal, S., & Riyaldi, M. H. (2021). *Implementasi Zakat Core Principles dalam Pendistribusian Zakat di Baitul Mal Kota Banda Aceh*. *Al-Infaq: Jurnal Ekonomi Islam*, 12(1), 37–52.

errors.<sup>15</sup>

The reviewed literature also highlights that limitations in beneficiary data management remain an important institutional challenge. Although Baitul Mal has established administrative procedures for beneficiary verification, several studies emphasize the need to strengthen data standardization, improve coordination among zakat institutions, and periodically update beneficiary records. These improvements are expected to enhance targeting accuracy, reduce duplication of assistance, and ensure that zakat reaches households with the greatest socioeconomic needs.<sup>16</sup>

#### **b. Timeliness of Distribution**

The reviewed studies indicate that institutional strengthening has contributed to more structured and coordinated zakat distribution practices in Aceh. The establishment of formal administrative procedures, beneficiary verification mechanisms, and standardized distribution guidelines has improved institutional capacity to manage zakat distribution more systematically. Nevertheless, the reviewed evidence provides limited empirical assessment of distribution timeliness, indicating that this dimension remains underexplored in the existing literature.<sup>17</sup> However, the reviewed studies indicate that the implementation of zakat distribution is influenced by differences in institutional capacity, administrative procedures, and local governance practices across Baitul Mal offices. While beneficiary verification and administrative assessments are essential to ensure targeting accuracy, variations in organizational resources and coordination may affect the efficiency of distribution processes. Productive zakat programs generally involve more comprehensive beneficiary assessments than routine consumptive assistance, reflecting their broader objective of supporting sustainable economic empowerment rather than immediate relief. Overall, the literature identifies institutional capacity, administrative standardization, and inter-agency coordination as important determinants of effective zakat distribution in Aceh.<sup>18</sup>

#### **c. Distribution Equity**

Another recurring finding concerns the relatively broad geographical coverage of zakat distribution in Aceh. The reviewed literature consistently reports that the hierarchical structure of Baitul Mal from the provincial level to districts and villages facilitates wider access to zakat services and enables distribution to reach beneficiaries in both urban and rural areas. This institutional network represents

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<sup>15</sup> Jaili, M., Adnan, M., & Furqani, H. (2021). Analisis Dampak pendayagunaan Zakat Produktif Terhadap Peningkatan Pendapatan Usaha Mustahik Berdasarkan Model CIBEST (Studi Kasus pada Baitul Mal Aceh). *Journal of Sharia Economics* | Vol. 2(2), 161.

<sup>16</sup> Akmal, F., Adi, I. R., & Machdum, S. V. (2022). Manfaat Zakat Produktif Dan Pengelolaannya Dalam Upaya Mengatasi Kemiskinan (Studi Deskriptif Di Provinsi Aceh). *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis dan Inovasi Universitas Sam Ratulangi)*., 9(3), 1466-1476.

<sup>17</sup> Akmal, F., Adi, I. R., & Machdum, S. V. (2022). Manfaat Zakat Produktif Dan Pengelolaannya Dalam Upaya Mengatasi Kemiskinan (Studi Deskriptif Di Provinsi Aceh). *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis dan Inovasi Universitas Sam Ratulangi)*., 9(3), 1466-1476.

<sup>18</sup> Damanhur, D., Hasibuan, A. F. H., & Ichsan, I. (2022). Analisis Problematika Pendistribusian Zakat Terhadap Masyarakat Miskin Di Provinsi Aceh. *E-Mabis: Jurnal Ekonomi Manajemen dan Bisnis*, 23(1), 168-175.

one of the distinctive features of zakat governance in Aceh compared with other provinces.<sup>19</sup> Despite this broad geographical reach, several studies identify disparities in institutional performance among districts. Variations in human resource capacity, administrative systems, and local financial management affect the consistency of program implementation. Consequently, while geographical access has generally improved, the quality and intensity of zakat services remain uneven across regions. This indicates that equitable distribution should be understood not only in terms of territorial coverage but also in relation to the consistency and quality of services received by *mustahik*.<sup>20</sup>

#### d. Welfare Outcomes

The thematic synthesis reveals that evidence regarding the welfare impact of zakat distribution remains relatively limited. Most reviewed studies evaluate institutional performance using indicators such as the amount of zakat collected, the number of beneficiaries served, or budget realization. Comparatively fewer studies assess changes in household income, business sustainability, poverty status, or other long-term socioeconomic outcomes experienced by *mustahik* following zakat assistance.<sup>21</sup> The reviewed evidence nevertheless suggests that productive zakat programs have generated positive outcomes in several local contexts, particularly through business capital assistance and entrepreneurship support. However, these findings remain fragmented and are generally based on individual institutional case studies rather than province-wide evaluations. Consequently, the literature consistently recommends adopting standardized impact assessment frameworks, such as the National Zakat Index (NZI) and Zakat Impact Assessment (ZIA), to provide more comprehensive evidence regarding the contribution of zakat to sustainable welfare improvement.<sup>22</sup>

### Challenges in Optimizing Zakat Distribution

The thematic synthesis identified several recurring challenges that continue to limit the effectiveness of zakat distribution in Aceh despite the strengthened institutional framework. Across the reviewed studies, four major issues consistently emerged, namely the fragmentation of *mustahik* data, disparities in institutional capacity, limited inter-agency coordination, and the absence of standardized impact evaluation. These challenges were reported not only in institutional reports but also in empirical studies evaluating zakat governance at both provincial and district levels.<sup>23</sup>

<sup>19</sup> Akmal, F., Adi, I. R., & Machdum, S. V. (2022). Manfaat Zakat Produktif Dan Pengelolaannya Dalam Upaya Mengatasi Kemiskinan (Studi Deskriptif Di Provinsi Aceh). *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis dan Inovasi Universitas Sam Ratulangi)*, 9(3), 1466-1476.

<sup>20</sup> Hasibuan, I. M., & Nasution, Y. S. J. (2024). Konsep Good Governance Lembaga Pengelola Zakat. *AKTIVA: Journal Of Accountancy and Management*, 2(2), 118-130.

<sup>21</sup> Mawardi, I., Widiastuti, T., Al Mustofa, M. U., & Hakimi, F. (2023). *Analyzing the Impact of Productive Zakat on the Welfare of Zakat Recipients. Journal of Islamic Accounting and Business Research*, 14(1), 118–140.

<sup>22</sup> Herianingrum, S., Supriani, I., Sukmana, R., Effendie, E., Widiastuti, T., Fauzi, Q., & Shofawati, A. (2024). Zakat as an instrument of poverty reduction in Indonesia. *Journal of Islamic Accounting and Business Research*, 15(4), 643-660.

<sup>23</sup> Suganda, D., & Sholihin, R. (2025). ANALISIS EFEKTIVITAS PENGELOLAAN ZAKAT PADA BAITUL MAL ACEH SELATAN: Dalam Pengentasan Kemiskinan Di Aceh Selatan. *Al-Iqtishadiyah: Jurnal Hukum Ekonomi Syariah*, 6(2), 101-121.

One of the most frequently identified challenges concerns the availability and quality of *mustahik* data. The reviewed literature indicates that beneficiary identification is still conducted using different administrative procedures across districts, resulting in inconsistencies in recipient verification and updating processes. Several studies recommend integrating *mustahik* data with the National Identification Number (*Nomor Induk Kependudukan*—NIK) and other government social protection databases to improve targeting accuracy and reduce duplication of assistance.<sup>24</sup> In addition, differences in administrative capacity among district-level Baitul Mal institutions contribute to variations in program implementation and reporting quality.

Another recurring finding relates to the limited measurement of program outcomes and long-term welfare impacts. Most institutional reports primarily emphasize administrative performance, including the amount of zakat collected, budget realization, and the number of beneficiaries served. Comparatively fewer studies assess whether zakat assistance generates sustainable improvements in household income, economic independence, or poverty reduction among *mustahik*. Consequently, many reviewed studies recommend strengthening outcome- and impact-based evaluation through standardized assessment instruments, periodic monitoring, and integrated reporting systems to support evidence-based improvements in zakat governance.<sup>25</sup>

## DISCUSSION

### Institutional Strengthening Does Not Necessarily Lead to Distribution Effectiveness

The findings of this review indicate that the designation of zakat as a Special Regional Original Revenue (*Pendapatan Asli Daerah Khusus*; PAD) has significantly strengthened the institutional governance of zakat management in Aceh. As demonstrated in the Results section, the integration of zakat into the regional public financial management system has enhanced regulatory certainty, financial accountability, and administrative transparency, thereby reinforcing the institutional legitimacy of Baitul Mal Aceh as the official zakat management authority.<sup>26</sup> These findings suggest that the Special PAD policy has successfully addressed institutional aspects of zakat governance by providing a stronger legal and administrative framework than that found in other Indonesian provinces. The present findings are consistent with the study conducted by Safinal and Riyaldi, which concluded that the implementation of the *Zakat Core Principles* contributes to improving accountability, transparency, and governance quality within zakat institutions.<sup>27</sup> However, their study primarily examined institutional compliance from the perspective of governance principles and did not evaluate whether improved governance translated into more effective zakat distribution. The present review extends this discussion by demonstrating that institutional strengthening and distribution effectiveness represent two distinct

<sup>24</sup> Pusat Kajian Strategis BAZNAS. (2024). *Outlook Zakat Indonesia 2024*.

<sup>25</sup> Baitul Mal Aceh. (2022). *Laporan Tahunan Pengelolaan Zakat Produktif di Provinsi Aceh*.

<sup>26</sup> Undang-Undang Republik Indonesia Nomor 11 Tahun 2006 tentang Pemerintahan Aceh.

<sup>27</sup> Safinal, S., & Riyaldi, M. H. (2021). *Implementasi Zakat Core Principles dalam Pendistribusian Zakat di Baitul Mal Kota Banda Aceh*. *Al-Infaq: Jurnal Ekonomi Islam*, 12(1), 37–52.

dimensions of zakat management. While the former focuses on organizational capacity and administrative accountability, the latter concerns the institution's ability to deliver zakat accurately, equitably, promptly, and with measurable welfare outcomes. This distinction can be better understood through Institutional Theory, which argues that formal regulations and institutional legitimacy create favourable conditions for organizational performance but do not automatically generate effective policy outcomes.<sup>28</sup> Institutions may possess strong governance structures and comply with legal requirements while still facing operational constraints that limit policy effectiveness. In the context of Aceh, the legal recognition of zakat as Special PAD has strengthened the institutional foundation of Baitul Mal; however, the reviewed literature consistently identifies persistent challenges related to beneficiary identification, uneven institutional capacity across districts, and limited impact evaluation. These findings explain why improvements in governance have not yet been fully translated into improvements in distribution effectiveness and *mustahik* welfare.

The findings also support Hafidhuddin's (2002) argument that the effectiveness of zakat management depends not only on the existence of a sound regulatory framework but also on the professional capacity of zakat institutions to manage, distribute, and evaluate zakat funds.<sup>29</sup> From this perspective, the Special PAD policy should be understood as an institutional enabler rather than a final indicator of success. Strengthening governance constitutes an important prerequisite for effective zakat management, yet the ultimate success of zakat should be assessed based on its ability to improve the socioeconomic conditions of *mustahik* through accurate targeting, equitable distribution, timely assistance, and sustainable welfare improvement.

### Measuring Zakat Success Beyond Collection Performance

The findings of this review reveal that the success of zakat management in Aceh should not be assessed solely based on institutional achievements, such as increased zakat collection or improved administrative governance. Although the reviewed literature consistently reports positive developments in these aspects, evidence regarding improvements in *mustahik* welfare remains relatively limited. This finding indicates that institutional performance and social impact represent two different dimensions of zakat management that require separate evaluation.<sup>30</sup> The distinction is particularly important in Aceh, where zakat has been institutionalized as a Special Regional Original Revenue (PAD Khusus), placing considerable emphasis on financial accountability and regulatory compliance. This finding is supported by the National Zakat Index (NZI), which differentiates institutional performance into macro and micro dimensions. As reported in the reviewed literature, the macro dimension—which reflects institutional support, regulatory frameworks, and governance—achieved a relatively good score, whereas the micro dimension—which evaluates the welfare of

<sup>28</sup> Scott, W. R. (2014). Institutions and organizations: Ideas, *Interests, and Identities*, 4.

<sup>29</sup> Hafidhuddin, D. (2002). *Zakat dalam perekonomian modern*. Gema insani.

<sup>30</sup> Pusat Kajian Strategis Baznas (Puskas Baznas). (2024). *Outlook Zakat Indonesia 2024*. Jakarta: Puskas Baznas.

*mustahik* and the effectiveness of distribution—remained comparatively lower.<sup>31</sup> This discrepancy suggests that institutional strengthening has progressed more rapidly than improvements in beneficiary welfare. Therefore, relying exclusively on collection growth or financial performance may lead to an incomplete assessment of zakat effectiveness because such indicators primarily measure organizational outputs rather than the actual socioeconomic outcomes experienced by *mustahik*. The present findings are also consistent with previous empirical studies on productive zakat. Munawarah (2022) demonstrated that the *Mustahik Income Generating Program* (MIGP) contributed to improving the economic independence of beneficiaries through business capital assistance and mentoring.<sup>32</sup> Similarly, Mawardi et al. (2023) found that productive zakat positively influenced household welfare when accompanied by continuous supervision and capacity development.<sup>33</sup> Nevertheless, both studies were conducted within specific institutional contexts and therefore do not fully explain the broader provincial performance of zakat management in Aceh. By synthesizing findings from multiple studies, the present review demonstrates that the principal challenge is not merely expanding productive zakat programs, but establishing an evaluation system capable of consistently measuring whether those programs generate sustainable improvements in income, economic resilience, and poverty reduction. From the perspective of Islamic economics, these findings reinforce the argument proposed by Yusuf al-Qaradawi (2000), who emphasized that zakat is intended not merely as a mechanism for wealth redistribution but as an instrument for achieving social justice and sustainable socioeconomic development.<sup>34</sup> Accordingly, the effectiveness of zakat distribution should be assessed according to the extent to which it enables *mustahik* to improve their living conditions and gradually attain economic independence. This perspective shifts the focus of zakat evaluation from administrative outputs toward measurable welfare outcomes, which more closely reflect the broader objectives (*maqāṣid al-sharīʿah*) of zakat.

Based on these findings, this study argues that evaluating zakat management under the Special PAD policy requires a broader analytical framework than that employed in most previous studies. Rather than emphasizing collection performance alone, zakat effectiveness should be assessed through four complementary dimensions: targeting accuracy, timeliness of distribution, distribution equity, and welfare outcomes. These dimensions provide a more comprehensive understanding of whether institutional improvements are successfully translated into tangible socioeconomic benefits for *mustahik*. Consequently, this integrated perspective represents the principal conceptual contribution of the present study by bridging institutional governance with outcome-oriented evaluation in the context of zakat management in Aceh.

<sup>31</sup> Pusat Kajian Strategis BAZNAS (PUSKAS BAZNAS). (2024). *National Zakat Index dan Outlook Zakat Indonesia 2024*. Jakarta: PUSKAS BAZNAS.

<sup>32</sup> Siddiq, M. H., Abdullah, M., & Amri, A. (2022). Tinjauan hukum Islam terhadap praktik saweria di Youtube. *Al-Mudharabah: Jurnal Ekonomi dan Keuangan Syariah*, 3(2), 30-48.

<sup>33</sup> Mawardi, I., Widiastuti, T., Al Mustofa, M. U., & Hakimi, F. (2023). Analyzing the impact of productive zakat on the welfare of zakat recipients. *Journal of Islamic Accounting and Business Research*, 14(1), 118-140.

<sup>34</sup> Yusuf al-Qardawi. (2000). *Fiqh Zakah* (Indonesian translation). Beirut: Muassasah al-Risalah.

## **Toward an Outcome-Oriented Framework for Evaluating Zakat Distribution under the Special PAD Policy**

The synthesis of the reviewed literature demonstrates that evaluating the effectiveness of zakat management under the Special Regional Original Revenue (PAD Khusus) policy requires a broader analytical perspective than that adopted in most previous studies. Existing research has predominantly assessed institutional performance through governance-related indicators, including regulatory compliance, financial accountability, transparency, and the growth of zakat collection. While these indicators are essential for evaluating organizational performance, they do not adequately capture whether zakat distribution has generated meaningful improvements in the socioeconomic conditions of *mustahik*. Consequently, the findings of this review suggest that institutional success and distribution effectiveness should be treated as two complementary but analytically distinct dimensions of zakat governance.

This distinction provides an important contribution to the literature on zakat governance. The reviewed studies consistently indicate that stronger institutional arrangements create favourable conditions for improving zakat management, yet they also reveal that legal legitimacy alone does not guarantee better welfare outcomes. Effective distribution depends on operational factors such as accurate beneficiary targeting, timely delivery of assistance, equitable access across regions, and systematic evaluation of welfare impacts. Therefore, institutional strengthening should be regarded as an enabling condition that facilitates effective distribution rather than as definitive evidence of policy success. This finding extends previous studies by demonstrating that the effectiveness of the Special PAD policy cannot be inferred solely from improvements in governance or collection performance, but must also be assessed through its capacity to generate sustainable socioeconomic benefits for *mustahik*.

Based on these findings, this study proposes an outcome-oriented framework for evaluating zakat distribution under the Special PAD policy. The framework consists of two interrelated stages. The first stage evaluates institutional performance, including governance quality, legal certainty, financial accountability, and collection performance. The second stage evaluates distribution effectiveness, which comprises four complementary dimensions: targeting accuracy, timeliness of distribution, distribution equity, and welfare outcomes. These dimensions provide a more comprehensive basis for assessing whether institutional improvements are successfully translated into tangible improvements in the living conditions of zakat beneficiaries. Accordingly, the effectiveness of zakat management should no longer be interpreted solely through administrative achievements but through measurable social outcomes. The proposed framework also has important policy implications for the future development of zakat governance in Aceh. Strengthening institutional accountability should be accompanied by the establishment of integrated beneficiary databases, standardized impact evaluation systems, and periodic monitoring of productive zakat programs. In addition, greater collaboration between Baitul Mal Aceh, local

governments, and national social protection agencies would improve data accuracy and reduce duplication of assistance. Such measures would enable zakat management to move beyond administrative compliance toward a more evidence-based and outcome-oriented approach to poverty alleviation. Ultimately, the success of the Special PAD policy should be evaluated not only by the amount of zakat collected or distributed but by its demonstrated contribution to improving the welfare and economic independence of *mustahik*.

## CONCLUSION

This systematic literature review demonstrates that the incorporation of zakat into Aceh's regional public financial system has primarily strengthened the institutional dimension of zakat governance rather than automatically improving distribution effectiveness. Across the reviewed studies, a consistent pattern emerges showing that stronger legal authority, clearer accountability mechanisms, and improved administrative governance have enhanced institutional legitimacy and public trust in zakat management. However, the synthesized evidence also indicates that these institutional improvements have not been consistently accompanied by proportional improvements in targeting accuracy, distribution timeliness, distribution equity, or measurable welfare outcomes for *mustahik*. The thematic synthesis further reveals four recurring challenges across the reviewed literature: fragmented beneficiary databases, disparities in institutional capacity among district-level Baitul Mal offices, limited coordination among relevant institutions, and the absence of standardized impact evaluation frameworks. Most studies continue to evaluate zakat management using administrative indicators such as collection performance, financial accountability, and the number of beneficiaries served, while relatively few assess long-term socioeconomic outcomes experienced by *mustahik*. This imbalance suggests that the effectiveness of zakat governance in Aceh remains more extensively documented from an institutional perspective than from an outcome perspective.

Based on these findings, this review argues that institutional performance and distribution effectiveness should be treated as complementary but analytically distinct dimensions of zakat governance. Accordingly, future evaluation of zakat management in Aceh should integrate institutional indicators with outcome-oriented measures encompassing targeting accuracy, timeliness of distribution, distribution equity, and measurable welfare outcomes. Such an approach would enable a more comprehensive assessment of whether institutional strengthening is ultimately translated into sustainable improvements in the welfare of *mustahik*.

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