



Effectiveness of *Zakat* Community Development Program: A Case Study in West Sumatera

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Abstract

This research aims at assessing the effectiveness of *zakat* community development program, a community-based development program funded mainly through *zakat*, undertaken at *Tanah Datar* District, West Sumatera. The program was intended to establish a center for superior goat breeding in the district which was expected to enhance the quality of life of the program beneficiaries (*zakat* recipients) and to transform them to become *zakat* payers. The program was designed as four years program which was started in 2016 and ended in 2020. The research was designed as case study research involving in-depth interviews, site observations, and documentary analysis. The time spent for conducting the case study research was two years and 9 Months (December 2018- October 2021). The findings of the study showed that the program can be categorized as ineffective program due to the following reasons. First, the program had been introduced as a top-down approach. The program attempted to create a totally new community, a breeder community, in the selected village while the residents do not have qualities required to become a good breeder. The program could have been a successful one if the program focusses on developing the existing local economy potency. Next, the *Zakat* Board of *Tanah Datar* District has no institutional capacity to implement the program. The implementation had relied on the assistance from a research center in North Sumatera Province. Once the support was withdrawn, *Zakat* Board of *Tanah Datar* could not do much with the program. Finally, the program was lacked stakeholders' support and lacked transparency and accountability.


Keywords: *zakat* community development, effectiveness, West Sumatera, Indonesia

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1. Introduction

Performance measurement has really taken hold in government over the past several years, and over the past few years in the nonprofit sector as well. The interest on performance measurement in public and non-profit organizations (NPOs) can be associated with two factors; (1) increased demands for accountability on the part of governing bodies, the media, and the public in general, and (2) a growing commitment on the part of managers and agencies to focus on results and to work deliberately to strengthen performance (Poister, 2003). Specific to the context of NPOs, performance measurement is critical because of the tighter competition to attract donors. The distinction between public and NPOs can be made by defining the two from an accounting perspective. Public organizations or public sector organizations are organizations that get its source of finance from taxes, and provided goods and services (Jones and Pendlebury, 2010). Meanwhile, NPOs are organizations that get its source of finance from donors or sometimes from government. Private sector or business organizations get their source of finance from the owners. Performance measurement has its origin from the private sector to search for efficiency (Lee, 2006). The idea was then transplanted into public sector organizations in 1930. The idea was also adopted by NPOs and even a crucial role as pointed by Poister (2003).

There is another type of institution which is not recognized in Western literature, that is *Zakat* institution. *Zakat* is a levy on wealth, imposed divinely on Muslims. *Zakat* is neither a tax payment nor a charitable

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donation. Charitable donation is optional, nonetheless, *zakat* is an obligatory, while taxes can be expanded on any purposes. The ways *zakat* can be distributed are detailed in the *Qur'an* (9:60). *Zakat* is a welfare contribution but not a charitable donation. *Zakat* has uniquely different dimensions compared to common Western political notion of taxes and levies. The obligation to pay *zakat* is one of the most important religious duties of a Muslim, ranking in importance second only to the obligation to perform five times *solah* (prayers). On the other hand, “a tax is almost universally perceived to be an unwelcome expropriation of wealth, tax to be avoided at all costs and it seems by whatever means possible, legal and illegal, crude or sophisticated, opportunistic and contrived” (Clarke et al., 1996: p. 196-197). Five times *solah* is an act of worship expressing a Muslim gratitude for the blessing bestowed by God while *zakat* is an act or worship expressing a Muslim gratitude for God’s financial gifts. *Zakat* is, therefore, a financial cornerstone of Islamic economics. The purpose of *zakat* is to purify the surplus wealth of the relatively well-to-do by redistribution to the destitute and needy, and “neither conventional taxes nor levies can lay claim to such specific function” (Clarke et al., 1996: pp. 196-197).

According to the classical *fiqh* (Islamic jurisprudence), *zakat* is imposed on the most common items comprising wealth, namely, livestock, gold and silver, articles of trade, buried treasures and mines, and specific agriculture produce. The contemporary *fiqh*, however, includes *zakat* on profession and corporate. Collection and distribution of *zakat* is done by so called *amil* (*zakat* collector) (Shiddieqy, 1987). As the largest Muslim-majority country in the world, Indonesia recognized two types of *amil*. First is *amil* which is established by the government, and second independent *amil*. The first type of *amil* is known as BAZNAS (*Badan Amil Zakat Nasional*), established based on Presidential Decision Number 8 of 2001. The second type of *amil* is formed and established by groups of society such as *Dompot Dhuafa Republika* and *Rumah Zakat*. BAZNAS is a non-structural governmental organization which is independent and directly responsible to the President through the Minister of Religion. BAZNAS is therefore, responsible to guard *zakat* management in Indonesia. The issuance of Law number 23 of 2011 strengthens the position of BAZNAS as the authorized body to manage *zakat* nationally. The latest data shows that BAZNAS has been set up in 34 provinces and 463 municipalities throughout Indonesia (BAZNAS RI, 2019a) and as for LAZs, there are 27 registered LAZs in Indonesia (PPID BAZNAS RI, 2021).

Distribution of *zakat* in Indonesia used to adopt a ‘hit and run’ approach (Minarti, 2016). As a result, for long *zakat* has not shown tangible impact on the *zakat* recipients (*mustahik*). For years, *mustahik* remain as *mustahik* because *zakat* fund was usually used for consumption purposes. To widen the impact of *zakat* distribution, one of the prominent LAZs in Indonesia (i.e., *Dompot Dhuafa Republika*) invented a concept in distributing *zakat* fund which was community-based (Hanum, 2019). The idea was then adopted by BAZNAS in 2013 with the introduction of a feature program so called ‘*Zakat* Community Development’ (ZCD). The distinct feature of ZCD concept introduced by BAZNAS was that the program integrates several aspects which included education, health, religion, environment, economy and social of the targeted communities. The ultimate objective of the program through ZCD is to create a prosperous and independent society.

After the introduction of ZCD program by central BAZNAS in *Sukabumi* on 17 January of 2013, West Sumatera was among the nine provinces in Indonesia that firstly responded to the idea, in which ZCD program was officially launched in *Tanah Datar* District on 29 December 2013. Following that, after seven years, ZCD programs have been implemented in over 100 villages throughout Indonesia. Some scholarly articles have also described and discussed ZCD implementations in some places. Farikhatusholikhah et al. (2018) for instance describe the ZCD program implemented in *Bedono* village, *Demak* District, Central Java. The study attempted to determine the correlation between *Zakat* Village Index and ZCD program implemented in the village (*Bedono*). Fadilah et al. (2019) describe the various ZCD programs implemented in West Java. An evaluative study was conducted by Ramadhini (2019) that assesses ZCD program from the perspective of sociology. The study uses the classical theory of Weber about Value, the flow of Institutional by Veblen and the concept of Cultural Capital by Bourdieu. Her study then clarifies the relationship between the values contained in the utilization of *zakat* which associated with the stakeholders. Nurhasanah (2019) in her study described and discussed ZCD program implemented in *Garut* District, West Java. In contrast to the previous studies, the current study focuses on a ZCD program implemented in *Tanah Datar* District called ‘*Boerka* Breeding Center Development’ which afterwards will refer to ‘BBCD’ program. Specifically, this study aims to describe what BBCD program is, discussing the use of non-financial measures in BBCD program, and assessing whether the BBCD program is effective or otherwise, and the reasons for effectiveness or ineffectiveness and lessons to be

learned from the BBCD program. The current study therefore adds to the body of knowledge on ZCD implementation in Indonesia by providing case study evidence from *Tanah Datar* District, West Sumatera. This study will also help us understand how the same program elsewhere can be determined as a success or failure depending on the measures used to determine the success of the program.

2. Methodology

This research is designed as a case study research that allows researcher to obtain an in-depth and comprehensive understanding (Yin, 2009; Ryandono and Wijayanti, 2019) of the ZCD program implemented in *Tanah Datar* District. In doing case study research, it is important to clearly define what is the case of the study. The case can be an organization, a unit, a program, a city, a village, and others, depending on what we are looking for or the focus of the study (Yin, 2009).

There are different forms of ZCD programs undertaken by BAZNAS *Tanah Datar*. This study focuses on a particular ZCD program (i.e., BBCD). This program is implemented in a few villages spread in four sub-districts of *Tanah Datar*, West Sumatera. However, the program is centered in one village, named *Nagari Andaleh*, located in *Batipuh* Sub-District. The unit of analysis is therefore a village. If the unit of analysis is a program, data should be collected from different villages spread out in four sub-districts. This option was rather difficult because in depth understanding of the case study is very much influenced by the availability of access to the case. Since the access is available to only one village (i.e., *Nagari Andaleh*) where the program is centered, it is rationale to study *Nagari Andaleh* as the case of this study.

The advantage of case study method is the possibility to use multiple data collection methods. Having this as the advantage, the current study employs data collection techniques involving interviews, observations and documentary analysis. In-depth interviews were used to collect data from key informants who were beneficiaries of the ZCD program, a customary leader and a resident in the village (who is not a beneficiary of the program). Similar approach is adopted by (Ryandono and Wijayanti, 2019) in their case study on ZCD program in East Java. Table 1 describes the details of the key informants participated in this study.

Table 1: Key Informants

No.	Informants (Pseudonym)	Roles	Type of Information Provided
1.	Mr. Emi	Beneficiary of the program	Recruitment of beneficiary, implementation process, challenges, expectations
2.	Mr. Malin	Beneficiary of the program	Recruitment of beneficiary, implementation process, challenges, expectations
3.	Mr. Lano	Beneficiary of the program	Recruitment of beneficiary, implementation process, challenges, expectations
4.	Mr. Panduko	Beneficiary of the program	Recruitment of beneficiary, implementation process, challenges, expectations
5.	Mr. John	Beneficiary of the program	Recruitment of beneficiary, implementation process, challenges, expectations
6.	Mr. Malagam	Customary leader	Recruitment process
8.	Mr. Sati	Non-beneficiary of the program	Recruitment process

Source: Researcher's observations

Direct visits to the location of the program were required to observe the implementation of the program. This is also to get the feeling on how program's beneficiaries and other stakeholders think of the program. The period spent for conducting this case study research was two years and 9 months (early December 2018 – October 2021). There were around 20 observations made during the entire case study. The sequence of main interviews and observations is presented in Table 2. The rest were in the form of a quick visits and short interviews to ask the progress of the program. Field notes were used in this study because they are 'an essential component of rigorous qualitative research' and therefore, are widely recommended in qualitative research as a means of documenting needed contextual information (Phillips and Lauderdale, 2018). Field notes serve many

functions, as Phillip and Lauderdale, (2018) stated: “they aid in constructing thick, rich descriptions of the study context, encounter, interviews, focus group, and document’s valuable contextual data” (p. 381). All interviews and observations were immediately recorded in the notes. Other official documents were also collected such as the program report prepared by Zakat Board of Tanah Datar, publications issued by the Indonesian National Zakat Board through their website and articles or news on ZCD programs.

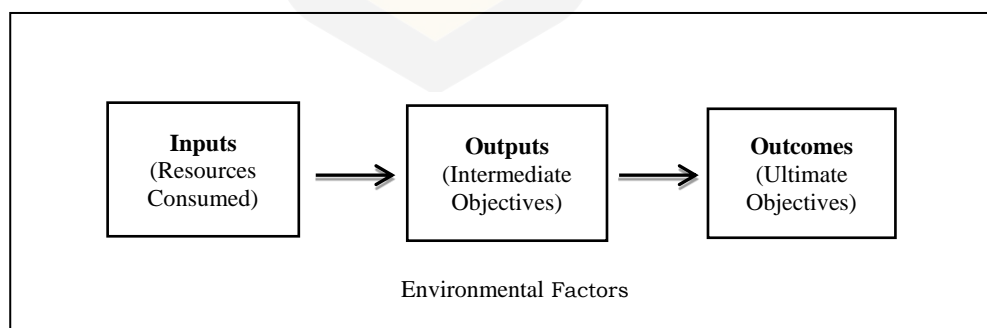
Table 2. Sequence of the Main Interviews and Observations

No.	Date	Activities	Information Obtained
1.	The end of November/early December 2018	Interview with Mr. Sati and Mr. Malagam	A villager (Mr. Sati) and the customary leader (Mr. Malagam) had never known about the program.
2.	3 December 2018	Interviews with and observation on goat pens of Mr. Emi and Mr. Malin/Mrs. Malin.	How beneficiaries finally participated in the program, what kind of supports received, what they thought of the program, challenges faced, conditions of the goat pens.
3.	23 Juni 2019	Interviews with and observation on goat pens of Mr. Emi, Mr. Lano, and Mr. Jon.	How beneficiaries finally participated in the program, what kind of supports received, what they thought of the program, conditions of the goat pens.
4.	22 September 2019	Observation on goat pen of Mr. Panduko	Conditions of the goat pen.
5.	5 October 2019	Interview with Mr. Lano	Progress of the program.
6.	13 October 2019	Observation to <i>mushalla</i> built by the program beneficiaries and interview with Mr. Panduko	Activities undertaken by program beneficiaries at <i>mushalla</i> (i.e., <i>zuhur</i> and <i>ashar</i> prayers)
7.	7 December 2019	Interview with Mr. Panduko	Unresolved challenges.
8.	14 March 2020	Interview with Mr. Lano	Progress of the program.
9.	21 June 2020	Observation on rented farmland of Mr. Malin at <i>Jorong Jirek</i> .	How goat manure benefited agricultural activities.
10.	23 October 2021	Observation on the main location of program (area where goat pens of 4 beneficiaries are located) and interview with Mr. Lano.	The current state of program and the beneficiaries.

Source: Researcher’s field notes

Analyzing a case study evidence is one of the least developed and most difficult aspects of doing case study (Yin, 2009). There are five analytical techniques mentioned by Yin (2009); pattern matching, explanation building, time series analysis, logic model, and cross-case synthesis. The technique adopted in this study is logic model which is suitable to the nature of the study (i.e., an evaluative case study). Logic model means matching empirically observed events to theoretically predicted events (Yin, 2009). The logic model of a program undertaken by a public sector organization or non-profit organization is presented in Figure 1.

Figure 1: Program Logic Model



Source: Adapted from McLaughlin and Jordan (2010) and Treasury (1988)

Inputs represent 'resources consumed' by ZDC program, measured primarily using cost but also non-financial measures. Next, 'outputs' represent short-term results of ZCD program; they are mainly measured using non-financial measures. Finally, 'outcomes' also mean results of ZCD program, but they can only be seen in long-term and they are measured primarily using qualitative judgments (Jones and Pendlebury, 2010). A useful explanation about the difference between outputs and outcomes can also be found in a much earlier study (see, Treasury, 1988): outputs reflect the achievement of intermediate objectives (objectives when accomplished, are assumed to contribute to the ultimate objectives). 'Outcomes' manifest the achievement of the ultimate objectives (what an organization or a program is actually trying to achieve) (Treasury, 1988). Achievement of the ultimate objective(s) also refers to effectiveness (Jones and Pendlebury, 2010).

3. Results and Discussion

3.1 What is the BBCD program?

As mentioned in the Introduction, BBCD program is a form of ZCD program implemented in the district of Tanah Datar, West Sumatera Province. BBCD aims to set up a center in Tanah Datar District where breeding of 'Boerka' can take place. The next question will be 'what is 'Boerka'? Boerka is a new strain (species) of goat resulted from the cross-breeding between Boer male goat (from South Africa) and local strain female goat, called Kacang or Hainan goat. Boerka therefore combines the good characteristics of both Boer and Kacang and easily adapted to the local environment (characteristic of Kacang) and having a fast growth rate with excellent carcass qualities (characteristic of Boer), making it one of the most popular breeds of meat goat in the world (Azis et al., 2020).

BBCD is centered in a village named Andaleh (Nagari Andaleh, Batipuh Sub-District). Andaleh is a small and beautiful village located in the slope of Mount Marapi with a total area of only about 21 square kilometers. The village is about 7 km from the city of Padang Panjang or about 22 km from Batusangkar (the capital city of Tanah Datar District). The village has a population of less than 2,000 people and consists of four *orong* (hamlets); Jirek, Batukadurang, Koto Gantiang and Subarang. Beneficiaries of the BBCD program are centered in two hamlets; Koto Gantiang and Subarang.

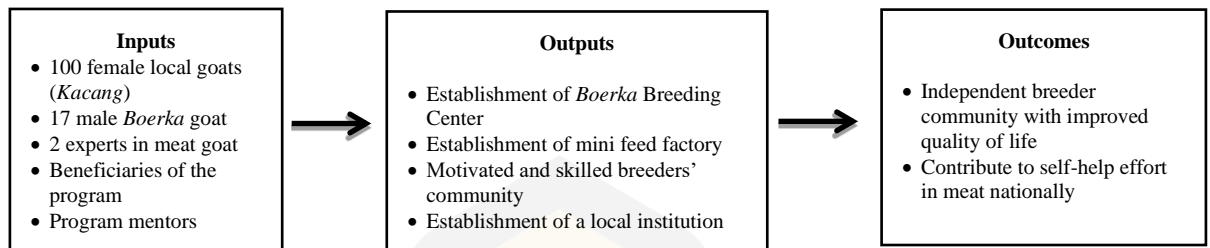
The decision to run BBCD program as ZCD program was driven by the fact that high quality goat breeds were rarely available in the local market. The local BAZNAS of Tanah Datar has always been struggling to get quality goat breeds since 2011 when they attempted to distribute *zakat* in a more productive way. Instead of giving cash to *zakat* recipients, the local BAZNAS of Tanah Datar decided to provide something that can grow; and therefore, *zakat* recipients can develop and improve their economic condition from time to time. The expectation was that *mustahik* (*zakat* recipients) can transform themselves to become *muzakki* (*zakat* payers) at some point. The local BAZNAS of Tanah Datar then decided to provide goat breeds to *mustahik* who were interested in becoming goat breeders. However, the local BAZNAS of Tanah Datar often experienced difficulties to find good quality goat breeds. As a result, the quality of goat breeds given to *mustahik* were not standardized. The local BAZNAS of Tanah Datar sometimes just gave cash to *mustahik* and then *mustahik* had to purchase the goat breeds themselves as experienced by the Key Informant 1 (Mr. Emi).

The local BAZNAS of Tanah Datar had confidence to run BBCD program because there was a commitment from a research center located in the North Sumatera Province, belongs to the Ministry of Agriculture that focuses on developing goat meat (*Sei Putih* Research Center), to collaborate. At that time, researchers in the North Sumatera Research Center were working on a cross-breeding goat project between Boer and Kacang to produce a new strain (species) of goat (i.e., Boerka). Collaboration with the local BAZNAS of Tanah Datar provided an opportunity for researchers in Sei Putih Research Center to apply into practice what has been developed in the laboratory environment. On the other hand, the local BAZNAS of Tanah Datar saw BBCD program as an opportunity to provide high quality goat breeds in Tanah Datar and the surrounding regions, besides fulfilling its own needs.

At the beginning of 2016, the Memorandum of Understanding (MoU) was signed between the local BAZNAS of Tanah Datar and Sei Putih Research Center of North Sumatera. The local BAZNAS of Tanah Datar was responsible to provide funding through *zakat* (to procure 100 female local goats) and to recruit beneficiaries of the program and program mentors. Meanwhile, Sei Putih Research Center was responsible to

provide male *Boerka* goats and experts in *Boerka* breeding. The model of the BBCD program is shown in Figure 2.

Figure 2: Model of the Program (BBCD)



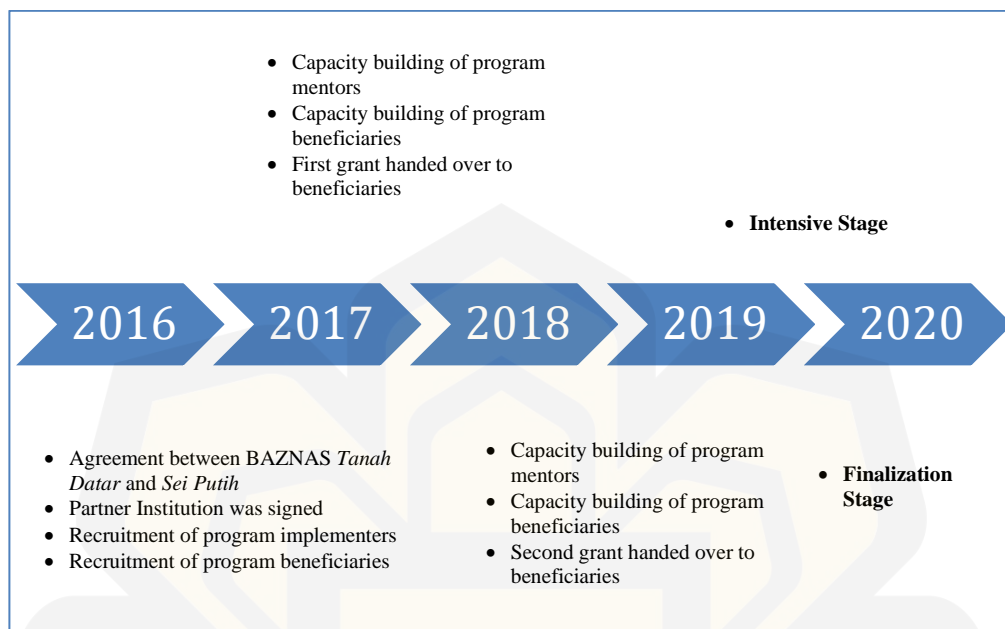
Source: Processed from unpublished report of BAZNAS *Tanah Datar* on ZCD Program

As Figure 2 shows, inputs of the program consist of 100 female local goats, *Kacang* (procured by BAZNAS *Tanah Datar* through *zakat* fund), 17 male *Boerka* goats (granted by North Sumatera Research Center), 2 experts in *Boerka* goat (provided by North Sumatera Research Center), beneficiaries of the program who would be trained as breeders (should meet the criteria of eligible *zakat* recipients) and program mentors. The details of inputs were mentioned in the unpublished report of BAZNAS *Tanah Datar* on the BBCD Program. Using the inputs, BBCD Program was intended to achieve some intermediate objectives or termed as outputs (Jones and Pendlebury, 2010). The intermediate objectives include (i) establishment of *Boerka* Breeding Center (ii) establishment of mini feed factory (iii) creation of motivated and skilled breeder community, and (iv) establishment of a local institution accommodating the interests of breeder community. The ultimate objective of the program is to create an independent breeder community in the selected village with improved quality of life. It is also aimed that the program can contribute to the effort of gaining self-help meat at the national level.

The MoU between the local BAZNAS of *Tanah Datar* and *Sei Putih* Research Center of North Sumatera was for four years (2016-2020). Therefore, the BBCD program was also designed as a four-year program. Beneficiaries of the program were recruited from those who were involved in raising goats distributed by the local BAZNAS *Tanah Datar* during the period of 2011-2015. Candidates who were eligible to be the beneficiaries of the BBCD program should meet the following criteria: (i) able to maintain the quantity of goats previously granted by BAZNAS *Tanah Datar* (ii) being a practicing Muslims (perform daily five times *solah*), showed commitment to avoid forbidden behavior in Islam such as drinking alcohol and smoking and showed commitment to avoid some undesirable acts such as spending time for hours in coffee shop and hunting pig. The milestone (timeline) of the program is presented in Figure 3.

Figure 3 shows the milestones of BBCD Program implemented by the local BAZNAS of *Tanah Datar*. The milestones were divided into five (5) stages. Stage 1 (2016) was the preparation stage. In this stage, as mentioned earlier, the local BAZNAS of *Tanah Datar* signed an MoU with *Sei Putih* Research Center to design and to implement BBCD Program in *Tanah Datar* District. Stage 2 (2017) focused on building capacity of both program mentors (implementers) and program beneficiaries. A series of trainings were arranged for both groups. Trainings for program mentors were aimed at preparing them to become mentors in the field, as the first contact of program beneficiaries whenever they encountered problems related to the goats raised. Meanwhile, trainings for program beneficiaries are aimed at stimulating their motivation to get out of poverty and to be a good Muslim. In this stage, four key informants who were the beneficiaries of the program received 10 female local goats. One beneficiary, Mr. Lano started to join the program in 2017 after observing the other beneficiaries.

Figure 3: Milestones of BBCD Program



Source: Processed from unpublished report of BAZNAS Tanah Datar

Stage 3 (2018) is the building capacity for both program mentors and program beneficiaries. Program mentors were brought to conduct visits to *Padang Mangateh* in *Payakumbuh* and to *Sei Putih* Research Center in North Sumatera. For program beneficiaries, trainings were continued to prepare them to become good breeders. They were given basic breeding skills and more advanced skills such as how to process fermented feed, to detect and prevent some common goat disease, and how to process compost from goat manure. In the same year, the local BAZNAS *Tanah Datar* again handed over seeds to program beneficiaries (each beneficiary received 10 female local goats). Stage 4 (2019) was intended as intensive stage where 30 beneficiaries of the program would be selected and closely monitored. The eligible beneficiaries for intensive stage are those who meet the following criteria:

Table 3: Beneficiaries' Criteria for Intensive Stage (2019)

1.	Own minimum 40 goats
2.	Own a decent goat-pen (enclosure) for goat breeding
3.	Own recording for each goat
4.	Breeders have known, understood and applied feed processing
5.	Breeders have understood and applied disease preventing
6.	Breeders have prepared to be a mentor for others

Source: Unpublished report of ZCD program

Finally, 2020 was planned as a finalization stage of ZCD program in *Tanah Datar* District where the expected achievements of program beneficiaries are as follows:

Table 4: Expected Achievement of Beneficiaries in the Finalization Stage (2020)

1.	Have owned minimum 40 goats
2.	Have owned a representative goat-pen
3.	Have possessed breeding skills

4. Have received extra income of 4 million rupiah per month
5. Have transformed from *mustahik* to *muzakki*
6. A legal local institution to accommodate the interest of breeder community in *Nagari* has been set up
7. A center for *Boerka* Breeding has been set up
8. Mini factory for feed processing has been set up
9. A center for new breeder community has been set up

Source: Unpublished report of ZCD program

Figure 4: One of Beneficiaries and His Goats



Source: Researcher's observation on 23 June 2019

3.2 What have been achieved?

In terms of goat ownership by beneficiaries of the program, three beneficiaries (Mr. Emi, Mr. Malin and Mr. Jon) owned 40 goats and therefore, they were expecting to pay *zakat* on goat by early 2019 (*nisab* for *zakat* on goat is 40 goats). Mr. Lano owned 27 goats and Mr. Panduko owned only 15 goats. In our second observation to the field (during January – February 2019), two key informants (Mr. Emi and Mr. Lano) still enthusiastically talked about activities undertaken related to the BBCD program such as a visit from program mentors and experts from the North Sumatera Research Center.

Beginning of the middle of 2019 however, we no longer heard about any activity related to the BBCD Program. Beneficiaries of the program performed their activities as usual in taking care of their goats. Other

activities involving program mentors or program experts ceased in this year. There was no more visit either from the local BAZNAS of *Tanah Datar*, experts from North Sumatera Research Center or officials from the central BAZNAS in Jakarta. There was no more regular meeting and discussion undertaken between beneficiaries and program mentors. Relying on whatever level of skills possessed, beneficiaries of the program run their lives as usual following their daily routine activities. This condition continued up to the end of 2019 where observations to the field took place almost every week.

By the end of 2019, we met Mr. Emi and discussed what was going on with the program. He mentioned about North Sumatera Research Center that seemed to have withdrawn their support to the program due to the change in leadership at the center. In other words, the new head of *Sei Putih* Research Center in North Sumatera might not support the program and therefore, there were no more visit from the two experts or researchers previously assigned to assist the BBCD Program. By early 2020, we asked Mr. Lano on the progress of the program. He mentioned about the intention of program mentor to rearrange routine activities (regular meetings and discussions) that had been temporarily ceased for a while. However, by the end of June of 2020, there was still nothing happened.

Mr. Malin who owned 75 goats by July 2020 seemed to be very enthusiastic in his organic farm and utilized the goat manure as organic fertilizer. In the third week of July 2020, we observed how he was successful in growing spring onion by utilizing the organic fertilizer from the goat manure. The spring onion harvested had an extra-large size compared to common spring onion that was not given the goat manure or relying on chemical fertilizer. He and his wife then started a new spring onion farm in a rented land. Meanwhile, Mr. Jon and his wife became more focus on their other business (i.e., flower nursery). Business in flowers just gained its momentum since Covid-19 pandemic where many people started to have a new hobby i.e., taking care of flowers as one way of curbing their boring feeling due to the limited social movement. In an interview with Mr. Jon around middle of 2019, he did mention on his intention to limit the quantity of his goats to not be more than 45. The reason was due to the maximum number of goats that he could manage as he needed to search fresh grass twice a day to feed the goats.

Mr. Jon mentioned about the plan to build a mini feed factory. He also highlighted that it would be difficult for him to rely on the mini feed factory even if the plan is materialized. This is due to the location of Mr. Jon's house and his goat pen is far from the goat pens belong to the other four beneficiaries (Mr. Emi, Mr. Malin, Mr. Panduko and Mr. Lano). Thus, it will not be efficient for him to back and forth from the planned mini factory location. Mr. Lano also intentionally kept the goats owned between 27-30 goats because he allocates time to search for fresh grass 1 hour in the morning (around 7 am) and 1 hour in the afternoon (around 4.30 pm) every day. He prefers to be a farmer as his main job rather than a breeder. His intention to join the program was to support his farming activity, and by having some goats, he can use the goats' manure as organic fertilizer.

Beneficiaries raised goats on their own based on whatever knowledge and skills they have acquired from the previous trainings and coaching. Information from one of the key informants (Mr. Emi) indicated that the North Sumatera Research Center had withdrawn their support to the program. Since then, there was no more regular visit from the two experts as before due to the change in leadership at the research center. By the end of 2019 we again asked Mr. Lano about the progress of the program. His replied was that BAZNAS *Tanah Datar* will resume coaching activities after stopping it for several months. However, there was no any change to the situation following our visit in early 2020.

In June 2020, there were five beneficiaries of the program who still owned goats (Mr. Malin, Mr. Emi, Mr. Lano, Mr. Panduko and Mr. Jon). During this time, Mr. Malin and his wife is getting very much into their farming activities. In August 2020, Mr. Malin and his wife indeed have started a sizeable organic farming in another area which is distance from their goat pen. Mr. Jon and his wife on the other hand, have been more focused on their business (flower nursery), especially with the raise of flower businesses during the Covid-19. Mr. Lano and Mr. Panduko also continued to be in their farming activities. Mr. Emi nonetheless remains in managing his goats and his farming activities.

In our last observation on 23 October 2021, the effect of the program was almost unseen. All program beneficiaries have reduced significantly their goat ownership (each of them possessed only a few goats) because they were no longer concerned with the breeding activities. Mr. Lano for instance said that he only had five goats as he had sold most of them to cover the living costs. The impact in terms of religious aspect has also declined – a beneficiary for instance has started to engage in pig hunting (the old habit prior to joining the

program). As mentioned earlier, avoiding unwanted behaviour for a Muslim was one of the requirements to be recruited as beneficiaries of the program.

3.3 Does the program effective?

Central BAZNAS in Jakarta reported that the ZCD program undertaken in *Andaleh, Tanah Datar* was one of the success stories of ZCD program (BAZNAS RI, 2019b). Using ‘Sustainability Livelihood Impact Assessment’ (SLIA) technique, evaluative study conducted by central BAZNAS from 4-6 July of 2019 concluded that the program was successful in increasing the income of program beneficiaries. The SLIA technique measures the success of the program based on 5 aspects: human resources, financial, physical, natural and social aspects. In term of human resources, the program has been successful in resulting beneficiaries to have sufficient knowledge and skills in goat farming because of trainings and direct coaching provided in the field. From the financial aspect, the program was claimed to have been successful to increase income among the beneficiaries, as beneficiaries could sell goats in about every two months. The presence of a small *mushalla* (a small and simple building to perform *solah*) in the middle of the farm, built on the land belongs to Mr. Panduko, was program success in terms of physical. The small *mushalla* was used for routine group meeting and a place to perform *solah* among farmers working in the area. The high spirit to help each other among the group was a success in terms of social aspect. In short, the program was claimed to have encourage the beneficiaries to be independence.

Based on the logic model of the program presented in Figure 4, however, the program is categorized as ineffective. This is due to the program does not achieve its intended objectives (outputs) by the end of the program (2020). As mentioned earlier, the objective of the program is to establish *Boerka* Breeding Center. Referring to Table 3, beneficiaries of the program should meet six criteria for intensive stage in 2019 and nine criteria for the finalization stage in 2020 (see Table 4).

ZCD program implemented by BAZNAS *Tanah Datar* District and concentrated in *Andaleh* is indeed a great program. The program in fact has been highlighted as one of the successful ZCD program by BAZNAS at the national level. In relation to this, by June 2020 for instance, three beneficiaries have owned over 40 goats. A beneficiary owned 75 goats, while 2 beneficiaries owned 40 – 45 goats, and the other two beneficiaries owned 20-30 goats. This is an achievement as profession of goat breeders was unknown in *Andaleh* prior to BAZNAS intervention in the sub-district. Presently *Andaleh* has started to be known as a center of goat breeding program for BAZNAS. Based on the logic model approach to measure performance adopted in this study however, the program has failed to achieve its outputs (intermediate objectives), not to mention its outcomes (ultimate objectives). None of the intermediate objectives set as shown in Figure 4 has been achieved.

The first objective (i.e., establishment of *Boerka* Breeding Center) has not been materialized yet. As mentioned earlier, the agreement between BAZNAS *Tanah Datar* and *Sei Putih* Research Center was that the research center is responsible to provide male goat (*Boerka*), whereas BAZNAS *Tanah Datar* to procure female local goat (*Kacang*); and therefore, the cross-breeding between the two different strains of goat could take place. Interviews with beneficiaries of the program and observations to the field however revealed that none of the beneficiaries had been given the *Boerka*. Key Informant (No.1) reported that he had received both local goats when he was given the goat breeds (i.e., Java male goat called *Randu* and female local goat *Kacang*). Thus, the cross-breeding was not between *Boerka* (male) and *Kacang* (female) as planned instead between *Kacang* and *Randu*. Table 5 summarizes the comparison between plan and implementation of the program.

Table 5: Comparison between Plan and Implementation

Plan	Implementation
<i>Boerka + Kacang</i>	<i>Java Randu+ Kacang</i>

Source: Researcher’s interviews with the key informants

Table 5 clearly shows the reason for the first intermediate objective failed to be materialized. The program intent was to develop a center for *Boerka* breeding. However, the male *Boerka* breed itself has never been given to program beneficiaries. Even if beneficiaries were successful to grow the goat breeds given to them, the title of the program is no longer has relevance with reality in the field. Instead, the title of the program should be

revised to development of center for cross-breeding between Java *Randu* and *Kacang*. This is to be matched with the reality in the field and the objective should be revised from developing 'Boerka Breeding' center to developing 'RanduKacang' center.

Implementation of the program has also failed to follow the set timeline. As presented in Table 3, by 2019, the program was intended to produce a minimum of 30 beneficiaries who were eligible to enter the intensive stage, and the 30 beneficiaries should meet the six set criteria. Based on observation in 2019, only one program beneficiary who had meet the six criteria (Mr. Jon), while two other beneficiaries only met the first criterion (Mr. Emi and Mr. Malin). Mr. Jon indeed had owned about 40s goats at the time of observation (23 June 2019), however he grew different strains of goats, included the *Etawa* goat (originally from Uttar Pradesh, India and breed in Indonesia).

By June 2020, it can be concluded that the program has failed to achieve the expected targets as presented in Table 4. Three program beneficiaries have owned over 40 goats but not *Boerka* goats, instead the cross-breed between Java *Randu* and local goat *Kacang*. Indeed, none of the beneficiaries own a representative goat-pen. Further, based on observations made to the four goat-pens belong to Mr. Emi, Mr. Malin, Mr. Jon and Mr. Lano, none of them owned a healthy goat-pen. Their pens were lacked natural light and not properly cleaned, except the pen belongs to Mr. Jon. The pens had been designed not according to the accepted and modern standard for good and healthy goat-pen. The urine and manure of the goats were mixed; thus, it is difficult to clean the pen.

In terms of cleanliness, the pen belongs to Mr. Emi was found to be the worse among the four pens observed. The manure was just left as it is for days. Due to this, the manure has been mounting and reaching the floor of the pen. Some parts of the manure have even been spread out on the ground. During the observation to Mr. Emi goat-pen (11 December 2018), we had to step on the goat manure to observe the goats directly inside the pen. The condition was made worst because of the rain at that time. In terms of acquiring skills needed to become a good breeder, all beneficiaries interviewed indeed had possessed some breeding skills but not for disease prevention, especially when the goat experienced diarrhea. This problem was highlighted by all key informants in this case study (beneficiaries) of the program.

As for the extra income obtained from raising goats, Mr. Lano mentioned that he was able to sell 1-2 goats in 2-3 months with the price between 1.0 -1.5 million rupiah. The extra income received however is far from target (4 million rupiah) per month. Three beneficiaries indeed had transformed themselves from *mustahik* to become *muzakki* since 2019 as the *nisab* of *zakat* for goat is 40 (i.e., the owner shall pay a goat as *zakat* in every 40 goats owned). A beneficiary (Mr. Lano) however, never allowed his goats to reach beyond 30s. The reason was, he had no intention to become a professional breeder, instead he prefers to be a farmer as his main profession. Thus, the intention to participate in the program from the beginning was limited to obtain organic fertilizer for his farming activities. This is the reason why he will sell between 1– 2 of his goats each time the goats reach over 30. The expected target (No. 6– 9) as in Table 4 hence has not been achieved at all.

Finally, the outcomes of the program (ultimate objectives) clearly were not achieved as of October 2021, almost a year after the program ended. Indeed, there is almost no sign of the program remained. As mentioned earlier, all program beneficiaries now only possess few goats with them. Mr. Lano even no longer has a green farm as shown in Figure 6. The *mushalla* is no longer maintained anymore as it has been rarely visited by the program beneficiaries.

3.4 Lessons learned

There are several reasons for the ineffectiveness of the program. This is due to the approach used to introduce the ZCD program, low stakeholders' involvement and lacked transparency. The following sub-section discusses each of the factor.

3.4.1 The use of top-down approach

The ZCD program introduced by BAZNAS *Tanah Datar* has used a top-down approach. This approach was inconsistent with the basic idea of community-based program initiated by the National *Zakat* Board. An ideal community-based program shall begin from the community itself. *Zakat* fund should be used to empower community to develop what they already have.

An example of ZCD program that empowering the existing communities is ZCD program undertaken in *Kelurahan Benteng Utara*, *Benteng* Sub-District, *Selayar* District, South Sulawesi province. *Kelurahan Benteng Utara* has a potency in coconut plantation. ZCD program implemented in this area focused on developing coconut-based products such as Virgin Coconut Oil (VCO), cooking oil, canned food *nata de coco*, *arang tempurung*, cocopeat and coco fiber. The program was successful and benefited up to 50 poor families (Sasongko, 2019).

Still related coconut, ZCD program has also been implemented in *Takome* village, West *Ternate* Sub-District, *Ternate* Municipality, North Maluku province. The village has potency in coconut plantation. Almost all land is cultivated with coconuts and therefore, coconut is the main commodity of the village and the villagers have profession as coconut farmers. Farmers process the coconut to become VCO, coconut biscuit, and *arang tempurung*. Through ZCD, the coconut farmers are empowered to produce a new product i.e., *nata de coco*. Following the ZCD program, seven groups have been formed which involved 35 families (BAZNAS RI, 2020).

In contrast to the ZCD program in *Selayar* District, South Sulawesi and *Ternate* Municipality, North Maluku, the case in *Tanah Datar* District was different. The ZCD program introduced and concentrated in *Andaleh* was relatively new to the community as most of them are farmers. The other growing profession emerged in the last ten years is flowers traders. *Andaleh* itself was named as *Nagari Bungo* (flower village) since 2006. In the last ten years, the flower business has been intensified. This profession has become very attractive for many, especially the young generation. The job of selling flowers is far less demanding than other occupation such as farmers. Profession as goat breeders hence is totally unattractive for many people in *Andaleh*. Those who were recruited to participate in the ZCD program treated breeding goats as only a secondary profession beside their main profession as farmers. Thus, none of the program beneficiaries fully concentrated in raising and breeding goats.

Consequently, the lesson learnt from the case study is, it is more effective to launch a program that can support the existing profession of the targeted community, and *zakat* fund can be used to empower them. By doing so, *Zakat* Board reduces unnecessary efforts such as the building of basic skills needed for them to be successful in undertaking new profession. In the case of ZCD program implemented in *Tanah Datar* district, program beneficiaries need to be firstly trained to become a breeder and a good breeder. In addition, mentors are also needed for the program. The outcome could be different if BAZNAS *Tanah Datar* focuses on empowering the existing community of *Andaleh* in flower trades. The existing community have already acquired some basic skills to become flower traders. In other words, there was no need to start from 'zero' to empower the community. What is required is to support those who did not have capital to set up their business. In other words, less is needed to build technical skills to run their profession as the people in *Andaleh* have already acquired some skills in flower business.

The initial intention from BAZNAS *Tanah Datar* was good as it wanted to create a breeder community. Apparently, creating a new community is not an easy task. ZCD program was only designed for 4 years whereas the creation of a new community such as flower trader community in *Andaleh* took around 20 years for the community to grow well as it is today. It was clear that the ZCD program implemented by BAZNAS *Tanah Datar* was a top-down approach because the initiative to set up a center for high quality goat breeds came from BAZNAS *Tanah Datar*, motivated by the difficulties to find a good and standardized goat breed in the local market. Thus, the program was driven by BAZNAS *Tanah Datar*'s interest instead of the genuine interest of beneficiaries involved in the program. The program also served the interest of *Sei Putih* Research Center which was to experiment cross-breeding between *Boer* goat and local goat. The research center was in need for collaboration with other party so that their researchers had opportunity to put in practice what they have experimented in the laboratory.

Interview with a community leader in *Andaleh* who is aware of the development in the area revealed that he had never heard that BAZNAS *Tanah Datar* conducted audiences with village leaders about what is best to be done for the village. This information is confirmed by one of the key informants (Mr. Sati).

Since the program has been implemented using a top-down approach in which the implementation of the program was driven by the intention to serve the interests of BAZNAS *Tanah Datar* as the owner of the program and its partner institution, BAZNAS *Tanah Datar* has ignored the nature of the existing communities where ZCD program is to be implemented. As mentioned earlier, the major profession of people in *Andaleh* is farmer, hence there is farmer community in the village. The second major and growing community in the village is flower trader. Meanwhile, breeder community did not exist in the village prior to the introduction of

the ZCD program and profession as a breeder is uncommon in the village. Despite that, there was an attempt to set up a business in goat breeding in the 1990s by a villager named Mr. Malagam (based on interview on 20 December 2018). The business started with 40 goats but miserably failed because of disease. Since then, there had been no one who try the same business again. In 2011 there was a program conducted by the local government to distribute goats to some selected residents with the objective to form a breeder community. The program nevertheless failed as the recipients of the program sold the goats granted instead of breeding them.

In 2013 - 2014, BAZNAS *Tanah Datar* granted 2-3 goats to around 6-7 people in *Andaleh* who were categorized as *mustahik* (eligible *zakat* recipients). Among those who granted goats during the period, there were only three beneficiaries who were able to maintain the quantity of goats granted to them. The rest sold all the goats given to them. The three successful recipients were then recruited to the ZCD program launched in 2016. Four years after the launch of the ZCD program, the breeder community still has not been created in the village except only a few beneficiaries of the 2016 ZCD program who were able to maintain or increase their goats in their individual capacity. Once the supervision and coaching from BAZNAS *Tanah Datar* ceases, each beneficiary conducts the goat breeding individually.

3.4.2 Stakeholders' involvement

A program shall get a full support from all stakeholders for it to be successful. In the case of ZCD program implemented in *Tanah Datar* District, the collaboration with *Sei Putih* Research Center has ceased by early 2019 although the program is scheduled to end in 2020. Based on our observations during early 2019 to June 2020, the ZCD program has ceased its routine activities. There were no more visits by the experts from the *Sei Putih* Research Center as well as visits by mentors of the program.

3.4.3 Transparency

As mentioned in the previous discussion, there has been no *Boerka* Breeding center established in *Andaleh* because program beneficiaries had been given a different strain of goat – *Java Randu*. There was no transparency regarding the reason for why the beneficiaries were given a different strain of goat, which is a local strain. A key informant (Mr. Emi) mentioned about the high price of the male *Boerka* that could reach 20 million rupiah each and 40 million rupiah for a high-quality male *Boer* goat. The *Java Randu* goat itself was not given to the program beneficiaries but was only lent to them for a certain period. This was inconsistent with the concept and objective of the program. *Sei Putih* Research Center was supposed to provide male *Boerka* goat while BAZNAS *Tanah Datar* would use *zakat* fund to procure 100 females of *Kacang* goat. There was not clear what happened to the *Boerka* male goat granted by *Sei Putih* Research Center. We argued that why none of the program beneficiary has been granted the specified goat or at least being lent the specified strain to allow the cross-breeding to take place. The report of the ZCD program made by the *Zakat* Board of *Tanah Datar* itself mentioned that the partner institution indeed has granted 17 *Boerka* male goats in 2016 (unpublished report of ZCD program, 2018, p. 12). This raised doubt on transparency of the program.

3.4.4 Economies of scale

None of the program beneficiaries solely focused on the goat breeding activity. As discussed earlier, all of them treated goat breeding as a side profession. A reason mentioned by all informants was the economies of scale. On average, each beneficiary was only able to sell 1-2 goats in 2 - 3 months. The price was between 1 - 1.5 million for each goat. Relying on the sales, according to them, it was not enough to cover the needs of the beneficiaries' family. Due to this, Mr. Panduko for instance, had to work as a farmer on his own land or go for work in someone else's field or go to the forest to search for forest products to be sold in the market. This has implication as by doing other jobs, there was not enough time for the beneficiary to get fresh grass for his goats. For this reason, he always keeps the quantity of his goats to not more than 15.

The problem about economies of scale was also highlighted by Mr. Jon who by 2019 owned around 40s goats and remained with the same number by early June 2020. Based on an interview conducted on 7 December 2019, according to Mr. Jon, he would spend the whole day just to find fresh grass if he allows the goats to grow beyond 40s. If he did that, he would not be able to fulfil the needs of the family. Thus, he maintained the quantity around 40s so that he would spend a couple of hours to get fresh grass in the morning and a couple of hours in the afternoon. In between, he could use his time to help his wife developing flower nursery business

that seems growing well. This means, when a breeder owns goat beyond 40s, he should be equipped with a machine that can process the fermented feed so that the breeder should not use all his time just to find fresh grass every day. The procurement of mini feed factory is part of the program (see Figure 4). Despite that, there has been no indication for the mini factory to be set up by June 2020. Again, this raises a question regarding the commitment of the related parties in implementing the program.

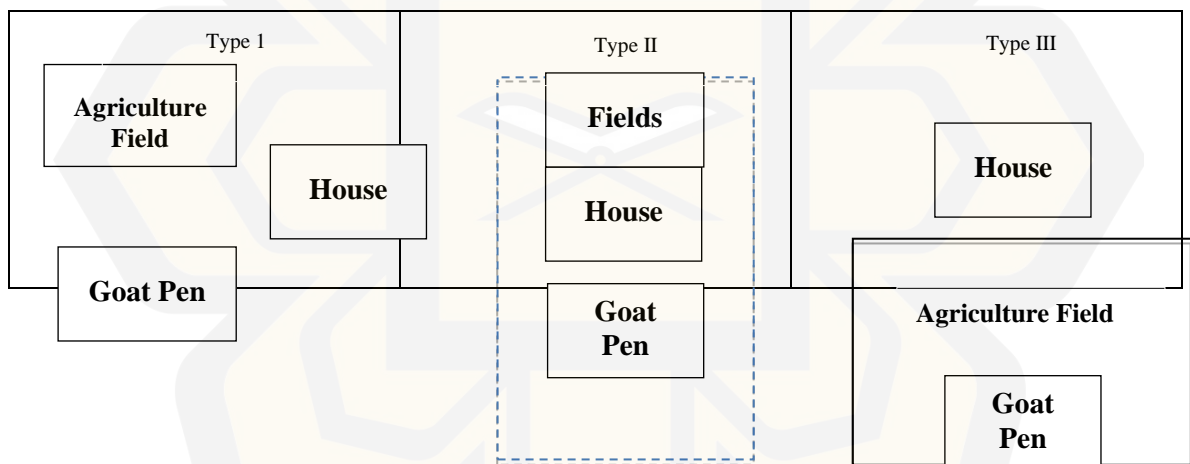
3.4.5 Market uncertainty

When the beneficiaries wish to sell their goats, they will wait for a broker to come over. According to Mr. Panduko, “If the goat is brought and sold in the market, the price can be very cheap” (Interview with Mr. Panduko in September 2019). As Mr. Panduko continued “only when a broker or direct buyer come over, we can hope for the good price”. This practice however diverted from the blueprint of the program (Unpublished Report on ZCD, 2018, p. 4). Based on the blueprint of the program, Zakat Board of Tanah Datar intended to provide market certainty to attract interest of beneficiaries by buying back the goat breeds produced by the beneficiaries. However, the plan seemed to be not materialized. Beneficiaries have been allowed to sell their goats to other parties.

3.4.6 Typology of breeders

Based on the frequent visits made by the researcher during one and half years to the case site (2019-2020), ZCD beneficiaries can be classified into three typologies: Type I, Type II and Type III beneficiaries.

Figure 5: Typology of Breeders Participating in the ZCD Program of Tanah Datar District



Source: Researcher’s observations at site (2019-2020)

Type I refers to a beneficiary (a breeder) who stays, works and raises goat in separate locations such as Mr. Malin. Type II is a beneficiary (a breeder) who stays, works and raises goats in the same location such as Mr. Jon. Finally Type III refers to the place of living is in one place and the place of raising goats is located in the same place where he should do agricultural works such as Mr. Lano.

Type II beneficiary (Mr. Jon) is the most successful one. Mr. Jon has built his goat-pen at his backyard whereas in his front yard, he set up flower nursery. This is a good businesses combination. Mr. Jon has utilized goat manure as fertilizer to his flowers. He also packed the fertilizer and sells it.

Mr. Lano and Mr. Panduko who are classified as Type III breeders, are benefited from the raising goat activity. The first and most obvious benefit was the opportunity to get free organic fertilizer which is quite difficult to get in *Andaleh* (if we do not own goats/cows). Mr. Lano has received a great advantage on his farming from using the organic fertilizer. First, the produce increased significantly, and at a much better quality compared to those who do not use organic fertilizer. The green bean belongs to Mr. Lano had a very wide leaves and very long fruit. Second, the use of organic fertilizer has reduced up to 50% the production costs of his farming. Second advantage, he received extra income of 1.0 -1.5 million rupiah in 2 -3 months.

Type I beneficiary is the most disadvantaged. There were much times wasted on the way to the location of agriculture field and then to the location of goat-pen. Mrs Malin for instance mentioned that she and her husband had to divide jobs: when she feed the goats, the husband would go to work in the agriculture fields or vice versa. The distance between location of agriculture field and goat-pen location is quite far, one-hour walk. As a result, the goat-pen is not well maintained. She and her husband did not have enough time to properly clean the pen, especially she now had quite many goats (75). She sometimes arrived late to the goat-pen, as a result she was not able to save one of her goats that got diarrhea or a newborn that died because of his mother stepped in on him. Mr. Emi lives about 2 km away from his goat-pen. Accordingly, he could not know immediately if there is any problem with the goats (diarrhea or delivered a newborn). If the pregnant goat had two babies, in many cases, only one of them survived because no one helps in the process of delivery. Based on our observations, Mr. Emi also often arrived around 9 am at the goat pen. The goats may have been very hungry since they were being feed late.

Thus, the program has not been able to create a breeder community as intended, let alone an independent community. By October 2021, it has been very clear that the program has completely failed. The program is therefore not effective. The finding of this study therefore adds to the list of ineffective ZCD programs. A recent study has highlighted the ineffectiveness of ZCD program undertaken by BAZNAS in East Java Province (Ryandono and Wijayanti, 2019).

The next issue is the lack of skills in disease prevention. This issue was highlighted by all informants. Informant No. 4 shared something interesting on this issue based on interview on 7 December 2019.

“Actually there has been no real training on how to prevent the goat diseases, the trainers mentioned about the indications of a disease and we were advised what to do to avoid it. We then followed the advice. But, still the problem emerged. I had a suspicious that the disease was actually brought in by goats granted in the second round in 2014. The reason why I said so was because we did not have any problem in 2013 when we first granted a couple of goats”.

Based on the statement, it is important for the *Zakat* Board to ensure the health status of the goats before granting the goats to the recipients. Any animals to be given to *zakat* recipients need to be isolated first to ensure that the livestock do not have any infected disease with them, as it will risk other animals once mixed. Here the role of the livestock expert is very important and as mentioned earlier, *Zakat* Board cannot perform the job alone. Synergy with other stakeholders therefore is critical.

4. Conclusions

Zakat Board of *Tanah Datar* District has designed a very good ZCD program with a very clear timeline. In this regard, the inputs, outputs and outcomes of the program have been clearly defined. The case study showed that the ZCD program undertaken by the *Zakat* Board of *Tanah Datar* District did not achieve its intermediary objectives or outputs as targeted. Achievement of the ultimate objectives or outcomes therefore is far from feasible. The program therefore can be concluded to be ineffective. Some factors have been identified to contribute to the ineffectiveness of the program; the top-down approach adopted to introduce the program, the lack of institutional capacity of the local *Zakat* Board to carry out the program, the low involvement of stakeholders and the lack of transparency and accountability of the program.

This explains why programs funded by *zakat* in the past tended to use the rudimentary measures such as number of *mustahik* participated in a program, amount of *zakat* distributed and other factors which are easy to quantify. When a program is measured through higher level indicator (outputs/outcomes measures), that program can be judged as a failed one (ineffective). Moreover, during the program, unforeseen events may occur which are beyond the control of the program implementer, which could impact the success of the program.

It is without doubt that the program did have some positive impacts on beneficiaries. The positive impact, however, depend very much on the personal quality of the beneficiaries; creative and innovative beneficiaries are likely to achieve more from the program. Therefore, recruitment process is critical to ensure the productive utilization of *zakat* funds. Sustainable coaching is also important to keep the beneficiaries are motivated. Without careful recruitment process and sustainable coaching, once the program ends, the situation (of program

beneficiaries) can just go back to the same quadrant as where they were prior to joining the program, as experienced in the case of the ZCD program undertaken in *Tanah Datar* District.

Some lessons to be learnt from the ZCD program undertaken in *Tanah Datar* District include involvement of universities in the form of providing experts in the related field will help Zakat Board to effectively implement a ZCD program. Next, involvement of local government is also important for funding support, thus, the programs do not solely rely on *zakat* funding. This is a very rational as poverty alleviation is the responsibility of government and coordination between the two (government and *zakat* institution) is likely to bring a greater impacts on society at large (Halimatusa'diyah, 2015). This is consistent with the principle of integrated program as defined by the national Zakat Board, i.e., ZCD program should bring together all related stakeholders (Indonesia National Zakat Board, 2019). Higher level of transparency and accountability is needed in implementing ZCD programs in the future. The finding of this case study research supports the previous study which argued that empowering *zakat* to be productive involves a complex management as more stages needed in its preparation and implementation (Furqoni et al., 2018).

Finally, this study suggests that it is better to improve the existing condition of the community rather than creating a totally new community. Thus, a ZCD program to be introduced in the fishermen community for instance should be the one that has a connection to the fish and fish related products. When ZCD is introduced to flower traders' community, it is better to teach them how to improve their skills in creating new variant of flowers and effectively operate professional nurseries, rather than teaching them a new skill to becoming a livestock breeder. The two activities do have a connection. Flower business will need fertilizer that can be obtained from farms. However, the former option will show faster results than the latter option.

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