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Indeks Desa Zakat (IDZ) social mapping against Zakat Community Development (ZCD) program for optimizing zakat funds empowerment

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ABSTRACT

The goal of this research is to find out and analyze the right village to be the object of calculating the Zakat Village Index. As well as knowing and analyzing the priority scale of a village in receiving zakat funds using the Zakat Village Index Calculation method. The method used is a quantitative method, by collecting data based on available databases such as BAZNAS and BPS. The analytical tool used in this study is the Zakat Village Index (IDZ) by calculating the multi-stage weighted index method. The results showed that three villages deserved to be the object of the calculation of the Zakat Village Index, namely Pematang Rahim Village, Bukit Tempurung Village and Sungai Beras Village. The priority scale for villages to receive zakat funds in the Zakat Community Development program is determined by calculating the Zakat Village Index, which is adjusted to the Score Range. The closer the IDZ value is to 1, the more villages are not prioritized. On the other hand, the closer IDZ is to 0, and the village is prioritized for assistance. The results of the calculation of the Zakat Village Index in the three villages used as research objects show that Pematang Rahim with an IDZ value of 0.56, shell hills of 0.50, and Sungai Beras village of 0.56 so that it can be concluded that the three villages can be considered for assistance.



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Introduction

The selection of the Zakat Village Index (IDZ) as a tool to measure the potential of zakat in villages to support the Zakat Community Development (ZCD) program can be a good first step to ensure optimal empowerment of zakat funds. IDZ measures the potential for zakat in the village through several indicators, such as the number of poor people, the number of mustahik (zakat recipients), the number of zakat institutions, and the amount of zakat funds collected.

However, even though IDZ has been adopted as a tool for measuring the potential of zakat in villages, there are still a number of challenges that need to be overcome to ensure that the ZCD program can be optimal in empowering zakat funds in Indonesia. The most important problem is the accuracy in determining the selected area, if it is not in accordance with the IDZ measurement results, then the use of zakat may not be effective and efficient in helping people in need. Therefore, it is important to ensure that the selection of areas receiving zakat is carried out based on the results of the IDZ. Islam pays special attention to socio-economic environment

development, especially in poverty alleviation terms. Poverty's closely related to inequality in income and wealth distribution. Poverty in Islam is related to the concept of necessity (*sharia maqasidh*). There are five groups of basic human needs activities, i.e., 1) religion; 2) physical health; 3) education; 4) descent; and 5) wealth. Fulfilling needs is one of Islam's basic goals because it allows everyone and society to have a good and decent life. Anything that helps achieve the goal of increasing welfare or living standards is called *masalih* (benefits), and vice versa is *mafasid* (useless). If there is one need that is not met, then it is still classified as poor (P3EI 2014). Islam recognizes the differences in each human potential because each of them is endowed with different levels and abilities types. There's nothing individuals have identical traits or abilities.

In the view of Islam, differences in human potential can affect one's income and wealth. However, Islam also emphasizes that income and wealth must be based on fair effort and hard work as well as one's skills and abilities, every human being has equal potential and is valued, and disparities in income and wealth must be overcome to achieve social balance and justice. Therefore, efforts are needed to reduce social and economic inequalities, such as through the redistribution of wealth and financing for social programs. In addition, Islam also emphasizes the importance of solidarity and concern for others in society. People who are more economically capable are encouraged to help those who are less well off, either through *zakat* or *infaq* (voluntary donations). (Aliyu, 2015)(Alam, 2018)(Nawab Haider Naqvi, 2014)(Fikri Fadzil, 2017)(Ahmad Tarmizi Talib dan Noor Naemah Abdul Rahman, 2018). The uneven level of income also affects the poverty level in a country. Indonesia, as a developing country, has various problems related to socio-economy, ranging from poverty, unemployment, welfare, and income inequality. This problem is caused by a person's inability to fulfil his basic life needs.

Based on data from the Central Bureau of Statistics, the number of poor people in Indonesia tends to decline. Jambi Province has a population of 3,570,272 people (BPS, 2019) The majority are Muslims. Along with the increasing rate of population growth, Jambi Province is inseparable from economic problems, one of which is poverty. Poverty is still a serious problem faced by the government and must be addressed immediately. The number of poor people in Jambi province in 2018 reached 281.69 people. From the various poverty measures, at least we can see that from 3 poverty measures, viz. based on poverty percentage, level of depth (P1), and severity of poverty (P2), East Tanjung Jabung Regency ranks first with poor people at 11.54 percent. Then the P1 value shows the number 1.75, which is the average measure of expenditure gap of each poor population against the poverty line. The higher the index value, the farther the average population expenditure is the poverty line. The P2 value of 0.47 provides an illustration of expenditure distribution among the poor. The higher the index value, the higher in expenditure inequality among the poor. The severity of poverty in Tanjung Jabung Timur Regency is far from the poverty line. Meanwhile, the poverty line value shows a figure of 374,375. The poverty line value is a summation of the food poverty line (GKM) and other poverty lines (GKNM). People with an average per capita expenditure per month below the poverty line are categorized as poor. (Sadariyah et al., 2019)

Muslims should pay *zakat*, the *zakat* issued by the obligatory *zakat* must be able to function as worship for him and at the same time can also act as social funds which are used for the benefit of overcoming various social problems. (Alfan Jamil, 2013) As an effort to alleviate poverty, BAZNAS as national *zakat* manager, has empowerment and poverty alleviation programs through *zakat* funds. Before implementing its program, BAZNAS first looks at the orientation of a region in Indonesia, which includes all provinces, including Jambi province, based on the BAZNAS Welfare Index (IKB) by analyzing and measuring the impact of *zakat* on *mustahik*. Knowing from measurement results, the IKB value obtained by Jambi Province in 2018 was 0.8 (good) or the same as the previous year. The value of each IKB constituent index is also in line with 2017. Of the three IKB compiler index values, the independence index had the lowest value. Therefore, *zakat* institutions can make increasing independence one of the program priorities for *mustahik* in Jambi Province. A high level of independence will help *mustahik* to improve and maintain their welfare. An integral perspective between *zakat* as a religious domain and development as a state domain, on the other hand, has given birth to a new perspective, viz. *zakat* as an instrument of community development (Mochlasin, 2015)

Zakat Community Development (ZCD) program aims to empower the community by targeting *mustahik* groups in villages but tend to be left behind in terms of welfare (Novianti, 2018). ZCD is a mechanism used to measure the village whether condition it's feasible or not worthy of *zakat* funds (Nurul Hakim, F., A. Jajang W Mahri, 2019) In ZCD program implementation, there is a measuring instrument, namely the Village Zakat Index (IDZ). This measuring tool is a mechanism used to measure (assessment) the condition of a village so that it can be said to be feasible or not worthy of being assisted by *zakat* funds. Zakat Village Index is also used as a monitoring and evaluation tool for the *zakat* management process in a village. It's prepared based on the process-oriented principle used by *zakat* management organizations to see the development of their programs in an

ongoing process. Therefore, this index can include the right dimensions and variables to measure village development comprehensively (BAZNAS, 2017)

Given the wide coverage area of the province, which consists of several regencies and regencies consisting of many sub-districts, with areas that have different levels of eligibility to receive zakat assistance, to optimize the utilization of zakat, it is necessary to know which areas should be prioritized. The purpose of this research are (1) Know and analyze the right village to be a calculating object in Village Zakat Index. (2) Knowing and analyzing the priority scale of a village in receiving zakat funds using the Village Zakat Index Calculation method.

Method

This research method used is quantitative research methods. The quantitative method is a method whose research data is in numbers form as the result or measurements of an observation (Widoyoko, 2012)

Types and data sources

The data types used in this study are primary data and secondary data, as explained below: 1) Primary data, obtained from interviews, questionnaires, and Focus Group Discussion (FGD) by questionnaire. FGDs were conducted by several resource persons from different backgrounds, i.e., the government, community organizations, and zakat institutions. This is done to strengthen the dimensions, indicators, and variables contained in the calculation of the Village Zakat Index (IDZ). The resulting data are used to determine the condition of a village based on five dimensions, i.e., economic, health, education, social and humanitarian, and da'wah dimensions; 2) Secondary data, obtained from several kinds of literature that support this research, such as institutional and administrative databases, BPS, journals, books, theses, and the internet. This is used to compile the Village Zakat Index component.

Population and sample

The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by the researcher for the study and then draw conclusions. (Sugiono, 2016) The population in this study was 73 villages in East Tanjung Jabung Regency. The sample's part of the number and population characteristics (Sugiono, 2016). The method used is a non-probability sampling method by purposive sampling technique where sampling determines the characteristics or special characteristics that are by the research objectives, so it's expected to be able to answer the research problem. The characteristics are taken to determine the research sample refer to the components of the village zakat index, which consists of indicators and variables in each dimension of the village zakat index. These dimensions include: Economic, Health, Education, Social and Humanitarian, and Da'wah. The selected sample is the sample that meets the five predetermined characteristics at most, both at the sub-district level and at the village level. By determining the characteristics above, it's expected to be able to determine the right sample for the object of calculating the Zakat Village Index.

Based on purposive screening techniques in this study, the fulfilment of characteristics at sub-district and village levels. Then there are 3 villages that were used as research samples, i.e. Pematang Rahim Village, Bukit Tempurung Village and Sungai Beras Village. Each of these villages will be measured the value of its Village Zakat Index to determine whether the village is prioritized in receiving zakat funds according to ZCD.

Data collecting method

The data collection method in this study uses primary data with the case study method through structured interviews with informants and FGD using questionnaires. Sampling uses the purposive sampling method, which is selecting samples based on the fulfilment of certain criteria/characteristics which aim for filtering; this purposive sampling is known as judgment sampling. (Cooper, Donald R, 2006). The characteristics taken are adjusted to Zakat Village Index measurement based on five dimensions, i.e., dimensions of economy, health, education, social and humanity, and da'wah. Meanwhile, data collection techniques on secondary data were taken based on available databases such as BAZNAS and BP

Data analysis and processing methods

The data analysis method used in this study used an approach, viz. the quantitative analysis approach. The quantitative analysis approach uses a calculation estimation technique called the Multi-stage Weigh Index used to display data in the form of IDZ calculation results. Quantitative data collection methods are used to calculate the value of zakat index components, viz. indicators, variables, and dimensions as the calculation process must be carried out in stages to collect fact data; it's also necessary to obtain results from literature studies as well as interviews, FGDs, and questionnaires obtained from informants.

The stages of calculating the *indeks desa zakat*

The calculation procedure and formula are as follows: 1) Each indicator has an assessment criterion or what is called a Likert scale which consists of five assessment criteria so that the calculation results start from the smallest Number one to the maximum of five (Likert scale is attached). The higher the value, the less the village is considered to be prioritized for assistance, and conversely, the lower the value, the village is considered more feasible or very prioritized for assistance. Then after obtaining the actual figures (based on facts, findings, and data obtained which have been adjusted to the Likert scale criteria), the indicators are calculated using the following calculation method:

$$\text{Indicator}_s = \frac{(\text{Skor}_x - \text{Skor}_{\min})}{(\text{Skor}_{\max} - \text{Skor}_{\min})} \quad (3)$$

Where,

Indicator_x = Value indicator x
 Skor_x = Score on indicator x
 Skor_{min} = 1 (least value)
 Skor_{max} = 5 (greatest value)

2) After the value of each indicator is obtained, it is then multiplied by the weight of each indicator to get the indicator index; 3) Then the indicator index is grouped according to the variable and multiplied by the weight of each variable to get the variable index; 4) Each variable index is multiplied by the weight on each dimension to obtain the dimension index. The result is a composite index known as the Zakat Village Index. The formula is as follows:

$$\text{IDZ} = (\text{X1ek} + \text{X2ks} + \text{X3pe} + \text{X4ke} + \text{X5da}) \quad (4)$$

IDZ = Zakat Village Index
 X1... X5= Rating weight
 oak = Economic dimension
 ks = Health dimension
 pe = Educational dimension
 to = Human dimension
 da = Dimensions of Da'wah

The IDZ value is between 0 and 1. IDZ results will be divided into five categories or Score Range as described as follows:

Table 1. IDZ Score Range

Score Range	Information	Interpretation
0.00 - 0.20	Poorly	Very prioritized to be assisted
0.21 - 0.40	Deficient	Prioritized to be assisted
0.41 - 0.60	Pretty good	Can be considered for help
0.61 - 0.80	Good	Less prioritized for assistance
0.81 - 1.00	Very good	Not prioritized for assistance

Source: BAZNAS (2017)

IDZ values range between 0 and 1

Conclusion: More IDZ score approaches 1, the less priority the village is for assistance. On the other hand, the more IDZ approaches 0, the more priority the village is for assistance.

Results and Discussions

Analysis of the right village to be the object of calculation of the indeks desa zakat

District Level

To determine a suitable sub-district, a range will be carried out based on five characteristics that are by the purposive sampling technique. The specified characteristics consist of: 1) The closest distance from the district/district capital; 2) Number of Villagers; 3) Minimum Number of Health Workers; 4) Minimum Number of Education Facilities; 5) Minimum Number of places of worship. Description: Determination of characteristics refers to the explanation of the theory contained in the determination of the population and sample.

The five characteristics above are representative of the five dimensions that exist in the calculation of the Zakat Village Index. The sub-districts that were selected as samples were those that most met the five

characteristics above. Determination of the selected sub-districts based on characteristics with purposive sampling technique is illustrated in table 2.

Table 2. Five Characteristics of Sub-District Sampling

Sub-District	Distance (< 50 KM)	Rural Population	Characteristics		
			Number of Population Number of Health Workers (<50)	Number of Population Number of Health Workers (<25)	Number of Places of Worship (<50)
Muara Sabak Timur	72	31.415	78	46	86
Muara Sabak barat	49	17.789	61	25	57
Kuala Jambi	66	14.671	31	26	40
Dendang	38	15.058	30	26	70
Mendahara	66	26.348	57	40	
Mendahara ulu	44	18.468	43	20	40
Geragai	29	23.193	55	37	81
Rantau Rasau	33	23.667	30	42	161
Berbak	48	9.924	22	23	97
Nipah Panjang	51	25.624	60	40	86
Sadu	99	12.256	36	27	28

Source: TanjungJabungTimur in Figures (2019)

Information :

- <50 km = number that illustrates that after being ranked from the 11 existing sub-districts, the closest distance is <50 km
- <50 = number illustrating that after being ranked out of the 11 sub-districts, the number of health workers at least <50
- <25 = number that illustrates that after being ranked out of the 11 existing sub-districts, the number of educational facilities is at least <25
- <50 = number illustrating that after being ranked from the existing 11 sub-districts, the number of places of worship is at least <50

Based on table 2, the Mendahara ulu sub-district is the sub-district that fulfils most of the five characteristics that have been determined. Mendahara Ulu sub-district has the characteristics of a fairly large population of 18,468 people but has many health workers, the number of educational advice and the number of places of worship is fewer than other sub-districts in East TanjungJabung Regency. as a sample at the sub-district level, which will then be determined by a sample at the village level as the object of research for calculating the Zakat Village Index.

Village level

After conducting purposive sampling at the sub-district level, so Mendahara ulu sub-district was chosen as the object of research to determine which villages were used as research samples in the Mendahara ulu sub-district. As with determining the object of research at the sub-district level, the determination of the sample at the village level is also based on five characteristics, namely distance, Number of rural residents, Number of health workers, Number of educational facilities, and Number of places of worship. This can be illustrated in Table 6.

Based on Table 3, 3 villages meet the most existing characteristics and are more suitable to be used as research samples. The three villages are Pematang Rahim Village, Bukit Tempurung Village and Sungai Beras Village. With that, based on the use of purposive sampling technique in this study with the fulfilment of characteristics at the sub-district and village levels. Then 3 villages are used as research samples, namely Pematang Rahim Village, Bukit Tempurung Village, and Sungai Beras Village. In each of these villages, the value of the Zakat Village Index will be measured to determine whether the village is prioritized in receiving zakat funds by the ZCD.

Table 3. Five Characteristics of Village Level Sampling

Village	Characteristics

	Distance	Rural Population	Number of Population Number of Health Workers	Number of Population Number of Health Workers	Number of Places of Worship
Pematang Rahim	39	3.681	5	5	5
Sungai Toman	68	2.717	3	2	5
Bukit Tempurung	58	1,150	3	1	5
SinarWajo	60	1.593	3	2	5
Sungai Beras	64	3.945	3	5	7
Simpang Tuan	62	2.308	12	2	6
Mancolok	56	1.543	3	3	7

Source: Mendahara Ulu in Figures (2019)

Analysis of the priority scale of a village in receiving zakat funds using the zakat village index calculation method.

Dimensional Index Value

Economic Dimension Index Value

The economic dimension is obtained by multiplying the index of each variable by the weight of each variable. The economic dimension has the largest proportion in determining the IDZ, and this is because, in the calculation, the economic dimension value is 0.25 or a quarter of the total weighting of the IDZ. The value of the economic dimension index is obtained based on the calculation results of the constituent variables and indicators. As in the table 7.

Table 4. Economic Dimension Index Value

Dimension Indicator	Pematang Rahim Village			Bukit Tempurung Village			Sungai Beras Village		
	Variable Weight	Variable Index	IDZe	Variable Weight	Variable Index	IDZe	Variable Weight	Variable Index	IDZe
Productive Economic Activities	0,28	0,41	0,11	0,28	0,33	0,09	0,28	0,33	0,09
Village Trade Center	0,24	0,56	0,13	0,24	0,11	0,02	0,24	0,25	0,06
Access to Transportation and Logistics/Shipping Services	0,22	0,64	0,14	0,22	0,48	0,10	0,22	0,40	0,08
Financial Institution Access	0,26	0,47	0,12	0,26	0,47	0,12	0,26	0,39	0,1
Total			0,50			0,33			0,33
Information	Pretty Good			Poorly			Poorly		

Source :Primary and Secondary Data (2019)

The table above shows that the economic dimension of Pematang Rahim Village includes a fairly good category with a value of 0.50. From several indicators of economic dimensions in Pematang Rahim village, namely productive economic activities, village trade centers, access to transportation and logistics services and access to financial institutions, productive economic activities are the main problems faced by Pematang Rahim village where there are still few processed products produced by the community. Furthermore, for the village of Bukit Tempurung the economic dimension is not good with a value of 0.33. In the variable, the village trade center has constraints in the economic dimension, for processed industrial products, Bukit Tempurung village has several preparations such as banana chips, banana lunkhead, making bags from banana bark, but due to the unavailability of trading centers such as traditional markets, it is difficult for people to market their products. While in Sungai Beras village, Sungai Beras, there are 3-4 superior products produced in the village, namely bananas and cassava which are processed into various kinds of products but these products can only be marketed in the local market, so the number of superior products is still relatively low because there are obstacles harvest intensity, which residents sometimes face.

Health dimension index value

The Health dimension is obtained by multiplying the index of each variable by the weight contribution of each variable. This dimension provides the smallest proportion in determining the IDZ value with a weight of 0.16. The health dimension consists of three variables, namely (1) public health, (2) health services and (3) health insurance. The following is the result of calculating the IDZ for the Health dimension:

Table 5. Health Dimension Index Value

Dimension Indicator	Pematang Rahim Village			Bukit Tempurung Village			Sungai Beras Village		
	Variable	Variable	IDks	Variable	Variable	IDks	Variable	Variable	IDks
	Weight	Index		Weight	Index		Weight	Index	
Public health	0,41	0,50	0,20	0,41	0,75	0,30	0,41	0,50	0,20
Public health	0,36	0,48	0,17	0,36	0,36	0,13	0,36	0,54	0,19
Health insurance	0,23	0,50	0,11	0,23	0,50	0,11	0,23	0,50	0,11
Total			0,48			0,54			0,50
Information	Pretty Good			Pretty Good			Pretty Good		

Source :Primary and Secondary Data (2019)

The Health Dimension consists of three variables, namely (1) public health, (2) health services and (3) health insurance. The village that has the lowest index is Pematang Rahim village where the index value of the health dimension for Peatang Rahim village is 0.48. This value indicates that the health condition of the village community is quite good. In general, the majority of residents' houses are livable and some have access to clean water as a means of cooking, washing and drinking. Health services in Pematangrahim village tend to be adequate because of the easy access of the community to health services. for the lowest health service variable in the health dimension.

Meanwhile, the village with the highest health index among the 3 villages above, namely Bukit Tempurung Village, obtained a health dimension index value of 0.54. This value indicates that the health condition of the village community is quite good. Bukit Tempurung village has a supporting health center. However, the lowest health service variable in the health dimension is due to the lack of health workers in the village such as midwives and doctors, there is only 1 doctor.

Education dimension index value

The education dimension consists of two measured variables, namely the level of education and literacy as well as educational facilities. The education dimension provides a proportion in determining the IDZ value of 0.20. with the following calculations on table 9.

Table 6. Education Dimension Index Value

Dimension Indicator	Pematang Rahim Village			Bukit Tempurung Village			Sungai Beras Village		
	Variable	Variable	IDZpe	Variable	Variable	IDZpe	Variable	Variable	IDZpe
	Weight	Index		Weight	Index		Weight	Index	
Level of Education and literacy	0,50	0,39	0,19	0,50	0,39	0,19	0,50	0,26	0,13
Educational Facilities	0,50	0,75	0,37	0,50	0,58	0,29	0,50	0,75	0,37
Total			0,57			0,48			0,50
Information	Pretty Good			Pretty Good			Pretty Good		

Source : Primary and Secondary Data (2019)

The education dimension consists of two variables being measured, namely the level of education and literacy as well as educational facilities. Pematang Rahim Village has the highest index. In general, the condition of community education can be said to be quite good, supported by the existence of adequate educational facilities in this village. However, the indicators for the level of public education are still classified as poor, this is because less than 20% of the population is currently pursuing higher education and less than 20% have completed their education and only 25% are high school graduates.

Meanwhile, the village with the lowest health index is the village of Bukit Tempurung. In general, the condition of public education in the village of Bukit Tempurung can be said to be quite good. Based on data sourced from the village office, there are less than 20% who have an education of 12 years and over. However, related to literacy, it shows that the average villager aged 15-45 years can read and count,

Value of social and human dimension index

Based on the weighted value, the social and humanitarian dimensions provide a proportion in determining the IDZ value of 0.17. Three variables are measured in social and humanitarian dimensions, namely (1) open community interaction facilities, (2) electricity, communication and information infrastructure, and (3) natural disaster mitigation.

Table 7. Value of Social and Human Dimension Index

Dimension Indicator	Pematang Rahim Village			Bukit Tempurung Village			Sungai Beras Village		
	Variable Weight	Variable Index	IDZke	Variable Weight	Variable Index	IDZke	Variable Weight	Variable Index	IDZke
Community Open Interaction space facilities	0,36	0,75	0,27	0,36	0,42	0,15	0,36	0,42	0,15
Educational Facilities	0,43	0,76	0,32	0,43	0,76	0,33	0,43	0,76	0,32
Natural Disaster Mitigation	0,21	0,25	0,05	0,21	0,25	0,05	0,21	0,25	0,05
Total			0,65			0,53			0,53
Information	Good			Pretty Good			Pretty Good		

Source : Primary and Secondary Data (2019)

In the social and humanitarian dimensions, three variables are measured, namely (1) open community interaction facilities, (2) electricity, communication and information infrastructure, and (3) natural disaster mitigation. Among these 3 variables, the natural disaster mitigation variable is still the main obstacle in Pematang Rahim village. Natural disaster mitigation is only available in 1 village in the form of the Peat Restoration Agency because most of the soil types in the village are mostly peat.

Table 8. Value of Da'wah Dimension Index

Dimension Indicator	Pematang Rahim Village			Bukit Tempurung Village			Sungai Beras Village		
	Variable Weight	Variable Index	IDZda	Variable Weight	Variable Index	IDZda	Variable Weight	Variable Index	IDZda
Availability of religious companion facilities	0,33	0,74	0,24	0,33	0,74	0,24	0,33	0,88	0,29
Community Religious Knowledge Level	0,30	0,86	0,25	0,30	0,86	0,25	0,30	0,86	0,25
Level of Religious Activity and Community Participation	0,21	0,64	0,13	0,21	0,64	0,13	0,21	0,64	0,13
Total			0,63			0,63			0,68
Information	Good			Good			Good		

Source : Primary and Secondary Data (2019)

Value of da'wah dimension index

The weight of the da'wah dimension gives a proportion of 0.22 in calculating the IDZ value. The index value of this dimension is 0.74. This value means that the spirituality of the village community is in good condition. The value of the da'wah dimension index is obtained from the calculation of the constituent variables and indicators. The formula used is as follows on Table 8.

Furthermore, the da'wah dimension shows that the variable availability of religious facilities and companions has an index value of 0.63. This means that religious facilities and companions are adequate. The index value of the variable level of religious knowledge of the community in Pematang Rahim village is classified as good.

Meanwhile, the da'wah dimension shows the IDZ calculation result of 0.74. This means that it is included in the good category. In the village of Bukit Tempurung, based on the data obtained, the availability of mosques in this village is adequate. Based on the results of interviews with religious leaders, it is known that there are 1 mosque and 4 prayer rooms scattered in the area. The condition of the mosque in the local community is considered feasible. While the value of access to the mosque is good.

Zakat village index

Zakat village index pematang rahim village

The results of the calculation of the IDZ value of the Pematang womb village were obtained at 0.56. This shows that the condition of the village is in quite good condition, so based on the calculation value, it can be considered indexically to be assisted by zakat funds through the ZCD program. The formula used is the fourth stage as follows:

$$IDZ = (X1_{ek} + X2_{ks} + X3_{pe} + X4_{ke} + X5_{da})$$

$$IDZ = 0,25X1 + 0,16 X2 + 0,20X3 + 0,17X4 + 0,22X5$$

$$IDZ = 0,25 (0,50) + 0,16 (0,48) + 0,20(0,57) + 0,17(0,57) + 0,22(0,74)$$

$$IDZ = 0,56$$

Table 9. IDZ Calculation Results for Pematang Rahim Village

Dimension	Dimensi onal Weight	Dimensi on Index Value	Dimensiona l Weight x Dimension Index Value	Score IDZ	Information	Interpretation
Economy	0,25	0,50	0,12	0,56	Pretty Good	Can be considered for help
Health	0,16	0,48	0,08			
Education	0,20	0,57	0,11			
Social and Humanity	0,17	0,57	0,09			
Da'wah	0,22	0,74	0,16			

Source : Primary and Secondary Data (2019)

Based on the table 9, the health dimension has the lowest index value of 0.48 compared to the index of the other dimensions, and can be considered for assistance. The other dimensions, namely the economic, educational, social and humanitarian dimensions, and da'wah have a higher index value of 0.50, 0.57, 0.57 and 0.74, respectively. From the calculations above, the village of Bukit Tempurung can be considered for assistance.

Zakat village indexin bukit tempurung village

Based on the calculation of the IDZ value of the Tempurung hill village, the IDZ value of 0.50 was obtained. This shows that the condition of the village is in quite good condition, so based on the calculation value, it can be considered indexically to be assisted by zakat funds through the ZCD program. The formula used is the fourth stage as follows:

$$IDZ = (X1_{ek} + X2_{ks} + X3_{pe} + X4_{ke} + X5_{da})$$

$$IDZ = 0,25X1 + 0,16 X2 + 0,20X3 + 0,17X4 + 0,22X5$$

$$IDZ = 0,25 (0,34) + 0,16 (0,53) + 0,20(0,48) + 0,17(0,53) + 0,22(0,74)$$

$$IDZ = 0,50$$

Based on the table 10, the economic dimension has the lowest index value of 0.34 compared to other indices, and can be considered for assistance. For other dimensions, namely the dimensions of health, education, social and humanity, and da'wah, the index value is higher by 0.53, 0.48, 0.53 and 0.74, respectively. From the calculations above, the village of Bukit Tempurung can be considered for assistance.

Table 10. IDZ Calculation Results for Bukit Tempurung Village

INDEKS DESA ZAKAT						
Dimension	Dimensional Weight	Dimension Index Value	Dimensional Weight x Dimension Index Value	Score IDZ	Information	Interpretation
Economy	0,25	0,34	0,08		Pretty Good	
Health	0,16	0,53	0,06			

Education	0,20	0,48	0,09	0,50	Can be considered for help
Social and Humanity	0,17	0,53	0,09		
Da'wah	0,22	0,74	0,16		

Source : Primary and Secondary Data (2019)

Zakat village indexin sungai beras village

The IDZ value is obtained by multiplying the index of each dimension by the contribution of each weight, then adding them up. Based on the measurement results, the IDZ value is 0.56. This shows that the condition of the village is in quite good condition, so based on the calculation value, it can be considered indexically to be assisted by zakat funds through the ZCD program. The formula used is the fourth stage as follows:

$$IDZ = (X1ek + X2ks + X3pe + X4ke + X5da)$$

$$IDZ = 0,25X1 + 0,16 X2 + 0,20X3 + 0,17X4 + 0,22X5$$

$$IDZ = 0,25 (0,42) + 0,16 (0,50) + 0,20(0,48) + 0,17(0,78) + 0,22(0,65)$$

$$IDZ = 0,56$$

Table 11. IDZ Calculation Results for Sungai Beras Village

Dimension	Dimensional Weight	Dimension Index Value	Dimensional Weight x Dimension Index Value	Score IDZ	Information	Interpretation
Economy	0,25	0,42	0,1	0,56	Pretty Good	Can be considered for help
Health	0,16	0,50	0,08			
Education	0,20	0,50	0,1			
Social and Humanity	0,17	0,65	0,11			
Da'wah	0,22	0,78	0,17			

Source : Primary and Secondary Data (2019)

Based on the table 11, the economic dimension still has the lowest index value of 0.42 compared to the other indices, the same as the previous 2 villages, this value indicates that the economic condition is quite good. And can be considered for assistance. For other dimensions, namely the dimensions of health, education, social and humanity, and da'wah, the index value is higher by 0.5, 0.5, 0.65 and 0.78, respectively. From the calculation above, the villages of Sungai Rice can be considered for assistance.

The following are several journals and articles related to the Zakat Village Index (IDZ) for the Zakat Community Development Program (ZCD) to optimize the empowerment of zakat funds. Abdullah, M., & Mutiah, R. (2020). Analysis of the Zakat Village Index (IDZ) in Mustahik Economic Empowerment. This journal discusses IDZ analysis in the economic empowerment of mustahik, and shows that IDZ can be used as an effective measurement tool to ensure optimal empowerment of zakat funds. (Abdullah, M., & Mutiah, 2020) Masyhuri, M., & Sulistyowati, E. (2019). Implementation of the Zakat Village Index (IDZ) in Zakat Management at Amil Zakat Institutions (Case Study: LAZ Al-Azhar Cares for the Ummah). This journal discusses the implementation of IDZ in zakat management at LAZ Al-Azhar Cares for the Ummah, and shows that IDZ can be used as an effective measurement tool to ensure optimal empowerment of zakat funds in amil zakat institutions. (Masyhuri, M., & Sulistyowati, 2019). Aini, N., & Muhammad, M. (2018). Zakat Village Index (IDZ) as a Measuring Tool for the Effectiveness of Zakat Empowerment in the Village (Case Study: Cisondari Village, Cileunyi District, Bandung Regency). This journal discusses the effectiveness of empowering zakat in villages using IDZ, and shows that IDZ can be used as an effective measurement tool to ensure optimal empowerment of zakat funds in villages. (Aini, N., & Muhammad, 2018)

Anwar, A., & Imron, M. A. (2018). Zakat Village Index (IDZ) as an Instrument for Measuring Zakat Potential in Villages. This journal discusses the use of IDZ as an instrument for measuring the potential of zakat in villages, and shows that IDZ can be used as an effective measurement tool to ensure optimal empowerment of zakat funds in villages. (Anwar, A., & Imron, 2018)

Conclusions

Based on the discussion above, the conclusion are (1) The right village to be the object of calculating the Zakat Village Index. It is determined based on five characteristics, namely distance, number of rural residents, number

of health workers, number of educational facilities and number of places of worship. there are 3 villages that meet the most existing characteristics and are more worthy of being the object of calculating the Zakat Village Index. namely Pematang Rahim Village, Bukit Tempurung Village and Sungai Beras Village. (2) The priority scale of villages to receive zakat funds in the Zakat Community Development program is determined by calculating Zakat Village Index which is adjusted to the Score Range. The closer the IDZ value is to 1, the more villages are not prioritized. On the other hand, the closer the IDZ is to 0, the more priority is the village for assistance. The results of the calculation of the Indeks Desa Zakat in the three villages used as research objects indicate that Pematang Rahim with an IDZ value of 0.56, shell hills of 0.50 and Sungai Beras village of 0.56 so that it can be concluded that the three villages can be considered for assistance.

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