



## **Identifying Public Value of Zakat Management Organizations: A Review of Muzaki's Perception**

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### **Abstract**

*Zakat* gain in Indonesia as the largest Muslim country in the world has not been compatible to its potential. The issuance of Law Number 23 of 2011 about *Zakat* management is the manifestation of Government's attention to an attempt of maximizing *zakat* management. This study aims to analyze the public value of *Zakat* Managing Organization (Indonesian: *Organisasi Pengelola Zakat* or OPZ) viewed from *muzaki's* perspective. The research method used was mix methods by analyzing the vision and mission of *zakat* managing organization and interviewing the *zakat* institution organizer, and using face-to-face questionnaire distributed to *muzakis*. The result of the research shows that there are some values identified for *zakat* managing organization: trustability (*amanah*), accountability, transparency, and synergy. Trust or trustability is intrinsic value, while accountability, transparency, and synergy are instrumental values. The identified indicator of both intrinsic and instrumental values can be the basis for OPZ to consider *muzakis'* need to maximize *zakat* management.

### **Keywords:**

Public value, Zakat Management Organization, Muzaki

**Abstrak**

Perolehan zakat Indonesia sebagai negara muslim terbesar di dunia belum sesuai dengan potensi yang seharusnya. Lahirnya Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat merupakan wujud upaya Pemerintah terhadap memaksimalkan pengelolaan zakat. Penelitian ini bertujuan untuk menganalisis secara empiris nilai publik Organisasi Pengelola Zakat (OPZ) dari perspektif muzaki. Metode penelitian yang digunakan adalah mix methods dengan menganalisis visi dan misi organisasi pengelola zakat dan melakukan wawancara dengan pengelola lembaga zakat serta menggunakan kuesioner secara face to face kepada muzaki. Hasil penelitian menunjukkan bahwa terdapat beberapa nilai yang teridentifikasi untuk organisasi pengelola zakat: terpercaya (amanah), akuntabilitas, transparansi, sinergi. Kepercayaan merupakan nilai intrinsik sedangkan akuntabilitas, transparansi dan sinergi merupakan nilai instrumental. Teridentifikasinya indikator-indikator dari value baik intrinsic maupun instrumental value dapat dijadikan dasar bagi OPZ untuk memperhatikan kebutuhan muzaki untuk memaksimalkan pengelolaan zakat.

**Kata Kunci:**

Nilai public, Organisasi Pengelolaan Zakat, Muzaki

**Introduction**

Zakat as the fifth pillar of Islam is aimed at, among others, alleviating poverty to achieve the better quality of life (Vogel, 2000). The implementation of zakat management in one country is different from that in another. In Malaysia, zakat management is implemented by State Islamic Religious Councils (SIRCs). In Indonesia, the zakat management, corresponding to the Law No. 23 of 2011 about zakat management, is conducted by National Zakat Agency (BAZNAS) and likewise, civil zakat institution (LAZ). In reality, many people still distribute their zakat directly to *mustabik* (zakat recipient). Data collected by BAZNAS' Study Center indicates that until today only 0.04% of *muzaki* has been registered in OPZ out of total potential of 304,462 people until today (Baznas, 2020). Some important factors contributes to many *muzaki* (zakat payer) distributing zakat directly to *mustabik*: distrust, poor managerial ability and administrative knowledge, religiosity, dissatisfaction, poor institutional credibility, and program limitation (Ahmad, 2019; Kashif et al., 2018; Yuliani et al., 2018).

Some studies have been conducted to improve *muzaki's* trust and compliance with zakat payment to the institution. Faith, understanding of zakat, income socialization of social care and self-satisfaction and trust have significant influence on the *muzaki* interest is paying zakat (Ansoriyah et al., 2020; Katman et al., 2022). The improvement of service quality among zakat managing organizations is expected to improve *muzaki's* interest in

distributing zakat to institution (Abd. Wahab et al., 2017; Basir et al., 2017; Fasiha, 2022). The muzaki's interest in paying zakat to the institution can be improved through, among others, using technology that facilitates access and payment (Bin-Nashwan, 2021; Wahab & Rahman, 2012). Apart from the Indonesian Government's commitment to zakat management through institution from time to time, basically there is no imperative for *muzaki* to pay zakat to the institution (Owoyemi, 2020). Therefore, an attempt should be taken maximally to approach the *muzaki* appropriately to make Zakat Managing Organization (OPZ) their option to distribute their zakat.

Zakat institution is in charge of realizing public value to improve the *muzaki*'s trust. This research used public value mapping approach (Bozeman & Sarewitz, 2011). Public value mapping is conducted to see the relationship between the public values of OPZ and the perceptions of *muzaki*, either institutional or non-institution. Public values are identified using the document of vision and mission existing in website and financial statement, through conducting interview with some zakat institution managers and using quantitative approach to either institutional or non-institutional *muzaki*.

This research aims to identify *muzaki*'s public value in distributing *zakat* to OPZ. In other words, this research will address the values expected by *muzaki* from OPZ in undertaking *zakat* managing function. Many studies on *zakat* have been conducted finding, among others, the performance of *zakat* institution, viewed from technology use and governance aspects (Mutamimah et al., 2021; Widiastuti et al., 2021). The aspect of *muzaki* can be seen, among others, from their compliance with paying *zakat* (Bin-Nashwan et al., 2020; Saad et al., 2020). The studies emphasized on the factors affecting *muzakis*' compliance with paying *zakat*. Another study on *muzaki* viewed *muzaki*'s experience with distributing *zakat* independently. The study showed that *muzaki* get distinctive satisfaction when they distribute their *zakat* by themselves or independently (Kashif et al., 2018). However, those studies have not emphasized on what *muzaki* want from OPZ. It implies that it is important to conduct a study to find out the public values of *muzakis*. Public value is defined as a multidimensional construct involving the citizens' preferences (Moore, 1995; O'Flynn, 2007). *Muzaki*'s preference to OPZ is important to study in the attempt of maximizing *zakat* management. This study not only identifies public value but also provides attributes of each value to fulfilled to make *muzaki* satisfied and willing to

distribute their *zakat* to OPZ and otherwise, the unfulfilled attributes that will make *muzaki* unsatisfied with OPZ.

This research employed public mapping approach (Bozeman & Sarewitz, 2011). One of approaches belonging to the second approach (Bozeman, 2002, 2007) is *public value mapping* (PVM). PVM is the approach to measure the achievement of public value with non-economic approach (Bozeman & Sarewitz, 2011; Bryson, John M.; Crosby, Barbara C, n.d.). PVM appears as a response to the measurement of public value not only from economic value just like that in cost-benefit analysis (Clive Belvield, 2015) or *balance score card* (Meynhardt et al., 2014). Simply, PVM is defined as an approach used to identify public value (Bozeman & Sarewitz, 2011). PVM study started with Bozeman (2002, 2007) and then was developed into further researches pertaining to the root of PVF appearance (Anderson & Taggart, 2016) and in the context of the application of PVF in various policies (Bozeman & Feeney, 2007; Bozeman & Sarewitz, 2011) and various problems of sciences (Gaughan, 2003; Meyer, 2011; Slade, 2011) as well as the application of PVF in non-profit sector (Tsai, 2017).

Using PVM analysis in a research, at least some stages should be passed through (Bozeman & Sarewitz, 2011; Bryson, John M.; Crosby, Barbara C, n.d.): (1) identifying public value, (2) assessing public value failure and success, (3) mapping the value, and (4) developing matrix connecting public value success and failure to market value success and failure. This research focuses on identifying public value through analyzing the documents of OPZs existing in Surakarta.

## **Methodology**

This research was conducted by analyzing the document of OPZs, particularly that of vision and mission and financial statement, conducting interview with some of OPZ organizer in Surakarta City. The document analyzed includes the document obtained from OPZ or through website of all OPZs in Surakarta. The material of analysis in this research includes, among others, vision & mission, financial statement, and annual report documents. The result of public value identification conducted through document analysis then was validated using triangulation through interviewing some organizers of OPZ to determine indicators of individual public values that have been identified.

In line with mixed methods, the data analysis in this research was conducted by combining qualitative and quantitative data analyses. Interactive data analysis (Miles and Huberman) was used to determine the indicators of public value that have been identified from document analysis. The elaboration of public values into indicators, then, can underlie the arrangement of questionnaire for *muzaki*. The number of respondents in this study were 111 *muzaki* in Surakarta. The result of questionnaire data for *muzaki* was analysed using frequency distribution by developing basic, performance, and exciting categories. The followings are the basic, performance, and exciting categories of questionnaire arranged.

Table 1  
Code in the Questionnaire

Positive response	Code	Negative response	Code
Glad	1	Disappointed	3
It should be, because others do too	2	It is normal,because others do too	4

To determine which indicators of public value are included in the basic, performance and exciting categories, look at the *muzaki's* response to the statements in the questionnaire with the following criteria.

Table 2  
Category of *Muzaki* Needs

Category	Response
Basic	If respondents reply 'It should be, because others do too' and 'disappointed' if the statement in the indicators of public value is not available
Performance	If the respondents reply 'Glad', if the statement in the indicator of public value is available and reply 'It is normal, because others do too', if the statement is not available. If respondents reply 'It should be, because others do too', and 'It is normal, because others do too'.
Exciting	If the respondents reply 'glad' for the availability of an indicator that can be provided by OPZ. And they reply 'It is normal, because others do too' to the indicators that can be given by OPZ.

The classification of *muḥzaki's* needs into basic performance and exciting categories underlies the determination of intrinsic and instrumental values. Basic need can be defined as a need that should be fulfilled and if it is unfulfilled, the consumers will not be interested in using it. Performance can be defined as a need that if it is fulfilled it will increase satisfaction. Exciting is defined as a need that should not be available, if it is available it will increase satisfaction, but if it cannot be fulfilled, it will not reduce satisfaction (Kano, N., Seraku, N., Takahashi, F. and Tsuji, 1984).

## **Result and Discussion**

### **Zakat Management**

Zakat management in some states is dependent on the system adhered to in individual states. Some states oblige zakat payment by the state as the zakat collection implementer, for example, Saudi Arabia, Pakistan, and Malaysia. However, some others do so use voluntary system emphasizing the principle of role equality between state and society. It can be seen in Singapura, Indonesia, and other non-Muslim states (Widarwati et al., 2016). In Indonesia, not only is zakat management conducted by government, but it is also unique as it involves public participation actively. It can be seen from many zakat institutions established by the people (society).

Law No. 23 of 2011 states that zakat management is defined as an activity of planning, implementing, and organizing in the terms of collecting, distributing, and utilizing zakat. In Indonesians' struggle for resisting Western colonialization, *ḥakāt* became the source of fund to support the struggle. Indonesia as a country with the largest Muslim population in the world has peculiarity in *ḥakāt* management compared to other Muslim countries in the world. Despite the largest Muslim population, Indonesia is not a Muslim country. On the other hand, Indonesia is not a secular country. Such condition has an impact on the problems encountered in the term of *ḥakāt* management. Social and political dynamics colour Indonesian *ḥakāt* management in relation, among others, to aspects of *ḥakāt* distribution, people's declination against the *ḥakāt* system, legal controversy and *ḥakāt* procedure (Susetyo, 2015). The basic essence of *ḥakāt* management as included in the Law No. 23 of 2011 is to put the *ḥakāt* management authority in the state's hands. It is claimed to be an attempt at undertaking *ḥakāt* management according to the Qur'an and Hadist.

Regarding *zakat* management, *fiqh* scholars provided different opinions. Hanafi and Syafi'i schools (*Mazhab* Hanafi and *Mazhab* Syafi'i) view that *zakat* management is left to its owner (Y. Qardawi & Kahf, 2000; Wahbah Al-Zuhaili, 2008). In contrast, Maliki School (*Mazhab* Maliki) views that people have to give *zakat* to the rulers although they are unjust, as long as they are trustworthy in managing *zakat* (Y. Qardawi & Kahf, 2000; Wahbah Al-Zuhayly, 2008).

Hanbali (*Mazhab* Hanbali) argues that giving *zakat* to the rulers is neither obligatory nor prohibited (Y. Qardawi & Kahf, 2000; Wahbah Al-Zuhayly, 2008). The follow-up the implementation of Law No. 23 of 2011 about *zakat* management is the established *Zakat* Managing Organization (Indonesian: *Organisasi Pengelola Zakat* or OPZ). As an organization based on creed but its activity is not limited to religion sector only, OPZ is one of FBO type (Machdum, 2013). On the contrary, seeing its characteristics, OPZ belongs to the fourth sector organization rather than to private or public sector or NGO (Santoso, 2017). This research is in line with Machdum (2013) emphasizing on the attempt of maintaining the existence of OPZ as a part of FBOs. OPZ as an institution collecting fund from *muzakis* and distributing the existing fund for social purposes, particularly poverty alleviation, can be classified into the third type, Non-Governmental Organization (NGO). NGO that operates based on creed and religious values is called FBOs. OPZ, viewed from the type of organization, not only stops in FBOs category or the fourth sector, but also becomes a hybrid organization that combines economic and social aspects that are fought for (Arumsari et al., 2020).

## Public Value

Public value is defined as “those giving normative consensus on (a) right, benefit, and prerogative right that should (and should not) be the right of citizens; (b) citizens' obligation to community, state, and each other, and (c) principles underlying government and policy” (Bozeman, 2007). The phrase consensus normative should not be defined as something indicating a universal consensus but it can be defined as relative public values recognized widely in certain community and become the rationale of collective acts (Meyer, 2011). A variety of cultures and places where the public value lives will bring change into the meaning of public value (Anderson & Taggart, 2016). Public value is also defined as

something decided and appreciated by the members of community according to their interest (Gaughan, 2003).

Bozeman's PVM approach is different from Moore's approach (1995). Moore's approach emphasizes on management aspect in creating public value. The analogy used by Moore (1995) is private company, and public manager applies to public organization. On the contrary, Bozeman's approach emphasizes that not only governmental organization is authorized to create value but also all organizations beyond the government and even the community contributes to creating public value. PVM in this study aims to identify and to map public value. The identification was conducted through document analysis and interview with OPZ manager. Then, the public value mapping was carried out through finding out the *muzakis'* need for public value that has been identified before. The public value mapping uses intrinsic and instrumental values as the logic (Bozeman & sarewitz). Intrinsic value is a value to be achieved, while instrumental value is the one created to achieve intrinsic value.

### **Muzaki's Perspective on Public Value OPZ**

Identifying public value is one of stages in *Public Value Mapping* (PVM) approach and it can be done through analyzing the vision and mission document of OPZ (Bozeman & Sarewitz, 2011). The result of identification indicates some public values, as elaborated below:

#### **Amanah**

The result of public value identification shows that *amanah* is one of values identified based on the document of institutional vision and mission. *Amanah* is defined as is defined as an attempt of doing anything for which someone is responsible faithfully and responsibly, by not taking what he/she deserves (Fikriyah et al., 2019). In the context of OPZ, *amanah* can be defined as the form of OPZ's responsibility in delivering zakat and other fund according to its allotment and not using the fund managed by OPZ to enrich the zakat organizers personally.



Table 3 Analysis of *Muzaki's* Needs for *Amanah*

Indicator	Basic	Performance	Exciting	Not Available
<i>Zakat</i> institution actually distributes zakat to the people deserving	96,30%	2,15%	1%	1%
<i>Zakat</i> institution distributes zakat according to the provision of Islam law ( <i>sbaria</i> )	96,90%	1,55%	1%	1%
<i>Zakat</i> institution distributes zakat according to the program developed	90,95%	2,65%	5%	2%
<i>Zakat</i> institution separates the management of coming from <i>zakat</i> , <i>infaq</i> and <i>sodaqoh</i> fund	80,20%	13,75%	4%	2%
There is a compatibility of what the zakat institution says to what it does	92,15%	4,20%	3%	1%
<i>Zakat</i> institution conveys the profile of successful <i>mustahik</i> (zakat receiver) to <i>muzaki</i> either directly or through website and other social media	59,95%	12,65%	25%	3%

Source: field research

Table 1 shows that the OPZ's ability of distributing *zakat* corresponding to the group entitled to receive is the basic need to *muzakis*, those having distributed *zakat* to OPZ or out of OPZ. It indicates that if OPZ is incapable of showing off the appropriate *zakat* distribution according to the categories of beneficiaries, the *muzakis* will be unsatisfied. In line with the definition of *amanah* (English: trustworthiness) in Indonesian coming from word *amuna* meaning trustworthy, it of course conforms to the meaning of *amanah* defined as not imitating, reliable, faithful, or entrusted (Wahbah, 2008).

The people belonging to *mustahik* category is divided into eight gorups: *fakir*, *miskin*, *amil*, *mualaf* (convert), *riqob* (war prisoner, slave), *ghorim* (debtor), *fisabilillah* (those who strive on the way of Allah), *Ibnu Sabil* (the one running out of supplies in a journey) (Hambari et al., 2020). This *mustahik* category always changes along with the development of social life, leading to the dfferent meaning of *zakat* beneficiaries. *Fakir* and *miskin* categories do not really generate debate. Despite different indicators of *fakir* and *miskin* between one institution and another, their existence is still relevant to the present condition of society.

*Riqob* defined as war prisoner or slave who should be freed is less relevant to apply to the present community, in which there is no longer slavery and war prisoner that should

be redeemed (Hambari et al., 2020). *Ghorim* or the debtor (the one who has debt) and *fisabilillah* are the groups of beneficiaries that generate different interpretation. *Ghorim* is defined as the one having debt to himself or others and not in the attempt of infringing obedience (Yusuf Qardawi, 2011). The condition of *ghorim* deserving *zakat* is the debtor has no more assets and if his debt is not paid his and his family's life will be endangered and the debt made is *halal* (Mohd et al., 2021). *Fisabilillah* as the seventh group of *zakat* beneficiary is defined differently. Generally, *fisabilillah* is defined as an activity of building Islam community (Azman Ab Rahman & Siti Zulaikha Mokhtar, 2017).

The precondition *zakat* beneficiaries are different from that of *sedekah* beneficiaries. In its distribution, *zakat* cannot be separated from the eight groups (Nasrudin, 2022). It is in line with *muzakis'* preference (see Table 3) stating that the basic point to *muzaki* is the OPZ's accuracy in developing program to determine the *zakat* beneficiaries (*mustabik*) appropriately.

### Professional

Zakat is one of Islam's pillars, and the obligation to pay it is mentioned repeatedly in the Quran, designating the importance of paying zakat to the qualified people. In its implementation, a *muzaki* can pay zakat directly to *mustabik* or through masjid or official zakat managing institution or organization (Y. Qardawi & Kahf, 2000; Wahbah Al-Zuhayly, 2008). In an OPZ, there is what is called *amil*. *Amil* is a profession mentioned in Quran. It indicates that *amil* is also a profession rather than a side job. In Islam government era in the Prophet and Caliph time, *amil* was assigned and designated by the State, and even the *amil* at that time had a power to force *muzakis* to pay zakat.

*Amil* is the most essential element to an OPZ in undertaking its role as a zakat managing institution. Professionalism can be defined as providing service to customers corresponding to the specified procedure (Sami et al., 2018). In relation to zakat management in OPZ, professional can be conceived as the form of service given by OPZ to *muzakis* based on the standard specified as the organized *amil* (see Table 4).

Table 4. Analysis of *Muzaki's* Needs for Professional

Indicator	Basic	Performance	Exciting	Not Available
<i>Zakat</i> institution can set interesting mission and vision	70,05 %	13,60%	16%	0%
<i>Zakat</i> institution develops programs according to its vision and mission	79,15 %	9,75%	10%	1%
<i>Zakat</i> institution ascertains work hour of officers/ <i>amil</i> from the morning to the evening when the work hour is completed.	59,95 %	19,45%	16%	4%
<i>Zakat</i> institution ascertains that the officer/ <i>amil zakat</i> has <i>amil</i> competency certificate	57,65 %	16,85%	24%	2%
<i>Zakat</i> institution prepares attractive appearance of website	34,45 %	16,40%	49%	0%
<i>Zakat</i> institution can prepare an understandable responsibility report	87,50 %	9,05%	3%	0%
<i>Zakat</i> institution facilitates consultation about the size of zakat to be paid	73,45 %	8,65%	18%	0%
The institution makes innovation to facilitate zakat payment	54,40 %	11,60%	32%	2%
<i>Zakat</i> institution makes physical appearance of the office attractive to indicates the institution's work quality	37,50 %	12,55%	48%	2%
<i>Zakat</i> institution actively promotes the obligation of paying zakat	59,00 %	19,30%	21%	1%
<i>Zakat</i> institution actively gives education about the advantages of paying zakat through institution	52,5%	20,25%	27%	0%
<i>Zakat</i> institution provides information and knowledge on zakat completely on the website	59,70 %	8,00%	32%	0%
<i>Zakat</i> institution gets award in <i>zakat</i> institution award	18,05 %	16,70%	59%	6%
<i>Zakat</i> institution ascertains that the officers/ <i>amil</i> wear the same uniform during work hour	27,65 %	14,70%	55%	2%
<i>Zakat</i> institution ascertains that the officers/ <i>amil</i> bring ID Card when doing their task	55,85 %	20,85%	23%	0%
<i>Zakat</i> institution actively distributes brochure about its programs	43,30 %	25,20%	31%	1%

Source: field research

The analysis of *muzaki's* need in relation to the professional indicators indicates that the OPZ's ability of developing program according to its vision and mission and ability of delivering the report of program implementation is a need to be fulfilled by OPZ. The

result of interview with *zakat* organizer shows that the appreciation received by OPZ is considered as the manifestation of professional institution. The award gain in zakat institution competition is one of ways to prove that a zakat institution is a professional institution. Some zakat institutions gain award, among others, as the best institution in social fund management, the best institution in management, the best institution in empowerment field, and etc. The award received by OPZ, the use of uniform, and the interesting appearance of OPZ office are considered as the featured elements to OPZ and the exciting need to *muzakis*. It means that award, office's physical appearance, and uniform are not the needs to be fulfilled by OPZ, because they will not be automatically considered by *muzakis* in disbursing *zakat* to the institution.

### Accountability

Organization managing zakat is related to managing the community's fund and should be accountable to the communities, particularly *muzakis* as the main source of OPZ fund. The accountability in OPZ can be defined as an attempt taken by an institution to be accountable for the fund management, from collecting to distributing the fund. The institution's ability of being accountable for everything done will be able to improve the muzakis' trust (Hasrina et al., 2019). *Muzaki's* need for accountability values varies (see Table 5)

Table 5. Analysis of Muzaki's Needs for Accountability

Indicator	Basic	Performance	Exciting	Not Available
The institution gives the <i>zakat</i> payers the receipt of payment	73,85%	13,15%	13%	0%
<i>Zakat</i> institution sends tabloid routinely to <i>muzakis</i> that have distributed their zakat	32,60%	16,25%	51%	0%
<i>Zakat</i> institution is audited by internal auditor in the term of financial reporting	74,95%	9,75%	15%	1%
<i>Zakat</i> institution is audited by external auditor in the term of financial reporting	52,70%	20,30%	25%	2%
<i>Zakat</i> institution attempts to achieves predicate <i>Wajar Tanpa Pengecualian</i> (WTP or Unqualified Opinion) in its financial performance	54,25%	18,55%	26%	1%
<i>Zakat</i> institution delivers the real outcome of specified program implementation to <i>muzaki</i>	72,50%	10,15%	15%	2%
<i>Zakat</i> institution express their gratitude through short messages via whatsapp when	23,95%	21,20%	51%	4%

<i>muḥṣabī</i> pays zakat				
Zakat institution holds gathering with <i>muḥṣabī</i>	17,15%	18,25%	59%	6%

Source: field research

Some attempts have been taken by the institution to realize the accountability, one of which is to give receipt of zakat payment. Zakat worship as the implementation of one of Islam pillars often makes *muḥṣabīs* uncaring about the receipt or any report of zakat use. Nevertheless, because the zakat fund is managed by an institution and becomes the public fund, the accountability of fund collection and distribution is a must for each of OPZs.

It can be accomplished through internal auditor serving to audit the financial management from collection to distribution or *tasharruf*. To ensure that there is no fraud in fund use, OPZs are now audited not only internally but externally by Public Accountant Office (KAP) and Ministry of Religion. In the audit process, the indicator of OPZ success or accountability is the achievement of predicate WTP or Unqualified Opinion from KAP. Several institutions obtained WTP predicate in the financial audit process.

*Muḥṣabīs* do not want to disburse *zakat* to the institution because, among others, there is no accountability in *zakat* management (source). The result of document analysis on vision and mission shows that basically OPZ attempts to realize accountability (Hasrina et al., 2019). The result of interview with *zakat* organizer shows, among others, that to realize an institution's accountability, tabloid can be produced and distributed to *muḥṣabīs*. On the contrary, the result of need analysis on *muḥṣabīs* shows that the tabloid produced by OPZ is considered as an exciting need. It means that in supporting accountability value, tabloid can increase satisfaction if it is provided by OPZ. It includes receiving thanks via whatsapp chat after they disburse *zakat*. The basic need to *muḥṣabīs*, in relation to the indicator of accountability, includes the evidence of *zakat* distribution and internal and external audits.

## Transparency

Transparency is defined as openness to anything done by zakat institution in running the zakat management function (Sahroni, 2019). The transparency of OPZ is applied particularly in the term of collecting, distributing, and using zakat fund. Transparency is one of OPZ's instruments as indicated in the vision and mission of OPZs

existing in Surakarta. The results of the analysis of muzaki's needs for the value of transparency show different responses (see table 6).

Table 6. Analysis of Muzaki's Needs for Transparency

Indicator	Basic	Performance	Exciting	Not Available
<i>Zakat</i> institution delivers accessible financial report	63,55%	12,20%	23%	1%
<i>Zakat</i> institution prepares periodical report on <i>zakat</i> fund distribution	70,80%	7,10%	20%	2%
<i>Zakat</i> institution provides report on the people receiving <i>zakat</i>	68,95%	7,10%	23%	1%
<i>Zakat</i> institution delivers fund managing report in detail through website	55,05%	11,10%	34%	0%
<i>Zakat</i> institution reports fund management through whatsapp	35,70%	10,85%	50%	4%

Source : field research

Transparency in *zakat* management is one of factors affecting *muzakis* to disburse *zakat* to the institution (Hasrina et al., 2019; Sahroni, 2019). The analysis on *muzakis'* need shows that the institution's ability of providing financial statement and program belongs to basic category; nevertheless, financial reporting delivered by OPZ to *muzakis* is viewed to be an exciting need. It indicates that *muzakis* view that OPZ do not have to give financial statement, particularly via whatsapp; but if OPZ do so, it will increase the satisfaction score for *muzakis*.

## Synergy

Zakat management changes over times. In caliph era, the duty of managing zakat was done by the government. At that time, the *amil* was designated by government and it had a right to force *muzakis* to pay zakat. Even when some *muzakis* did not want to pay zakat, the government was entitled to impose sanction against them. In contrast, the zakat management is not conducted fully by the government today. Zakat management can be implemented by either BAZNAS or LAZ, and it is also possible for *muzakis* to distribute their zakat directly to *mustabik* or mosque, or other places. Such condition requires

cooperation or synergy among the zakat institutions to achieve the objective maximally. Based on the OPZ condition requires an analysis of how the OPZ synergy actually is in the muzaki perspective (see Table 7).

Table 7. Analysis of Muzaki's Needs for Synergy

Indicator	Basic	Performance	Exciting	Not Available
The <i>zakat</i> managing institution cooperates with the government in managing <i>zakat</i>	25,95 %	14,95%	49%	10%
<i>Zakat</i> institution develops <i>zakat</i> managing program along with other <i>zakat</i> institutions	19,65 %	14,10%	64%	2%
<i>Zakat</i> institution establishes cooperation with the people in managing <i>zakat</i>	47,75 %	8,30%	42%	2%

Source: field research

In relation to poverty alleviation, the government actually also has some programs and fund prepared. Therefore, it is not much different from the function of OPZ, the target of which is the poor people. Departing from this, the cooperation between government and OPZ, either BASNAZ or LAZ, can be an alternative to accelerate the poverty alleviation. An ideal condition of collaboration between OPZ and the government in Surakarta City has not been maximal yet (Ansoriyah et al., 2022). The cooperation today has not arrived yet at sitting down together, by which LAZ and government map the target of *mustahik* (*recipient*) and the collaboration in program development should have an impact on the poverty alleviation. The cooperation done so far is still passive, for example some institutions only utilize data of poverty released by the government in deciding the *mustahik* deserving zakat.

The result of interview with several *zakat* organizers shows that the cooperation between LAZ has not touched yet the poverty alleviation program. The synergy existing so far is still limited to the meeting in Forum of *Zakat* (FOZ). The analysis on *muzakis'* need for the cooperation between *zakat* institutions and between *zakat* institution and government and community shows that it is an exciting need. It can be said that without the cooperation between *zakat* institutions and between *zakat* institution and government will not reduce satisfaction. It means that the absence of synergy between *zakat* institutions

and between *zakat* institution and government or community will not be the basic consideration for *muzakis* in choosing OPZ.

### The Logic of Public Value

The logic of public value is constructed from the result of identification on both OPZs and *muzakis*. The result of identification on OPZ shows that there are 5 values to be achieved by OPZ: trustworthiness, professionalism, accountability, transparency, and synergy. From the result of identification, the indicators were then developed to be the basis of questionnaire arrangement to *muzakis*. The identification of public value to *muzakis* is carried out using both close-and open-ended questionnaires.

The identification of public value, viewed from either OPZs or *muzakis* at PVM stage, is to construct the logic of public value (Tsai, 2017). Bozeman & Sarewitz (2011) use the logic of intrinsic value and instrumental values. The result of identification of public value, viewed from either OPZs or *muzakis*, shows that *amanah* (trustworthiness) is an intrinsic value. Why trustworthiness becomes prime or intrinsic value inseparable from an ability of managing fund received and distributing its to those deserving is one of basic reasons to answer the question “why does *trustworthiness* become intrinsic value). *Amanah* (trustworthiness) is an absolute precondition for *muzakis* to distribute *zakat* through OPZ. The basic and fundamental element of OPZ in the terms of *zakat* management is *amanah* (trustworthiness) (Hakim et al., 2019). The poor trustworthiness of an OPZ will lead *muzakis* to distribute their *zakat* reluctantly through *zakat* institution (Ghani et al., 2018).

The opposite of *amanah* is *kebianat* (untrustworthiness), meaning that OPZs that cannot maintain their trustworthiness in distributing *zakat* fund from *muzakis* to those deserving. OPZ as an organization relies for its sustainability on *muzakis*' and donor's trust; thus, trust or trustworthiness is the key to the OPZ successfulness and sustainability (Sani Adamu & Ram Al Jaffri, 2016). To OPZ as FBOs operating in the collection of *zakat* or other funds, trust is the basic key to make *muzakis* disbursing *zakat* to the institution. Another reason of why trustworthiness becomes the most important prime value is conforming to the principle of *zakat* management implementation based on the Law No. 23 of 2011 stating that *amanah* (trustworthiness) is one of principles that should be fulfilled in *zakat* management.



## Conclusion

Trustworthy as the intrinsic value does not automatically makes other values identified from either *muzaki* or OPZ sides unimportant. Otherwise, the presence of public value is valuable to achieve trustworthy (*amanah*). Viewed from OPZ side, transparency, accountability, professional, and synergy become instrumental values. Synergy is not viewed as a value that should be fulfilled by OPZ. In other words, to achieve trustworthy, there should be no emphasis on the presence of synergy to OPZ in running its function.

Although the logic of public value has been arranged, the trustworthiness (*amanah*) cannot be automatically realized after the instrumental values have been fulfilled. Other factors potentially make an OPZ considered trustworthy or untrustworthy. It can be the recommendation for further studies to see other criteria to see OPZ's success or failure in fulfilling the intrinsic value. Further study can also be conducted by mapping the public value to determine the correlation between attributes using advance analysis, for example, Structural Equation Model (SEM). The limitation of current research lies on *muzakis* involved as the respondents, in which there are only 111 respondents. Further researches are expected to involve more respondents and use advance analysis.

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