



STRATEGY FOR SUCCESSFUL IMPLEMENTATION OF THE ZAKAT VILLAGE INDEX THROUGH HUMAN RESOURCE DESIGN IN THE ZAKAT VILLAGE PROGRAM, SIDOARJO REGENCY

Bayu Wardhana¹, Sigit Hermawan^{2*}, Hadiah Fitriyah³

^{1,2,3}Master of Management, Muhammadiyah Sidoarjo University

¹bayuwardhana020@gmail.com

²sigithermawan@umsida.ac.id

³hadiah@umsida.ac.id

*correspondence author:

sigithermawan@umsida.ac.id

Abstract: The Zakat Village Index can be interpreted as a measuring tool that zakat managers can use to know the condition of a village and whether the village is eligible for assistance. This research was conducted to analyze the success of the zakat village implementation strategy through the design of human resources in the zakat village program in Sidoarjo Regency. The problem is that in implementing the Zakat Village Index, there are obstacles, namely limited human resources. The research method used is interpretive qualitative by collecting data through in-depth interviews, FGDs and documentation. The data used is primary data with the research object, namely the zakat village program in Sidoarjo Regency. The results of the study show several obstacles related to the implementation of the Zakat Village Index in the zakat village, including the first is, limited human resources, the second is management competency and the third is workload. To overcome these problems, a solution is needed, namely collaboration between agencies. Competency development also needs to be carried out, including increasing employee competence on the work village index, evaluating workload and the role of leaders in implementing the Zakat Village Index in the zakat village program. The implications of this research are expected to create a human resource design strategy for the zakat village program in Sidoarjo Regency with the implementation of the Zakat Village Index.

Keywords: Zakat Village Index, Zakat Village Program, Human Resources

A. Introduction

This research is built on two main things, the first is the existence of an ZAKAT VILLAGE INDEX (ZAKAT VILLAGE INDEX). Tool measure created by the National Amil Zakat Agency (Nurhasanah 2017) (Ramadan 2019) (Setyorini 2018). This can be interpreted as a measuring tool that can be used to assess a village condition, which aims to determine whether the village is eligible or not to be given zakat assistance (Zenal

2019). Not only that, another purpose of measuring the village zakat index is to measure the extent to which village welfare development will be given zakat assistance so that data can be obtained that can be used in determining effective zakat assistance programs for mustahiq (Pitriyanti, Kamilah, and Imsar 2021) (Pratama, Zahara, and Hasanah 2020). The existence of a ZAKAT VILLAGE INDEX can be an alternative solution for BAZNAS or the Amil Zakat Institution in overcoming the problem of zakat funds which are feared to be not on target (Tatang Ruhiat 2020) (Susilawati 2018). The second issue that is the background of this research is the problem of limited human resources, which impacts ineffective program implementation, in dealing with the problem of limited human resources, human resource management is needed so that its implementation can run effectively. In addition, the implementation of the ZAKAT VILLAGE INDEX is highly dependent on the availability of sufficient human resources considering that in this ZAKAT VILLAGE INDEX there are three roles that must be carried out by the zakat program manager, namely determining villages that are eligible to be given. Assistance and carry out the role of intervention and advocacy. To support a good zakat village implementation index, competent amil competencies are also needed.

ZAKAT VILLAGE INDEX is a measurement tool formulated by PUZKAS BAZNAS which aims to be a measuring tool in the Zakat Community Development (ZCD) program developed by the BAZNAS Strategic Studies Center (Saragih 2022) (Cahyono 2020). Zakat Community Development Partners is a mustahik group empowerment program developed by BAZNAS which combines two aspects, namely social aspects, including education, health, advocacy, environment, and others, with comprehensive economic aspects where the primary source of funding comes from zakat and alms funds to realize the welfare of the mustahiq themselves (Hernawati 2019) (Rahmatullah 2018). Not only that, the implementation of the zakat partner program is a program that has target recipients, namely mustahiq who live in villages but is more focused on mustahiq who are lagging in terms of welfare, facilities, and infrastructure in supporting daily activities (Sumantri 2017). Until now, the community development partner zakat program has been implemented in more than 100 villages throughout Indonesia by Zakat Management Institutions throughout Indonesia (Putriana 2021) (Firstiana 2017). The current community development partner zakat program has also been implemented in various program models, including the zakat village program. The village zakat program is a synergy between the Directorate General of Islamic Community Guidance, the Ministry of Religion, the National Amil Zakat Agency, and other Amil Zakat Institutions. This program aims to eradicate poverty and improve the economy of the community at the village level which is included in the 3T (Mahfiyah 2019) (Dzulfikar 2023).

One area in Indonesia that implements the zakat village program is Sidoarjo Regency, which is implemented in Tanjekk Wagir Village, Krembung District. The implementation of the zakat village program in Sidoarjo Regency was carried out based on the Decree of the Director General of Islamic Community Guidance Number 11 of 2020 concerning Technical Guidelines for the 2020 Kampung Zakat Pilot Project Program. Village zakat

managers carry out two programs. The first is a house renovation program for two beneficiaries, and the second is an education program assisting the Al-Quran Education Center. In implementing village zakat, several stages are carried out by village zakat managers in Sidoarjo Regency. These stages are divided into five stages: the first stage of mapping and determining the villages to be empowered. At this stage, it is carried out based on recommendations from the people's welfare agency and the local village government. The second stage is fundraising, where the funds collected come from the Zakat Collection Unit, the National Amil Zakat Agency, and the Amil Zakat Institution. After the funds are collected, the manager will create a program tailored to the village's needs and implemented in selected villages.

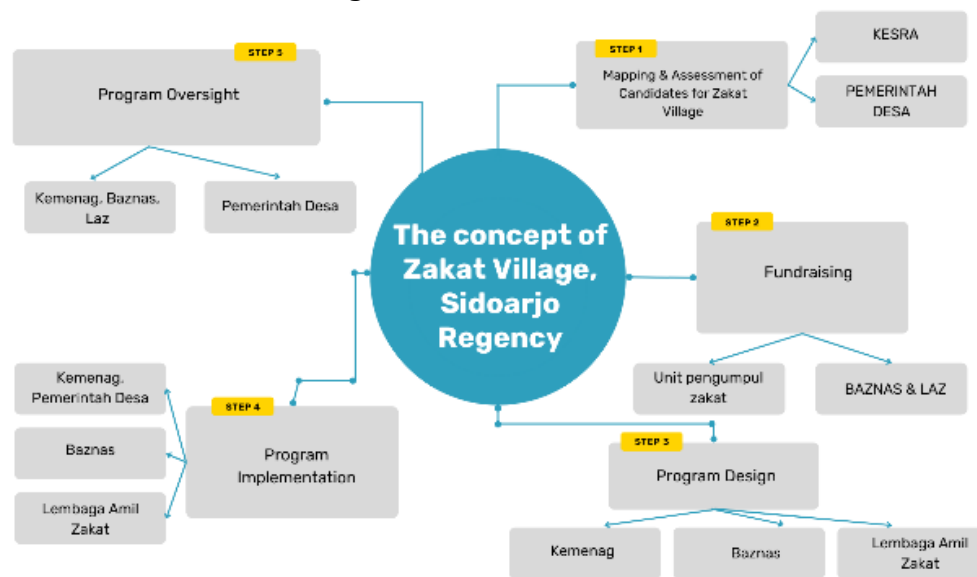


Figure 1. The concept of Zakat Village, Sidoarjo Regency

Source: SK Kampung Zakat Periode 2022 – 2027

From the above stages it can be seen that the implementation of the village zakat program in Sidoarjo Regency has not fully implemented the ZAKAT VILLAGE INDEX measurement. Several stages have not implemented the ZAKAT VILLAGE INDEX, first at the stage of determining the village has not yet implemented the ZAKAT VILLAGE INDEX. In determining and determining villages that are eligible to be assisted by village zakat managers, they have their concept of determination, which is based on suggestions from the people's welfare service and the village government so that it was found that the implementation of index village zakat at the measurement and determination stage had not been carried out in the village zakat program . The two stages of program implementation have not entirely carried out the role of intervention and advocacy. Therefore, it is necessary to pay attention to village zakat managers in Sidoarjo Regency because measurement and assessment in determining villages worthy of empowerment are vital. in the implementation of this program because it aims to determine the right community to be assisted in this program (Widiastuti 2019) (Halimatussakdiyah & Nulaily 2021). Implementation of the ZAKAT VILLAGE INDEX will also provide an

overview of what programs need to be provided to the community, bearing in mind that this village-based community empowerment program often has risks, namely the low motivation of mustahik entrepreneurs and the inability to manage the business being developed. Hidayat 2017) (Ningrum 2016) . In Surat At-taubah verse 60, Allah SWT has also regulated the recipients (ashnaf) of zakat, namely as many as eight groups, so that the zakat distribution program must be on target (Sanusi 2021) (Irwan 2018). So to make it easier for amil to determine villages that are worthy of being empowered, the Center for the Study of the National Amil Zakat Agency (BAZNAS) has created a measuring tool that can be used to determine beneficiaries of empowerment program assistance, namely the ZAKAT VILLAGE INDEX.

In overcoming these problems, ZAKAT VILLAGE INDEX was created as a measuring tool that can be used to measure the implementation of the zakat development program, in this case, the zakat village program. This measuring instrument has five dimensions: economic, health, education, social, and humanity, as well as da'wah (Rahmatika & Ashlihah 2020) (Lestari & Tikawati 2019). ZAKAT VILLAGE INDEX was created to serve as a reference for village empowerment-based zakat program management organizations or zakat management institutions in implementing village-based empowerment programs or, in other cases zakat development partners (Harto 2022) (Huzaini 2018). In its formulation, ZAKAT VILLAGE INDEX was first formulated in 2017 and was reformulated in 2020. This formulation produces five dimensions where from each dimension, 15 variables and 39 indicators of contribution weight are derived (BAZNAS 2020).

On the other hand, ZAKAT VILLAGE INDEX is not only a measuring tool in implementing community development zakat. However, it is also part of the process of achieving zakat performance output, which reflects the national zakat index (IZN) (Lubis, Hakim, and Putri 2018). As a process instrument, the existence of the ZAKAT VILLAGE INDEX is expected to improve the quality of the zakat distribution program to increase the value of the national zakat index (Marya 2020). So that in the end, with the ZAKAT VILLAGE INDEX it is hoped that valid data can be obtained and used as a basis for determining the proper distribution of empowerment programs for the mustahik community. The impact of widespread use of ZAKAT VILLAGE INDEX will have a significant influence on the management of zakat in Indonesia, especially the management of zakat at the city and district levels (Susilawati, Sunarto, and Rohimin 2019). However, in implementing ZAKAT VILLAGE INDEX measurements, several problems need special attention for city or district BAZNAS, namely the importance of preparing human resources for carrying out roles in the ZAKAT VILLAGE INDEX. Human resources need special attention because they will play a significant role in the implementation of the zakat program. In addition to the internal problems currently faced in the management of zakat in Indonesia, limited human resources will have a major impact on the space for institutions to run the zakat program (Herlita 2019) . The limited human resources are certainly motivated by several factors. For example, the views of the Indonesian people

towards the amil profession are still underestimated. This factor will later make it difficult for zakat management organizations to recruit professional human resources or amil. So that there will be a significant impact, namely the management of zakat cannot be carried out optimally (Anggoro et al. 2021). The problem of human resources can be said to be a complex problem where apart from being faced with limited human resources, it is also faced with another problem, namely the competency of the amil itself (Dikuraisyin 2021). Amil competence is also an essential factor in determining the success of zakat management because the success or failure of a program is greatly influenced by the competence of amil or human resources themselves (Mushofa 2019). So the problem that often occurs at this time is that the program from LPZ does not run optimally because the competence of amil is not in accordance with the program being run (Yuniartie 2019).

Responding to the problem of the availability of human resources in the management of zakat in Indonesia, Baznas Indonesia is making every effort to improve human resources in terms of availability and competence. Increasing the capacity of human resources has been contained in the National Amil Zakat Agency Strategic Plan for 2020 – 2025, where one of the efforts to increase it is to increase the reserves of amil zakat resources that are ready to develop zakat management in Indonesia sustainably. (National 2021). The implementation of increasing the capacity and competence of amil has currently been carried out both at the central BAZNAS level to BAZNAS at the district/city level or carried out according to standard operating procedures (SOP) at the central BAZNAS (Baznas 2023). For example, in 2018, the Center for Strategic Studies BAZNAS held training on implementing the National Zakat Index and ZAKAT VILLAGE INDEX. The training was attended by 75 delegates from BAZNAS administrators from each province on Sumatra Island (Banyuasin 2018). Not only that, in order to increase the competence of amil in Indonesia, BAZNAS has also formed the BAZNAS Professional Certification Agency. This certification body was established based on the Decree of the Head of BAZNAS No. 178 of 2017 concerning the Establishment of the National Amil Zakat Board Professional Certification Institution, one of the functions and duties of which is to compile and develop a (National) certification scheme (National 2017). This effort proves that BAZNAS is very concerned about the competence of amil. In addition, increasing the competency of amil needs special attention because the role of amil in ZAKAT VILLAGE INDEX is also very complex. In ZAKAT VILLAGE INDEX, the role of amil or BAZNAS is divided into intervention and advocacy. In carrying out these two roles, particular expertise and sufficient competence are needed so that BAZNAS amil can carry out its role in ZAKAT VILLAGE INDEX.

Based on the background explained previously, this research focuses on analyzing how successful the ZAKAT VILLAGE INDEX implementation strategy is through designing human resources, in this case, the zakat village program in Sidoarjo Regency. The background factor for this research is that previous research only focused on measuring the village zakat index in villages in Sidoarjo Regency. As an example of research conducted by Wildhan Mukhammad and Tony Seno Aji, they tended to focus on measuring

the village zakat index in Panambangan Village, Sidoarjo Regency. In addition, the second study, entitled collaboration between village government and zakat villages to encourage the welfare of the Indonesian people, only tends to focus on cooperation models between the government and related stakeholders to realize the independence and welfare of zakat villages. The community through the entrepreneurship program (Hasiah&Pidawati 2021). Unlike previous research, the focus of this research is to examine the design of human resources, in this case, the amil in the zakat village program in Sidoarjo Regency in implementing the ZAKAT DESA INDEX. The design of human resources is urgently needed considering the problems that occur in the implementation of the zakat village index in the zakat village program are the lack of human resources related to implementing the concept of this zakat village index. The implications of this research are expected to create a human resource design strategy for the zakat village program in Sidoarjo Regency with the implementation of the ZAKAT DESA INDEX. So that in the end, this research can be a reference for zakat village managers in Indonesia who experience limited human resources in implementing the ZAKAT VILLAGE INDEX. Limitations in this study are still limited to research objectives which only examine human resources and resource design in implementing the DESA ZAKAT INDEX amidst the problem of limited human resources. So that suggestions for further research can examine, for example, regarding the intellectual capital side of village zakat managers so that this research can be continued.

B. Research methods

This study used qualitative interpretive methods because in this study, the researchers interpreted many of informants' opinions regarding how to design human resources in the village zakat program in Sidoarjo Regency in terms of implementing the village zakat index. As for the notion of the qualitative method itself, according to Sugiyono, it is defined as a research method used by researchers to examine the condition of natural objects where the research results emphasize the meaning under study rather than generalizing the research object (Dr.Sugiyono 2020). Meanwhile, interpretive qualitative research focuses on the subjective nature of the social world and tries to understand the research object under study. The data in this study were obtained and collected by researchers in the form of qualitative data in the form of utterances or words, which will then be managed into data that can be used in answering the research being carried out. The location in this study is the Ministry of Religion of Sidoarjo Regency as the administrative center of the village zakat program in Sidoarjo Regency. The informants for this study were selected using a purposive sampling technique where the selected informants were considered to understand the theme raised. The research data used in this study is primary data obtained through interviews, FGDs, and documentation from the village zakat program managers in Sidoarjo Regency. In this study, there were three data collection techniques which included in-depth interviews, focus group discussions, and documentation, as follows:

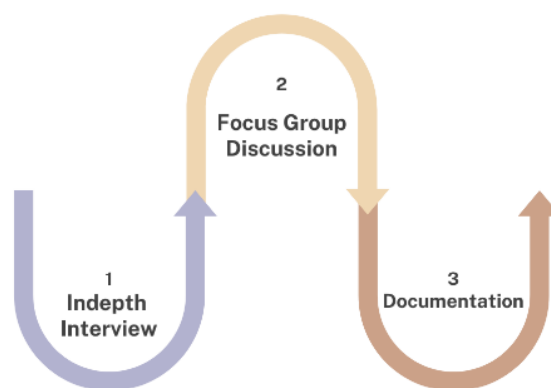


Figure 2. Data collection technique

Source: researchers

In-depth interviews in this study were conducted with the Secretariat and Human Resources Education Section and the village zakat distribution program in Sidoarjo Regency. This interview was conducted twice, firstly with the secretary of the zakat village program to learn about the concept of zakat village management structure. The second interview was conducted with the HR and distribution Education Section to describe the human resources involved in the zakat village and understand ZAKAT VILLAGE INDEX . The focus group discussion in this study serves to listen to suggestions from experts regarding the ZAKAT VILLAGE INDEX implementation strategy in the zakat village program and efforts to increase the competence of the administrators of the zakat village in Sidoarjo Regency. In this study, the documentation technique was carried out during the data collection process using the informant's voice recording technique through audio-visual. Where is the following process that will be carried out the verbatim process. The results of the verbatim process produce data in the form of research text conversations. From this manuscript, the data needed for the research that is being carried out can be retrieved.

C. Discussion

1. Zakat Village Index Implementation Problems in the Zakat Village Program in Sidoarjo Regency

Zakat Village Index is a measurement tool that Amil can use and implement by amil in community zakat development programs. This measuring instrument has five dimensions: economic, health, educational, social, and humanitarian, and the last is da'wah. Not only measuring in the ZAKAT VILLAGE INDEX, but amil zakat is also responsible for carrying out two roles in the ZAKAT VILLAGE INDEX. The first role is the role of intervention, where in this role, the village zakat manager or the community-fostered partner zakat program plays a role in providing direct assistance to empowered village communities. In the role, three dimensions can be carried out by the village zakat manager, namely the economic, health, and advocacy dimensions. Each dimension of this role will later be divided into several indicator dimensions. The second role that must be carried out in the ZAKAT VILLAGE INDEX is the role of advocacy, where in this role, the

zakat village administrator plays a role in carrying out the communication function to the government regarding the needs needed by the community. It is hoped that from this advocacy role, the community's needs can be conveyed to the government so that the government knows what must be done for the community's welfare. The dimensions of the advocacy role are divided into economics, health, education, social humanity, and da'wah advocacy. In addition to carrying out these two roles, amil zakat must also carry out measurement and assessment functions. However, in the implementation of the zakat village program, there are still problems, so the implementation of the ZAKAT VILLAGE INDEX has not been carried out optimally. These problems consist of limited human resources, competency of ZAKAT VILLAGE INDEX management, and workload that must be carried out.

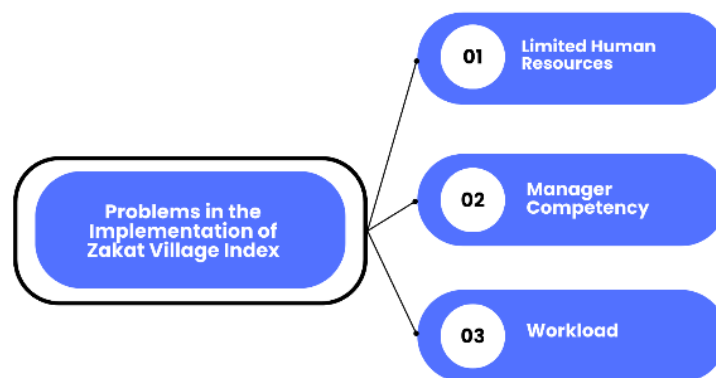


Figure 3. Zakat Village Index Implementation Problems

a) Limited Human Resources

The first problem in implementing ZAKAT VILLAGE INDEX in the zakat village program is related to limited human resources. The human resources referred to in this case are village zakat managers. The role of human resources in this measurement plays a key role where ZAKAT VILLAGE INDEX implementation requires resources that can apply the ZAKAT VILLAGE INDEX concept so that this concept can be implemented optimally. In the implementation of the ZAKAT VILLAGE INDEX, there are three roles, including the role of executor of measurement and determination in the implementation of the ZAKAT VILLAGE INDEX, the second is the role of intervention, and then the role of advocacy. These three roles must be carried out by zakat village administrators, so they require quite a lot of human resources. This human resource is the main problem currently faced by village zakat managers, especially in the implementation of ZAKAT VILLAGE INDEX. Currently, the number of village zakat administrators is still limited, namely 13 people. Of course, with only 13 human resources, implementing ZAKAT VILLAGE INDEX will be challenging to do optimally. Adequate human resources are needed to implement the ZAKAT VILLAGE INDEX concept, especially in carrying out the three roles in this concept.

b) Management Competency

The second obstacle is related to the competency of the zakat village administrators in implementing the ZAKAT VILLAGE INDEX. This competency can be seen from two aspects. First, the zakat village manager still does not know about the ZAKAT VILLAGE INDEX concept. This is due to a lack of literacy regarding the ZAKAT VILLAGE INDEX concept. Zakat village managers are not fully aware of the ZAKAT VILLAGE INDEX concept. And this is due to the lack of socialization of the ZAKAT VILLAGE INDEX concept from the central BAZNAS to zakat village administrators. In addition, if the ZAKAT VILLAGE INDEX concept is applied to the zakat village, technical guidance is also needed for the implementation of the ZAKAT VILLAGE INDEX so that it can be easily applied to the zakat village program. The second aspect is related to competence, namely the education level of the zakat village administrators, where this level of education is very supportive in implementing the ZAKAT VILLAGE INDEX concept. The level of education will also affect the understanding of the zakat village administrators on the concept of implementing ZAKAT VILLAGE INDEX. The education level of zakat managers in Sidoarjo Regency can be said to be quite good. However, ZAKAT VILLAGE INDEX literacy is still low. This is due to the lack of outreach from the center to the regions. So that in the future, it is necessary to socialize ZAKAT VILLAGE INDEX.

c) Workload

The final obstacle in implementing ZAKAT VILLAGE INDEX is the excessive workload. In this case, the zakat village administrators have other jobs besides the zakat village program. Basically, the zakat village program is a collaborative program between the Ministry of Religion, Baznas, and the Amil Zakat Institution so that the zakat village managers are taken from the management of the Ministry of Religion, the national zakat amil agency and the Amil Zakat Institution. Apart from having responsibility for the zakat village program, the administrators of the zakat village program also have the primary responsibility of carrying out the work of the institution where they work. Busy work that comes from the workplace is an obstacle to the implementation of the village zakat program. This is what causes the zakat village program to not run optimally due to excessive workload.

2. Designing Human Resources in ZAKAT VILLAGE INDEX Implementation

In overcoming the problem of limited human resources and competence in implementing ZAKAT VILLAGE INDEX in the zakat village program, cooperation with external parties is needed. This collaboration aims to maximize the implementation of ZAKAT VILLAGE INDEX. The solution that can be done is to design a human resource concept between external institutions that is linear with the zakat village program. This institution will function as a supporter of human resources in implementing the ZAKAT

VILLAGE INDEX. The first step in implementing this solution is to collaborate with relevant stakeholders, such as the Central Statistics Agency (BPS) or universities. Figure 4 explains the concept of implementing ZAKAT VILLAGE INDEX and the role of resources in implementing ZAKAT VILLAGE INDEX in the zakat village program.



Figure 4. Human Resources Design Concept

Stakeholders who can be partners in the implementation of ZAKAT VILLAGE INDEX so that it can run optimally include the Central Bureau of Statistics and Academics. These two stakeholders can assign their human resources in the stages of measuring and determining villages worthy of being assisted with the ZAKAT VILLAGE INDEX concept. This collaboration is necessary considering that the competency of the zakat village administrators is considered unable to implement the ZAKAT VILLAGE INDEX measurement. The Central Statistics Agency and Higher Education Academics can be assisted by the village government as a party that provides data related to village welfare to carry out calculations and determine villages that are eligible to be empowered in the village zakat program by using the village zakat index measurement. After determining the villages to be empowered in the zakat village program, the zakat village administrators can intervene by forming several empowerment programs, which include five main programs, namely economics, health, education, social humanity, and da'wah by adjusting to the fields. The role of intervention so far has been carried out by zakat village administrators by providing assistance with home renovations and assistance with Al-Quran education. The role of intervention tends to be easy for village zakat managers to carry out because they have competence in channeling zakat funds. In the advocacy role, the Zakat Village program manager can involve the Ministry of Religion, which is included in the management structure and as a government representative to bridge all community needs. This advocacy role has now begun to be implemented by zakat village administrators in Sidoarjo district by bridging companies around the village that are empowered to distribute CSR programs .

3. Development of Human Resources Zakat Village Management Board

After mapping human resources and the tasks that must be carried out, the next step is to plan human resource development for the managers of the zakat village program. Resource development is considered necessary because the purpose of this employee development is to improve human resource skills and skills in the village zakat program. Regarding HR development, there are several things below that can be implemented in the HR development process, including competence, workload analysis, and the role of leaders in facilitating HR in the village zakat program:

a) Competence

Development of human resources in the implementation of ZAKAT VILLAGE INDEX can be done by developing the competence of zakat village administrators. In developing this competency, what should be the focus of the goal is how all human resources involved in implementing the ZAKAT VILLAGE INDEX in the zakat village program can understand and understand the implementation of the ZAKAT VILLAGE INDEX. This is intended so that all human resources in the zakat village program can carry out the ZAKAT VILLAGE INDEX correctly and in accordance with the zakat village program that will be implemented. There are several ways to develop human resource competencies in the Zakat Village program, including:

- 1) Create a competency improvement program through the village zakat index training program for all human resources involved in this program. The training program can be carried out every two months by involving village zakat administrators. Themes related to training can be ZAKAT VILLAGE INDEX-related themes. The ZAKAT VILLAGE INDEX training program in the zakat village program is shown in the following figure.

Table 1. Zakat Village Index Training Program 2023

No	Peserta	Nama Pelatihan	Penyelenggara / Instruktur	Waktu													
				1	2	3	4	5	6	7	8	9	10	11	12		
1	Pengurus Kampung Zakat & Pemerintah Desa	Sosialisasi Indeks Desa Zakat	BAZNAS Pusat					v									
2	BPS, Akademisi, Pengurus Kampung Zakat	Format pengukuran Indeks Desa Zakat	BAZNAS Pusat										v				
3	Pengurus Kampung Zakat	Format program pemberdayaan masyarakat	BAZNAS Pusat												v		
4	Pengurus Kampung Zakat	Sosialisasi peran pengurus kampung zakat Kabupaten Sidoarjo	BAZNAS Pusat														v

- 2) Create a training evaluation framework both after training and during ZAKAT VILLAGE INDEX implementation. Evaluations can be carried out twice a year, and management review meetings can be held to discuss solutions regarding findings during the evaluation process. Within the evaluation framework, zakat village administrators must make a categorical score table to assess

whether village administrators are competent in understanding and implementing ZAKAT VILLAGE INDEX.

- 3) Creating a human resource assessment framework, in this case, amil, in the ZAKAT VILLAGE INDEX implementation program and the zakat village program.

b) Workload Evaluation

Workload analysis needs to be carried out considering the human resources involved in this program come from various agencies such as the Central Bureau of Statistics, Academics, Ministry of Religion, BAZNAS, and LPZ. The purpose of this evaluation is to provide a mapping of the work of village zakat administrators. Regarding workload evaluation analysis, there are several steps that can be taken to minimize the workload of the human resources involved, including the following:

- 1) Making a ManPower Plan for Human Resources involved in implementing ZAKAT VILLAGE INDEX
- 2) Perform a work-life balance analysis
- 3) Determine the PIC in the village zakat program
- 4) Making target designs for each individual on ZAKAT VILLAGE INDEX implementation
- 5) Make an evaluation plan from the leadership

c) The Role of Leaders in the Implementation of the Zakat Village Program

The leadership role in implementing ZAKAT VILLAGE INDEX in the zakat village program is critical in developing the human resources involved in this program. In addition, a leader must be able to facilitate human resources in the village zakat program. This is intended so that the human resources in this program can apply all their skills in implementing the human resources contained in the zakat village program. The following will explain the critical role of leaders in human resource development:

- 1) Leaders must be able to identify all needs relevant to the implementation of the ZAKAT VILLAGE INDEX
- 2) Leaders in the zakat village program can facilitate all information relating to the effectiveness of the ZAKAT VILLAGE INDEX implementation contained in the zakat village program
- 3) Zakat village leaders must be able to determine how to handle employees so that they can contribute to the effectiveness of ZAKAT VILLAGE INDEX implementation
- 4) The leader of the zakat village program must be able to facilitate all relevant operational needs to achieve conformity of ZAKAT VILLAGE INDEX implementation in the zakat village program.

D. Conclusion

ZAKAT VILLAGE INDEX is a measurement tool that can be used and implemented by amil in carrying out community zakat development programs. This concept has not been fully implemented by the zakat village administrators of the Sidoarjo district. This is caused by several factors, including limited human resources, unsupportive competence, and high workload. Therefore, collaboration between stakeholders is needed so that this concept can be implemented optimally. This collaboration can involve the Central Bureau of Statistics and university academics as human resource supporters and aims to involve this Institute in the process of measuring and assessing villages that are worthy of assistance. Furthermore, implementing the role of the intervention can be carried out by the zakat managers themselves, given their competencies that can be used to support the role of the intervention. The last role is the role of advocacy, where the Ministry of Religion can represent the government in bridging the needs of the community. Not only that, in developing human resources to support the implementation of ZAKAT VILLAGE INDEX, including increasing competence, evaluating workload, and the role of leaders in implementing ZAKAT VILLAGE INDEX.

Reference

- Ali, Farikhatusholikhah&Tanti Novianti&Khalifah Muhammad. 2018.“Implementation Of The Zakat Village Index To Support A Zakat Community Development Program In Bedono Village, Demak District.”*International Journal Of Zakat* 3(3):25–38. Doi: 10.37706/Ijaz.V3i3.93.
- Anggoro, Yudhi, Tasnim Nikmatullah Realita, Yudhi Anggoro, And Roni Angger Aditama. 2021.“Social Entrepreneurship, Career Choice And Religiosity: Ziswaf Institution Perspective.”*Jurnal Ilmiah Ekonomi Islam* 7(2):595–604. Doi: 10.29040/Jiei.V7i2.2060.
- Banyuasin, Baznas. 2018. “Puskas Baznas Gelar Pelatihan Izn-Idz.” *Baznas Banyuasin* 1. Retrieved (<https://Baznas.Banyuasinkab.Go.Id/Puskas-Baznas-Gelar-Pelatihan-Izn-Idz/>).
- Baznas, Pusat Kajian Strategis. 2023. *Outlook Zakat Indonesia 2023*. Jakarta.
- Baznas, Puskas. 2020. *Indeks Desa Zakat Dari Desa Untuk Zakat Yang Terukur Dan Berkemajuan*. Jakarta: Pusat Kajian Strategis Baznas.
- Cahyono, Rico Wardana Putra&Eko Fajar. 2020. “Pengukuran Indeks Zakat Mendukung Program Zakat Community Development Di Desa Sumobito.” *Jurnal Ekonomi Syariah Teori Dan Terapan* 7(4):668–86. Doi: 10.20473/Vol7iss20204pp668-686.
- Dikuraisyin, Basar. 2021. “Balanced Scorecard Analysis Of Amil Kompetensi Competence As A Model Rule For The Development Of Zakat Institutions Resources (Study At Laz Rumah Zakat Surabaya, East Java).” *El-Qist: Journal Of Islamic Economics And Business (Jieb)* 11(2):164–81. Doi: 10.15642/Elqist.2021.11.2.164-181.
- Dr.Sugiyono, Prof. 2020. *Metode Penelitian Kuantitatif,Kualitatif Dan Kombinasi (Mixed Methods)*. Edisi Revi. Edited By M. Dr. Ir. Sutopo. Yogyakarta: Cv. Alfabeta.

- Dzulfikar, Debby Puspita Sari&Wenti Astuti&Nanda. 2023. "Peningkatan Ekonomi Mustahik Zakat Melalui Program Zakat Community Development (Zcd) (Studi Kasus Di Desa Sulung , Kabupaten Sambas Kalimantan Barat)." *Al-Fiqh: Journal Of Islamic Studies* 1(1):37-44.
- Firstiana, Dessy. 2017. "Analisis Indeks Kemiskinan Dengan Menggunakan Pendekatan Fgt Index Sesudah Program Ikhtiar (Studi Kasus : Program Ikhtiar Masyarakat Mandiri Di Desa Tegal Dan Desa Babakan Sabrang, Kecamatan Ciseeng, Kabupaten Bogor)." *Media Ekonomi* 20(1). Doi: 10.25105/Me.V20i1.777.
- Halimatussakdiyah&Nulaily. 2021. "Analisis Pendayagunaan Zakat Produktif Dalam Mengurangi Kemiskinan Berdasarkan Model Cibest (Studi Kasus Badan Amil Zakat Nasional Prov.Sumut)." *At-Tawassuth: Jurnal Ekonomi Islam* 26(2):173-80.
- Harto, Widya Putri&Efri Syamsul Bahri&Prayogo P. 2022."Measurement Of The Zakat Village Index In Curug Depok." *Li Falah: Jurnal Studi Ekonomi Dan Bisnis Islam* 6(2):54-65. Doi: 10.31332/Lifalah.V6i2.2700.
- Hasiah&Pidawati. 2021. "Kerjasama Pemerintah Desa Dan Kampung Zakat Untuk Mendorong Kesejahteraan Masyarakat Di Indonesia." *Al - Sulthaniyah : Jurnal Ilmu Syariah, Hukum, Politik & Pemerintahan* 1(1):1-12.
- Herlita, Siti Rahmah&Jumi. 2019. "Manajemen Pendistribusian Zakat Di Badan Amil Zakat Nasional (Baznas) Provinsi Kalimantan Selatan." *Alhadharah: Jurnal Ilmu Dakwah* 18(1):13-26.
- Hernawati, Sri Fadilah&Mey Maemunah&Nopi. 2019. "Community Social Empowerment In Zakat Community Development (Zcd)." *Mimbar : Jurnal Sosial Dan Pembangunan* 35(2):460-70. Doi: 10.29313/Mimbar.V35i2.5127.
- Hidajat, Rachmat. 2017. "Penerapan Manajemen Zakat Produktif Dalam Meningkatkan Ekonomi Umat Di Pkpu (Pos Keadilan Peduli Umat) Kota Makassar." *Jurnal Studi Agama* 17(1):63-84. Doi: 10.20885/Millah.Vol17.Iss1.Art4.
- Huzaini, Usman Zainudin Urif&Titiek Herwanti&Moh. 2018. "Perilaku Mustahiq Dalam Memanfaatkan Dana Zakat Perspektif Ekonomi Islam." *Istinbath: Jurnal Of Islamic Law / Jurnal Hukum Islam* 17(1):20-44.
- Irwan, Marlina&H. Busaini&Muhamma. 2018. "Pemahaman Zakat Di Kalangan Pengusaha Rumah Makan Di Kota Mataram." *Istinbath:Jurnal Hukum Islam* 17(1):1-19.
- Lestari&Tikawati, Eka Dwi. 2019. "Analisis Peran Program Zakat Community Development Baznas Kota Samarinda Dalam Mengurangi Kemiskinan Di Samarinda." *Al-Tijary* 5(1):59-73. Doi: 10.21093/At.V5i1.1303.
- Lubis, Deni, Dedi Budiman Hakim, And Yunita Hermawati Putri. 2018. "Mengukur Kinerja Pengelolaan Zakat Di Badan Amil Zakat Nasional (Baznas)." *Jebi (Jurnal Ekonomi Dan Bisnis Islam)* 3(23).
- Machdun, Fahmy Akmal&Isbandi Rukminto Adi&Sari Viciawati. 2022. "Sumber Daya Manusia Dan Problematika Pengelolaan Zakat Secara Produktif Oleh Baitul Mal Aceh." *Jurnal Ilmiah Manajemen Bisnis Dan Inovasi* 9(3):1534-43.

- Mahfiyah. 2019. "Formulasi Kebijakan Kampung Zakat Terpadu Kementerian Agama (Studi Kasus Jember)." *Indonesian Journal Of Islamic Economics & Finance* 2(1):45–51.
- Marya, Mery. 2020. "Implementasi Indeks Desa Zakat Dalam Mendukung Program Zakat Community Development (Studi Kasus Pada Nagari Andaleh, Kec. Batipuh Kabupaten Tanah Datar)." Iain Batusangkar.
- Musthofa, Ahmad Junaidi. 2019. "Pengaruh Manajemen Zakat Produktif Dan Kompetensi Sdm Terhadap Kesejahteraan." *Jurnal Ekonomi Dan Kewirausahaan* 4(1):1–12.
- Nasional, Badan Amil Zakat. 2017. *Keputusan Ketua Badan Amil Zakat Nasional Nomor 178 Tahun 2017 Tentang Pembentukan Lembaga Sertifikasi Profesi Badan Amil Zakat Nasional*. Indonesia.
- Nasional, Badan Amil Zakat. 2021. *Keputusan Ketua Badan Amil Zakat Nasional Nomor 59 Tahun 2021*. Indonesia: Badan Amil Zakat Nasional.
- Ningrum, Ririn Tri Puspita. 2016. "Penerapan Manajemen Zakat Dengan Sistem Revolving Fund Models Sebagai Upaya Efektifitas Penyaluran Zakat Produktif (Studi Pada Lembaga Manajemen Infaq Madiun)." *Jurnal Studi Agama* 4(1):1–22.
- Nurhasanah. 2017. "Pengaruh Pemanfaatan Dana Zakat Produktif Terhadap Tingkat Pendapatan Mustahik Pada Baznas Kota Palopo." *Jurnal Akuntansi Stie Muhammadiyah Palopo* 6(1):24–38. Doi: 10.1016/J.Jpainsymman.2017.04.009.
- Nurhasanah, Elis. 2019. "Feasibility Study Program Zakat Community Development Studi Kasus: Desa Mekarsari, Kabupaten Garut." *Islamiconomic: Jurnal Ekonomi Islam* 10(2). Doi: 10.32678/Ijei.V10i2.146.
- Pitriyanti, Sinta, Kamilah, And Imsar. 2021. "Implementasi Idz (Indeks Desa Zakat) Pada Masyarakat Desa Selat Besar Kecamatan Bilah Hilir Kabupaten Labuhan Batu." *Human Falah: Jurnal Ekonomi Dan Bisnis Islam* 8(1):83–97.
- Pratama, Muhammad Gian Gianggi, Innayah Zahara, And Neneng Hasanah. 2020. "Mengoptimalkan Potensi Ekonomi Dengan Produk Unggulan Kelompok Wanita Tani Dan Identifikasi Indeks Desa Zakat Di Desa Harkuning." *Jurnal Pusat Inovasi Masyarakat (Pim)* 2(3):465–69.
- Putriana, Vima Tista. 2021. "Effectiveness Of Zakat Community Development Program : A Case Study In West Sumatera." *Journal Of Islamic Finance* 10(2):1–17.
- Rahmatika&Ashlihah, Tri Wahyuningsih&Arivatu Ni'mati. 2020. "Konsep Pengelolaan Zakat Produktif Berdasarkan Indeks Desa Zakat Di Desa Cupak, Kabupaten Jombang." *Filantropi: Jurnal Manajemen Zakat Dan Wakaf* 1(2):177–92. Doi: 10.22515/Finalmazawa.V1i2.2810.
- Rahmatullah, Sri Maulidia&Rizali&Akhsanul. 2018. "The Implementation Of Indeks Desa Zakat (Idz) For Priority Areas Of The Zakat Community Development (Zcd) Program For The Empowerment Of Productive Mustahiq In South Kalimantan." *International Journal Of Zakat* 3(3):83–99. Doi: 10.37706/Ijaz.V3i3.99.
- Ramadhan, Fadhil Fuad. 2019. "Pengukuran Indeks Desa Zakat (Studi Di Desa Mandiraja Wetan Kecamatan Mandiraja Kabupaten Banjarnegara Provinsi Jawa Tengah)."

- Sanusi, Makhda Intan. 2021. "Skala Prioritas Penentuan Mustahiq Zakat Di Lembaga Amil Zakat (Laz) Ummat Sejahtera Ponorogo." *Jurnal Studi Islam Dan Sosial* 2(C):106–12.
- Saragih, Isnaini Harahap&Yenny Samri Nasution&Suherman. 2022. "Implementasi Desa Zakat Kabupaten Serdang Bedagai Sumatera Utara Dengan Pendekatan Indeks Desa Zakat 2 . 0." *Jurnal Ilmiah Ekonomi Islam* 8(2):1998–2009.
- Setyorini, Dewi Susilowati&Christina Tri. 2018. "Efektivitas Tata Kelola Dana Zakat." *Jurnal Akuntansi Multiparadigma* 9(2):346–64. Doi: 10.18202/Jamal.2018.04.9021.
- Sumantri, Rinol. 2017. "Efektifitas Dana Zakat Pada Mustahik Zakat Community Development Sumatera Selatan Dengan Pendekatan Cibest." *I-Economics: A Research Journal On Islamic Economics* 3(2):209–34. Doi: 10.19109/Ieconomics.V3i2.1688.
- Susilawati, Nilda. 2018. "Analisis Model Fundraising Zakat,Infak Dan Sedekah Di Lembaga Zakat." *Jurnal Al-Intaj* 4(1):105–24. Doi: 10.1016/J.Worlddev.2018.08.012.
- Susilawati, Nilda, Andang Sunarto, And Rohimin. 2019. "Zakat Community Development Program Through A Zakat Village Index Approach." *Madania* 23(2):191–202.
- Tatang Ruhiat. 2020. "Strategi Pendayagunaan Zakat Produktif Untuk Pengentasan Kemiskinan (Implementasi Indeks Zakat Di Lazizmu)." *Malia : Jurnal Ekonomi Islam* 11(2):277–88. Doi: 10.35891/ML.V11i2.1873.
- Widiastuti, Novitasari&Tika. 2019. "Penghitungan Efektivitas Pemberdayaan Desa Menggunakan Indeks Desa Zakat (Idz) (Studi Kasus: Desa Laharpang Kediri)." *Jurnal Ekonomi Syariah Teori Dan Terapan* 6(7):1421–33.
- Yuniartie, Rangga Ardani&Abu Kosim &Emylia. 2019. "Analisis Kinerja Lembaga Amil Zakat Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Ogan Ilir Dengan Metode Indonesia Magnificence Zakat (Imz)." *Akuntabilitas: Jurnal Penelitian Dan Pengembangan Akuntansi* 13(1):19–32. Doi: 10.29259/Ja.V13i1.9526.
- Zaenal, A. .. Sadariyah&A Firdaus&M. H. 2019. "Pembangunan Desa Berbasis Kemaslahatan Dalam Kerangka Indeks Desa Zakat." *Jurnal Syarikah* 5(2):156–72.
- Ali, Farikhatusholikhah&Tanti Novianti&Khalifah Muhammad. 2018. "Implementation Of The Zakat Village Index To Support A Zakat Community Development Program In Bedono Village, Demak District." *International Journal Of Zakat* 3(3):25–38. Doi: 10.37706/Ijaz.V3i3.93.
- Anggoro, Yudhi, Tasnim Nikmatullah Realita, Yudhi Anggoro, And Roni Angger Aditama. 2021. "Social Entrepreneurship, Career Choice And Religiosity: Ziswaf Institution Perspective." *Jurnal Ilmiah Ekonomi Islam* 7(2):595–604. Doi: 10.29040/Jiei.V7i2.2060.
- Banyuasin, Baznas. 2018. "Puskas Baznas Gelar Pelatihan Izn-Idz." *Baznas Banyuasin* 1. Retrieved (Https://Baznas.BanyuasinKab.Go.Id/Puskas-Baznas-Gelar-Pelatihan-Izn-Idz/).
- Baznas, Pusat Kajian Strategis. 2023. *Outlook Zakat Indonesia 2023*. Jakarta.
- Baznas, Puskas. 2020. *Indeks Desa Zakat Dari Desa Untuk Zakat Yang Terukur Dan*

Berkemajuan. Jakarta: Pusat Kajian Strategis Baznas.

- Cahyono, Rico Wardana Putra&Eko Fajar. 2020. "Pengukuran Indeks Zakat Mendukung Program Zakat Community Development Di Desa Sumobito." *Jurnal Ekonomi Syariah Teori Dan Terapan* 7(4):668-86. Doi: 10.20473/Vol7iss20204pp668-686.
- Dikuraisyin, Basar. 2021. "Balanced Scorecard Analysis Of Amil Kompetensi Competence As A Model Rule For The Development Of Zakat Institutions Resources (Study At Laz Rumah Zakat Surabaya, East Java)." *El-Qist: Journal Of Islamic Economics And Business (Jieb)* 11(2):164-81. Doi: 10.15642/Elqist.2021.11.2.164-181.
- Dr.Sugiyono, Prof. 2020. *Metode Penelitian Kuantitatif,Kualitatif Dan Kombinasi (Mixed Methods)*. Edisi Revi. Edited By M. Dr. Ir. Sutopo. Yogyakarta: Cv. Alfabeta.
- Dzulfikar, Debby Puspita Sari&Wenti Astuti&Nanda. 2023. "Peningkatan Ekonomi Mustahik Zakat Melalui Program Zakat Community Development (Zcd) (Studi Kasus Di Desa Sulung , Kabupaten Sambas Kalimantan Barat)." *Al-Fiqh: Journal Of Islamic Studies* 1(1):37-44.
- Firstiana, Dessy. 2017. "Analisis Indeks Kemiskinan Dengan Menggunakan Pendekatan Fgt Index Sesudah Program Ikhtiar (Studi Kasus : Program Ikhtiar Masyarakat Mandiri Di Desa Tegal Dan Desa Babakan Sabrang, Kecamatan Ciseeng, Kabupaten Bogor)." *Media Ekonomi* 20(1). Doi: 10.25105/Me.V20i1.777.
- Halimatussakdiyah&Nulaily. 2021. "Analisis Pendayagunaan Zakat Produktif Dalam Mengurangi Kemiskinan Berdasarkan Model Cibest (Studi Kasus Badan Amil Zakat Nasional Prov.Sumut)." *At-Tawassuth: Jurnal Ekonomi Islam* 26(2):173-80.
- Harto, Widya Putri&Efri Syamsul Bahri&Prayogo P. 2022. "Measurement Of The Zakat Village Index In Curug Depok." *Li Falah: Jurnal Studi Ekonomi Dan Bisnis Islam* 6(2):54-65. Doi: 10.31332/Lifalah.V6i2.2700.
- Hasih&Pidawati. 2021. "Kerjasama Pemerintah Desa Dan Kampung Zakat Untuk Mendorong Kesejahteraan Masyarakat Di Indonesia." *Al - Sulthaniyah : Jurnal Ilmu Syariah, Hukum, Politik & Pemerintahan* 1(1):1-12.
- Herlita, Siti Rahmah&Jumi. 2019. "Manajemen Pendistribusian Zakat Di Badan Amil Zakat Nasional (Baznas) Provinsi Kalimantan Selatan." *Alhadharah: Jurnal Ilmu Dakwah* 18(1):13-26.
- Hernawati, Sri Fadilah&Mey Maemunah&Nopi. 2019. "Community Social Empowerment In Zakat Community Development (Zcd)." *Mimbar : Jurnal Sosial Dan Pembangunan* 35(2):460-70. Doi: 10.29313/Mimbar.V35i2.5127.
- Hidajat, Rachmat. 2017. "Penerapan Manajemen Zakat Produktif Dalam Meningkatkan Ekonomi Umat Di Pkpu (Pos Keadilan Peduli Umat) Kota Makassar." *Jurnal Studi Agama* 17(1):63-84. Doi: 10.20885/Millah.Vol17.Iss1.Art4.
- Huzaini, Usman Zainudin Urif&Titiek Herwanti&Moh. 2018. "Perilaku Mustahiq Dalam Memanfaatkan Dana Zakat Perspektif Ekonomi Islam." *Istinbath: Jurnal Of Islamic Law / Jurnal Hukum Islam* 17(1):20-44.
- Irwan, Marlina&H. Busaini&Muhamma. 2018. "Pemahaman Zakat Di Kalangan Pengusaha

- Rumah Makan Di Kota Mataram.” *Istinbath:Jurnal Hukum Islam* 17(1):1–19.
- Lestari&Tikawati, Eka Dwi. 2019. “Analisis Peran Program Zakat Community Development Baznas Kota Samarinda Dalam Mengurangi Kemiskinan Di Samarinda.” *Al-Tijary* 5(1):59–73. Doi: 10.21093/At.V5i1.1303.
- Lubis, Deni, Dedi Budiman Hakim, And Yunita Hermawati Putri. 2018. “Mengukur Kinerja Pengelolaan Zakat Di Badan Amil Zakat Nasional (Baznas).” *Jebi (Jurnal Ekonomi Dan Bisnis Islam)* 3(23).
- Machdun, Fahmy Akmal&Isbandi Rukminto Adi&Sari Viciawati. 2022. “Sumber Daya Manusia Dan Problematika Pengelolaan Zakat Secara Produktif Oleh Baitul Mal Aceh.” *Jurnal Ilmiah Manajemen Bisnis Dan Inovasi* 9(3):1534–43.
- Mahfiyah. 2019. “Formulasi Kebijakan Kampung Zakat Terpadu Kementerian Agama (Studi Kasus Jember).” *Indonesian Journal Of Islamic Economics & Finance* 2(1):45–51.
- Marya, Mery. 2020. “Implementasi Indeks Desa Zakat Dalam Mendukung Program Zakat Community Development (Studi Kasus Pada Nagari Andaleh, Kec. Batipuh Kabupaten Tanah Datar).” Iain Batusangkar.
- Musthofa, Ahmad Junaidi. 2019. “Pengaruh Manajemen Zakat Produktif Dan Kompetensi Sdm Terhadap Kesejahteraan.” *Jurnal Ekonomi Dan Kewirausahaan* 4(1):1–12.
- Nasional, Badan Amil Zakat. 2017. *Keputusan Ketua Badan Amil Zakat Nasional Nomor 178 Tahun 2017 Tentang Pembentukan Lembaga Sertifikasi Profesi Badan Amil Zakat Nasional*. Indonesia.
- Nasional, Badan Amil Zakat. 2021. *Keputusan Ketua Badan Amil Zakat Nasional Nomor 59 Tahun 2021*. Indonesia: Badan Amil Zakat Nasional.
- Ningrum, Ririn Tri Puspita. 2016. “Penerapan Manajemen Zakat Dengan Sistem Revolving Fund Models Sebagai Upaya Efektifitas Penyaluran Zakat Produktif (Studi Pada Lembaga Manajemen Infaq Madiun).” *Jurnal Studi Agama* 4(1):1–22.
- Nurhasanah. 2017. “Pengaruh Pemanfaatan Dana Zakat Produktif Terhadap Tingkat Pendapatan Mustahik Pada Baznas Kota Palopo.” *Jurnal Akuntansi Stie Muhammadiyah Palopo* 6(1):24–38. Doi: 10.1016/J.Jpainsymman.2017.04.009.
- Nurhasanah, Elis. 2019. “Feasibility Study Program Zakat Community Development Studi Kasus: Desa Mekarsari, Kabupaten Garut.” *Islamicconomic: Jurnal Ekonomi Islam* 10(2). Doi: 10.32678/Ijei.V10i2.146.
- Pitriyanti, Sinta, Kamilah, And Imsar. 2021. “Implementasi Idz (Indeks Desa Zakat) Pada Masyarakat Desa Selat Besar Kecamatan Bilah Hilir Kabupaten Labuhan Batu.” *Human Falah: Jurnal Ekonomi Dan Bisnis Islam* 8(1):83–97.
- Pratama, Muhammad Gian Gianggi, Innayah Zahara, And Neneng Hasanah. 2020. “Mengoptimalkan Potensi Ekonomi Dengan Produk Unggulan Kelompok Wanita Tani Dan Identifikasi Indeks Desa Zakat Di Desa Harkuning.” *Jurnal Pusat Inovasi Masyarakat (Pim)* 2(3):465–69.
- Putriana, Vima Tista. 2021. “Effectiveness Of Zakat Community Development Program : A

Case Study In West Sumatera.” *Journal Of Islamic Finance* 10(2):1–17.

- Rahmatika&Ashlihah, Tri Wahyuningsih&Arivatu Ni'mati. 2020. “Konsep Pengelolaan Zakat Produktif Berdasarkan Indeks Desa Zakat Di Desa Cupak, Kabupaten Jombang.” *Filantropi: Jurnal Manajemen Zakat Dan Wakaf* 1(2):177–92. Doi: 10.22515/Finalmazawa.V1i2.2810.
- Rahmatullah, Sri Maulidia&Rizali&Akhsanul. 2018. “The Implementation Of Indeks Desa Zakat (Idz) For Priority Areas Of The Zakat Community Development (Zcd) Program For The Empowerment Of Productive Mustahiq In South Kalimantan.” *International Journal Of Zakat* 3(3):83–99. Doi: 10.37706/Ijaz.V3i3.99.
- Ramadhan, Fadhil Fuad. 2019. “Pengukuran Indeks Desa Zakat (Studi Di Desa Mandiraja Wetan Kecamatan Mandiraja Kabupaten Banjarnegara Provinsi Jawa Tengah).”
- Sanusi, Makhda Intan. 2021. “Skala Prioritas Penentuan Mustahiq Zakat Di Lembaga Amil Zakat (Laz) Ummat Sejahtera Ponorogo.” *Jurnal Studi Islam Dan Sosial* 2(C):106–12.
- Saragih, Isnaini Harahap&Yenny Samri Nasution&Suherman. 2022. “Implementasi Desa Zakat Kabupaten Serdang Bedagai Sumatera Utara Dengan Pendekatan Indeks Desa Zakat 2 . 0.” *Jurnal Ilmiah Ekonomi Islam* 8(2):1998–2009.
- Setyorini, Dewi Susilowati&Christina Tri. 2018. “Efektivitas Tata Kelola Dana Zakat.” *Jurnal Akuntansi Multiparadigma* 9(2):346–64. Doi: 10.18202/Jamal.2018.04.9021.
- Sumantri, Rinol. 2017. “Efektifitas Dana Zakat Pada Mustahik Zakat Community Development Sumatera Selatan Dengan Pendekatan Cibest.” *I-Economics: A Research Journal On Islamic Economics* 3(2):209–34. Doi: 10.19109/Ieconomics.V3i2.1688.
- Susilawati, Nilda. 2018. “Analisis Model Fundraising Zakat, Infak Dan Sedekah Di Lembaga Zakat.” *Jurnal Al-Intaj* 4(1):105–24. Doi: 10.1016/J.Worlddev.2018.08.012.
- Susilawati, Nilda, Andang Sunarto, And Rohimin. 2019. “Zakat Community Development Program Through A Zakat Village Index Approach.” *Madania* 23(2):191–202.
- Tatang Ruhiat. 2020. “Strategi Pendayagunaan Zakat Produktif Untuk Pengentasan Kemiskinan (Implementasi Indeks Zakat Di Lazizmu).” *Malia : Jurnal Ekonomi Islam* 11(2):277–88. Doi: 10.35891/MI.V11i2.1873.
- Widiastuti, Novitasari&Tika. 2019. “Penghitungan Efektivitas Pemberdayaan Desa Menggunakan Indeks Desa Zakat (Idz) (Studi Kasus: Desa Laharpang Kediri).” *Jurnal Ekonomi Syariah Teori Dan Terapan* 6(7):1421–33.
- Yuniartie, Rangga Ardani&Abu Kosim &Emylia. 2019. “Analisis Kinerja Lembaga Amil Zakat Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Ogan Ilir Dengan Metode Indonesia Magnificence Zakat (Imz).” *Akuntabilitas: Jurnal Penelitian Dan Pengembangan Akuntansi* 13(1):19–32. Doi: 10.29259/Ja.V13i1.9526.
- Zaenal, A. .. Sadariyah&A Firdaus&M. H. 2019. “Pembangunan Desa Berbasis Kemaslahatan Dalam Kerangka Indeks Desa Zakat.” *Jurnal Syarikah* 5(2):156–72.