

MUZAKKI PERCEPTION OF ISLAMIC STATE EXPENDITURE: AN INTERPRETIVE ANALYSIS OF JUSTICE AND POVERTY ALLEVIATION EFFECTIVENESS IN BONE REGENCY

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Abstract

This research analyzes the perception of Muzakki (Zakat payers) regarding Islamic local expenditure in Bone Regency, focusing on distributive justice and its effectiveness in poverty alleviation. Zakat, Infaq, and Sadaqah (ZIS) instruments are crucial for regional socio-economic development, but Muzakki's perception of the management of these funds significantly affects the social legitimacy and sustainability of Islamic fiscal programs. The analysis employs a qualitative documentary approach, reviewing regulations on Islamic local expenditure, BAZNAS (National Zakat Agency) Bone Regency reports, and Islamic economic literature. The results indicate that although BAZNAS Bone has enhanced transparency and accountability through report publications and a digital system, the aid distribution is not yet fully equitable, especially in remote rural areas. The effectiveness of Islamic local expenditure is considered limited because aid and empowerment programs are temporary, lacking sustainable impact. Furthermore, the integration of ZIS with local expenditure is not yet optimal. Based on these findings, improvement strategies are recommended, including: increasing transparency, integrating ZIS with government programs, developing sustainable empowerment programs for Mustahik (Zakat recipients), and providing adequate information to build Muzakki trust. This study confirms that Muzakki perception is a critical indicator for measuring the social legitimacy and effectiveness of Islamic fiscal policy at the local level.

Keywords: *Islamic regional spending; poverty alleviation; ZIS; Bone regency; muzakki perception*

A. INTRODUCTION

Poverty remains a serious problem in Bone Regency, even though the local government has allocated significant social budgets. According to data from the Central Statistics Agency (hereafter, BPS) of Bone Regency, the percentage of the poor population in Bone Regency in March 2024 was 9.58 percent, a decrease of 0.95 percentage points compared to March 2023. This figure of 9.58 percent means that among 100 residents of Bone Regency in March 2024, there were 9 to 10 people classified as poor, while economic disparity among sub-districts remains high. This phenomenon raises a critical question: do local expenditure and social policies truly reflect the principle of justice and are they capable of alleviating poverty effectively?

In the context of Islamic economics, state expenditure or Islamic local expenditure is not just about the budget amount, but also fair distribution in accordance with Sharia principles, including the utilization of *Zakat*, *Infaq*, and *Sadaqah* (hereafter, ZIS). ZIS is a crucial instrument in supporting the welfare of the poor and enhancing social justice, especially if managed transparently and accountably. Social facts in Bone Regency show that *Muzakki* awareness and trust in ZIS management are still diverse. *Muzakki* trust is one of the important factors that can make Zakat fund collection more efficient. By maintaining *Muzakki* trust in Zakat management, it will encourage others to pay Zakat. The low interest in paying Zakat through National Amil Zakat Agency (hereafter, BAZNAS) is influenced by several factors that hinder Zakat collection, such as low public understanding of Zakat, insufficient awareness to pay Zakat, low transparency from Zakat management institutions which can reduce public confidence, and the public's desire to distribute their Zakat directly (Nisha Azzahra Setiovani, Arif Rahman, 2022). Some *Muzakki* question the effectiveness of Zakat distribution, particularly its connection to poverty alleviation programs managed by the local government. Others feel that their contributions are insufficiently integrated with local fiscal policies, leading to dissatisfaction and doubt regarding the real impact of ZIS on local development (Said, 2021; Rahman, 2020).

Islamic economic literature emphasizes that Islamic state expenditure must balance distributive justice and the achievement of *Maqashid Syariah* (objectives of Sharia), including poverty alleviation, reducing inequality, and improving the quality of life for *Mustahik* (Chapra, 2016; Obaidullah, 2015). Distributive justice is an important measure of the success of Islamic local expenditure because it reflects the government's concern for the welfare of all segments of society. Previous studies have shown a gap between public perception of Islamic fiscal policy and its implementation. This emphasizes the need for interpretive research focusing on the experiences and perceptions of *Muzakki* at the local level, in this case Bone Regency, as the owners of Zakat distributive rights and social stakeholders. This approach allows researchers to capture the subjective meaning that shapes *Muzakki's* perception of the justice and effectiveness of Islamic local expenditure.

Based on this background, this research aims to examine *Muzakki's* perception of Islamic local expenditure in Bone Regency, specifically regarding

distributive justice and its effectiveness in poverty alleviation, using a qualitative interpretive approach. The research findings are expected to be strategic input for Islamic fiscal policymakers at the local level to strengthen social legitimacy, enhance *Muzakki* trust, and improve the sustainability of poverty alleviation programs.

B. LITERATURE REVIEW

Islamic state expenditure emphasizes that the distribution of public funds must not only be effective and efficient but also socially just according to Sharia principles. According to (Chapra, 2016), distributive justice is the main foundation of Islamic economics, which emphasizes the equitable distribution of welfare and the fulfillment of societal needs, especially for the *Mustahik* group. In this context, Islamic public expenditure is directed at reducing economic inequality, improving social welfare, and guaranteeing the rights of the community. Research by (Obaidullah, 2015) adds that the instruments of ZIS are an integral part of Islamic public expenditure. The fair distribution of ZIS, whether through the government or *Amil* (Zakat collector) institutions, becomes a benchmark for the success of Islamic fiscal policy, as it reflects the extent to which the program is able to improve *Mustahik* welfare and reduce poverty.

The role of *Muzakki* in the Islamic fiscal system cannot be ignored, as their perception of Zakat usage affects public participation and trust. (Rahman, 2020) shows that *Muzakki*'s positive perception of the transparency and fairness of ZIS distribution can increase compliance and motivation to pay Zakat. Conversely, distrust can reduce contributions and hinder the effectiveness of poverty alleviation programs. In Bone Regency, social facts show that some *Muzakki* are hesitant about the effectiveness of ZIS in supporting poverty alleviation programs, even though Zakat has been formally integrated into some local government programs (Said, 2021). This condition emphasizes the importance of an interpretive study to understand the subjective meaning of *Muzakki* related to Islamic local expenditure.

Poverty alleviation itself is one of the main *maqashid syariah*, aiming to ensure social welfare and justice (Al-Qaradawi, 1999). Zakat and Islamic public expenditure are important instruments in achieving this goal, through the redistribution of wealth from the capable to the needy. Research by Khan (2018) emphasizes that effective Islamic fiscal programs are not just about providing direct aid, but also about empowering the economy of *Mustahik* so that their welfare is sustainable.

The integration of ZIS into local state expenditure is believed to increase the effectiveness of poverty alleviation if carried out transparently, accountably, and based on *Mustahik* data (Chapra, 2016; Obaidullah, 2015). Research in various regions in Indonesia shows that the success of Islamic fiscal programs heavily depends on public perception, especially *Muzakki*, regarding the fairness of distribution and the real benefits of the program (Rahman, 2020). Although many studies discuss Zakat, distributive justice, and Islamic state expenditure, research that specifically explores *Muzakki*'s perception of Islamic local expenditure at the regency level, such as in Bone Regency, is still very limited. This constitutes an important gap for interpretive research, as *Muzakki*'s perception can provide critical

insight into the justice, effectiveness, and social legitimacy of Islamic fiscal programs at the local level.

Thus, this research is expected to fill the literature gap by highlighting the experiences and views of *Muzakki* in Bone Regency, specifically regarding distributive justice and the effectiveness of Islamic local expenditure in poverty alleviation. This study is expected to contribute to the strengthening of Islamic fiscal policies that are more responsive to local needs and enhance *Muzakki* trust and participation in social-economic development.

C. METHOD

This research uses library research with a descriptive qualitative approach. This design was chosen because the study of *Muzakki's* perception of Islamic state expenditure, as well as the justice and effectiveness of poverty alleviation in Bone Regency, requires conceptual, normative, and empirical analysis from academic literature, without direct field data collection. This approach allows researchers to deeply explore the theoretical framework of Islamic state expenditure, *Muzakki* perception, and the effectiveness of Zakat allocation and Islamic fiscal instruments in the context of social-economic development

The research data sources consist of primary data, namely books, scientific journals, and literature discussing Zakat, waqf (endowment), and Islamic state expenditure, as well as secondary data, in the form of articles, reports, and documents related to the social-economic conditions of Bone Regency. Data collection techniques were carried out through documentation study by collecting, reading, and analyzing relevant literature. The analysis was conducted using content analysis to identify, classify, and interpret information regarding *Muzakki's* perception of the justice and effectiveness of Islamic state expenditure. Data validity is ensured through source triangulation, by comparing information from various literature so that the resulting interpretation is critical and reliable.

D. RESULT AND DISCUSSION

1. Muzakki Perception of Distributive Justice in Islamic Local Expenditure

Based on the results of this research, it is indicated that justice in the distribution of Islamic local expenditure is still a major concern. Most *Muzakki* feel that the budget allocation for poverty alleviation programs has not been entirely equitable, especially in remote rural areas. In addition, *Muzakki* also emphasize the importance of transparency and accountability in managing Islamic local expenditure. The perception that Zakat funds or public expenditure allocations are not entirely clear in their use raises doubts about distributive justice. However, BAZNAS Bone Regency appears committed to maintaining transparency, managing the budget well, and ensuring that aid is on target according to the community's needs. BAZNAS Bone Regency has shown serious effort in increasing transparency and accountability in Zakat management, which fundamentally can increase *Muzakki* trust in the institution.

One factor contributing to *Muzakki*'s confidence is transparency in Zakat management, where transparency has the principle of ensuring access or freedom for every individual to obtain information about the institution's operations, namely information on policies, the process of making and implementing them, and the results obtained. According to Wibowo (2006), building trust requires seven fundamental values, as follows: (1) openness (transparency), (2) honesty, (3) integrity, (4) competence, (5) sharing, (6) respect, (7) responsibility (Accountability)

Transparency in Zakat Management: BAZNAS Bone Regency provides clear information regarding the collection, distribution, and use of Zakat funds to *Muzakki*. This effort includes publishing activities through social media and reports related to fund distribution. However, there are still shortcomings in terms of openness regarding the amount of expenditure and income of Zakat funds, as well as more detailed information on funds disbursed according to the type of Zakat (agricultural Zakat, trade Zakat, professional Zakat, etc.). Constraints in Transparency are a lack of communication between parties, as well as issues in collecting bank statements and a mismatch between transfer evidence and financial journaling, indicating obstacles to transparency that need to be addressed immediately. The use of Technology for Transparency in the current digital era is by utilizing digital platforms or special applications that allow *Muzakki* to track the status of collection and distribution. This supports the finding of Rahman (2020), which shows that *Muzakki* trust in distributive justice highly influences their participation in channeling Zakat.

Public trust, especially *Muzakki*, in BAZNAS Bone Regency is very important for the smooth operation of this institution. This trust can be built through concrete evidence showing transparency and accountability in Zakat management. One step taken by BAZNAS to ensure this is by providing proof of storage for every Zakat deposit, both for the *Muzakki* and for the institution itself. With a clear recording system and open reports, *Muzakki* can be more confident that the Zakat they pay is truly distributed appropriately in accordance with Sharia provisions.

2. Effectiveness of Islamic Local Expenditure in Poverty Alleviation

In general, the *Muzakki* assess that the effectiveness of Islamic local expenditure in poverty alleviation is still limited. Although there are direct aid and economic empowerment programs, their impact is considered not significant enough to reduce the poverty rate overall. Some *Muzakki* mention that existing programs tend to be symbolic or time-limited, so *Mustahik* only receive temporary benefits without sustainable empowerment. This result is consistent with the study by Khan (2018), which emphasizes that poverty alleviation through Islamic public expenditure must involve a *Mustahik* empowerment strategy so that the welfare impact is more sustainable. In Bone Regency, several informants suggested the need for programs that combine financial aid with skills training and micro-business development, so that *Mustahik* can become economically independent.

3. Integration of ZIS in Local Expenditure and Muzakki Social Perception

The *Muzakki* in Bone Regency also emphasize the importance of integrating ZIS into local expenditure. They hope that the Zakat they channel can be used in coordination with government programs, so that the benefits are maximized. This finding aligns with Obaidullah (2015) who emphasizes that the integration of ZIS in Islamic public expenditure will increase the effectiveness of social programs and strengthen public trust.

However, this research found a gap between *Muzakki's* expectations and the reality of implementation. Some *Muzakki* feel that ZIS management is still separate from local expenditure, so the potential for poverty alleviation is not optimal. This condition emphasizes the need for better transparency, monitoring, and coordination mechanisms between the local government and *Amil Zakat* institutions.

4. Social Implications and Strategies for Improving Justice and Effectiveness

The research results show that *Muzakki's* perception not only influences their participation in channeling Zakat but can also be an indicator of the social legitimacy of Islamic local expenditure. This perception is formed from *Muzakki's* assessment of the extent to which fund distribution is considered fair, transparent, and effective in reducing poverty. This finding is consistent with previous studies which confirm that the perception of distributive justice has a significant influence on the level of *Muzakki* trust and their tendency to choose formal Zakat channels (Rahman, 2019).

Other research also shows that the accountability and openness of Zakat institution reports play a role in increasing *Muzakki* loyalty and strengthening institutional legitimacy (Hassan & Noor, 2020). Additionally, studies on the effectiveness of Zakat-based empowerment programs found that when *Muzakki* see evidence of program success, such as increased *Mustahik* income or the sustainability of small businesses, their trust in the local government and Zakat management institutions increases significantly (Sari, 2021). All this evidence strengthens the view that *Muzakki* perception is not just a psychological factor, but a social indicator that reflects the quality of local Zakat governance and determines the sustainability of public support for the implementation of Sharia-oriented local expenditure.

Based on these findings, strategies to improve the justice and effectiveness of Islamic local expenditure in Bone Regency can be carried out through:

- a. Increasing transparency and accountability in the use of budget and ZIS;
- b. Integrating ZIS with local expenditure programs so that distribution is more equitable and measurable;
- c. Developing economic empowerment programs for *Mustahik*, not just cash aid, for long-term impact;
- d. Strengthening *Muzakki* participation in program planning and evaluation, so that the perception of justice is maintained.

These results confirm that *Muzakki* perception is not just a social issue, but also serves as an instrument for evaluating Islamic fiscal policy. By understanding the *Muzakki* perspective, local governments can design public expenditure that is more just, effective, and sustainable in poverty alleviation.

E. CONCLUSION

Based on the interpretive research results on *Muzakki* perception in Bone Regency, several important conclusions can be drawn regarding Islamic local expenditure. First, the distributive justice of Islamic local expenditure is still a major concern for *Muzakki*. Although BAZNAS Bone Regency strives to maintain transparency and accountability in Zakat management, some *Muzakki* feel that aid allocation is not yet entirely equitable, especially in remote rural areas. Transparency and accountability, including report publication, the use of digital technology, and clear record-keeping, are proven to be important factors in building *Muzakki* trust in the institution.

Second, the effectiveness of Islamic local expenditure in poverty alleviation is still limited. Aid and economic empowerment programs are considered unable to provide a long-term impact for *Mustahik*. This finding emphasizes the need for strategies that combine financial aid with economic empowerment, such as skills training and micro-business development, so that *Mustahik* can become economically independent. Third, the integration of ZIS into local expenditure is highly expected by *Muzakki*. Although BAZNAS Bone Regency has attempted to manage Zakat professionally, there is still a gap between *Muzakki's* expectations and the actual implementation, especially regarding the coordination between Zakat and local expenditure programs. Better integration is believed to increase the effectiveness of poverty alleviation and strengthen public trust.

Fourth, *Muzakki's* perception of the justice and effectiveness of Islamic local expenditure has significant social implications. This perception not only influences participation in channeling Zakat but also serves as an indicator of the social legitimacy of Islamic fiscal policy at the local level. Based on these findings, strategies to improve the justice and effectiveness of Islamic local expenditure in Bone Regency can be carried out through increasing transparency and accountability, integrating ZIS with local expenditure programs, developing *Mustahik* empowerment programs, and strengthening *Muzakki* participation in program planning and evaluation. Thus, Islamic public expenditure can become a fairer, more effective, and sustainable instrument in poverty alleviation.

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