



Reexamining the Publicness of Zakat Governed by BAZNAS in Jember Regency

**Mohammad Baladdudin Dayar¹ Khusnul Khotimah² Alissa Ernawati
Adisiswanto³**

Universitas Moch. Sroedji Jember, Jember

*) Corresponding Author
89dayar@gmail.com

Received : December 3, 2025; Accepted : April 21, 2026

DOI 10.25299/jiap.2026.25852

Abstract

This study analyses how publicness is manifested in the administration of zakat by BAZNAS in Jember Regency, as well as its implications for the creation of public value in poverty alleviation programmes.. The role of Baznas is worthy of being studied in the context of this problem because, as the manager of the National Zakat Agency (BAZNAS), it has a strategic role in community economic empowerment through zakat, infaq, and alms-based assistance programs with the hope of being able to create sustainable independence in the long term through community empowerment programs. This study employs a qualitative case study design. Data were collected between March and November 2025 through in-depth interviews with six informants representing BAZNAS management/staff, UPZ partners, local stakeholders, and beneficiaries, supplemented by document analysis (programme SOPs, half-yearly/annual reports, and monitoring documents). Analysis was conducted using thematic coding to examine four dimensions of public engagement: public mandate and coordination, participation in decision-making, accountability and transparency, and empowerment outcomes. The results of this study show The findings indicate that public engagement is uneven: formal mandates and digital reporting innovations enhance information transparency, yet programme decision-making processes tend to be top-down and the participation of beneficiaries in programme design remains limited. Productive zakat programmes (business capital, Z-Mart, Z-Chicken) demonstrate an empowerment orientation, but evidence of sustainability (mentoring, changes in income, and the transition from beneficiaries to donors) has not yet been systematically documented. This study contributes by offering a set of NPG-based transparency indicators to assess zakat governance in hybrid organisations.

Key Words : New Public Governance, Publicness, Public Value, Zakat Governance, Community Empowerment.

Introduction

Based on Law No. 23 of 2011 concerning Zakat Management, followed by Government Regulation No. 14 of 2014 concerning the Implementation of Zakat Management, one of the main objectives in zakat management is how zakat can contribute effectively and efficiently to help society in poverty alleviation, community welfare, and improving justice. The implementation of zakat management is essentially an implementation of the guarantee of religious freedom protected by law, in this case, specifically aimed at Muslims in Indonesia, who are the majority religion. The concept of zakat is specifically recognized and implemented by Islamic law to uphold justice and community welfare. Broadly speaking, there are two leading actors: Muslims who are obligated to pay zakat (muzakki) and Muslims who meet the criteria as zakat recipients (mustahiq).

In East Java Province, Zakat collection growth, consisting of Zakat Mal, Zakat Fitrah, Infaq, and other religious social funds (DSKL), continues to show varying trends by category. The most significant growth came from DSKL collections, which increased by 250%, while Zakat Fitrah collections experienced a downward trend of 24%. More details can be seen in the following table.

Table 1. Growth in Zakat Collection

Kategori Zakat	Pengumpulan		Pengumpulan		Pengumpulan	
	Semester 1	Akhir Tahun	Semester 1	Akhir Tahun	Smtr 1	Akhir Tahun
1 Zakat Mall	Rp.69.416.170.313	Rp.152.562.410.376	Rp.89.632.029.178	Rp.156.462.488.894	29,12%	2,56%
2 Zakat Fitrah	Rp.13.158.474.937	Rp.13.158.474.937	Rp.9.983.911.080	Rp.9.999.263.948	-24,13%	-24,01%
3 Infaq/ Sedekah	Rp.71.069.864.814	Rp.127.782.330.488	Rp.84.267.465.188	Rp.175.682.290.155	18,57%	37,49%
4 Dana Sosial keagamaan lainnya	Rp.4.287.030.835	Rp.18.090.122.381	Rp.56.050.343.617	Rp.63.316.254.008	1207,44%	250,00%

Based on the potential financial income generated from zakat management, year-on-year reports show good prospects for the government sector to raise alternative funds from other revenue sources to help address public issues related to poverty eradication (Fahmi et al., 2021; Ilham, 2020). As the BAZNAS (National Zakat Agency) was established to improve the social welfare of people with low incomes, zakat management needs to be continuously improved and maximized. Improving zakat management requires innovation and sound institutional Governance. This means that BAZNAS, as the principal authority in zakat management, must continue to innovate and foster strong collaboration between institutions from various sectors, including the Government, the private sector, and even the community and volunteers (Supranoto et al., 2016).

Jember Regency based on BPS 2024 data, ranks second with the highest number of poor people in East Java, with the number of poor people amounting to 224,770 thousand in 2024, which continues to have a consistent upward trend, in 2022 the number of poor people was 233,730 thousand and increased again in 2023 to 236,460 thousand, this is different from Malang Regency which is ranked first. Sumenep is ranked third but continues to experience a downward trend. So that is the reason for researchers to focus the study location on this area. The contribution of Baznas Jember Regency is the Government's hope in efforts to eradicate poverty, which continues to increase, and the phenomenon of increasing numbers of poor

people in Jember Regency consistently in three consecutive years is a challenge for the Government. This Challenge is to find answers to the extent to which the Government is present in efforts to eradicate poverty; in general, this is a multi-agency responsibility.

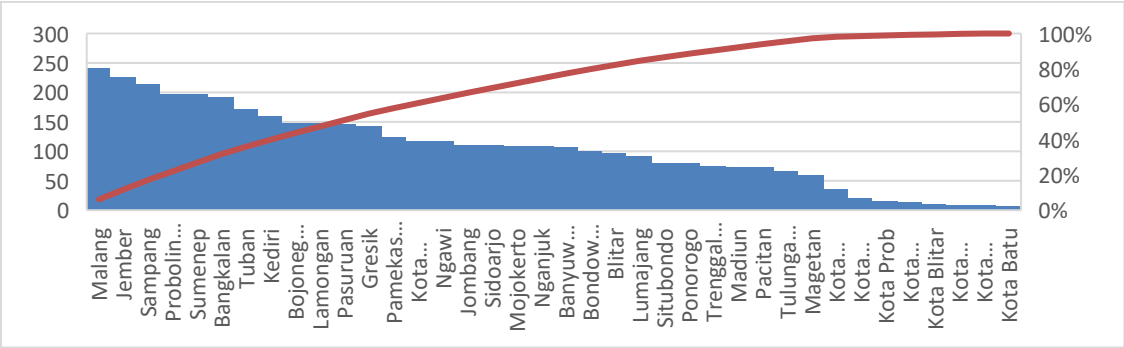


Figure 1. Number of Poor Population by Regency/City in East Java (Thousand People) in 2024

Funds collected and managed by BAZNAS must be distributed directly to individuals experiencing poverty in the mustahik category. These distributions will be reported in the annual semester report, and the institution's performance will be evaluated based on the absorption of funds allocated to people experiencing poverty. So, BAZNAS plays an important role as a government institution with the authority to manage zakat, thereby improving the welfare of the community and helping to alleviate poverty. However, other government institutions have the task of eradicating poverty with different focuses and objectives (Cokrohadisumarto, 2020; Yusuf Owoyemi & Cusairi, 2016).

Based on the Jember Regency BAZNAS Kaleidoscope for the 2017-2022 Service Period, several types of zakat fund distribution activities, all aimed at people experiencing poverty, are implemented. However, the majority of aid distribution activities carried out by BAZNAS are dominated by direct cash assistance. Therefore, there is little hope that social assistance distribution activities will have a sustainable impact on poverty alleviation. One BAZNAS activity that has the potential to improve the welfare of people experiencing poverty is business capital assistance. However, during the five-year term of office, this activity was only carried out once.

The zakat management process carried out by BAZNAS for the 2017-2022 period, findings, in the 5 years of management, the majority of activities carried out by Baznas in zakat distribution were in the form of cash assistance to people who fall into the mustahiq category - the weak and poor category - and other ceremonial activities. Meanwhile, the purpose of granting zakat management authority, referring to the empowerment theory, is how the principality – BAZNAS - should provide opportunities for the community to be able to develop their potential through participation to increase the competitiveness, independence, and strength of the target zakat recipients (Kam, 2021). The hope of managing zakat funds carried out by BAZNAS should be to focus on activities or programs that have a long-term impact on poor communities (Dwi Lestari & Nur Azlia Arumi, 2024).

Baznas has distinct and unique characteristics compared to other government institutions, as its establishment essentially represents the state's implementation of the right to practice one's religion freely. The nature and diversity of the institution will determine how

actors build networks and fulfill their roles across institutions (Klijn & Koppenjan, 2006). The concept of zakat is only known in Islamic law to uphold justice and improve the welfare of citizens, especially followers of Islam. Zakat has the meaning of cleanliness, purification, increase, growth, truth, blessing, and praise. Literally, zakat means to grow and develop. In Sharia, zakat is a concept that refers to the redistribution of wealth, as determined by Allah, to those who are in need. In addition to poverty alleviation, zakat also aims to eliminate greed among Muslims and encourage socially oriented behavior (Damilola & Nassir, 2015).

Therefore, in exercising its authority, BAZNAS will continue to overlap with other government institutions that have the authority to improve welfare and eradicate poverty. The Challenge facing Baznas is that this institution is required to build good synergy between institutions in order to realize the resolution of public problems within the authority granted by the state. The importance of the institutional role requires synergy between institutions in carrying out institutional tasks (Alif et al., 2021).

That Baznas activities should not only be ceremonial and incidental, as happened in the 2017-2022 management period, the way it works in distribution can be categorized as incidental, Baznas works according to community reports, and comes bringing cash assistance, such as death assistance activities, natural disaster assistance, orphan assistance and other activities that are more ceremonial and incidental, these kinds of activities will certainly not achieve the realization of a just society and increased people's welfare (especially marginalized and poor communities) (Bock, 2016). The working methods and perspectives based on the facts on the ground should be continuously improved or radically changed, with the hope of realizing a society that is socially just, prosperous, and economically independent. Therefore, in a long-term evaluation, it is hoped that there will be an increase in the class of people who have previously been categorized as *mustahik* (zakat recipients) to *muzakki* (zakat providers). The measure of the adequate performance of the presence of BAZNAS should be the existence of data demonstrating this increase. Not just reports on the performance of the absorption of zakat distribution to people experiencing poverty (*mustahiq*).

The New Public Governance Paradigm (Osborne, 2006; Sorrentino et al., 2018) emerged as a synthesis of the paradigmatic debate between the Old Public Administration and New Public Management. Both paradigms are considered failed by public administration scholars. Due to this debate, Osborne proposed the idea of the New Public Governance (NPG). The core of the NPG paradigm is based on institutional theory and networking theory. Osborne stated that the NPG is both a product and a response to the increasingly complex, pluralistic, and fragmented nature of public policy implementation and public services at the beginning of the twenty-first century. Briefly, the researcher will outline the history of paradigmatic debates in the field of public administration to propose the paradigmatic ideas presented in this study. The NPG (New Public Governance) paradigm serves as the researcher's guiding principle in establishing a perspective for resolving problems in the distribution of Zakat services provided by BAZNAS Jember Regency.

Osborne (Osborne et al., 2022) focuses his discussion on public Governance into five different classifications as follows: (a) Socio-Political Governance, relating to comprehensive institutional relations in society. (b) Public Policy Governance relates to how policy elites and networks create and regulate the public policy process. (c) Administrative Governance is concerned with the effective implementation of Public Administration and its repositioning to encompass the complexities of the contemporary state. (d) Contract governance, relating to

how NPM works, and in particular, the Governance of contractual relationships in the provision of public services. (e) Network governance is concerned with how networks between self-governing organizations function, both with and without Government, to provide public services. Subsequently, in the development of governance theory categorisation, this evolved into a discussion of publicness. According to Dwiyanto (2023), the concept of publicness stems from how public administration defines the public. The primary focus of this study is divided into three dimensions, namely (a) an institution that operates based on a public ethos; (b) an open, transparent arena that provides equal opportunities to its citizens; and (c) understood as shared values that form the basis for making decisions and managing joint activities.

Based on the various discussions above, Although the basic idea and values of zakat are purely rooted in Islamic legal concepts, the Government, through the National Zakat Agency (BAZNAS), mandates the implementation and Governance of zakat, referring to laws and government regulations. This study differs from previous research in that the majority of zakat studies are viewed from an Islamic perspective. This study aims to investigate how zakat is perceived from a public perspective (public value) (Bozeman, n.d.). These values serve as the basic principles and spirit of how public administration operates in all sectors, particularly in the management of zakat by the Jember Regency Baznas. Second, this study aims to reexamine the relevance of zakat management in light of public values.

Method

This research aims to address existing social problems in the community. The objective of this research is to develop a Governance Formula for Community Empowerment Assistance to Support Economic Independence Through Public Values at the Jember Regency Baznas. This research uses qualitative methods. A qualitative approach analyzes data in the form of words (not numbers) that are descriptive and focus on meaning, process, and context. (Nielsen et al., 2014) Qualitative data analysis model consisting of three stages: Data Reduction, Data Display, Conclusion Drawing/Verification. The analysis was conducted using a phased thematic coding approach, comprising initial coding to identify governance practices within the data, focused coding to group codes into themes, and the mapping of themes to operationalised dimensions of publicness. Triangulation was then carried out to reduce and analyse the data, leading to a final conclusion. (Gioia et al., 2013; Mihas et al., 2023; Miles et al., n.d.)

These expectations align with and are relevant to the unit of analysis in this study, which focuses on the mechanisms of the zakat process, thereby raising the following questions: how is the mandate implemented, how are decisions made, how is accountability assessed, and how is stakeholder participation accommodated in practice? This relates to the concept of public accountability, which demands an examination of processes, relationships between actors, and accountability practices that cannot be adequately measured by a single indicator (Bozeman, 2007; Lewis, 2017; Osborne et al., 2022). Data collection was carried out between March and November 2025 through in-depth interviews with six informants selected by the researcher based on specific criteria, namely those directly involved in decision-making, implementation, supervision, and programme beneficiaries, supported by document analysis such as Programme SOPs, mustahik selection criteria, budgeting and reporting documents, annual reports, meeting minutes, and programme monitoring records.

Results and Discussion

In an effort to alleviate poverty through the collection of funds from zakat management, Baznas Jember Regency undertakes activities in various sectors, including humanitarian, economic, educational, health, advocacy, and da'wah. One of the activity sectors implemented is cash assistance for business capital for individual communities, with the criteria of mustahik (people entitled to receive zakat according to Islamic law), mustahik who own businesses, and mustahik who are interested in becoming entrepreneurs.

Based on the 2024 Budget Year, this Program is called the Empowerment Program with the type of business capital assistance, the type of grocery store business, z chicken, with the target recipients of individual business assistance of 80 people, recipients of zmart business assistance of 20 people and Z-Chicken of 20 people spread across 20 Districts including, Arjasa, Kalisat, Kaliwates, Rambipuji, Sukowono, Sumbersari, Puger, Jenggawah, Mayang, Sumberjambe, Panti, Mumbulsari, Ledokombo, Ambulu, Gumukmas, Jombang, Pakusari, Patrang, Sukorambi, Sumberbaru Districts. The mustahik who receive business capital assistance are of various groups, including people with disabilities, homemakers, widows, honorary teachers, former migrant workers, and other poor people.

Jember Regency Baznas Business Capital Assistance Program Cluster

Cash Business Assistance for Individuals

Baznas, through its Collection Division, provided cash business assistance to 80 beneficiaries (mustahik) across sub-districts throughout Jember Regency, totaling one million rupiah. This assistance is intended as individual entrepreneurship assistance. Recipients will be accompanied by representatives from Baznas and supporting stakeholders to monitor the utilization of the business assistance received by the beneficiaries, which will be evaluated through the next fiscal year. Based on data obtained by researchers, the majority of this business assistance is used to increase the capital of the beneficiaries for small and micro-enterprises, such as food catering services, pastry ordering services, and other micro-enterprises.

In the mentoring and evaluation process, in order to foster a spirit of independence and a spirit of charity and an increase in class or category, the recipients of business assistance, who were previously mustahik, became muzakki (people who give zakat). Each recipient of assistance is required to set aside a portion of their profits, which will later be returned to Baznas. However, the discretion determined by Baznas Jember Regency is to return the alms given by the recipients to the recipients. This applies to two other programs, namely Z-Mart and Z-Chicken.

Cash Business Assistance for Entrepreneurs (Z-Mart)

The Z-Mart program is a cash assistance program provided to those eligible to receive assistance (mustahik) who already own or are starting their own businesses. Based on data and findings obtained by researchers, the majority of businesses run by those eligible to receive assistance, as outlined in Government Regulation No. 7 of 2021 concerning the Facilitation, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises, are micro- and small businesses with capital under fifty million rupiah. These businesses are typically run by individuals, often families living under the same roof. These businesses are

only able to cover daily expenses. The locations of these businesses are not particularly strategic, but rather situated on narrow streets in villages, thereby targeting residents. The assistance received by these micro-entrepreneurs is five million rupiah.

Cash Business Assistance for Prospective Entrepreneurs (Z-Chiken)

The Z-Chiken Program is a business assistance program targeting recipients of cash donations (mustahik) who do not yet have a business and want to enter the business world. Typically, these recipients are from marginalized families who want to improve their families' standard of living. These include single-parent widows, former migrant workers who, upon returning to Indonesia, are unsure of what business to pursue but have a strong desire to become entrepreneurs.

This assistance takes the form of entrepreneurship training, featuring expert instructors and the necessary infrastructure for entrepreneurship, specifically in the Fried Chicken business. Based on data obtained by researchers, after receiving entrepreneurship training and business equipment assistance, these recipients have successfully developed their businesses through both direct and online marketing. One example is a young mother, a former migrant worker in the orphanage, who successfully expanded her business to include sales outside the sub-district.

Governance of the Zakat Utilization Program in the Public Dimension

There is no standard term for Governance; the term is used in various ways, with many overlapping contexts, including public, hybrid, and private organizations. Researchers are attempting to find common ground and the most relevant approach in the context of managing national zakat institutions. Zakat management is based on Islamic legal principles, focusing on humanitarian, economic, educational, health, advocacy, and da'wah values. In relation to the context of public administration, the concept of publicness, also known in Indonesia as "Kepublikan" (publicness), is relevant because it encompasses collaborative aspects in every government policymaking process, creating a framework involving the Government, market, and civil society sectors in order to maximize public interest (public affairs) to ensure effective Governance. Therefore, when the public is actively involved in efforts to encourage cooperation between stakeholders, it is hoped that there will be increased accountability, transparency, and community participation in every policy decided by the Government.

Three main ideas that are interrelated between publicness and Governance (Dana et al., 2020; Khairul Muluk et al., 2023). Publicity in the context of public administration refers to the implementation and management of public organizations, where the principles of transparency, accountability, and efficiency must be truly implemented in the management of zakat funds. Secondly, publicity clarifies whether an organization is more inclined to accommodate public or private interests based on consideration of certain factors. Thirdly, the content of publicity consists of publicity that emphasizes public space and Governance that emphasizes how the community is involved in decision-making and administration of public affairs.

The Principle of Transparency and Accountability in Baznas' Zakat Management. Zakat management by Baznas is closely related to public values. Through e-governance breakthroughs, through the Cinta Zakat application platform, mosque towers, and bank applications, it is one form of accountability and transparency to stakeholders, namely zakat

donors (Muzakki). The public can easily access how and for what activities the funds they have donated through the platform are allocated. Meanwhile, with partners, breakthrough platforms such as HAD Kifayah, PPID Baznas, and Simba were created to maximize public participation. These three platforms are designed to facilitate public access in order to fulfill accountability and transparency.

Public Values in Zakat Management by Baznas. The presence of the Baznas institution is a manifestation of public interest based on the compilation of Islamic law. So that the pattern of its implementation is very far and difficult to intervene in by private interests, one example in the manifesto of the management of this institution is the existence of rigorous legal principles that the implementers and managers of zakat funds must not violate. The principles of management and distribution sourced from zakat may only be allocated to special groups, namely Faqir, Miskin (poor), Sahaya (servants), Gharim (people who are in debt and unable to pay), Mualaf, Fii Sabilillah, Ibnu Sabil, and Amil.

Zakat Management by Baznas Zakat management through Baznas is unique because the funding source does not come from the Government, but rather from the community, who consciously have an interest in distributing funds or materials based on Islamic religious values. Baznas is not the sole institution that carries out the process of collecting and managing zakat. One of this institution's authorities is to grant operational permits for the establishment of private zakat institutions, so that there are many other zakat collection institutions.

Zakat Management by Baznas in the Dimension of Public Governance

There are three key factors in Governance based on public values, namely accountability, transparency, and public participation (Dombalagian, 2016; Nur Hanafiah et al., 2021)—an analysis conducted in the context of zakat management by Baznas for business assistance programs.

Authority and Decision-Making: Public Governance involves various parties, including the Government, the private sector, and civil society, who collectively shape policies and decisions (Nur Hanafiah et al., 2021). The decision-making process at the Baznas at the regional level is still top-down. Although this organization is a hybrid organization, its nature is rooted in Old Public Administration. This can be seen from the decision-making process in each Program adopting Baznas RI or central programs. Although there are several program activity innovations in Baznas institutions in the regions, the policymaking process still does not involve civil society and stakeholders. Therefore, the collectivity of the policymaking process has not been fulfilled. as quoted in the following interview: *“What exactly do the guidelines and technical instructions entail? As for the technical guidelines, based on a decision by the leadership of BAZNAS Jember Regency, these are left entirely to their discretion; whereas for BAZNAS as a whole, how does this work? However, there are indeed programmes that can be adopted from BAZNAS RI and implemented by regional BAZNAS branches, at both provincial and regency/city levels. For example, Z-Chicken and Z-Mart: the primary reference is actually BAZNAS RI, the guidelines from BAZNAS RI, but the funding depends on the regional BAZNAS. Essentially, it depends on whether the programmes can be replicated or adopted by district/city or provincial BAZNAS. Beyond that, nothing may be done without permission from BAZNAS RI. However, if a district or city has already become an institution integrated with BAZNAS RI, then this is automatic, so it simply needs to be implemented.”*

Maximizing Public Interest: The primary objective is to align governance activities with the public interest, ensuring that the needs of marginalized groups are met (Castro et al., 2022). Baznas has a strong commitment to meeting the needs of marginalized groups, as reflected in the target groups for distributing aid programs derived from zakat. This is because there are stringent regulations based on Islamic values and strict limitations on who is eligible to receive assistance. The principle of Islamic law in helping the vulnerable is a strong reason why this institution was established. Broadly speaking, the public interest accommodated by BAZNAS is how the community can fulfill its zakat obligations and recommended almsgiving, and how the vulnerable are helped by the funds donated. as quoted in the following interview: *“There’s something that’s essentially—what’s it called?—charity, where giving away rubbish counts as zakat, well, that is also empowerment, but it is not carried out by BAZNAS Jember; it falls under the economy but is not implemented by other Baznas branches. Well, if the legal basis is clear—whether it be the Qur’an, Hadith, or Fiqh—the point is there are the poor, the needy, the vulnerable and so on; what is to be done with them depends on the institution, whether it is for consumption or empowerment, well, that’s related; it’s in the Zakat Law, and then the 2016 BAZNAS Regulation, regarding the implementation provisions for each section.”*

Collaboration and Accountability: Effective public Governance relies on partnerships and networks among stakeholders, which foster a culture of accountability and transparency (Nur Hanafiah et al., 2021). A culture of accountability and transparency is fostered through various innovations developed by Baznas through digital platforms to accommodate stakeholders. Baznas actively collaborates with relevant regional government agencies, OPD-OPD, through the UPZ (Zakat Management Unit) network. In terms of accountability, BAZNAS operates under a different accountability framework to other government bodies, due to the nature of its funding, which is derived from non-government sources. Consequently, the funds it collects are limited and subject to fluctuation, and do not correspond to a fixed budget. as quoted in the following interview: *“This is the difference between the government budget and infaq or zakat funds: we’re targeting three hundred million, whereas the government isn’t, right? If the government has two hundred million left over, there must be a formal record of the refund; but if we have twenty million left over, that isn’t a surplus—it could simply be that the funds aren’t yet available to cover the remaining people, not the money itself. Yes, for example, if three hundred million was planned, but only Z -chicken and Z-mart, and the business capital turned out to be twenty million short – so it’s not a surplus of funds but a shortfall. The point is, the RKAT is still drawn up; this isn’t a problem. Unlike government agencies, it’s not an issue even if it isn’t realised in line with the RKAT. For instance, if the target is two point five billion, but the collected zakat is only one point five, is that wrong? No, because we collect it; it doesn’t come from the state. If it were from the state, it would have to be spent in full.”*

Challenges of Baznas Zakat Governance

The concept of Governance is aimed at enhancing public services based on the principles of accountability, transparency, community participation, and prioritizing public interests. The challenges faced by the Baznas institution in managing zakat include, First, the lack of human resources in program implementation, resulting in ineffective monitoring and mentoring processes. For example, in the Regency, the area and reach of aid recipients spanned across twenty sub-districts; considering the limited personnel, the monitoring and evaluation process became ineffective. Second, empowering aid recipients with skills is not easy; the

competencies of entrepreneurial aid recipients vary significantly, even though they have received the same training and treatment. Third, data on prospective aid recipients has not been recorded clearly and systematically, requiring a verification team to conduct repeated verifications due to the large number of requests for aid.

Conclusion

Zakat Fund Management through Baznas is one manifestation of how public interest in zakat is accommodated to improve community welfare through empowerment efforts through various strategies, one of which is business capital assistance. The characteristics of public values in zakat management will not change because zakat management has specific characteristics based on Islamic legal norms. This is what characterizes and differentiates it from other public interests and affairs that are very dynamic in their governance processes, allowing for changes in characteristics, whether they tend towards a tug-of-war between public interests and private intervention. However, there is a significant gap in the way zakat is administered, which still requires fundamental improvements across various areas; for instance, community involvement remains insufficient at every stage due to the dominance of top-down policies.

Acknowledgement

We would like to express our gratitude to the Research Directorate of the Ministry of Kemendiktisaintek of Republic Indonesia for providing us with funding for this research, as well as to Baznas Kabupaten Jember for their support and cooperation in ensuring that this research can benefit all stakeholders.

References

- Alif, M., Oktarina, S., & Zainal, A. G. (2021). *Institutional Synergism as the Information Center for Agriculture Development in Indonesia* (Vol. 1, Issue 2).
- Bock, B. B. (2016). Rural Marginalisation and the Role of Social Innovation; A Turn Towards Nexogenous Development and Rural Reconnection. *Sociologia Ruralis*, 56(4), 552–573. <https://doi.org/10.1111/soru.12119>
- Bozeman, B. (n.d.). *Public Values and Public Interest: Counterbalancing Economic Individualism (Public Management and Change)*.
- Bozeman, B. (2007). *Public Values*. 354–381.
- Castro, M. C. C. S., Barbosa Neto, J. E., & Cunha, J. V. A. da. (2022). Governança Pública: uma Revisão Sistemática de sua Aplicação a Entes Públicos. *Contabilidade Gestão e Governança*, 25(2), 215–235. <https://doi.org/10.51341/cgg.v25i2.2695>
- Cokrohadisumarto, M. (2020). *A study of Indonesian community 's behaviour in paying zakat*. 11(4), 961–976. <https://doi.org/10.1108/JIMA-10-2018-0208>
- Damilola, W., & Nassir, A. (2015). THE ROLE OF ZAKAT AS A POVERTY ALLEVIATION STRATEGY AND A TOOL FOR SUSTAINABLE DEVELOPMENT: INSIGHTS FROM THE PERSPECTIVES OF THE HOLY PROPHET (PBUH). In *Arabian Journal of Business and Management Review (OMAN Chapter)* (Vol. 5, Issue 3).
- Danar, O. R., Kusumasari, B., & Muluk, M. R. K. (2020). From phenomena to implementation: Lessons and challenges of administrative reforms in Indonesia. *Public Administration*

- Issues*, 6, 33–50. <https://doi.org/10.17323/1999-5431-2020-0-6-33-50>
- Dombalagian, O. H. (2016). Principles for Publicness. *Florida Law Review*, 67(2), 650–709. <http://scholarship.law.ufl.edu/flrhttp://scholarship.law.ufl.edu/flr/vol67/iss2/4>
- Dwi Lestari, & Nur Azlia Arumi. (2024). Factors that influence the Islamic Perspective Human Development Index as Evidence of the Development of the Muslim Community. *Journal of Lslamic Economics and Bussines Ethics*, 1(2), 75–93. <https://doi.org/10.24235/jiesbi.v1i2.133>
- Fahmi, M., Risfandy, T., & Trinugroho, I. (2021). Journal of Behavioral and Experimental Finance CEO ' s social capital and performance of zakat institutions : Cross-country evidence. *Journal of Behavioral and Experimental Finance*, 31, 100521. <https://doi.org/10.1016/j.jbef.2021.100521>
- Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2013). *Organizational Research Methods*. <https://doi.org/10.1177/1094428112452151>
- Ilham, I. (2020). Efektifitas Pendistribusian Dan Pendayagunaan Dana Zakat Dalam Upaya Memberantas Kemiskinan. *SANGAJI: Jurnal Pemikiran Syariah Dan Hukum*, 4(1), 1–18. <https://doi.org/10.52266/sangaji.v4i1.442>
- Kam, P. K. (2021). Strengthening the empowerment approach in social work practice: An EPS model. *Journal of Social Work*, 21(3), 329–352. <https://doi.org/10.1177/1468017320911348>
- khairul muluk, `mujibur rahman, Sajida, S., Nisa, G., & Durrety, S. (2023). Comprehending the Notion of Publicness: Unexplored Dimensions and Future Research Initiatives. *BISNIS & BIROKRASI: Jurnal Ilmu Administrasi Dan Organisasi*, 30(3). <https://doi.org/10.20476/jbb.v30i3.1476>
- Klijn, E. H., & Koppenjan, J. F. M. (2006). Institutional design: Changing institutional features of networks. *Public Management Review*, 8(1), 141–160. <https://doi.org/10.1080/14719030500518915>
- Lewis, J. M. (2017). *Governance Change Across Policy Sectors and Nations - The Routledge Handbook of Global Public Policy and Administration*.
- Mihas, P., Odum, H. W., Science, S., Carolina, N., & Hill, C. (2023). *Qualitative research methods : approaches to qualitative data analysis*. 12, 302–313.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (n.d.). *Qualitative Data Analysis*.
- Nielsen, H. H. H. B., Nielsen, K., Petersen, F., Siggaard, H., Kamp, L. M., Smits, R. E. H. M., Andriesse, C. D., Sorensen, B., Permsantithum, P., Rathinavelu, R., Potsdam, H., Daugbjerg, C., Svendsen, G. T., Christian, L., June, L., Blegaa, S., Josephsen, L., Meyer, N. I., Sørensen, B., ... Goldfarb, W. (2014). Qualitative Data Analysis Lea. *Energy Policy*, 39(2), 1–27. http://www.nowpublishers.com/article/Details/IRERE-0030%0Ahttp://linkinghub.elsevier.com/retrieve/pii/S2542435117300120%0Ahttp://www.nber.org/chapters/c11429%0Ahttp://repository.cmu.edu/statistics/134/?utm_source=repository.cmu.edu/statistics/134&utm_medium
- Nur Hanafiah, S., Milanda Ruhendi, T., Nurul Sopiani, A., Dwinanda, V., Octa Pangesti, I., Nur Hidayah, A., Adela Syahara, S., Septania Kusuma Astuti, C., Badrul Kamal, M., Rahayu, E., Farhan Rahmatullah, M., & Goris Seran, G. (2021). Exploring Key Elements of Public Governance. *International Journal of Sciences: Basic and Applied Research (IJSBAR) International Journal of Sciences: Basic and Applied Research*, 56(1), 92–103. <http://gssrr.org/index.php?journal=JournalOfBasicAndApplied>
- Osborne, S. P. (2006). The new public governance? *Public Management Review*, 8(3), 377–387.

<https://doi.org/10.1080/14719030600853022>

- Osborne, S. P., Powell, M., Cui, T., & Strokosch, K. (2022). Value Creation in the Public Service Ecosystem: An Integrative Framework. *Public Administration Review*, 82(4), 634–645. <https://doi.org/10.1111/puar.13474>
- Sorrentino, M., Sicilia, M., Howlett, M., & Sorrentino, M. (2018). *Understanding co-production as a new public governance tool tool*. 4035. <https://doi.org/10.1080/14494035.2018.1521676>
- Supranoto, -, Bin Abu Bakar, M. Z., & Bin Hamat, M. Z. (2016). *Institutional Innovation in Zakah Management: The Experience of Putukrejo Village, Indonesia*. *Icpm*, 98–100. <https://doi.org/10.2991/icpm-16.2016.25>
- Yusuf Owoyemi, M., & Cusairi, R. (2016). Zakah Administration and its Importance: A Review. *IOSR Journal Of Humanities And Social Science (IOSR-JHSS)*, 21(6), 115–120. <https://doi.org/10.9790/0837-210608115120>