https://ojs.lakaspia.org/index.php/chronicles

Chronicles of Qur'anic Studies

Citation Mulyassar, Faris Al, Muhammad Cardova Zainal, and Muhammad 'Uzair. "Operasionalisasi Asnaf dan Keterlacakan Keputusan Distribusi Zakat pada Baitul Mal Aceh." *Chronicles of Qur'anic Studies* 1, no. 1 (2027): 1–19.

The Operationalization of *Aṣnāf* and the Traceability of Zakat Distribution Decisions at Baitul Mal Aceh

Abstract

Recognizing someone as a zakat recipient does not by itself explain how a government institution authorizes a disbursement to that person. This article examines how the *aṣnāf* categories in QS al-Tawbah [9]:60 relate to the distribution authority and procedures of Baitul Mal Aceh at the provincial level. A document analysis was carried out on the verse, two classical exegeses, and the regulations governing zakat management, comparing the provisions on categories, budgeting, recipient determination, and payment channels. The findings reveal a separation of three decision domains: the definition of the senif by the Sharia Advisory Council, the formation of programs by the Baitul Mal Board, and the determination and disbursement to mustahik by the Head of the Secretariat on the basis of technical guidelines. The three are linked through mechanisms of Sharia review and spending authorization. The regulations also provide for payment through intermediaries and for budget continuity. The article formulates layered distribution authorization as a framework for reading the case that distinguishes recipient eligibility from the administrator's procedural obligations. This framework yields a proposal for tracing decisions from the senif basis through to the disbursement instrument. Its contribution lies in explaining the relationships among these authorities, not in proving that fiscalization causes exclusion. Without operational decisions and applicant data, the study cannot yet assess the narrowing of categories, the administrative burden experienced by mustahik, or the effectiveness of access facilities.

Keywords: *aṣnāf*; Baitul Mal Aceh; zakat fiscalization; distribution authorization; accountability.

Authors:

Faris Al Muyassar[1]*
[1] *İnternational Islamic university of Islamabad, Pakistan*
* Corresponding author:
E-mail:
faris.mstqs198@iiu.edu.pk

Muhammad Cardova Zainal[2]
[2] *Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia*
E-mail: 230106114@student.ar-raniry.ac.id

Muhammad 'Uzair[3]
[3] *Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia*
E-mail:
m.uzair7463@gmail.com

Article history Received 3 April 2026 · Revised 12 April 2026 · Accepted 26 May 2026 · Published 6 June 2026
https://doi.org/10.xxxxx/cqs.v1i.000

Introduction

Recognizing a category of zakat recipient and authorizing a payment are two related matters, yet they rest on different bases for decision. This tension is visible in the management of zakat by Baitul Mal Aceh (BMA), where the restriction of recipients under QS al-Tawbah [9]:60 is placed within a governmental financial mechanism. Law No. 11 of 2006 incorporated zakat as a source of locally generated revenue and provided for its management through the Baitul Mal. The Baitul Mal Qanun subsequently uses the category of Special Aceh Own-Source Revenue (PAA Khusus) for zakat and/or infak receipts managed on the basis of Islamic law. That fiscal position explains where the funds are recorded, but it does not yet explain who holds the authority to connect a given need with a decision to grant. This article concentrates on that relationship at the provincial level. The term *aṣnāf* refers to the groups of zakat recipients, while "senif" is retained when referring to the term as it appears in Aceh's regulations.[1]

Research on Aceh shows that legal authority and institutional implementation must be read at different units of analysis. Syahbandir and colleagues examine the authority to manage zakat, infak, and sadaqah through the case of the Baitul Mal; Dahlawi, Herizal, and Rassanjani study the realization of zakat as regional revenue. Both provide context for fiscal integration, while Majid's study of muzaki motivation sits on the collection side. The work closest to the question of recipients is Putri's, which reports an operational restriction of ghārimīn relative to the fiqh scope she employs. Putri's findings frame the rationale for classification as a substantive matter, but they do not in themselves show that the restriction stems from zakat's status as regional revenue. This article traces the division of authority and the relationships among provisions that would be needed to test such a supposition. Implementation findings from prior research are still treated as the findings of their original authors, not as empirical data of the present study.[2]

In the study of zakat governance, institutional efficiency and recipient welfare are two complementary centers of attention. The framework of Wahab and Abdul Rahman links efficiency with governance, while Al-Ayubi, Ascarya, and Possumah examine the

---

[1] Republik Indonesia, Undang-Undang Nomor 11 Tahun 2006 tentang Pemerintahan Aceh, Pasal 180 ayat (1) huruf d dan Pasal 191. https://jdih.acehprov.go.id/dih/detail/62c5b1ef-46ed-4c80-ba99-bbd948c2390d; Pemerintah Aceh, Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal. https://jdih.acehprov.go.id/dih/detail/2c4b42c9-6911-489b-b22e-7b168a0fbc57.

[2] Mahdi Syahbandir et al., "State Authority for Management of Zakat, Infaq, and Sadaqah as Locally-Generated Revenue: A Case Study at Baitul Mal in Aceh," AL-IHKAM: Jurnal Hukum & Pranata Sosial 17, no. 2 (2022): 554–577. https://doi.org/10.19105/al-lhkam.v17i2.7229; Dahlawi, Herizal, dan Saddam Rassanjani, "Realisasi Zakat Sebagai Sumber Pendapatan Asli Daerah di Propinsi Aceh," NUANSA: Jurnal Penelitian Ilmu Sosial dan Keagamaan Islam 18, no. 1 (2021): 86–105. https://doi.org/10.19105/nuansa.v18i1.4372; M. Shabri Abd. Majid, "The Motivation of Muzakki to Pay Zakah: Study at The Baitul Mal Aceh," Signifikan: Jurnal Ilmu Ekonomi 6, no. 1 (2017): 159–176. https://doi.org/10.15408/sjie.v6i1.4302. Riska Nadia Putri, "Implementasi Penyaluran Dana Zakat bagi Ghārimīn Perspektif Fiqh dan Tafsir: Studi pada Baitul Mal Aceh," AJIEL – Journal of Islamic Economic Law 3, no. 1 (2026): 139–169, abstrak pada laman artikel, https://doi.org/10.22373/hm1ktm80.

management efficiency of Indonesian zakat institutions. At the recipient level, Beik and Arsyianti use the CIBEST model to read the material and spiritual dimensions of welfare; Mawardi and colleagues study productive zakat and the welfare of mustahik. These differences in unit of analysis bear on the conclusions that can be drawn. Measures of institutional output do not account for the full situation of recipients, and the situation of those who receive assistance does not represent everyone who might potentially qualify. For that reason, this article treats the formation of a basis for distribution decisions as a complement to performance evaluation. Its claim of a gap in the literature is limited to questions left unanswered by those comparative studies, not the absence of research on zakat classification in general.[3]

Accountability helps articulate why the basis for distribution decisions must be traceable. Basri, Siti-Nabiha, and Majid show that the informants in their study viewed formal accountability as consistent with Islamic teaching; public trust does not substitute for reporting. Ebrahim examines the accountability mechanisms of non-governmental organizations, drawing attention to relationships with both donors and those served. Bovens offers a more specific conceptual boundary: an actor explains its conduct to a forum that can pose questions, pass judgment, and connect that judgment with consequences. On that understanding, publishing the amounts disbursed is not yet enough to assess the reasons behind recipient determination. The analytical question is whether the basis of the categories, the officials who decide, and the link between decisions and the purpose of the funds can be examined. Documentary traceability is a precondition for such examination; it is not yet the same as accountability that already functions effectively.[4]

Studies of target populations and administrative burden provide distinctions useful for reading the regulations. Schneider and Ingram place the social construction of target populations within policy analysis, while van Oorschot examines the criteria for judging deservingness of assistance. Brodkin and Majmundar direct attention to the role of organizations in access to benefits, and Moynihan, Herd, and Harvey distinguish learning,

[3] Norazlina Abd. Wahab, dan Abdul Rahim Abdul Rahman, "A framework to analyse the efficiency and governance of zakat institutions," Journal of Islamic Accounting and Business Research 2, no. 1 (2011): 43–62. https://doi.org/10.1108/17590811111129508; Solahuddin Al-Ayubi, Ascarya, dan Bayu Taufiq Possumah, "Examining the Efficiency of Zakat Management: Indonesian Zakat Institutions Experiences," International Journal of Zakat 3, no. 1 (2018): 37–55. https://doi.org/10.37706/ijaz.v3i1.66; Irfan Syauqi Beik, dan Laily Dwi Arsyianti, "Measuring Zakat Impact On Poverty And Welfare Using Cibest Model," Journal of Islamic Monetary Economics and Finance 1, no. 2 (2016): 141–160. https://doi.org/10.21098/jimf.v1i2.524; Imron Mawardi et al., "Analyzing the impact of productive zakat on the welfare of zakat recipients," Journal of Islamic Accounting and Business Research 14, no. 1 (2023): 118–140. https://doi.org/10.1108/jiabr-05-2021-0145

[4] Hasan Basri, Abdul Khalid Siti-Nabiha, dan M. Shabri Abd. Majid, "Accounting and Accountability in Religious Organizations: An Islamic Contemporary Scholars' Perspective," Gadjah Mada International Journal of Business 18, no. 2 (2016): 207–230. https://doi.org/10.22146/gamaijb.12574; Alnoor Ebrahim, "Accountability In Practice: Mechanisms for NGOs," World Development 31, no. 5 (2003): 813–829. https://doi.org/10.1016/s0305-750x(03)00014-7; Mark Bovens, "Analysing and Assessing Accountability: A Conceptual Framework," European Law Journal 13, no. 4 (2007): 447–468. https://doi.org/10.1111/j.1468-0386.2007.00378.x.

compliance, and psychological costs in citizen–state interactions. The zakat categories draw their legitimacy from a textual source different from public judgments of deservingness. Even so, the institution must still determine the scope and the evidence for a recipient's condition. This article uses that literature to distinguish normative categories, organizational decisions, and applicant experience. Only the first two of these can be examined directly through the corpus of regulations.[5]

Procedures can also provide facilitation, so that the number of requirements is not a fair single measure of access. Bhargava and Manoli found that simplifying information can increase benefit take-up in a tax experiment in the United States. Chudnovsky and Peeters demonstrate the importance of variation in citizens' capacities and of the links between documentation systems in the context of Argentina. Nisar's research and Masood and Nisar's joint work treat administrative experience and citizens' resources as matters in their own right; Christensen and colleagues highlight the role of cognitive resources. This comparison is not used to assume that citizens' experiences in other countries have occurred in Aceh. It provides a methodological reason to read control provisions together with facilities for assistance, payment options, and flexibility in the timing of disbursement.[6]

The research question is how BMA's regulations connect the *aṣnāf* categories with the authority for and authorization of zakat distribution. The argument is that distribution requires a relationship among the decision on the scope of the senif, the decision on programs, and the decision on implementation. That relationship is termed layered

---

[5] Anne Schneider, dan Helen Ingram, "Social Construction of Target Populations: Implications for Politics and Policy," American Political Science Review 87, no. 2 (1993): 334–347. https://doi.org/10.2307/2939044; Wim van Oorschot, "Who should get what, and why? On deservingness criteria and the conditionality of solidarity among the public," Policy & Politics 28, no. 1 (2000): 33–48. https://doi.org/10.1332/0305573002500811; Evelyn Z. Brodkin, dan Malay Majmundar, "Administrative Exclusion: Organizations and the Hidden Costs of Welfare Claiming," Journal of Public Administration Research and Theory 20, no. 4 (2010): 827–848. https://doi.org/10.1093/jopart/mup046; Donald Moynihan, Pamela Herd, dan Hope Harvey, "Administrative Burden: Learning, Psychological, and Compliance Costs in Citizen-State Interactions," Journal of Public Administration Research and Theory 25, no. 1 (2015): 43–69. https://doi.org/10.1093/jopart/muu009.

[6] Saurabh Bhargava, dan Dayanand Manoli, "Psychological Frictions and the Incomplete Take-Up of Social Benefits: Evidence from an IRS Field Experiment," American Economic Review 105, no. 11 (2015): 3489–3529. https://doi.org/10.1257/aer.20121493; Mariana Chudnovsky, dan Rik Peeters, "The unequal distribution of administrative burden: A framework and an illustrative case study for understanding variation in people's experience of burdens," Social Policy & Administration 55, no. 4 (2021): 527–542. https://doi.org/10.1111/spol.12639; Mariana Chudnovsky, dan Rik Peeters, "A cascade of exclusion: administrative burdens and access to citizenship in the case of Argentina's National Identity Document," International Review of Administrative Sciences 88, no. 4 (2022): 1068–1085. https://doi.org/10.1177/0020852320984541; Muhammad A Nisar, "Children of a Lesser God: Administrative Burden and Social Equity in Citizen–State Interactions," Journal of Public Administration Research and Theory 28, no. 1 (2018): 104–119. https://doi.org/10.1093/jopart/mux025; Ayesha Masood, dan Muhammad Azfar Nisar, "Administrative Capital and Citizens' Responses to Administrative Burden," Journal of Public Administration Research and Theory 31, no. 1 (2021): 56–72. https://doi.org/10.1093/jopart/muaa031; Julian Christensen et al., "Human Capital and Administrative Burden: The Role of Cognitive Resources in Citizen-State Interactions," Public Administration Review 80, no. 1 (2020): 127–136. https://doi.org/10.1111/puar.13134.

distribution authorization: a framework for reading the case that distinguishes the normative basis of recipients from the program basis and from the authorization of disbursement. The term fiscalization is used descriptively for the entry of zakat into the government's apparatus of revenue, budgeting, disbursement, and accountability. This framework does not assume that each layer adds requirements for applicants or that fiscal integration causes a narrowing of the *aṣnāf*. The contribution being tested is its capacity to show where the reasons for a decision lie and need to be traced, while preserving the separation between formal design and organizational practice, as the literature on hybrid organizations and administrative burden cautions.[7]

Method

This study uses qualitative document analysis with a socio-legal orientation. The corpus comprises QS al-Tawbah [9]:60, the exegeses of al-Ṭabarī and al-Qurṭubī on that verse, Law No. 11 of 2006, Aceh Qanun No. 10 of 2018 together with its amendment through Qanun No. 3 of 2021, and Aceh Governor Regulations No. 8 of 2022 and No. 12 of 2023. The selection is purposive, based on each document's function in regulating recipients, authority, and distribution at the provincial level. The two exegeses were chosen to display the difference between fixing a category and the diversity of explanations of its scope; they do not represent the entire exegetical tradition or serve as evidence of the sources used by the DPS. The unit of analysis is the provisions and the relationships among them. The article does not reconstruct the practice of every district and municipal Baitul Mal.[8]

A directed content reading used six codes: recipient category, authority holder, program decision, determination and disbursement, accommodation, and form of benefit. Each relationship in the results is tied to an article or a portion of an exegesis and then classified as an explicit provision, a relational inference, or an evaluative proposal. The 2021 amendment text is used for the provisions that were changed; related provisions that were not changed are read from the 2018 Qanun. A counterbalancing examination was directed at rules that provide channel options or budgetary flexibility, so that procedure is not coded from the outset as an obstacle. Table 1 presents the sources and the limits on the use of the corpus, while Table 2 shows the relationship between evidence and interpretation. The analysis does not use fairness scores, code frequencies, or inter-coder agreement, none of which the study produced.[9]

A re-examination of the primary sources during the revision stage was carried out on 14 September 2026 through the Aceh JDIH and the exegesis portal of King Saud University. The

---

[7] Anne-Claire Pache, dan Filipe Santos, "Inside the Hybrid Organization: Selective Coupling as a Response to Competing Institutional Logics," Academy of Management Journal 56, no. 4 (2013): 972–1001. https://doi.org/10.5465/amj.2011.0405; Rik Peeters, "The Political Economy of Administrative Burdens: A Theoretical Framework for Analyzing the Organizational Origins of Administrative Burdens," Administration & Society 52, no. 4 (2020): 566–592. https://doi.org/10.1177/0095399719854367.

[8] Glenn A. Bowen, "Document Analysis as a Qualitative Research Method," Qualitative Research Journal 9, no. 2 (2009): 27–40. https://doi.org/10.3316/qrj0902027.

[9] Hsiu-Fang Hsieh, dan Sarah E. Shannon, "Three Approaches to Qualitative Content Analysis," Qualitative Health Research 15, no. 9 (2005): 1277–1288. https://doi.org/10.1177/1049732305276687.

temporal boundary of the analysis is the configuration of legal documents from 2006 to 2023 noted above, not a reconstruction of implementation for a particular budget year. The research literature is used as a conceptual and empirical comparison according to its original context; findings drawn from accessible abstracts are confined to general statements and are not made the basis for figures or detailed quotations. DPS decisions, program technical guidelines, recipient files, and rejection data are not part of the corpus. For that reason, the study can explain the authority to establish eligibility, but it does not yet test the operational definition of each senif, applicant costs, causal effects, or the effectiveness of accommodations. This study involved no recruitment of participants and no collection of personal data.

Table 1 Corpus and Limits on Use

Source	Portion used	Function and limits
QS al-Tawbah [9]:60 and two digital exegeses	Al-Ṭabarī: the opening and the sections on the poor and needy and on ghārimīn; al-Qurṭubī: the second issue	A comparison of interpretations; not evidence of a school of law or of DPS decisions.
UU 11/2006	Article 180 paragraph (1) letter d; Article 191	The fiscal and institutional context of Aceh.
Qanun 10/2018 as amended by Qanun 3/2021	Article 1 number 60; 18; 21; 109; 111; 118; 122–124	The division of authority, special funds, and distribution. Articles 1, 18, 21, and 118 are read in the amendment text.
Pergub 8/2022	Articles 5; 7–8; 12–14; 17	Planning, disbursement, accommodation, instruments, and loan write-off; not evidence of how frequently they are carried out.
Pergub 12/2023	Articles 3–6	The duties of the Board and the standing of Board Regulations; does not substitute for reading the program decisions.

Results

QS al-Tawbah [9]:60 names eight groups of zakat recipients. At the beginning of his exegesis, al-Ṭabarī reads that enumeration as a restriction of recipients. The list of groups, however, does not settle every decision about distribution. In the second issue of his interpretation of the same verse, al-Qurṭubī records the difference between the view that allows a choice of disbursement among the groups and the view that stresses apportionment to the groups named. The result of this reading is a distinction between the limit on the purpose of the funds and the choice of distribution within the exegetical tradition. Accordingly, the absence of a single group from a disbursement report is not enough to establish a violation. An assessment requires the interpretive basis used, the presence of recipients who meet the definition, and the scope of the report. The two exegeses are used to preserve this limit on inference, not to endorse all of BMA's policy choices.[10]

The scope of a group's members also cannot always be determined from its name alone. Al-Ṭabarī records several explanations of the poor and the needy. In the section on ghārimīn, the discussion of debt incurred outside of sin and of the inability to repay it is accompanied by reports of a fire or a flood followed by debt taken on for one's family. In that example, the disaster and the state of indebtedness are related elements; the two cannot substitute for each other in the classification. The analytical implication is that the cause of need must be distinguished from the requirements of the recipient category. To test a disaster program placed under ghārimīn, a researcher would need the definition of the senif and the evidentiary basis the institution uses. The exegetical text alone does not indicate whether a given program retains, narrows, or broadens that definition.[11]

At the level of regional law, the purpose for which the funds may be used is preserved within a form of public revenue. Article 1 number 60 of the Baitul Mal Qanun as amended in 2021 defines PAA Khusus through the origin of the receipts, their recording in the Aceh general treasury, and their management on the basis of Sharia. Article 109 groups zakat and infak receipts and expenditures separately, while Article 111 provides for distinct zakat and infak accounts. The relationship among these provisions reveals an administrative integration accompanied by a differentiation of funds. The term regional revenue is therefore inadequate for concluding that zakat may be used like all other government receipts. The more measured finding is that the regulations place the funds within a fiscal mechanism while preserving markers of their origin and purpose. This study confines that reading to the funds managed by Baitul Mal Aceh at the provincial level; provisions for the district, municipal, or gampong level are not treated as a uniform practice.[12]

The node at which the *aṣnāf* are operationalized is stated explicitly in Article 122 of Qanun No. 10 of 2018. The first paragraph retains the eight senif, the second paragraph vests the determination of the definition and scope of the senif in the Sharia Advisory Council (DPS), and the fourth paragraph assigns the determination of the amount of funds for each senif to the DPS. The third paragraph recognizes recipients in the form of

[10] Al-Ṭabarī, Muḥammad ibn Jarīr, Jāmiʿ al-Bayān ʿan Taʾwīl Āy al-Qurʾān, tafsir QS al-Tawbah [9]:60, versi digital Universitas Raja Saud, diakses 14 September 2026, https://quran.ksu.edu.sa/tafseer/tabary/sura9-aya60.html; Al-Qurṭubī, Muḥammad ibn Aḥmad, Al-Jāmiʿ li-Aḥkām al-Qurʾān, tafsir QS al-Tawbah [9]:60, versi digital Universitas Raja Saud, diakses 14 September 2026, https://quran.ksu.edu.sa/tafseer/qortobi/sura9-aya60.html. Locator digital al-Qurṭubī: masalah kedua dalam tafsir ayat tersebut; nomor halaman mushaf pada portal bukan halaman kitab tafsir.

[11] Al-Ṭabarī, Muḥammad ibn Jarīr, Jāmiʿ al-Bayān ʿan Taʾwīl Āy al-Qurʾān, tafsir QS al-Tawbah [9]:60.

[12] Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal 1 angka 60, Pasal 109, dan Pasal 111; Pemerintah Aceh, Qanun Aceh Nomor 3 Tahun 2021 tentang Perubahan atas Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal I angka 1. https://jdih.acehprov.go.id/dih/detail/ec3d8e82-5fd6-4101-b339-5f792bddc83c.

individuals, community groups, legal entities, or civil-society organizations. This provision shows that the regulation does not stop at reproducing the Qur'anic list. It also determines who is authorized to give the categories operational content and how a recipient may be represented institutionally. In this way, the relationship between the verse and distribution has a legally designated intermediary. The existence of that intermediary is a finding about the distribution of authority; without the DPS's determination documents, this article draws no conclusion about the detailed definition actually used for each program.[13]

That authority is connected to distinct planning and implementation functions. Article 18 of the Qanun as amended in 2021 charges the Baitul Mal Aceh Board with formulating policy and submitting collection and distribution plans to the DPS for approval. Article 21 places distribution services and the assistance of muzaki and mustahik with the Secretariat. Governor Regulation No. 12 of 2023 affirms the Board's policy-formulation function and the standing of Board Regulations as guidance for management. This division means that the authority to interpret categories, to form policy, and to deliver services does not merge into a single act. A distribution decision takes its shape through the relationship among these functions. This study does not assume that the division automatically produces effective coordination; its formal finding is the existence of several decision points that can be examined one by one when tracing the basis for a recipient's eligibility.[14]

Planning is the channel that connects Sharia policy with budget documents. Article 5 of Governor Regulation No. 8 of 2022 ties Baitul Mal's planning to the Aceh development plan and requires its submission to the DPS for Sharia review. Article 7 requires a Board decision for expenditure budgeting, with Sharia review of the determination of programs before budgeting. The total value of disbursements is recorded in the Secretariat's budget-execution document, while the details of programs and sub-programs are placed in the Board's decisions. This relationship shows that the senif label is not yet a complete expenditure document. A distribution norm must acquire the form of a program and a budget value through separate decisions. Yet these provisions do not prove that Sharia review is a mere formality, or that development priorities always override the *aṣnāf* categories; both conclusions would require implementation evidence not available in the corpus.[15]

The determination of recipients and the authorization of disbursement are two acts that must be distinguished. Article 12 of Governor Regulation No. 8 of 2022 gives the Board the authority to set the technical guidelines for disbursement, while the Head of the

---

[13] Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal 122 ayat (1)–(4).

[14] Qanun Aceh Nomor 3 Tahun 2021 tentang Perubahan atas Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal I angka 9 dan 11, perubahan Pasal 18 dan 21; Pemerintah Aceh, Peraturan Gubernur Aceh Nomor 12 Tahun 2023 tentang Susunan Organisasi, Tugas, Fungsi dan Tata Kerja Baitul Mal Aceh, Pasal 3–6. https://jdih.acehprov.go.id/dih/detail/2009cba6-248f-483a-96fb-8d43cd80a34e.

[15] Pemerintah Aceh, Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 5 dan Pasal 7 ayat (1)–(6). https://jdih.acehprov.go.id/dih/detail/36e232a1-8708-400c-9142-69f9afc291e7.

Secretariat determines recipients and disburses to mustahik on the basis of those guidelines. Article 8 paragraphs (1)–(3) govern the submission of a Payment Order (SPM) and the issuance of a disbursement instruction once its completeness has been checked; paragraph (7) ties disbursement to the planned program. The SPM obligation rests with the financial manager. It does not automatically become a requirement that the applicant must meet. The relationship between the two articles shows that a decision on a recipient must obtain an administratively valid execution. This is the basis for distinguishing mustahik eligibility from distribution authorization in this article: the former concerns who may receive, while the latter also concerns the authority for, and the basis of, disbursing the funds.[16]

The choice of payment channels shows that the regulations do not assume all recipients are in the same condition. Article 8 paragraphs (4)–(6) of Governor Regulation No. 8 of 2022 permit cash payment through an intermediary account designated by the Head of the Secretariat. The conditions named include severe disability, non-productive old age, orphans without a guardian, mustahik transportation costs, certain illnesses, and the absence of cashless disbursement infrastructure. Other groups may be designated through a Board decision with the approval of the DPS. Article 13 paragraph (4), moreover, still refers to the possibility of cashless disbursement to mustahik in the category of Article 8 paragraph (5). Both provisions are read as making a choice of channels available, not as a single obligation to pay in cash or as evidence that every obstacle has been resolved. Their application to particular recipients requires implementation decisions not available in the corpus.[17]

The budget cycle is not designed as a wholly rigid barrier of time. Article 13 paragraph (1) of Governor Regulation No. 8 of 2022 allows the provision of a cash advance to maintain the continuity of disbursement before the enactment of the APBA Qanun. Article 7 leaves room for budget revision when additional receipts arise or when there is a surplus in the budget calculation. In the same vein, the amendment of Article 118 through Qanun No. 3 of 2021 provides for the possibility of disbursing a budget remainder in the following year through a specified budgeting mechanism. These three arrangements show an effort to maintain the relationship between fiscal order and the continuity of distribution. Because the authority provided is not identical to its use, this finding does not prove that all disbursements are always timely. It is enough, however, to reject the explanation that any delay, should it occur, must be due to the absence of a remedy within the rules.[18]

The forms of benefit permitted show that the operationalization of zakat goes beyond selecting recipients and extends to the nature of what is given. Article 123 of the

---

[16] Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 8 ayat (1)–(3) dan (7), serta Pasal 12.

[17] Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 8 ayat (4)–(6). Baca bersama Pasal 13 ayat (4) mengenai kemungkinan penyaluran nontunai.

[18] Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 7 ayat (7)–(11) dan Pasal 13 ayat (1); Qanun Aceh Nomor 3 Tahun 2021 tentang Perubahan atas Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal I angka 33, perubahan Pasal 118.

Qanun recognizes disbursement in the form of money, capital goods, consumable goods, services, or other forms, with the status of the gift being, among others, ownership, right of use, usufruct, revolving funds, or a loan. Governor Regulation No. 8 of 2022 elaborates these forms and provides for the possibility of writing off a loan in certain circumstances through a proposal, an investigation, and a Board decision. This finding is a description of the options permitted by regional law, not a determination that all these forms are agreed upon in fiqh. The difference between full ownership, use, and an obligation to repay has consequences for the institution's relationship with mustahik. For that reason, the traceability of distribution must include the basis for selecting an instrument in addition to the name of the senif; the article does not assume which instrument is applied to a particular recipient.[19]

The relationship among the provisions yields three domains of authorization: determining the scope of recipients, forming programs, and authorizing implementation. Table 2 shows the legal basis and the limit on inference for each relationship. The three are not a sequence of steps observed for all applicants. In the first domain, the regulations designate the authority holder, but the corpus does not yet contain the results of its definitional work. In the second and third domains, the regulations provide a basis for forming programs, determining recipients, and disbursing, but individual case documents have not been analyzed. Assistance and budgetary flexibility are cross-domain provisions that can support disbursement. The study's findings therefore take the form of a reconstruction of the relationships of authority that makes further examination possible, not a measurement of the number of people excluded from assistance.[20]

Table 2 The Relationship Between Evidence and Interpretation

Domain and evidence	Reading outcome	Limit on inference
Category: Qanun 10/2018 Article 122 paragraphs (1)–(4)	The list of senif is retained; the DPS determines the definition, scope, and amount of funds per senif.	Does not reveal the content of the DPS's definitional decisions.
Program: Governor Regulation 8/2022 Article 7 paragraphs (1)–(6)	Board decisions and Sharia review underlie budgeting; the DPA contains the total, the Board's decision contains the details.	Does not prove the priority of a particular program or the motive behind restricting it.

[19] Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal 123–124; Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 13–14 dan Pasal 17.

[20] Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal 122; Qanun Aceh Nomor 3 Tahun 2021 tentang Perubahan atas Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, perubahan Pasal 21; Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 7–8 dan Pasal 12–13.

Domain and evidence	Reading outcome	Limit on inference
Determination: Governor Regulation 8/2022 Article 12	The Head of the Secretariat determines and disburses on the basis of the Board's technical guidelines.	The applicant requirements require reading the technical guidelines.
Disbursement: Governor Regulation 8/2022 Article 8 paragraphs (1)–(3), (7)	Disbursement is subject to the completeness of the SPM and a program basis.	The manager's obligation is not the same as the compliance burden on mustahik.
Payment options: Article 8 paragraphs (4)–(6) and Article 13 paragraph (4)	There is cash payment through an intermediary and the possibility of a cashless channel for the relevant category.	Does not establish the channel actually used or the effectiveness of the intermediary.
Continuity: Article 13 paragraph (1); Article 7 paragraphs (7)–(11); amending Qanun, Article 118	Instruments exist for pre-APBA advances and re-budgeting.	Does not prove the timeliness of all disbursements.
Instruments: Qanun Articles 123–124; Governor Regulation Articles 13–14, 17	The form of disbursement and the nature of the gift are distinguished; loan write-off has a mechanism.	Permission under regional law is not evidence of a fiqh consensus or of use in a particular case.

Discussion

Separating the domains of authorization clarifies what this study can add to the study of authority in zakat management. Knowing which institution is authorized to manage the funds is not enough to know who must explain the basis of a distribution decision. Reading Article 122, the provisions on the Board's duties, and Article 12 of Governor Regulation No. 8 of 2022 shows that the reason for a definition, the reason for a program, and the basis for determining a recipient have different institutional locations. This framework refines the questions of authority and implementation discussed by Syahbandir and by Dahlawi and colleagues. Its added value does not depend on coining a new name, but on the ability to separate the objects of examination. When an application does not end in payment, an evaluation must first determine the relevant decision domain before assessing the cause.[21]

Fiscalization in this case is better understood as an integration constrained by the purpose of use. Separate accounts, Sharia review, and the authority to define the senif show

[21] Syahbandir et al., "State Authority for Management of Zakat, Infaq, and Sadaqah as Locally-Generated Revenue: A Case Study at Baitul Mal in Aceh."; Dahlawi, Herizal, dan Rassanjani, "Realisasi Zakat Sebagai Sumber Pendapatan Asli Daerah di Propinsi Aceh."

that the fiscal form does not erase all the normative distinctiveness of the funds. This reading connects with Pache and Santos's research on hybrid organizations that combine elements of different institutional logics. Their study, however, observed social-enterprise organizations, whereas this article reconstructs rules; the term selective coupling cannot be used as a finding about the Baitul Mal's behavior without observation. Meyer and Rowan's theory about the possible gap between formal structure and activity also provides a corrective limit: the existence of a rule does not guarantee its implementation. Both comparisons help separate two questions—how the design connects authority, and whether that connection works in practice. This article answers the first question more firmly than the second.[22]

For Qur'anic studies, Article 122 shows a formal authority to give the aṣnāf categories operational content. That authority is hermeneutically relevant when a DPS decision selects an explanation or limits the scope of a category. Recording transactions and issuing an SPM are not in themselves acts of interpretation. This distinction matters so that the term administrative hermeneutics does not encompass all office work. The findings so far only show the institutional location granted that authority; the content and reasoning of its interpretation must be examined through the DPS's decision products. Because those documents have not been analyzed, this article does not claim that the DPS follows al-Ṭabarī, al-Qurṭubī, or any particular school of law. The relationship between exegesis and governance that can be responsibly asserted here is a relationship of problems: how the boundary of a category is preserved when the institution must make operational decisions.[23]

The difference from Putri's study lies in the kind of knowledge produced. Putri reports a gap between the scope of ghārimīn and the implementation of disbursement according to her research design. This article does not re-confirm that report through field data. Reading the regulations indicates the additional evidence needed to explain the source of the restriction: the DPS's definitions, program decisions, technical guidelines, and the basis for determining recipients. The restriction may stem from a choice of interpretation, program priorities, the availability of funds, or administrative proof; the present corpus does not determine which explanation applies. Compared with Schneider and Ingram's theory of target populations and van Oorschot's account of deservingness, the distinctiveness of this case lies in categories that have a textual referent yet still require a decision on scope. The contribution is to distinguish where target populations are formed so that the relationship

[22] Pache, dan Santos, "Inside the Hybrid Organization: Selective Coupling as a Response to Competing Institutional Logics."; John W. Meyer, dan Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," American Journal of Sociology 83, no. 2 (1977): 340–363. https://doi.org/10.1086/226550.

[23] Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal, Pasal 122.

between norm and decision can be tested, not to turn other researchers' findings into new evidence.[24]

The administrative-burden literature becomes useful once the location and the bearer of an obligation are distinguished. Moynihan, Herd, and Harvey locate burden in the experience of citizen interaction, while Brodkin and Majmundar show how organizational practice can affect access. In the Aceh corpus, the completeness requirement for a Payment Order is a provision addressed to the financial manager; treating it as a compliance cost borne by mustahik would conflate units of analysis. Peeters also explains that the origin of a burden can differ according to intent and the form of the arrangement. For that reason, a number of procedures do not prove the magnitude or motive of the burden imposed. The legitimate line of explanation is to trace whether an internal obligation is passed on as a demand for proof, travel, or repeated processing for the applicant. This study identifies the points for such tracing, but does not yet measure them. Alatas and colleagues' experiment in Indonesia even shows that requiring people to apply can improve targeting, while further increasing the cost of applying does not improve it again. This counterbalancing evidence reinforces the need to assess the function of a requirement, rather than assuming that all costs are always without benefit.[25]

The accommodation provisions open a contribution that does not appear if bureaucratization is read only as an obstacle. Nisar's research on identity documents in Pakistan and Chudnovsky and Peeters's work on Argentina show that a citizen's relationship with administrative documents can have uneven social consequences. Masood and Nisar describe the resources used to cope with procedures, while Christensen and colleagues highlight the cognitive capacities required. In that comparison, the intermediary account and cash payment in the Aceh Governor Regulation can be understood as design instruments that reduce dependence on a single way of receiving a benefit. The presence of an intermediary, however, also raises questions about information, choice, and the accountability of the intermediary that the corpus does not answer. For that reason, the measure of examination is not merely the availability of an exception, but whether recipients know of it, can request it, and actually obtain a suitable accommodation. Herd and colleagues show, in the case of Medicaid in Wisconsin, that part of the burden can be shifted

[24] Schneider, dan Ingram, "Social Construction of Target Populations: Implications for Politics and Policy."; Oorschot, "Who should get what, and why? On deservingness criteria and the conditionality of solidarity among the public."; Al-Ṭabarī, Muḥammad ibn Jarīr, Jāmiʿ al-Bayān ʿan Taʾwīl Āy al-Qurʾān, tafsir QS al-Tawbah [9]:60. Riska Nadia Putri, "Implementasi Penyaluran Dana Zakat bagi Ghārimīn Perspektif Fiqh dan Tafsir: Studi pada Baitul Mal Aceh," AJIEL – Journal of Islamic Economic Law 3, no. 1 (2026): 139–169, abstrak pada laman artikel, https://doi.org/10.22373/hm1ktm80.

[25] Moynihan, Herd, dan Harvey, "Administrative Burden: Learning, Psychological, and Compliance Costs in Citizen-State Interactions."; Brodkin, dan Majmundar, "Administrative Exclusion: Organizations and the Hidden Costs of Welfare Claiming."; Peeters, "The Political Economy of Administrative Burdens: A Theoretical Framework for Analyzing the Organizational Origins of Administrative Burdens."; Vivi Alatas et al., "Self-Targeting: Evidence from a Field Experiment in Indonesia," Journal of Political Economy 124, no. 2 (2016): 371–427. https://doi.org/10.1086/685299.

from citizens to the state without giving up program control. This comparison provides a basis for testing assistance as a division of administrative labor, rather than a mere concession of compassion.[26]

Distinguishing the basis of decisions also limits how the economic performance of zakat may be interpreted. Beik and Arsyianti's study and Mawardi and colleagues' study examine recipient welfare, while Al-Ayubi and colleagues assess management efficiency. Majid's study is on the payer-behavior side. Results for those populations do not answer the whole question of prospective mustahik's access. The proposal derived from the authorization framework is to connect the evaluation of benefits with information about how target populations are formed. Further research needs to distinguish those identified as candidates, applicants, recipients who have been determined, and recipients who actually receive a disbursement. That distinction makes it possible to explain where failure occurs without treating every non-receipt as a classification error. This article does not yet have data to compute the proportions at those stages.[27]

The traceability of classification can be operationalized as a documentary relationship among the definition of the senif, the program basis, the technical guidelines, the recipient decision, and the form of benefit. Following Bovens's sense of the term, that relationship becomes working accountability only when there is a forum that can request an explanation and assess the reasons for a decision. Traceability is therefore positioned as a precondition, not proof that justice has been achieved. This proposal complements the formal accountability discussed by Basri and colleagues and the attention to governance in the framework of Wahab and Abdul Rahman. Examining the documents can assess whether the reasons for a decision are available and consistent with the authority granted. Assessing accessibility, the sense of fair treatment, and the effectiveness of appeals requires applicant data. Publishing the basis of a decision must also be distinguished from disclosing the identity of mustahik; general reasons can be made available without spreading recipients' personal circumstances.[28]

[26] Nisar, "Children of a Lesser God: Administrative Burden and Social Equity in Citizen–State Interactions."; Chudnovsky, dan Peeters, "The unequal distribution of administrative burden: A framework and an illustrative case study for understanding variation in people's experience of burdens."; Chudnovsky, dan Peeters, "A cascade of exclusion: administrative burdens and access to citizenship in the case of Argentina's National Identity Document."; Masood, dan Nisar, "Administrative Capital and Citizens' Responses to Administrative Burden."; Christensen et al., "Human Capital and Administrative Burden: The Role of Cognitive Resources in Citizen-State Interactions."; Pamela Herd et al., "Shifting Administrative Burden to the State: The Case of Medicaid Take-Up," Public Administration Review 73, no. s1 (2013): S69–S81. https://doi.org/10.1111/puar.12114.

[27] Beik, dan Arsyianti, "Measuring Zakat Impact On Poverty And Welfare Using Cibest Model."; Mawardi et al., "Analyzing the impact of productive zakat on the welfare of zakat recipients."; Al-Ayubi, Ascarya, dan Possumah, "Examining the Efficiency of Zakat Management: Indonesian Zakat Institutions Experiences."; Majid, "The Motivation of Muzakki to Pay Zakah: Study at The Baitul Mal Aceh."

[28] Basri, Siti-Nabiha, dan Majid, "Accounting and Accountability in Religious Organizations: An Islamic Contemporary Scholars' Perspective."; Wahab, dan Rahman, "A framework to analyse the efficiency

The global comparison that can be drawn from Aceh lies in the structure of the problem, not in generalizing results to all zakat managers. Bhargava and Manoli's experiment supports the importance of information and simplification in the context of United States programs; Finkelstein and Notowidigdo's experiment on SNAP shows that a rise in participation due to information and application assistance does not automatically mean that the added recipients come from those most in need. The Argentina research shows the links between documentation systems and social protection. In Aceh, the rules on assistance and budget continuity offer points worth testing against similar questions, while preserving the difference in the source of zakat's legitimacy. The policy implication is to examine the fit between requirements and the purpose of control, to provide reasons for decisions, and to trace the use of facilities already permitted. The absence of analyzed information about appeals cannot be taken as evidence that an appeals mechanism is entirely absent. Further comparative study can test whether institutions with similar formal facilities produce different access because of information, assistance, resources, or coordination of implementation.[29]

The framework of layered distribution authorization has clear limits. It works as a tool for reading design when normative categories, program authority, and implementation can be distinguished in the documents. This corpus supports that distinction, but it does not yet prove a causal mechanism linking fiscalization with access. The most decisive next evidence is the DPS's decisions and the technical guidelines for the same period, paired with determination or rejection files and applicant statements. Those data can test whether an obstacle arises from the scope of the senif, the choice of program, the proof of a condition, the budget, or the payment channel. The division of authority may also produce coordination, overlap, or a gap between structure and practice; all three remain open. Within these limits, the model offers questions and locations of evidence that can be tested without prejudging the results of implementation research.[30]

---

and governance of zakat institutions."; Bovens, "Analysing and Assessing Accountability: A Conceptual Framework."

[29] Bhargava, dan Manoli, "Psychological Frictions and the Incomplete Take-Up of Social Benefits: Evidence from an IRS Field Experiment."; Amy Finkelstein, dan Matthew J Notowidigdo, "Take-Up and Targeting: Experimental Evidence from SNAP," The Quarterly Journal of Economics 134, no. 3 (2019): 1505–1556. https://doi.org/10.1093/qje/qjz013; Chudnovsky, dan Peeters, "A cascade of exclusion: administrative burdens and access to citizenship in the case of Argentina's National Identity Document."; Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh, Pasal 8 dan Pasal 13.

[30] Meyer, dan Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony."; Peeters, "The Political Economy of Administrative Burdens: A Theoretical Framework for Analyzing the Organizational Origins of Administrative Burdens."

Conclusion

BMA regulations link the *aṣnāf* categories to distribution through the allocation of authority over the scope of each *senif*, the relevant activities, and the determination and distribution of assistance to *mustahik*. This relationship can be understood as a form of layered distribution authorization. The framework distinguishes recipient eligibility from expenditure approval, thereby preventing the internal obligations of administrators from being misconstrued as burdens imposed on applicants. Although fiscal integration is maintained within the corpus, it is accompanied by restrictions on the intended use of funds, designated payment channels, and provisions for budgetary continuity. These findings describe the institutional design of authority; they do not demonstrate that all facilities are actually utilized or that any particular group has been excluded from assistance.

The article's contribution lies in establishing an audit framework that connects Qur'anic categories with the institutional reasoning underlying distribution decisions in greater detail. Traceability requires verifiable links among the definitions of *senif*, activity decisions, technical guidelines, recipient determinations, and distribution instruments. This distinction brings together the concern of Qur'anic studies with interpretive scope and that of public administration with authorization and access to benefits. Further empirical investigation requires operational documents and applicants' experiences to assess the consistency of classification and the actual use of available accommodations. Until such evidence is available, layered distribution authorization should be understood as a case-based analytical framework rather than a causal theory or a comprehensive validation of the distributive justice of BMA.

Deklarasi

Use of Artificial Intelligence (AI)

The authors used ChatGPT/Codex by OpenAI as a technical aid for language editing, manuscript structural refinement, and sentence reformulation. AI was not used to generate research data. All references, substantive descriptions, and interpretations presented in the manuscript were reviewed and independently verified by the authors. AI is not listed as an author; full responsibility for the accuracy, originality, academic integrity, and final content of the manuscript rests with the authors.

Funding

This research received no specific funding from any public, commercial, or non-profit funding agency.

Conflict of Interest

The authors declare that they have no conflicts of interest related to the research, authorship, and/or publication of this manuscript.

Daftar Pustaka

Alatas, Vivi, Abhijit Banerjee, Rema Hanna, Benjamin A. Olken, Ririn Purnamasari, dan Matthew Wai-Poi. "Self-Targeting: Evidence from a Field Experiment in Indonesia." *Journal of Political Economy* 124, no. 2 (2016): 371–427. https://doi.org/10.1086/685299.

Al-Ayubi, Solahuddin, Ascarya, dan Bayu Taufiq Possumah. "Examining the Efficiency of Zakat Management: Indonesian Zakat Institutions Experiences." *International Journal of Zakat* 3, no. 1 (2018): 37–55. https://doi.org/10.37706/ijaz.v3i1.66.

Al-Qurṭubī, Muḥammad ibn Aḥmad. *Al-Jāmiʿ li-Aḥkām al-Qurʾān*. Tafsir QS al-Tawbah [9]:60. Universitas Raja Saud. Diakses 14 September 2026. https://quran.ksu.edu.sa/tafseer/qortobi/sura9-aya60.html.

Al-Ṭabarī, Muḥammad ibn Jarīr. *Jāmiʿ al-Bayān ʿan Taʾwīl Āy al-Qurʾān*. Tafsir QS al-Tawbah [9]:60. Universitas Raja Saud. Diakses 14 September 2026. https://quran.ksu.edu.sa/tafseer/tabary/sura9-aya60.html.

Basri, Hasan, Abdul Khalid Siti-Nabiha, dan M. Shabri Abd. Majid. "Accounting and Accountability in Religious Organizations: An Islamic Contemporary Scholars' Perspective." *Gadjah Mada International Journal of Business* 18, no. 2 (2016): 207–230. https://doi.org/10.22146/gamaijb.12574.

Beik, Irfan Syauqi, dan Laily Dwi Arsyianti. "Measuring Zakat Impact on Poverty and Welfare Using CIBEST Model." *Journal of Islamic Monetary Economics and Finance* 1, no. 2 (2016): 141–160. https://doi.org/10.21098/jimf.v1i2.524.

Bhargava, Saurabh, dan Dayanand Manoli. "Psychological Frictions and the Incomplete Take-Up of Social Benefits: Evidence from an IRS Field Experiment." *American Economic Review* 105, no. 11 (2015): 3489–3529. https://doi.org/10.1257/aer.20121493.

Bovens, Mark. "Analysing and Assessing Accountability: A Conceptual Framework." *European Law Journal* 13, no. 4 (2007): 447–468. https://doi.org/10.1111/j.1468-0386.2007.00378.x.

Bowen, Glenn A. "Document Analysis as a Qualitative Research Method." *Qualitative Research Journal* 9, no. 2 (2009): 27–40. https://doi.org/10.3316/QRJ0902027.

Brodkin, Evelyn Z., dan Malay Majmundar. "Administrative Exclusion: Organizations and the Hidden Costs of Welfare Claiming." *Journal of Public Administration Research and Theory* 20, no. 4 (2010): 827–848. https://doi.org/10.1093/jopart/mup046.

Christensen, Julian, Lene Aarøe, Martin Baekgaard, Pamela Herd, dan Donald P. Moynihan. "Human Capital and Administrative Burden: The Role of Cognitive Resources in Citizen-State Interactions." *Public Administration Review* 80, no. 1 (2020): 127–136. https://doi.org/10.1111/puar.13134.

Chudnovsky, Mariana, dan Rik Peeters. "A Cascade of Exclusion: Administrative Burdens and Access to Citizenship in the Case of Argentina's National Identity Document." *International Review of Administrative Sciences* 88, no. 4 (2022): 1068–1085. https://doi.org/10.1177/0020852320984541.

———. "The Unequal Distribution of Administrative Burden: A Framework and an Illustrative Case Study for Understanding Variation in People's Experience of Burdens." *Social Policy & Administration* 55, no. 4 (2021): 527–542. https://doi.org/10.1111/spol.12639.

Dahlawi, Herizal, dan Saddam Rassanjani. "Realisasi Zakat sebagai Sumber Pendapatan Asli Daerah di Propinsi Aceh." *Nuansa: Jurnal Penelitian Ilmu Sosial dan Keagamaan Islam* 18, no. 1 (2021): 86–105. https://doi.org/10.19105/nuansa.v18i1.4372.

Ebrahim, Alnoor. "Accountability in Practice: Mechanisms for NGOs." *World Development* 31, no. 5 (2003): 813–829. https://doi.org/10.1016/S0305-750X(03)00014-7.

Finkelstein, Amy, dan Matthew J. Notowidigdo. "Take-Up and Targeting: Experimental Evidence from SNAP." *Quarterly Journal of Economics* 134, no. 3 (2019): 1505–1556. https://doi.org/10.1093/qje/qjz013.

Herd, Pamela, Thomas DeLeire, Hope Harvey, dan Donald P. Moynihan. "Shifting Administrative Burden to the State: The Case of Medicaid Take-Up." *Public Administration Review* 73, no. S1 (2013): S69–S81. https://doi.org/10.1111/puar.12114.

Hsieh, Hsiu-Fang, dan Sarah E. Shannon. "Three Approaches to Qualitative Content Analysis." *Qualitative Health Research* 15, no. 9 (2005): 1277–1288. https://doi.org/10.1177/1049732305276687.

Majid, M. Shabri Abd. "The Motivation of Muzakki to Pay Zakah: Study at the Baitul Mal Aceh." *Signifikan: Jurnal Ilmu Ekonomi* 6, no. 1 (2017): 159–176. https://doi.org/10.15408/sjie.v6i1.4302.

Masood, Ayesha, dan Muhammad Azfar Nisar. "Administrative Capital and Citizens' Responses to Administrative Burden." *Journal of Public Administration Research and Theory* 31, no. 1 (2021): 56–72. https://doi.org/10.1093/jopart/muaa031.

Mawardi, Imron, [lengkapi nama seluruh penulis], et al. "Analyzing the Impact of Productive Zakat on the Welfare of Zakat Recipients." *Journal of Islamic Accounting and Business Research* 14, no. 1 (2023): 118–140. https://doi.org/10.1108/JIABR-05-2021-0145.

Meyer, John W., dan Brian Rowan. "Institutionalized Organizations: Formal Structure as Myth and Ceremony." *American Journal of Sociology* 83, no. 2 (1977): 340–363. https://doi.org/10.1086/226550.

Moynihan, Donald P., Pamela Herd, dan Hope Harvey. "Administrative Burden: Learning, Psychological, and Compliance Costs in Citizen-State Interactions." *Journal of Public Administration Research and Theory* 25, no. 1 (2015): 43–69. https://doi.org/10.1093/jopart/muu009.

Nisar, Muhammad A. "Children of a Lesser God: Administrative Burden and Social Equity in Citizen-State Interactions." *Journal of Public Administration Research and Theory* 28, no. 1 (2018): 104–119. https://doi.org/10.1093/jopart/mux025.

Pache, Anne-Claire, dan Filipe Santos. "Inside the Hybrid Organization: Selective Coupling as a Response to Competing Institutional Logics." *Academy of Management Journal* 56, no. 4 (2013): 972–1001. https://doi.org/10.5465/amj.2011.0405.

Peeters, Rik. "The Political Economy of Administrative Burdens: A Theoretical Framework for Analyzing the Organizational Origins of Administrative Burdens." *Administration & Society* 52, no. 4 (2020): 566–592. https://doi.org/10.1177/0095399719854367.

Pemerintah Aceh. *Peraturan Gubernur Aceh Nomor 8 Tahun 2022 tentang Pengelolaan Zakat dan Infak pada Baitul Mal Aceh*. https://jdih.acehprov.go.id/dih/detail/36e232a1-8708-400c-9142-69f9afc291e7.

———. *Peraturan Gubernur Aceh Nomor 12 Tahun 2023 tentang Susunan Organisasi, Tugas, Fungsi dan Tata Kerja Baitul Mal Aceh.* https://jdih.acehprov.go.id/dih/detail/2009cba6-248f-483a-96fb-8d43cd80a34e.

———. *Qanun Aceh Nomor 3 Tahun 2021 tentang Perubahan atas Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal.* https://jdih.acehprov.go.id/dih/detail/ec3d8e82-5fd6-4101-b339-5f792bddc83c.

———.*Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal.* https://jdih.acehprov.go.id/dih/detail/2c4b42c9-6911-489b-b22e-7b168a0fbc57.

Putri, Riska Nadia. "Implementasi Penyaluran Dana Zakat bagi Ghārimīn Perspektif Fiqh dan Tafsir: Studi pada Baitul Mal Aceh." *AJIEL: Journal of Islamic Economic Law* 3, no. 1 (2026): 139–169. https://doi.org/10.22373/hm1ktm80.

Republik Indonesia. *Undang-Undang Nomor 11 Tahun 2006 tentang Pemerintahan Aceh.* https://jdih.acehprov.go.id/dih/detail/62c5b1ef-46ed-4c80-ba99-bbd948c2390d.

Schneider, Anne, dan Helen Ingram. "Social Construction of Target Populations: Implications for Politics and Policy." *American Political Science Review* 87, no. 2 (1993): 334–347. https://doi.org/10.2307/2939044.

Syahbandir, Mahdi, [lengkapi nama seluruh penulis], et al. "State Authority for Management of Zakat, Infaq, and Sadaqah as Locally-Generated Revenue: A Case Study at Baitul Mal in Aceh." *Al-Ihkam: Jurnal Hukum dan Pranata Sosial* 17, no. 2 (2022): 554–577. https://doi.org/10.19105/al-lhkam.v17i2.7229.

van Oorschot, Wim. "Who Should Get What, and Why? On Deservingness Criteria and the Conditionality of Solidarity among the Public." *Policy & Politics* 28, no. 1 (2000): 33–48. https://doi.org/10.1332/0305573002500811.

Wahab, Norazlina Abd., dan Abdul Rahim Abdul Rahman. "A Framework to Analyse the Efficiency and Governance of Zakat Institutions." *Journal of Islamic Accounting and Business Research* 2, no. 1 (2011): 43–62. https://doi.org/10.1108/17590811111129508.