



## Evaluation of Zakat Management Program in The Badan Amil Zakat National of Banten Province

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### Abstract

In the Islamic religion of zakat one of the pillars required for every Muslim (As'ad, 1980: 01), Hasan (2010) defines that zakat has a special place on Islamic principles, and is the main tool for ensuring social justice in Islam. The purpose of this research is to make the evaluation instrument of zakat management program at Badan Amil Zakat Nasional (BAZNAS) Provinsi Banten fulfilling valid condition and effectiveness assessment test with evaluation of Context Input Process Product (CIPP) model. This research using Mixed Methods is a procedure for collecting, analyzing, and "mixing" quantitative and qualitative methods in a study or series of studies to understand the research problem based on Cresswell & Plano Clark's opinion. Data collection techniques with documentation studies, interviews and questionnaires. The result of the research is the product of evaluation instrument of zakat management program equipped with lattice, validation sheet, and scoring guidance. Analysis of validity test based on validity test of instrument performed by construct validity test by requesting consideration or expert judgment through instrument validation sheet which then analyzed using delphi technique. The result of the validation study is considered very effective to evaluate the zakat management program at national institution / institution / national agency. It is based on the average score on all aspects of expert judgment reaching 78.3% (very good). Individually every aspect of the effectiveness assessment is between 86% - 93%. Percentage analysis results, the scale of assessment criteria is very appropriate or very good that is between 91% - 100%.

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## INTRODUCTION

Badan Amil Zakat Nasional (BAZNAS) is a non-profit organization. Based on the nature of its operations, the organization can be divided into two namely; profit-oriented organizations, the survival of the organization lies in the profits derived from its activities. The second is an organization that in carrying out its activities are not oriented to generate profit (non-profit). The survival of this organization is determined by the various contributions made by those who believe in the organization (public trust). Good and successful institutional management is generally characterized by institutional arrangements that accommodate the principles of organizational governance. Among these principles accountable principles occupy the main place. The accountable principle implies the clarity of the function, implementation and accountability of the organization, so that it is executed effectively and efficiently and with measurable performance, so that relevant decisions and practicality in management institutions are necessary (D. Cepiku, A. Hinna, D. Scarozza, and A Bonomi Savignon, 2016).

Law No. 23 of 2011 mandated that one of the purpose of zakat management is to increase the benefits of zakat funds to realize the welfare of the community and poverty alleviation and is expected to encourage the establishment of zakat amil institutions that are professional, trustworthy, strong and trustworthy by the community. However, in fact the awareness of zakat-giving community persists to choose to give zakat to the mustahiq directly instead of utilizing the authority of the government or other zakat management institutions. PP No. 1 of 2014 has mandated the position, roles, and main tasks of BAZNAS has mobilized the

tobacco in Indonesia. Based on the mandate of Law No. 23 of 2011 described in the PP, BAZNAS has a very strategic role in influencing the condition of prison in Indonesia. The great mission of zakat fund management that must be played by BAZNAS is the improvement of zakat mobilization, improvement of zakat utilization, helping to overcome poverty, and improving the quality of governance and institutional of zakat. With the existence of these laws and regulations, the existence of the Amil Zakat Board established by the Government has been legally recognized. Arrangement This law requires consequences for zakat managers to operate professionally, trust and transparency so that zakat funds can be collected, managed and distributed to the society of the recipient of zakat optimally. For the purpose of successful management must have managerial skills and management results with appropriate assessment evaluation (A. Hinna, and F. Monteduro, 2016).

Banten is known as a region with the motto of Faith and Taqwa has had a high tradition of Islam. The tradition of pesantren and ulama's leadership has been firmly rooted in the earth of Banten, so that the implementation of Islamic Shari'ah is not to be foreign to the people of Banten. One of the Shari'ah mandated by Allah SWT, to be implemented by mankind is the Shari'a of Zakat. This means that the implementation of shari'a zakat should get the main attention. The publication of Law No. 38 of 1999 asserted that the management of zakat is not merely the eyes of the religion domain, but it becomes a positive law in the state domain. The meaning of the implementation of zakat should get the same portion with the implementation of taxes and other laws.

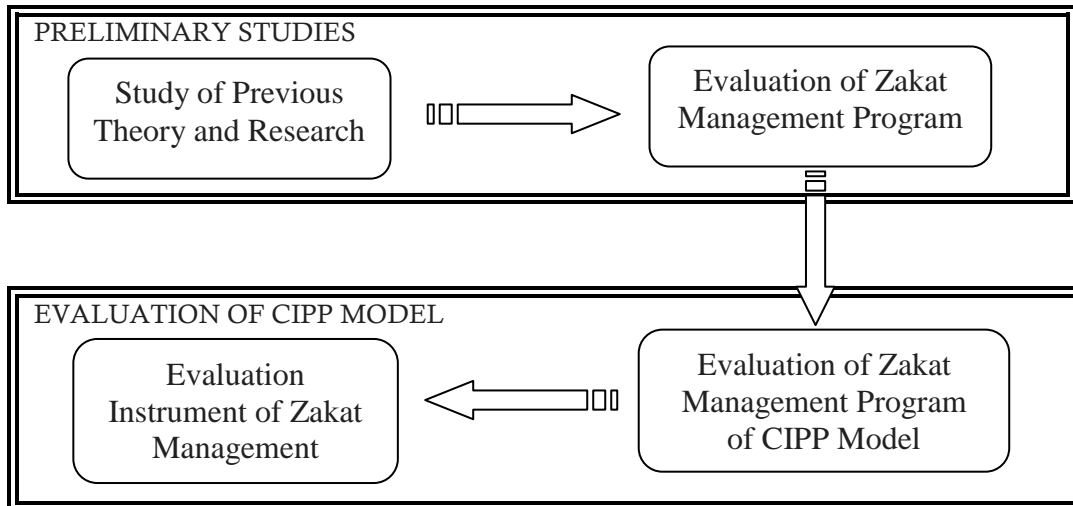
## METHODS

This research design uses evaluation research of CIPP model to evaluate zakat management program

consisting of context, input (input), process (process), result (product). In CIPP model evaluation research using Mixed Methods approach, that is combination of quantitative method and qualitative method.

Method is a way or technical done in the research process. While the study itself is an attempt in the field of science that is run to obtain facts and principles with patience,

carefully and systematically to realize the truth. So simply the method of research is the way used in conducting research that includes procedures and techniques. This research using Mixed Methods is a procedure to collect, analyze, and "mix" quantitative and qualitative methods in a research or series of researches to understand the research problem. The Zakat Management Program Evaluation Stage adjusted the following mixed methods:



Picture 1. of Evaluation Stage of Zakat Management Program (result of data processing)

The data source of this research using descriptive or experimental research. The data of this research consist of primary and secondary data. Primary data were obtained by interviews, questionnaires, and documents from BAZNAS Banten Province. While the secondary data obtained by conducting library studies by studying national and international journals, books, scientific studies and documents related to zakat. Subjects in this study are zakat management programs that already exist in the institution BAZNAS Banten Province and Primary data obtained by interviews, questionnaires, and documents from BAZNAS Banten Province. His research by making the instrument of evaluation of zakat management program.

## RESULTS AND DISCUSSION

### Introduction Study

In this study the preliminary study through document data, interview guides, and questionnaires of amilin as respondents. Evaluation carried out by the respondents who have been determined as the subject of research consisting of 15 people consisting of chairman of BAZNAS, KABID, KABAG, Staff and Amilin at the national charity zakat agency of Banten province.

Evaluation of zakat management program in zalcat amil agency is done through the meetings of leaders and amilin current (factual) has not been evaluated on zakat management program by default. Based on the field phenomenon, the researcher intends to make guidance of evaluation instrument of zalcat management program that is standard so that

it can be used to evaluate the zakat management program. The instrument used is CIPP model program evaluation.

## 2. Instrument evaluation of Zakat Management Program.

The evaluation instrument of zakat management program in this case is made with CIPP model (Context, Input, Process and Product) that is evaluation instrument with regard to the following: 1) Context, in the evaluation of this management program will reveal on: a. The purpose of evaluation of zakat management program, b. Benefit of evaluation of zakat management program, c. Target of zakat recipient. 2) Input, in evaluation of this management program will reveal about: a. Condition of human resources, b. Condition of economic resources, c. Condition of infrastructure. 3) Process, in the evaluation of this management program will reveal about: a. Implementation of zakat management program evaluation, b. Accountability of evaluation of zakat management program, c. Completion of evaluation activities of zakat management program. 4) Product, in the evaluation of this management program will reveal on: a.

Conditions of collecting / receiving zakat, b. Conditions of distributing / distributing zakat, c. Conditions of accountability of zakat management.

Validation test is conducted by three experts in the manufacture of instruments, especially the evaluation instrument of zakat management. The expert chosen in this research is Drs. H. Moh. Suhri Ustman, M. M.Pd. (one validator), Dr. Ali Murtadho, M.Ag (two validators) and Dr. H. Hamdani Muin, M.Ag. (three validators). All three validators are validating the construction or the contents of the instrument made in accordance with the expertise in the field of evaluation of zakat management programs. Here is the description of the validation results from the experts.

The process to find out whether the instrument has been developed is valid or not, done by validating the instrument to the validator. Design the instrument to the validators to be assessed. Scoring validation sheet using likert scale unfavorable which means the score starts with a lower score that is 1 = Not Good; 2 = Less Good; 3 = Good; 4 = Very Good. To know the percentage of assessment, the authors do this by means of total scoring score divided by 100% maximum score. (Riduwan, 2005: 87).

**Table 1.** Validate Table Of Third Validator

No	Rated aspect	Expert Validator			Amount	Average	Quality	% Total Ccore
		1	2	3				
1.	Guidelines for answering or completing assessment instruments are clear	4	3	4	11	3.7	Very Good	91.7
2.	Appropriateness of assessment instruments with indicators	3	3	4	10	3.3	Very Good	83.3
3.	The accuracy of the use of the instrument indicator represents the expected response	4	3	3	10	3.3	Very Good	83.3
4.	The order of sentences is clear, concise, easy to understand and communicative	3	2	3	8	2.6	Good	66.6
5.	Conformity with Indonesian rules	3	3	3	9	3	Good	75
6.	Clarity of command on the assessment instrument	4	3	3	10	3.3	Very Good	83.3
7.	The accuracy of the number of statements for each indicator	3	4	3	10	3.3	Very Good	83.3
8.	The suitability of the selection of the statement with the purpose of using the instrument	3	3	4	10	3.3	Very Good	83.3
9.	The sentence length is correct	3	3	2	8	2.6	Good	66.6
10.	The total number of statements is correct for each indicator	3	3	3	9	3	Good	75

Based on the description of the table above, to know the category of assessment of each validator can be obtained explanation with the formulation as follows:

$$\bar{X} \text{ (Score Average score)} = 25$$

$$SBx \text{ (Standard deviation)} = 5$$

Maximum Score = 40

Minimum Score = 10

The results of scoring scores based on formulas and explanations can be identified by ideal scoring categories as follows:

**Table 2.** Categorization Assessment Each Validator

No	Score	Category
1.	$X \geq 30$	Very Good
2.	$30 > X \geq 25$	Good
3.	$25 > X \geq 20$	Not Good
4.	$X < 20$	Very Not Good

1) Assessment of All Validators

SBx (Standard deviation) = 15

Based on the description of the formula above, to know the category of assessment of all validator can be obtained explanation as follows:

Maximum Score = 120

Minimum Score = 30

$$\bar{X} \text{ (Score Average score)} = 75$$

The results of scoring scores based on ideal scoring categories as follows:  
formulas and explanations can be identified by

**Table 3.** Categorization Assessment of all Validators

No	Score	Category
1.	$X \geq 90$	Very Good
2.	$90 > X \geq 75$	Good
3.	$75 > X \geq 60$	Not Good
4.	$X < 60$	Very Not Good

2) Percentage of Instrument Quality Score validator and all validator can be seen from  
Result of Evaluation Instrument Evaluation quality category and also percentage in table  
of Zakat Management Program At Badan below:  
Amil Zakat Nasional Provinsi Banten every

**Table 4.** Validator Rating Results Table

No	Validator	Earned Scores	Maximum Score	% Total Score	Quality
1.	1	33	40	82.5	Very Good
2.	2	30	40	75	Good
3.	3	32	40	80	Very Good
	Amount	95	120	79.2	Very Good

Effectiveness Evaluation The evaluation making this instrument also pay attention to the  
instrument of zakat management program is focus of the evaluation of zakat management  
made in the form of a questionnaire with a value program itself. Each focus is divided into several  
scale. The prepared questionnaire consists of 1 celebrations according to the breadth of the context  
to 5 as an alternative to the answer in of the zakat management program focus. Here are  
accordance with the question. The evaluation the gratings of the zakat management program  
instrument of zakat management program is evaluation instrument:  
made based on CIPP. Besides CIPP-based in

**Table 5.** Grid Table of Zakat Management Program Evaluation Instrument

No	Focus	Indicator	Number of items
1	Context	a. The purpose of zakat management program b. The benefits of zakat management program c. Target of zakat recipient	14
2	Input	a. Human resources b. Condition of economic resources c. Condition of infrastructure	9
3	Process	a. Implementation of evaluation of zakat management program b. Accountability of evaluation of zakat management program c. Completion of evaluation activities of zakat management program	8
4	Product	a. Conditions of collecting zakat b. Conditions of distribution of zakat c. Conditions of liability of zakat	12
		Number of questions	43

Based on the above table. it is known that the evaluation instrument of zakat management program consists of 4 focus with each focus divided into several indicators. From the description of the evaluation instrument of the implementation of zakat management program then made an evaluation instrument in the form of a questioner. Items planned for 40 items with each focus divided into 10 items.

Determination of test status or effectiveness assessment based on Timpe's opinion (2000:

247), the success rate of evaluation of zakat management program is known from the result of respondent's answer which is analyzed in scoring guidelines. The scoring guide is determined as follows:

$$Sr = \left( \frac{Sp}{St} \right) \times 100\%$$

Information:

Sr = Scores of respondents

Sp = Score obtained

St = Total Score (Haryati, 2007: 87)

**Table 6.** of Scoring Criteria

No.	Scoring Scale	Criteria	Quality
1	88 – 100	Implemented Very Match	A
2	65 – 87	Executed In accordance	B
3	50 – 64	Executed Less Match	C
4	25 – 49	Implemented Not Match	D
5	0 – 24	Implemented Very Inappropriate	E

Based on the above table. it is known that the assessment scale of each class is 20 with minimum score is 0 and maximal score is 100. With the scoring criteria can be known the level of implementation of zakat management program in BAZNAS Banten province

Trial of evaluation instrument of zakat management program based on effectiveness

assessment conducted by the respondents who have been determined as research subject. The subjects of the study were 15 people consisting of the chairman of BAZNAS, KABID, KABAG, Staff and Staff / Amilin at BAZNAS Banten province.

The results of filling the instrument by the respondents done scans and direkap to be analyzed. Here is the recapitulation of the evaluation result of

the evaluation instrument of zakat management Banten province.  
program which is tested to Amilin BAZNAS

**Table 7.** Recapitulation Assessment Effectiveness Instrument management program of zakat

No	Kode Responden	Skor	Kreteria	Mutu
1	KR. 001	89	Very Good	A
2	KR. 002	90	Very Good	A
3	KR. 003	93	Very Good	A
4	KR. 004	89	Very Good	A
5	KR. 005	87	Good	B
6	KR. 006	91	Very Good	A
7	KR. 007	90	Very Good	A
8	KR. 008	89	Very Good	A
9	KR. 009	91	Very Good	A
10	KR. 010	90	Very Good	A
11	KR. 011	90	Very Good	A
12	KR. 012	90	Very Good	A
13	KR. 013	89	Very Good	A
14	KR. 014	91	Very Good	A
15	KR. 015	86	Good	B
Jumlah Skor		1344		
Rata-rata skor		89.58	Very Good	A

Based on the above table note that the total score of 1344 with the average results obtained is 89.58, after consultation with the criteria of effectiveness assessment included in the criteria very in accordance with the quality A. This means the evaluation instrument management program zakat made after the effectiveness assessment test included in the criteria very suitable or very good.

The evaluation instrument of zakat management program made in accordance with the CIPP model is suitable for the purpose of program evaluation which specifies the specific

objectives of program evaluation are 6 (six) aspects, namely: (1) providing input for planning, (2) decisions relating to follow-up, extension or discontinuation of the program, (3) providing input for decision-making about modification or improvement of the program, (4) providing inputs related to supporting factors and inhibiting the program, (5) providing input for motivation and coaching activities (supervisors, supervision and monitoring) for organizers, managers, and program implementers; and (6) presents data on the scientific basis for evaluation of management programs for each existing institution. Therefore, the evaluation



instrument of zakat management program is expected to provide input to 6 (six) aspects of the specific objective of program evaluation from Sudjana (2014: 48).

The discussion was conducted based on the references of the various theories used in this study which in it determined a certainty about the theoretical aspects and conformity / non-conformity with the facts of the research results in the field. The researcher also made an analysis and interpretation or interpretation of the data display descriptively in accordance with the research problems and provide theoretical verification of research findings of the evaluation instrument of zakat management program in BAZNAS Banten Province.

One of the requirements that must be met by the instrument (measuring instrument) is the validity. Validity is a measuring instrument with regard to how far a measuring instrument can measure what should be measured. Validity is the level of suitability of the measuring instrument (item) to measure what should be measured. Validity not only measures what should be measured, but also contains the sense of how far the information obtained from the measurement can be interpreted as the goal of achievement or characteristics to be measured. The high validity of an instrument depends on its accuracy and precision in measuring what it wants to measure. According to Azwar (2014: 48), states that validity is determined by the accuracy and accuracy of measurement results.

The evaluation instrument of zakat management program in BAZNAS Banten province with evaluation instrument of CIPP model (Context, Input, Process and Product), to know the validity and effectiveness. Based on the opinion of Timpe (2000: 247) for the determination of the Effectiveness Test status,

the instrument assessment guide used as the reference for the evaluation of zakat management program in BAZNAS Banten Province is an effectiveness assessment adjusted to the opinion of Haryati (2008: 87).

## CONCLUSION AND SUGGESTION

The evaluation instrument of zakat management program in Banten Provincial National Zakat Institution with CIPP Model, after being validated has been highly effective to evaluate zakat management program at national institution / institution / agency. It is based on the average score on all aspects of expert judgment reaching 79.2% (very good). Individually every aspect of the effectiveness assessment is between 86% - 93%. Percentage analysis results, the scale of assessment criteria is very appropriate or very good that is between 91% - 100%. By individual and overall analysis, the evaluation instrument of zakat management program in making its product with very effective result.

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