

## Implementation of Measurement of Zakat Village Index in Cibungur Village, Parungponteng District, Tasikmalaya Regency

M Silmi Mubarok<sup>1</sup> Mulia Amirullah<sup>2</sup> Eris Munandar<sup>3</sup>

Islamic Economics College (STEI) Islamic Economics Study Program Ar-Risalah Ciamis, West Java, Indonesia<sup>1,2,3</sup>

Email: -

### Abstract

The Zakat Village Index is a mechanism tool used to measure the condition of a village so that it can be said that it is feasible or not feasible to be assisted by Baznas with zakat funds. Therefore, the Zakat Village Index can also be used as a monitoring and evaluation tool for the zakat management process in a village. The objectives of this study to be achieved include knowing the implementation of the Zakat Village Index for economic dimensions, health dimensions, and education dimensions for the people of Cibungur Village, Parungponteng District, Tasikmalaya Regency. social and humanitarian dimensions, and dimensions of da'wah or religion in the Cibungur Village community, Parungponteng District, Tasikmalaya Regency. This research uses mixed method research, which combines qualitative and quantitative methodologies to analyze a study. This method allows researchers to present studies qualitatively through descriptive explanations and also quantitatively through numbers, graphs, charts, and statistical data. Based on the research results, it can be concluded as follows: (1) The economic dimension index value has a value of 0.43. (2) The index value of the health dimension is 0.693. (3) The index value of the education dimension is 0.92 (4) The index value of the social and humanitarian dimension is 0.948 (5) The index value of the da'wah dimension is 1. Based on the measurement results of the Zakat Village Index (IDZ) obtained a value of 0.78. Categorized, Cibungur Village is included in the good category, which means that it is not prioritized for assistance.

**Keywords:** Implementation, Measurement, IDZ



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### INTRODUCTION

Zakat is an obligation set by Allah to Muslims to spend part of their wealth whose levels have met the criteria of Islamic law. In addition to the levels and conditions, types of assets and sources of assets are also included in the criteria for paying zakat (Bahar, 2017). The existence of differences in economic conditions is often a problem for humans and causes difficult disparities, for example, there are rich people who are entrusted with abundant wealth but are not used to help the poor or needy. So that the existence of zakat aims to overcome these gaps or problems (Mujahidin, 2013).

Zakat has two main functions, namely, first, zakat functions as worship, namely cleaning property and human souls so that they are always in a state of nature as a form of worship to Allah. Second, zakat functions as public funds that can be used for social purposes in reducing poverty as an effort to achieve social justice. (Jamil, 2018). The zakat issued also serves as worship for him and at the same time also acts as a social fund that can be used to overcome various social problems. Among them is the problem of poverty (Jamil, 2018).

This expenditure pattern can be used as a tool to assess the level of welfare (economic) of the population, where the lower the percentage of expenditure on food to total expenditure, the better the level of the population's economy. Conversely, the higher the percentage of expenditure on food to total expenditure, the worse the economic level of the population (Jamil, 2018). The National Amil Zakat Agency (Baznas) as an institution that manages zakat nationally contributes to overcoming the problems of poverty and inequality in Indonesia, one of which is

the Zakat Community Development (ZCD) program. The ZCD program is carried out by empowering the community by targeting the mustahik community who live in villages that are lagging behind in their welfare and facilities and infrastructure. Determining the eligibility status of a village to receive zakat in the implementation of Zakat Community Development (ZCD) has a special measuring instrument called the Zakat Village Index (IDZ). The Zakat Village Index is a mechanism tool used to measure the condition of a village so that it can be said that it is feasible or not feasible to be assisted by Baznas with zakat funds. Therefore, the Zakat Village Index can also be used as a monitoring and evaluation tool for the zakat management process in a village (Puskas Baznas, 2017).

The purpose of the Zakat Village Index is to measure the extent of the development of the village, and it is hoped that the right data can be obtained so that it can be used to determine the distribution of appropriate productive programs for the mustahik community. The benefits of the Zakat Village Index for rural communities are as an evaluation of the zakat management process in the village, which can then be used as consideration in the distribution of zakat funds (Mujahidin, 2013). Several studies that are relevant to this research have been carried out by Jamil (2018), using mixed method research, which combines qualitative and quantitative research. The results of this study indicate that the Zakat Village Index in Sungai Dua Village is 0.65. The index value is between 0.61 - 0.80, which means that the village is categorized as good and is not prioritized for assistance.

Meanwhile Farikhatusholikhah (2018) using the same research methodology resulted in a conclusion that the Zakat Village Index value in Bedono Village, Sayung District, Demak Regency was 0.49. This value indicates that the overall condition of the village is considered quite good, so it can be considered for assistance. Herdayanti and Ali (2018) state that the overall Zakat Village Index calculation is 0.56. The index number is in the score between 0.41–0.60 which means that the village is generally considered to be in fairly good condition and index is not prioritized but can be considered for assistance with zakat funds in the implementation of the Zakat Community Development (ZCD) program.

The existence of the Zakat Community Development program issued by Baznas is expected to reduce the number of poor people in Tasikmalaya Regency, especially in Cibungur Village. Where the average income of the people in Cibungur Village who are categorized as poor is 1,000,000 to 1,000,000 per month, the majority of which are agricultural laborers (Interview, Adam, 2 August 2022). Based on the above background, the researcher is interested in examining the status of Cibungur Village in receiving zakat funds using the Zakat Village Index method and raising this issue into writing material with the title "Implementation of Zakat Village Index Measurement in Cibungur Village, Parungponteng District, Tasikmalaya Regency". Based on the background described above, the authors formulate the problems in this study, as follows:

1. How is the implementation of the Zakat Village Index in the economic dimension of the Cibungur Village community, Parungponteng District, Tasikmalaya Regency?
2. How is the implementation of the Zakat Village Index for the health dimension in the Cibungur Village community, Parungponteng District, Tasikmalaya Regency?
3. How is the implementation of the Zakat Village Index for the education dimension in the Cibungur Village community, Parungponteng District, Tasikmalaya Regency?
4. How is the implementation of the Zakat Village Index for social and humanitarian dimensions in the Cibungur Village community, Parungponteng District, Tasikmalaya Regency?
5. How is the implementation of the Zakat Village Index for the da'wah dimension to the community of Cibungur Village, Parungponteng District, Tasikmalaya Regency?

The objectives to be achieved in this research are as follows:

1. To find out the implementation of the Zakat Village Index in the economic dimension of the Cibungur Village community, Parungponteng District, Tasikmalaya Regency.
2. To find out the implementation of the Zakat Village Index in the health dimension of the Cibungur Village community, Parungponteng District, Tasikmalaya Regency.
3. To find out the implementation of the Zakat Village Index in the education dimension of the Cibungur Village community, Parungponteng District, Tasikmalaya Regency.
4. To find out the implementation of the Zakat Village Index for social and humanitarian dimensions in the Cibungur Village community, Parungponteng District, Tasikmalaya Regency.
5. To find out the implementation of the Zakat Village Index in the dimensions of da'wah or religion in the Cibungur Village community, Parungponteng District, Tasikmalaya Regency.

The benefits to be achieved in this research are as follows:

1. This research can be used as input and consideration for reducing poverty problems as well as being a source of information and additional references regarding the calculation of the Zakat Village Index (IDZ).
2. This study can provide an overview of the status of Tambarana Village in receiving assistance from Baznas.

## RESEARCH METHODS

This study uses a descriptive approach that aims to describe or describe a condition or phenomenon as it is (Sudaryono, 2017). This type of research is mixed method research, which combines qualitative and quantitative methods to analyze a study. This method allows researchers to present studies qualitatively through descriptive explanations and also quantitatively through numbers, graphs, charts, and statistical data (Hardiansah, 2019). Primary data is data collected directly by researchers in the form of questions, direct interviews and observations related to the zakat village index (Sudaryono, 2017). The interview used is a structured interview, the interview guide contains a description of the research which is outlined in the form of a list of questions so that the interview process can run well. This conversation was carried out with related and authorized parties to explain the components in the zakat village index.

Secondary, namely the data obtained in the form of documents, books, journals and documentation relevant to this research data. This data is usually used to complement primary data, in this case secondary data can be in the form of other institutional and administrative databases that aim to measure the value of the Zakat Village Index. This data is used to complete the information needed in research (Hardiansah, 2019). Data collection procedures are the most strategic in research, because the main purpose of research is to obtain data. In the qualitative research paradigm, it is collected using the methods of observation, interviews, and documentation (Sudaryono, 2017).

The data analysis technique used in this study is a quantitative analysis approach. A quantitative analysis approach using a calculation estimation technique called the Multi-Stage Weight Index is used to display data in the form of IDZ calculation results. The quantitative data collection method used to calculate the value of the zakat index component is indicators, variables, and dimensions so that the calculation process must be carried out in stages (Puskas Baznas, 2017). In general, the components of the Zakat Village Index (IDZ) are formed by 5 dimensions, namely economic, health, education, humanitarian, and da'wah dimensions in accordance with the distribution of zakat carried out by Baznas. Each dimension has several

variables and indicators that will be the reference for calculating the index (Puskas Baznas, 2017).

The procedure and formula for calculating the Zakat Village Index are as follows: Each indicator has an assessment criterion or what is called a Likert scale. This Likert scale relates to statements about a person's attitude towards something. (Muhamad, 2018). This scale consists of 5 assessment criteria, so the results of the calculation start from the smallest number, namely 1 to the largest number, namely 5 (Likert scale is in the attachment). The higher the value, the village is considered to be less prioritized for assistance, and conversely the lower the value, the more feasible or highly prioritized village to be assisted. Then after the actual facts are obtained, the indicators are calculated using the following calculation method:

$= (Skorx)$

$(Skormax)$

Indicatorx = Indicator value x

Score x = Score on the indicator x Score = 1 (smallest score) Max score = 5 (largest value)

1. After the value of each indicator is obtained, it is multiplied by the weight of each indicator to get the indicator index.
2. Then the indicator index is grouped according to the variable, and multiplied by the weight of each variable to get the variable index.
3. The index of each variable is then multiplied by the weight of each dimension to obtain the dimensional index. So that it will produce the Zakat Village Index (IDZ). The formula is as follows:

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

IDZ = Zakat Village Index

X1.....X5 = Rating weight

ek = Economic dimension

ks = Dimension of health

pe = Dimension of education

to = Dimension of humanity

da = Dimension of da'wah (Puskas Baznas, 2017).

## RESULTS AND DISCUSSION

### The Value of the Economic Dimension Index in the Cibungur Village Community

The economic dimension is obtained by multiplying the index of each variable by the contribution of each weight. The economic dimension has the largest proportion in determining the value of the Zakat Village Index (IDZ), this is because in its calculation the weight of the dimension value is 0.25 or a quarter of the total IDZ weighting. The economic dimension index value is obtained from the calculation of the constituent variables and indicators. The formula used to measure the economic dimension is the third stage formula, which is as follows:

$$IDZ = 0,28(X1) + 0,24(X2) + 0,22(X3) + 0,26(X4)$$

$$IDZ = 0,28(0,33) + 0,24(0,3675) + 0,22(0,74) + 0,26(0,3475)$$

$$IDZ = 0,09 + 0,09 + 0,16 + 0,09$$

$$IDZ = 0,43$$

X1 = Productive Economic Activities

X2 = Village Trade Center

X3 = Transportation Access and Logistics/ Shipping Services

X4 = Access to Financial Institutions

The economic index value of each variable is 0.33; 0.3675; 0.74; and 0.3475. From these results,

it can be seen that the economic condition of Cibungur Village is with an index value of 0.43 Cibungur village is included in the fairly good category, meaning that Cibungur village can be prioritized for assistance. This is due to the indicator value in productive economic activities with the existence of a community of creative industry activists.

1. Productive Economic Activities. Variables in productive economic activities have three indicators, namely the number of superior products, the level of labor force participation, and the number of creative industry activists. There are several productive economic activities in Cibungur Village, it can be seen from the calculation results of the value of each indicator, namely 0.25; 0.25 and 0.5. This shows that there are superior products produced but still low, as well as a community of creative industry activists. Based on an interview with the principal of SMP Gemayasih (Nabih, 2 August 2022) most of the residents' livelihoods are laborers and farmers, some work as . The commodities that are cultivated are mostly rice, and salak pondoh, the harvest is partly consumed by the community and partly sold to meet other needs.
2. Village Trade Center. The variables in the village trade center have two constituent indicators, namely the market and the trading center. In the village of Cibungur, the existence of markets and trade centers greatly affects economic activities. The index values of each indicator are 0.25 and 0.5. In this case, Cibungur Village does not have a market as a means of trading and providing the needs of the village community. The economic activities of the community in Cibungur Village are mostly traditionally only a small part of using technology or online marketing. Based on an interview with the principal of SMP Gemayasih (Nabih, August 2, 2022) there are approximately 120 small stalls and including basic food shops that provide all the daily needs of the community.
3. Transportation Access and Delivery Service. Variables on transportation access and delivery services are three constituent indicators, namely the accessibility of village roads, public transportation and freight forwarding services. The value on the village road accessibility indicator index reached 1.00. Based on an interview with the village secretary (Adam, August 2, 2022). This is because access to the village road is already available. Access roads in and out of the village can be said to be very good, village roads can be passed by two-wheeled or four-wheeled vehicles and the roads are paved. The indicator on public transportation also gets a score of 1.00 which means that this village road can be crossed by all public transportation with a fixed route and can operate on a daily basis. While the indicator of freight forwarding services has an index value of 0.00. Based on an interview with the village secretary (Adam, 2 August 2022). This is due to the absence of means of delivery of goods in Cibungur Village. Therefore, if the villagers want to make deliveries of various goods, they must travel by motorbike for approximately 30 minutes to arrive at the nearest delivery service.
4. Financial Institution Access. There are three constituent indicators on access to financial institutions, namely the availability and accessibility of Islamic and conventional financial institutions, community involvement in loan sharks and the level of service users/services of financial institutions. The value on the index of each of these indicators is 0.25; 0.00 and 0.75. The principal of SMP Gemayasih (Nabih, August 2, 2022) This shows that the availability of financial institutions is very low, while the number of people who owe money to moneylenders or Bank Emok and community participation in financial products and services is high. Based on interviews (Muslimah, August 2, 2022), community involvement in financial institutions is as much as 20 percent to 30 percent of the total village population, and is still included in conventional financial institutions. The community has not accessed Islamic financial institutions because there are no Islamic financial institutions in Cibungur

Village or around the area. The value of the economic index in Cibungur village is 0.43 taken from each variable, namely 0.33; 0.3675; 0.74; and 0.3475. From these results, it can be seen that the economic condition of Cibungur Village is included in the unfavorable category.

### Health Dimension Index Value in Cibungur Village Community

In the health dimension, it gets a value of 0.16 or the smallest in the calculation of the Zakat Village Index (IDZ) of all existing dimensions. The health dimension is obtained by multiplying the index of each variable by the weight of each indicator. The result of Cibungur Village on the health dimension is 0.693 from the IDZ calculation. Shows that in Cibungur Village health is in good condition. In this dimension there are variables on public health, health services, and health insurance, using the third stage formula as follows:

$$IDZ = 0,41(X1) + 0,36(X2) + 0,23(X3)$$

$$IDZ = 0,41(0,915) + 0,36(0,5625) + 0,23(0,5)$$

$$IDZ = 0,37515 + 0,2025 + 0,115$$

$$IDZ = 0,693$$

X1 = Public Health

X2 = Health Services

X3 = Health Insurance

Based on an interview with a village midwife (Nurhalimah, 2 August 2022). In general, the majority of residents' houses are livable and they have access to clean water as a means of cooking, washing and drinking. Health services in Cibungur Village are also very adequate. The health insurance variable occupies the lowest value of the three variables in the health dimension. Further discussion regarding the index value of the indicator will be explained in the variables below.

1. Public health. The public health variable consists of three constituent indicators, namely the availability of clean water facilities, the availability of bathroom and latrine facilities, and drinking water sources with a variable index of 0.915. Each of these indicators is worth 1.00; 1.00; and 0.75 which means that the health condition of the people of Cibungur Village is in good condition. According to data from an interview with a village midwife (Nurhalimah, August 2, 2022). Clean water facilities for bathing and washing are already available in almost all the houses of the villagers, about 90 percent of the houses already have them, only a few houses do not have clean water facilities. About 85 percent of the population's homes already have a bathroom and a latrine in each house. Sources of drinking water used by residents come from PDAM and springs/wells.
2. Health services. There are four indicators that make up the health service variables, namely the availability of puskesmas/poskesdes facilities, the availability of polindes facilities, the availability of posyandu facilities and the availability of certified doctors/midwives, each of which is worth 0.25; 0.00; 1.00 and 1.00, of all indicators the lowest value is the availability of polindes this is because in the village of Cibungur there is not a single polindes. The health service variable index 5625 means that health services in the village are in fairly good condition. Based on an interview with the village secretary (Adam, 2 August 2022). There are 7 posyandu in Cibungur Village in Cibungur, Panagan, Ciwalini, Tanjungwangi, Pasangrahan, Nangorak and Central Nagara. This posyandu is also easy to access by the community, as well as doctors and midwives that can be accessed by the community.
3. Health insurance. The value of the health insurance indicator is 0.5. This shows that community participation in health insurance is quite good. Based on an interview with the head of the RW (Ratnasari, August 2, 2022) About 50 percent of the villagers have a health

insurance card. The health insurance that the public has is in the form of BPJS and the Healthy Indonesia Card (KIS).

### Value of Education Dimension Index in Cibungur Village Community

This dimension assigns a weight of 0.20 in the IDZ calculation. The education dimension consists of two variables being measured, namely the level of education and literacy as well as educational facilities. The value of the education dimension index is obtained from the calculation of the constituent variables and indicators. The formula used is the third stage as follows:

$$IDZ = 0,50(X1)+0,50(X2)$$

$$IDZ = 0,50(1) + 0,50(0,84)$$

$$IDZ = 0,5 + 0,42$$

$$IDZ = 0,92$$

X1 = Level of Education and Literacy

X2 = Educational Facilities

The measurement of each variable has a variable index value of 1 and 0.84. In general, the condition of public education can be said to be good, supported by the existing educational facilities in this village and the level of availability of an adequate number of teachers.

1. Level of Education and Literacy. The level of education and literacy are parameters in the measurement of the Zakat Village Index, with the variable index of the two, namely 1. by looking at two things, namely the general description of the education condition of the village community and the literacy level of the village community. Based on an interview with the head of the village youth organization (Najin, 2 August 2022). The education level of the villagers has an indicator value of 1.00 which means that the education of the people of Cibungur Village is good, but the awareness of the population to continue the education of the villagers is still low. The highest number of graduates is Elementary School (SD), which is 2,188 people. 909 Junior High School (SMP) graduates, 561 High School (SMA) graduates, 60 D1-D3 academy graduates, 24 Bachelor graduates, and 7 Postgraduate graduates. 11 Doctoral graduates. In relation to the literacy rate of the villagers, the average villager aged 15-45 years can read and count with an indicator value of 1.00.
2. Educational Facilities. The educational facilities variable obtained an index value of 0.84. This value indicates that the condition of educational facilities in Cibungur Village is in good condition. There are three indicators that make up the variable of educational facilities, namely the availability of learning facilities and infrastructure which has an indicator value of 1.00 which means that it is in good condition. Based on an interview with the village secretary (Adam, 2 August 2022). Learning facilities and infrastructure available in Cibungur Village are 7 PAUD, 4 SD, and 2 SMP. There are learning facilities such as classrooms, tables, chairs and blackboards that are adequate and suitable for use. The indicator of access to affordable and easy schools has a value of 1.00. Based on an interview with the village secretary (Adam, 2 August 2022). This shows that access to schools can also be reached by rural communities. The distance from Cibungur Village to the nearest high school and MAN is approximately 2-3 KM. The means used to reach school mostly use private vehicles to get to school. The indicator value of the availability of an adequate number of teachers is 0.5. This shows good because the number of students who are supervised by one teacher per class is approximately 15-20 students.

### Index Value of Social and Humanitarian Dimensions in the Cibungur Village Community

The value of the social and humanitarian dimension index is weighted at 0.17. Which means that the social and humanitarian dimensions provide a proportion of 0.17 from the total calculation of the Zakat Village Index (IDZ). Cibungur Village, the index value of the social and humanitarian dimensions is 0.945, this illustrates the social and humanitarian conditions in Cibungur Village are in very good condition so that assistance is not prioritized. In the economic dimension, there are three variables, namely the means of open community interaction space, electricity infrastructure, communication, and information as well as natural disaster mitigation. The value on the social and humanitarian dimension index can be calculated using the formula with the third stage as follows:

$$IDZ = 0,36(X1) + 0,43(X2) + 0,21(X3)$$

$$IDZ = 0,36(1) + 0,43(1) + 0,21(0,75)$$

$$IDZ = 0,36 + 0,43 + 0,1575$$

$$IDZ = 0,948$$

X1 = Community Open Interaction Space Facilities

X2 = Electricity, Communication and Information Infrastructure

X3 = Natural Disaster Mitigation

Each variable obtains a variable index value of 1; 1 and 0.75. This value indicates that in general the means of open community interaction as well as electricity, communication and information infrastructure are available in Cibungur Village. Natural disaster mitigation is worth 0.75 this is because the early warning system for natural disasters in Cibungur village is good. The following is a more detailed explanation of the variables that make up the social and humanitarian dimensions.

1. Community Open Interaction Space Facilities. The variable of community open interaction space facilities consists of two constituent indicators, namely the availability of sports facilities and there are groups of community activities, of the two indicators having a variable index of 1. The values of each of these indicators are .100 and 1.00. Based on an interview with the head of RT 01 (Enas, August 2, 2022. The availability of sports facilities in the village, namely there is a football field and volleyball field that can be accessed by the community. The condition of the sports facilities is in good condition to use. The index value of the community activity group indicator is 1.00. Based on an interview with the head of RT 01 (Enas, 2 August 2022, this shows that there are community activity groups in Cibungur Village. The community carries out various activities through community activity groups. And there are village consultative bodies, taklim/religious assemblies, youth organizations and social gatherings that are held also by the women of the taklim assembly.
2. Electrical, Communication and Information Infrastructure. The availability of infrastructure such as electricity and access to communication and information are parameters in the calculation of the Zakat Village Index because it is very important to support daily community activities, with the variable index 1. The index value of each indicator is 1.00; 1.00; 1.00 and 1.00. Based on the indicator of the availability of electricity, an indicator value of 1.00 indicates that the electricity supply in Cibungur Village has been reached by all community houses in the village. (Adam, Interview, August 2, 2022). Access to communication has an indicator value of 1.00, which means that communication access in the village is classified as good. Internet access by rural communities, namely almost all village communities have accessed the internet using their cellular and wifi networks. (Adam, Interview, August 2, 2022) Meanwhile, the indicator index value for television or radio broadcasts is 1.00, which means that about 90 percent of the public can access



television or radio broadcasts in their homes as a means of entertainment and to access information. (Enas, Interview, August 2, 2022)

3. Natural Disaster Mitigation. The natural disaster mitigation variable has an indicator value of 0.75 with a variable index value of 0.75. This means that the natural disaster management system in Cibungur Village is still classified as in good condition, because there are several disaster management systems owned by the village.

### **The Value of the Dimensional Index of Da'wah in the Cibungur Village Community**

The weight of the da'wah dimension gives a proportion of 0.22 in determining the value of the Zakat Village Index (IDZ). There are three variables that are measured in the dimension of da'wah. 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:  $IDZ = 0,33(X1) + 0,30(X2) + 0,37(X3)$

$$IDZ = 0,33(1) + 0,30(1) + 0,37(1)$$

$$IDZ = 0,33 + 0,30 + 0,37$$

$$IDZ = 1$$

X1= Availability of Religious Facilities & Companions

X2 = Community Religious Knowledge Level

X3 = Level of Religious Activity and Community Participation.

This means that in general there are adequate religious facilities and companions. The index value of the variable level of community religious knowledge is 1. While the variable level of religious activity and community participation has an index value of 1. This shows that the level of religious activity and community participation is also very good. A more detailed discussion will be discussed on the variables listed below.

1. Availability of Religious Facilities and Assistance. The variable availability of religious facilities and companions has three constituent indicators, namely the availability of mosques in the community, access to mosques and the presence of religious companions (ustadz/ustadzah). Religious companion facilities are important in supporting community activities in worship. The availability of mosques in the community has an indicator value of 1.00. This shows that the availability of mosques in the Cibungur Village environment is adequate. As based on the results of an interview with the head of the village DKM, (Parjaman, 2 August 2022). It is known that there are 10 mosques and 19 prayer rooms spread across seven hamlets in the village whose building conditions are still sturdy and suitable for use, there are 7 Islamic boarding schools and there are 7 dariah madrasas and there are 7 taklim majlis in each hamlet. While the indicator value of access to the mosque is 1.00, which means that access to the mosque is very good, the distance is between 0-1 KM from residents' houses (Adam Interview, 2 August 2022). The indicator value of the availability of religious companions is 1.00. This means that the number of religious assistants in the village is adequate. Based on the results of an interview with the Chairman of DKM Cibungur (Parjaman, 2 August 2022). It is known that there are 30 ustadz/ustadzah in Cibungur Village. in charge of teaching Islam to the community and Koran teachers who teach how to read and write the Qur'an to children in the village. Of the three indicators, it has an index of 1 which means that the availability of religion is very good because it has been achieved with the weight of the variable.
2. Community Religious Knowledge Level. The level of religious knowledge of the community can be assessed from the two constituent indicators, namely the level of Al-Qur'an literacy and public awareness to pay zakat and infaq (sharing with fellow human beings). The index value of the two indicators, namely the level of Al-Qur'an literacy and public awareness to pay zakat and infaq (sharing to fellow human beings) is 1. This means that in general the

community's ability to read the Qur'an is good. . Based on the results of the interview with the village secretary, (Adam, 2 August 2022). Around 96 percent of the Muslim population in Cibungur Village can read the Qur'an, with an indicator value of 1.00. The indicator of public awareness to tithe and donate has an indicator value of 1.00. Which means that public awareness in paying zakat and infaq is high or good. Based on the results of an interview with the Chairman of DKM Cibungur (Parjaman, 2 August 2022). Although this is only limited to paying zakat fitrah at the mosque. Zakat fitrah is in the form of rice and it can also be if someone wants to cash it. The method of paying zakat is still personal or comes from the mosque management, and there is no direct organization by the zakat collection unit in the village.

3. Level of Religious Activity and Community Participation. The level of religious activity and community participation can be measured by three indicators, namely the implementation of routine religious activities, the level of community participation in praying 5 times in congregation and the level of community participation in routine religious activities (weekly or monthly recitations). shows very well. Religious routine activities have an indicator value of 1.00. This shows that there are active religious activities carried out by the village community which are held in the form of payroll or taklim assemblies. The indicator of community participation in performing the 5 daily prayers in congregation at the mosque or prayer room has an indicator value of 1.00. which means that community participation is good. Based on an interview with the imam of the mosque, (Parjaman, 2 August 2022). It is known that the number of worshipers for the obligatory prayers ranges from 61-70 percent of the congregation when compared to the congregations for Friday prayers scattered in several mosques in the village. The indicator value of community participation in routine activities (weekly or monthly recitations) is 1.00. This value indicates that the level of community participation in routine religious activities with a frequency of once a week is considered good. Based on an interview with the village head (Cecep, 2 August 2022), this activity was carried out by the women of the taklim/religious assembly in the village. But even so, the community participation rate in routine religious activities is still relatively low when viewed from the number of residents in this village.

### Value of Zakat Village Index in Cibungur Village

Based on the measurement results of the Zakat Village Index (IDZ) in Cibungur Village, a value of 0.78 was obtained. If categorized as Cibungur Village, it is included in the good category, which means that Cibungur Village is not prioritized for assistance. The following is a calculation of the five dimensions that make up the Zakat Village Index (IDZ) using the following formula:

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

IDZ = Indeks Desa Zakat

X1.....X5 = Rating weight

ek = Economic dimension

ks = Dimension of health

pe = Dimension of education

to = Dimension of humanity

da = Dimension of da'wah (Puskas Baznas, 2017)

The results of the values of each dimension in Cibungur village are as follows:

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

$$IDZ = 0,25(0,43) + 0,16(0,693) + 0,20(0,92) + 0,17(0,948) + 0,22(1)$$

$$IDZ = 0,1084375 + 0,110824 + 0,18 + 0,161075 + 0,22$$

$$IDZ = 0,78.$$

The index value for each dimension is the economic dimension 0.43, Health 0.693 Education 0.92, Social and Humanity 0.948 and Da'wah 1. The index of each variable is then multiplied by the weight of each dimension to obtain the dimensional index. So that it will produce the Zakat Village Index (IDZ). Economic dimension  $0.25 \times 0.43 = 0.1084375$ . Health dimension  $0.16 \times 0.693 = 0.110824$ . Education dimension  $0.20 \times 0.92 = 0.18$ . Human dimension  $0.17 \times 0.948 = 0.161075$ . Dimensions of da'wah  $0.22 \times 1 = 0.22$ . The index results from each variable sum are then added with each dimension to get the Zakat Village Index, namely: Economic dimension (0.1084375) + Health dimension (0.110824) + Education dimension (0.18) + Human dimension (0.161075) + Da'wah dimension (0.22) namely:  $0.1084375 + 0.110824 + 0.18 + 0.161075 + 0.22 = 0.78$ . The Village Index (IDZ) value in Cibungur Village, which is 0.78, is included in the good category, meaning that it is not prioritized for assistance.

## CONCLUSION

Based on the results of the study, the measurement results of the Zakat Village Index (IDZ) in Cibungur Village obtained a value of 0.78. The results of the calculation of the five dimensions that make up the Zakat Village Index (IDZ) are as follows: The value of the economic dimension index in the Cibungur Village community has a value of 0.43. This means that in terms of the economic dimension of Cibungur Village, it is categorized into less good or prioritized for assistance. The index value of the health dimension in the Cibungur Village community is 0.693, it shows that Cibungur Village is in good condition or is not prioritized for assistance. The index value of the education dimension is 0.92, this means that it is in very good condition so it is not prioritized for assistance. The index value of the social and humanitarian dimensions in the Cibungur Village community is 0.948, which means the village is in very good condition so that according to the index it is not prioritized for assistance. The index value of the da'wah dimension in the Cibungur Village community is 1. The index value is included in the very good category, which means that the village is not prioritized to be assisted with zakat funds.

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