

**MEASURING THE ZAKAT VILLAGE INDEX IN SUPPORTING THE
ZAKAT COMMUNITY DEVELOPMENT PROGRAM
AT BAZNAS GORONTALO DISTRICT**

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Abstract

Calculation of the Village Zakat Index Value is the aim of research conducted in Buhu, Iloponu, East Limehe, Toyidito and Tonala Villages. The method used is a descriptive quantitative approach. The samples in this study were the 5 poorest villages in Gorontalo Regency, namely Buhu Village, Iloponu Village, East Limehe Village, Toyidito Village, and Tonala Village. Data collection instruments through observation, questionnaires and documentation. By using primary data sources obtained directly from respondents related to research and secondary data obtained from books, journals and previous research. The informants in this research were village officials and the community. The results of the Zakat Index calculation, Tonala Village has the lowest overall index value of 0.45. Thus, this figure is in the quite good category, so consideration needs to be taken when providing assistance.

Keywords: Zakat Village Index, Zakat Community Development

Abstrak

Perhitungan Nilai Indeks Desa Zakat merupakan tujuan dari pada penelitian yang dilakukan di Desa Buhu, Iloponu, Limehe Timur, Toyidito dan Desa Tonala. Metode yang digunakan yakni pendekatan kuantitatif Deskriptif. Sampel pada penelitian ini adalah 5 Desa termiskin di Kabupaten Gorontalo yaitu Desa Buhu, Desa Iloponu, Desa Limehe Timur, Desa Toyidito, dan Desa Tonala. Instrumen pengumpulan data melalui observasi, angket dan Dokumentasi. Dengan menggunakan sumber data primer diperoleh langsung dari responden yang berkaitan dengan penelitian dan data sekunder diperoleh dari buku, jurnal dan penelitian terdahulu. Informan dalam penelitian ini adalah aparat desa dan masyarakat. Hasil perhitungan Indeks Zakat, Desa Tonala memiliki nilai indeks terendah secara keseluruhan sebesar 0,45. Dengan demikian, angka ini berada pada kategori cukup baik, sehingga perlu adanya pertimbangan dalam pemberian bantuan.

Kata Kunci: Indeks Desa Zakat, Zakat Community Development

A. Introduction

Poverty has always been the most important problem and requires a solution to overcome it, including in developing countries like Indonesia.¹ The main cause of failure to overcome poverty is often ignoring the local culture and religious values of a nation. Poverty, which is a problem in most human lives, has existed since time immemorial. Not only is it a problem for each individual, poverty is also a problem for the world.² Zakat is an obligatory thing that is stipulated by Allah for every Muslim to spend part of his wealth in accordance with Islamic religious law.³ Zakat plays a role in alleviating poverty both in the lives of Muslims and others.

According to Law no. 23 of 2011, the Indonesian government established the Amil Zakat Agency (BAZNAS), an official, non-structural institution which has the authority to collect, manage and distribute zakat funds based on Islamic principles, BAZNAS has the right to manage zakat funds whose aim is to help the country eradicate poverty.⁴ The following is data on the number of poor people in Gorontalo Regency:

B. Table 1. Poverty Line, Poor Population, and Percentage of Poor Population in Gorontalo Regency 2021-2023

Year	Population	Line of poverty (Rp)	Poor Population	Percentage (%)
2021	395 635,00	502 964	67,21	17,89
2022	398 801,00	434 961	66,64	17,71
2023	421 107,00	490 102	70,21	18,11

C. Source: BPS Gorontalo Regency, 2023

¹ Fauzi and Afroh, "Program Keluarga Harapan (PKH) Sebagai Alternatif Perubahan Sikap dan Perilaku Keluarga Miskin," *Journal of Civics and Moral Studies*, 7(2), (2022): 127-134, <https://doi.org/10.26740/jcms.v7n2.p124-134>.

² Chaniago, "Pemberdayaan zakat dalam mengentaskan kemiskinan," *Jurnal Hukum Islam*, 13(1), (2015): 47-56, <https://doi.org/10.28918/jhi.v13i1.495>.

³ Santoso and Agustino, "Zakat Sebagai Ketahanan Nasional," Deepublish, 2018.

⁴ Fadillah, Lestari and Rosdiana, "Organisasi pengelola zakat (OPZ): Deskripsi pengelolaan zakat dari aspek lembaga zakat," *Kajian Akuntansi*, 18(2), (2017): 148-163, <https://doi.org/10.29313/ka.v18i1.3085>.

The table above shows that the number of poor people released by the Central Statistics Agency in 2023 is around 18.11%. From 2021 to 2023, the population will increase by 395,635.00 people per year to 421,107.00 people per year. The increasing poverty rate is in line with the trend of changing prices or inflation which continues to change in the developing era. In 2023, the per capita income of Gorontalo Regency, which has a poverty line, will be IDR 490,102, which means it includes non-food consumption for the poor. So that zakat funds can be part of poverty alleviation.

Zakat is a development program that can overcome poverty.⁵ Mustahiq can be empowered by the Amil Zakat Agency, through planned programs.⁶ Determining which villages are entitled to receive assistance can be measured using the Zakat Village Index (ZVI). The zakat village index is a measuring tool to see which villages are worthy or not worthy of receiving zakat funds from BAZNAS.⁷ In other words, the village zakat index can monitor and channel funds in zakat management in each village.

The zakat village index aims to measure the extent of village development and become accurate data used in determining the distribution of productive zakat funds for mustahiq. The benefit of carrying out the Village Zakat Index for the Village community is that it is an evaluation in managing zakat, which can then be taken into consideration by Baznas in disbursing the funds.

The Gorontalo Regency National Zakat Amil Agency is an institution that has a role in managing, utilizing and empowering mustahiq. BAZNAS Gorontalo Regency is an organization officially formed by the government in accordance with the Decree of the Director General of Islamic Community Guidance Number DJ.II/568 of 2014 concerning the Formation of BAZNAS Regency/Cities

⁵ Ardilla, "Pengelolaan Zakat Community Development (ZCD) Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Tanah Datar," (2022).

⁶ Bastiar and Bahri, "ZISWAF: Jurnal Zakat dan Wakaf," 6(1), (2019): 43-64, <http://dx.doi.org/10.21043/ziswaf.v1i1.5609>.

⁷ Azzaki, Arohman, Ramadhan and Ihsan, "Measurement of Zakat Village Index, Banjarnegara Regency province of Central Java," *Jurnal Al-Qardh*, 7(2), (2022): 95-108, <https://doi.org/10.23971/jaq.v7i2.4717>.

throughout Indonesia and the Formation of BAZNAS Leadership for Gorontalo Regency and the Regent through Decree Number 538/ 01.4/VIII/2015, dated 28 August 2015. So that the existence of a decree that has been determined can become a strong legal basis for carrying out activities in managing zakat in Gorontalo Regency.

Table 2. Data on *Muzakki*, *Mustahiq* and Zakat Income from BAZNAS Gorontalo Regency for 2021-2023

No	Tahun	Jumlah <i>Mustahiq</i>	Jumlah <i>Muzakki</i>	Jumlah penerimaan
1	2021	6.052	3.718	Rp 2.309.434.803,17
2	2022	6.071	3.953	Rp 2.374.851.643,14
3	2023	6.561	4.165	Rp 2.791.384.112,20

Source: BAZNAS Gorontalo Regency, 2023

BAZNAS Gorontalo Regency has greater zakat potential from year to year. Therefore, it is appropriate for BAZNAS to play an active role in the development and development of the economy in Gorontalo Regency. Having a village zakat index really helps BAZNAS Gorontalo Regency in distributing zakat funds to *mustahiq* who deserve to receive it. This can be seen from the index value whether or not the village is worthy of receiving assistance whose aim is to empower and prosper *mustahiq*.

The aim of this research is to measure the Village Zakat Index in supporting the Community Development zakat program at BAZNAS Gorontalo Regency. Measuring whether village communities in Gorontalo Regency are worthy of assistance from BAZNAS or not. Therefore, the existence of the Village Zakat Index will help BAZNAS Gorontalo Regency in distributing zakat funds to *mustahiq* who are entitled to receive them.

Based on data from the Gorontalo Regency Social Service, there are 5 poorest villages in Gorontalo Regency, as follows:

Table 3. Data on the 5 Poorest Villages in Gorontalo Regency

Numb	Subdistrict	Village	Number of families	Number of Individuals
1.	Tibawa	Buhu	312	1.375
2.	Tibawa	Iloponu	217	927
3.	Tabongo	Limehe Timur	241	1.079
4.	Pulubala	Toyidito	225	968
5.	Telaga Biru	Tonala	96	1.282

Source: Gorontalo Regency Social Service, 2023

Based on data from the Gorontalo Regency Social Service in 2023, there are 5 poorest villages in 2023, including Buhu Village, Tibawa District with a total of 312 families and 1,375 individuals. Then Iloponu Village, Tibawa District, has 217 families and 927 individuals. East Limehe Village, Tabongo District with 241 families and 1,079 individuals. Then Toyidito Village, Pulubala District with 225 families and 968 individuals. And finally Tonala Village, Telaga Biru District with 96 families and 1,282 individuals.

The aim of the research is to determine the measurement of the village zakat index as a support for the Gorontalo Regency BAZNAS program in community development, specifically to examine the status of the 5 poorest villages in Gorontalo Regency in receiving zakat funding assistance using the Zakat Village Index method.

D. Research Method

This research uses a method with a descriptive quantitative approach. The samples in this study were the 5 poorest villages in Gorontalo Regency, namely Buhu Village, Iloponu Village, East Limehe Village, Toyidito Village, and Tonala Village. The data sources used are primary data obtained directly from respondents who are directly related to the research and secondary data obtained from books, journals and previous research. The informants in this research were village officials and the community.

This research uses quantitative approach analysis techniques, with Multi-stage Weight Index estimation calculations which can display village zakat index calculation data..⁸ When the data has been collected, a score will be given based on the weight of the indicators using a Likert scale. Data collected using quantitative methods by calculating the components of the zakat index value, such as variables, indicators and dimensions, is carried out in stages.⁹

Each indicator is assessed using a Likert scale with 5 assessment criteria, with the calculation results starting from the smallest number 1 to the largest number 5. If the value is higher, it can be seen that the village is not prioritized for assistance, conversely, if the results are lower then the village is recognized as worthy of being prioritized for assistance. Next, when the numerical value is known based on data findings obtained via a Likert scale, the indicator will be calculated using the following method:¹⁰

$$Indicator_x = \frac{(Score_x - Score_{min})}{(Score_{max} - Score_{min})}$$

Information:

- Indicator x = Value of indicator x
- Score x = Score on indicator x
- Min score = 1 (smallest value)
- Max score = 5 (largest value)

The way to get the dimension index is by multiplying each variable by the weight of each dimension. So it produces a village zakat index which is obtained from the following formula:

$$\begin{aligned} ZVI &= (X1ec + X2he + X3ed + X4hu + X5da) \\ ZVI &= Zakat Village Index \end{aligned}$$

⁸ Putra and Cahyono, "Pengukuran Indeks Zakat Mendukung Program Zakat Community Development Di Desa Sumobito," *Jurnal Ekonomi Syariah Teori Dan Terapan*, 7(4), (2020), 668-686, <https://doi.org/10.20473/vol7iss20204pp668-686>.

⁹ Ghina Rohadatul, "Pengembangan Kesejahteraan Masyarakat Berbasis Dimensi Indeks Desa Zakat dalam Mendukung Program Lembaga Pemberdayaan Ekonomi Mustahik (LPEM) (Studi Kasus: Masyarakat Desa Karangkemiri Kecamatan Pekuncen Kabupaten Banyumas)," 2022.

¹⁰ Harahap, Nasution and Saragih, "Implementasi Desa Zakat Kabupaten Serdang Bedagai Sumatera Utara dengan Pendekatan Indeks Desa Zakat 2.0," *Jurnal Ilmiah Ekonomi Islam*, 8(2), (2022): 1998-2009, <http://dx.doi.org/10.29040/jiei.v8i2.5795>.

- X...X5 = assessment weight
- ec = Economic dimension
- he = Health
- ed = Education
- hu = Social and Humanitarian
- da = Da'wah

The ZVI value range starts from 0 to 1. So to see the score range for the categories, you can see the following table:¹¹

Tabel 4. Score Range ZVI

Score range	Information	Interpretation
0,00 – 0,20	Not good	Highly prioritized for help
0,21 – 0,40	Deficient	Priority for assistance
0,41 – 0,60	Pretty good	Can be considered for help
0,61 – 0,80	Good	Less priority for assistance
0,81 – 1,00	Very good	Not prioritized for help

Source: Puskas BAZNAS, 2023

E. Research Results and Discussion

The zakat village index consists of 5 dimensions, namely economics, education, health, social humanity and da'wah. To find out the results of the calculations, see each village index below:

Buhu Village

Economic Dimension Index Value

Economy is an important dimension in determining the value of the zakat index in the village. The results are obtained from the multiplication of each variable and the contribution of each weight.

The economic dimension in Buhu Village has an index value calculated based on the following variables and indicators:

$$X1 = 0,28(X11) + 0,24(X12) + 0,22(X13) + 0,26(X14)$$

$$X1 = 0,28(0,50) + 0,24(1) + 0,22(0,90) + 0,26(0,55)$$

$$X1 = 0,14 + 0,24 + 0,20 + 0,14$$

¹¹ Jamil, "Implementasi Indeks Desa Zakat Pada Desa Sungai Dua Kecamatan Rambutan (Untuk Desa yang Terukur dan Berkemajuan)," *KHOZANA: Journal of Islamic Economic and Banking*, (2018): 245-257.

$$X1 = 0,72$$

From the results of the calculation above, an economic dimension index value of 0.72 can be obtained. This is considered good because it is in the range of values from 0.61 to 0.80, so from an economic perspective, Buhu Village is not eligible for assistance.

Health Dimension Index Value

In the health dimension itself, Buhu Village received a score of 0.94. So it can be said that his health is in very good condition. The calculation results are as follows:

$$X2 = 0.41(X21) + 0.36(X22) + 0.23(X23)$$

$$X2 = 0.41 (1) + 0.36 (1) + 0.23 (0,75)$$

$$X2 = 0,41 + 0,36 + 0,17$$

$$X2 = 0,94$$

Education Dimension Index Value

The Education dimension has a score of 0.80, this shows that the state of education in Buhu Village is in the good category. The calculation results are obtained through the following calculations:

$$X3 = 0.50 (X31) + 0.50 (X32)$$

$$X3 = 0.50 (0,70) + 0.50 (0,90)$$

$$X3 = 0.35 + 0.45$$

$$X3 = 0.80$$

Social and Human Dimension Index Value

The results of calculating the village zakat index in Buhu Village in the social and humanitarian dimension is 0.88 so it can be said to be in a very good condition. The calculation results are obtained through the following calculations:

$$X4 = 0.36 (X41) + 0.43 (X42) + 0.21(X43)$$

$$X4 = 0.36 (0,75) + 0.43 (1) + 0.21(0,85)$$

$$X4 = 0,27 + 0,43 + 0,18$$

$$X4 = 0,88$$

Da'wah Dimension Index Value

The results of calculating the village zakat index in Buhu Village in the da'wah dimension are 0.76. This value is a number that is said to be good. The calculation results are obtained through the following calculations:

$$X5 = 0,33(X51) + 0,30(X52) + 0,37(X53)$$

$$X5 = 0,33(0,92) + 0,30(0,82) + 0,37(0,61)$$

$$X5 = 0,30 + 0,24 + 0,22$$

$$X5 = 0,76$$

From the calculation results for each dimension above, it reaches a value of 0.81, then Buhu Village can be categorized as very good, which means it is not included in the priority villages that are worthy of assistance. The calculation can be seen in the following results:

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

$$ZVI = 0,25(0,72)+0,16(0,94)+0,20(0,80)+0,17(0,88)+0,22(0,76)$$

$$ZVI = 0,18 + 0,15 + 0,16 + 0,15 + 0,17$$

$$ZVI = 0,81$$

Iloponu Village

Economic Dimension Index Value

The economic dimension index values for Iloponu Village are as follows:

$$X1 = 0,28(X11) + 0,24(X12) + 0,22(X13) + 0,26(X14)$$

$$X1 = 0,28(0,50) + 0,24(0,47) + 0,22(0,70) + 0,26(0,50)$$

$$X1 = 0,14 + 0,11 + 0,15 + 0,13$$

$$X1 = 0,53$$

From the results of the above calculations, an economic dimension index value of 0.53 can be obtained. This is considered quite good because it is in the range of 0.41 - 0.60 so it can be considered for assistance.

Health Dimension Index Value

The results of calculating the village zakat index in Iloponu Village in the health dimension are 0.79. This shows that health in Iloponu Village is in good condition. The calculation results are as follows:

$$X2 = 0.41(X21) + 0.36(X22) + 0.23(X23)$$

$$X2 = 0.41 (0,90) + 0.36 (0,70) + 0.23 (0,75)$$

$$X2 = 0,37 + 0,25 + 0,17$$

$$X2 = 0,79$$

Education Dimension Index Value

The results of calculating the village zakat index in Iloponu Village in the education dimension are 0.94. This shows that education in Iloponu Village is in very good condition. The calculation results are obtained through the following calculations:

$$X3 = 0.50 (X31) + 0.50 (X32)$$

$$X3 = 0.50 (0,90) + 0.50 (0,98)$$

$$X3 = 0,45 + 0,49$$

$$X3 = 0,94$$

Social and Human Dimension Index Value

The results of calculating the village zakat index in Iloponu Village in Social and humanitarian conditions in Iloponu Village are very good with an index value of 0.84. The calculation results are obtained through the following calculations:

$$X4 = 0.36 (X41) + 0.43 (X42) + 0.21(X43)$$

$$X4 = 0.36 (0,85) + 0,43 (1) + 0.21(0,50)$$

$$X4 = 0,31 + 0,43 + 0,10$$

$$X4 = 0,84$$

Da'wah Dimension Index Value

The results of calculating the village zakat index in Iloponu Village in the da'wah dimension are 0.75. This shows that da'wah in Iloponu Village is in good

condition. The calculation results are obtained through the following calculations:

$$X5 = 0.33(X51) + 0.30(X52) + 0.37(X53)$$

$$X5 = 0.33(0,90) + 0.30(0,80) + 0.37(0,60)$$

$$X5 = 0,29 + 0,24 + 0,22$$

$$X5 = 0,75$$

The Iloponu Village category is in a good position with a score of 0.73, meaning this village does not need assistance. Following are the results of the calculation of the five dimensions:

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

$$ZVI = 0,25 (0,53)+0,16 (0,79)+0,20 (0,94)+0,17 (0,84)+0,22 (0,75)$$

$$ZVI = 0,13 + 0,12 + 0,18 + 0,14 + 0,16$$

$$ZVI = 0,73$$

East Limehe Village

The economic dimension index value for East Limehe Village was obtained from the results of calculating the variables and indicators compiled as follows:

$$X1 = 0,28(X11) + 0,24(X12) + 0,22(X13) + 0,26(X14)$$

$$X1 = 0,28(0,93) + 0,24(0,78) + 0,22(0,65) + 0,26(0,62)$$

$$X1 = 0,26 + 0,18 + 0,14 + 0,16$$

$$X1 = 0,74$$

From the results of the above calculations, an economic dimension index value of 0.74 can be obtained. This is considered good so it can be considered for assistance.

Health Dimension Index Value

East Limehe Village obtained a health dimension index value of 0.86 or was in very good condition. The calculation results are as follows:

$$X2 = 0.41(X21) + 0.36(X22) + 0.23(X23)$$

$$X2 = 0.41 (0,80) + 0.36 (0,95) + 0.23 (0,85)$$

$$X2 = 0,33 + 0,34 + 0,19$$

$$X2 = 0,86$$

Education Dimension Index Value

The results of calculating the village zakat index in East Limehe Village in the education dimension are 0.74. This shows that education in East Limehe Village is in good condition. The calculation results are obtained through the following calculations:

$$X3 = 0.50 (X31) + 0.50 (X32)$$

$$X3 = 0,50 (0,85) + 0,50 (0,65)$$

$$X3 = 0,42 + 0,32$$

$$X3 = 0,74$$

Social and Human Dimension Index Value

The results of calculating the village zakat index in East Limehe Village in the social and humanitarian dimensions are 0.81. The calculation results are obtained through the following calculations:

$$X4 = 0.36 (X41) + 0.43 (X42) + 0.21(X43)$$

$$X4 = 0.36 (0,65) + 0.43 (1) + 0.21(0,75)$$

$$X4 = 0,23 + 0,43 + 0,15$$

$$X4 = 0,81$$

Da'wah Dimension Index Value

The results of calculating the village zakat index in East Limehe Village in the da'wah dimension are 0.82. The calculation results are obtained through the following calculations:

$$X5 = 0.33(X51) + 0.30(X52) + 0.37(X53)$$

$$X5 = 0.33(1) + 0.30(0.75) + 0.37(0,75)$$

$$X5 = 0.33 + 0,22 + 0,27$$

$$X5 = 0,82$$

East Limehe Village, Tabongo District obtained a score of 0.77. If categorized, this village is included in the good category, which means that East Limehe Village can be considered for assistance. The calculation is as follows:

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

$$ZVI = 0,25 (0,74)+0,16 (0,86)+0,20 (0,74)+0,17 (0,81)+0,22 (0,82)$$

$$ZVI = 0,18 + 0,13 + 0,15 + 0,13 + 0,18$$

$$ZVI = 0,77$$

Toyidito Village

Economic Dimension Index Value

As with other villages, the economic dimension contributes to determining whether the village is able to reach a number on the index that is worthy of assistance.

The economic dimension index value for Toyidito Village was obtained from the results of calculating the variables and indicators compiled as follows:

$$X1 = 0,28(X11) + 0,24(X12) + 0,22(X13) + 0,26(X14)$$

$$X1 = 0,28(0,30) + 0,24(0,55) + 0,22(0,65) + 0,26(0,40)$$

$$X1 = 0,084 + 0,13 + 0,14 + 0,10$$

$$X1 = 0,45$$

From the results of the calculation above, an economic dimension index value of 0.45 can be obtained, which is considered good enough to be considered for assistance.

Health Dimension Index Value

The health dimension index value in Toyidito Village is 0.63. This means that his health is said to be good. The calculation results are as follows:

$$X2 = 0.41(X21) + 0.36(X22) + 0.23(X23)$$

$$X2 = 0.41 (0,66) + 0.36 (0,50) + 0.23 (0,75)$$

$$X2 = 0,2706 + 0,18 + 0,1725$$

$$X2 = 0,63$$

Education Dimension Index Value

Meanwhile, for education in Toyidito Village, the index value is 0.57, so this figure indicates that education is in good condition. The calculation results are obtained through the following calculations:

$$X3 = 0.50 (X31) + 0.50 (X32)$$

$$X3 = 0,50 (0,60) + 0,50 (0,55)$$

$$X3 = 0,3 + 0,27$$

$$X3 = 0,57$$

Social and Human Dimension Index Value

The results of calculating the village zakat index in Toyidito Village in the social and humanitarian dimensions are 0.73. This shows that social and humanitarian conditions in Toyidito Village are in good condition. The calculation results are obtained through the following calculations:

$$X4 = 0.36 (X41) + 0.43 (X42) + 0.21(X43)$$

$$X4 = 0.36 (0,75) + 0.43 (1) + 0.21(0,15)$$

$$X4 = 0,27 + 0,43 + 0,0315$$

$$X4 = 0,73$$

Da'wah Dimension Index Value

Furthermore, the results of calculating the dimensions of da'wah produce a value of 0.64, which can be interpreted as being a good value. The calculation results are obtained through the following calculations:

$$X5 = 0.33 (X51) + 0.30 (X52) + 0.37 (X53)$$

$$X5 = 0.33 (0,85) + 0.30 (0,60) + 0.37 (0,50)$$

$$X5 = 0,28 + 0,18 + 0,18$$

$$X5 = 0,64$$

The score obtained by Toyidito Village based on the index calculation for each dimension was at 0.58. This result can be interpreted as saying that Toyidito Village is in a fairly good category, so it is being considered for assistance. The results can be seen in the following calculations:

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

$$ZVI = 0,25(0,45)+0,16(0,63)+0,20(0,57)+0,17(0,73)+0,22(0,64)$$

$$ZVI = 0,11+ 0,10 + 0,11 + 0,12 + 0,14$$

$$ZVI = 0,58$$

Tonala Village

Economic Dimension Index Value.

The economic dimension index value for Tonala Village was obtained from the results of calculating the variables and indicators compiled as follows:

$$X1 = 0,28 (X11) + 0,24 (X12) + 0,22 (X13) + 0,26 (X14)$$

$$X1 = 0,28 (0,43) + 0,24 (0,40) + 0,22 (0,10) + 0,26 (0,45)$$

$$X1 = 0,12 + 0,09 + 0,022 + 0,11$$

$$X1 = 0,34$$

From the results of the calculation above, an economic dimension index value of 0.34 can be obtained, this is considered not good so it can be prioritized for assistance.

Health Dimension Index Value

Tonala Village's health dimension is 0.55. The results of the village zakat index show that this figure is in the quite good category. The calculation results are as follows:

$$X2 = 0.41(X21) + 0.36(X22) + 0.23(X23)$$

$$X2 = 0.41 (0,65) + 0.36 (0,50) + 0.23 (0,50)$$

$$X2 = 0,26 + 0,18 + 0,11$$

$$X2 = 0,55$$

Education Dimension Index Value

The educational dimension of Tonala Village is at 0.49. then this figure states that this situation is in a fairly good position. The calculation results are obtained through the following calculations:

$$X3 = 0.50 (X1) + 0.50 (X2)$$

$$X3 = 0.50 (0,65) + 0.50 (0,35)$$

$$X3 = 0,32 + 0,17$$

$$X3 = 0,49$$

Social and Human Dimension Index Value

Tonala Village can achieve a social and humanitarian dimension value of 0.49, this value can be stated to be in quite good condition. The calculation results are obtained through the following calculations:

$$X4 = 0.36 (X41) + 0.43 (X42) + 0.21(X43)$$

$$X4 = 0.36 (0,50) + 0.43 (0,60) + 0.21(0,25)$$

$$X4 = 0.18 + 0,26 + 0,05$$

$$X4 = 0,49$$

Da'wah Dimension Index Value

If seen from the da'wah dimension, Tonal Village achieved an index value of 0.56. So Tonal Village is in quite good condition. The calculation results are obtained through the following calculations:

$$X5 = 0.33(X51) + 0.30(X52) + 0.37(X53)$$

$$X5 = 0.33(0,65) + 0.30(0,50) + 0.37(0,55)$$

$$X5 = 0,21 + 0,15 + 0,20$$

$$X5 = 0,56$$

The village zakat index results for Tona Village obtained a score of 0.45. Of course, this is in a fairly good position, meaning that the village is considering receiving zakat funding assistance. The results of the village zakat index can be seen in the calculations below:

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

$$ZVI = 0,25 (0,34)+0,16 (0,55)+0,20 (0,49)+0,17 (0,49)+0,22 (0,56)$$

$$ZVI = 0,08 + 0,08 + 0,09 + 0,08 + 0,12$$

$$ZVI = 0,45$$

From the Village Zakat Index Measurement Results above, Tonal Village received the lowest score of the 5 villages and was categorized as Fairly Good, in this case Tonal Village is the priority village for assistance. These results are in accordance with findings based on interviews with the Village Head that the economic level in the Village is very low because most of their livelihoods are as farmers and livestock breeders to meet their needs.

In addition, the livelihoods generated from trade are very low. The existence of a market or trade center in the village will influence the process of economic activity in the area. Low income due to the unavailability of markets as a means of trade and as providers of community needs. Meanwhile, from a health perspective, according to the findings, clean water facilities for bathing and washing are not 100% adequate, around 80% of residents' homes have them. Around 60% to 80% of residents' houses already have bathrooms and toilets in each house. The source of drinking water used by residents comes from springs/wells. In terms of health services, the condition is still not good. There is no community health center/village health center, and there is only one doctor/midwife who can be accessed by the community.

Furthermore, judging from the level of education, community education in the village is said to be good, but the village population's awareness of continuing higher education is still low. Apart from that, educational facilities in the village are still very lacking.

The Social and Humanitarian Dimension can be seen from the community's open interaction space, where the facilities are still suitable for use, be it sports activities or activities through community groups. Furthermore, it can be seen from infrastructure, communication and information, namely that the availability of electricity in the village has been reached by all community homes. Communication access is not yet available. Meanwhile, natural disaster mitigation is still very low where the natural disaster management system in the village is not good. The dimension of da'wah can be said to be good, this means that in general there are adequate religious facilities and assistance. However, the level of religious activity and community participation is not good.

Therefore, the causes mentioned above can be overcome through the empowerment of zakat, because zakat in management is not only a gift in the form of material that will be consumed just like that but must also be able to be developed as productive capital for the recipient with the hope that he or she will also be able to become a muzaki at a later time. This can be achieved if each

related party can work together and synergize with each other. Each of these parties is a government institution, community or non-governmental organization, zakat management body, muzaki and zakat recipients.

The aim of the zakat policy must be clear, so that the lives of the poor do not depend on the mood of the rich, because if it depends on the mood of the rich, the poor must be clever in getting closer to the rich, otherwise the poor will not get a share of the rich's zakat.¹²

Zakat prioritizes productive factors rather than consumptive factors.¹³ Direct assistance to the poor is only provided to people who are categorized as people who are definitely likely to be poor, such as the elderly or people with disabilities, or conditions that make people poor, such as the needs of daily living.

Thus, the Zakat Village Index can be used as a monitoring and evaluation tool for the zakat management process in a village which is prepared based on Process-Oriented principles and can be used by zakat management organizations to see the development of their programs in the ongoing process. The preparation of this zakat village index can be a reference for zakat management organizations that will or are currently implementing village or community-based empowerment programs to make them more measurable and integral in their management.

These results are in line with research by Putra and Cahyono where zakat programs in villages can be supported by the results of village zakat index calculations,¹⁴ Imsar, Kamilah & Pitriyanti, Implementation

¹² Imadudin & Rokhmah, "*Strategi Bisnis dalam Pemberdayaan Zakat Melalui UMKM di Lumbung Zakat Indonesia* (Doctoral dissertation, UIN Surakarta)," (2022).

¹³ Ansori, "Pengelolaan dana zakat produktif untuk pemberdayaan mustahik pada Lazisnu Ponorogo," *Muslim Heritage*, 3(1), (2018): 177-196, <https://doi.org/10.21154/muslimheritage.v3i1.1274>.

¹⁴ Putra and Cahyono, "Pengukuran Indeks Zakat Mendukung Program Zakat Community Development Di Desa Sumobito," *Jurnal Ekonomi Syariah Teori Dan Terapan*, 7(4), (2020): 668-686, <https://doi.org/10.20473/vol7iss20204pp668-686>.

of the Village Zakat Index in the community of Selat Besar Village, Kec. Billah Hilir, Labuhan Batu Regency,¹⁵ However, the results were different in research conducted by Mery Marya, The environmental development zakat program as seen from its implementation in Nagari Andaleh,¹⁶ which stated that the results of the measurements that had been carried out, the Nagari Andaleh Village zakat index was 0.65. This value shows that Nagari Andaleh is generally considered good and is not prioritized for assistance with zakat funds.

With the zakat village index, more precise data can be obtained and used to determine the appropriate distribution of productive programs for the mustahik community and obtain evaluation data from the program. This index can be used as material for evaluating empowerment or development programs carried out in villages. Therefore, this index can include appropriate dimensions and variables to comprehensively measure village development.¹⁷

F. Conclusion

Calculation of the Village Zakat Index in the 5 poorest villages in Gorontalo Regency according to data from the Gorontalo Regency Social Service with the results of the Village Zakat Index calculation. Tonala Village has the lowest overall index value of 0.45. The index value reaches a score in the range of 0.41-0.60 which is in a quite good position. From this score it can be said that it can be helped in developing the zakat community. The figure includes the economic dimension health index for Tonala Village with a result of 0.34. So, judging from the results, the economy in Tonala village is not doing well, so help is needed. Meanwhile, the health index is 0.55 or can be said to be quite good, so you can consider getting help. Meanwhile, for the education dimension, the

¹⁵ Imsar, "Kamilah and Pitriyanti, "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), (2021), <http://dx.doi.org/10.30829/hf.v8i1.9741>.

¹⁶ Marya, "Implementasi Indeks Desa Zakat Dalam Mendukung Program Zakat Community Development (Studi Kasus Pada Nagari Andaleh, Kec. Batipuh Kabupaten Tanah Datar)," Tahun (2022).

¹⁷ Jamil, "Implementasi Indeks Desa Zakat pada Desa Sungai Dua Kecamatan Rambutan (untuk Desa yang Terukur dan Berkemajuan)," *KHOZANA: Journal of Islamic Economic and Banking*, (2018): 245-257.

index value reached 0.49 or quite good, so it can be considered for assistance. The social and humanitarian dimension index value for Tonal Village is 0.49, or this condition can be said to be quite good and can be considered for getting help. Furthermore, the dimension of da'wah is around 0.56. This means that the da'wah situation in the village is good enough or that assistance can be considered.

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