

ABSTRACT

Poverty, the most crucial problem in various regions including Bojonegoro Regency, has decreased yearly but increased again in 2020. Zakat is one of the Islamic instruments that can alleviate poverty. The potential of zakat in Bojonegoro Regency is IDR 10.2 billion, but the actual zakat collected by BAZNAS was only IDR 2.3 billion, or about 20 percent of its potential. This is due to the lack of public trust in government institutions, especially charitable organizations, which causes the amount of zakat collection to be not optimal. Therefore, measuring the performance from various aspects is needed to build public trust towards Zakat Institutions. This study aims to determine and evaluate the performance of BAZNAS Bojonegoro Regency from macro and micro perspective.

This research utilizes primary data which was acquired through a questionnaire survey and interview. The sample in this study was 100 mustahik BAZNAS Bojonegoro Regency in 2020, which was selected using a purposive sampling technique. The analytical tool used in this research is National Zakat Index (NZI) 2.0 and the Test Instruments used are the validity, reliability, and paired sample t-test.

The result showed that the performance of BAZNAS Bojonegoro Regency on the macro dimension is considered bad with an index value of 0.26. This is due to the absence of a local regulation about zakat management and local government budget support (APBD). In contrast, the performance on the micro dimension is considered quite good with an index value of 0.723. However, the variable amount of zakat collection by BAZNAS Bojonegoro Regency is in the range of 5%, did not have an ISO certificate yet, did not have a sharia audit report, and although in CIBEST Index result showed increased incomes, the impact of zakat distribution is still not optimal. In addition to the spiritual aspect, there is no significant effect of zakat to the increase of mustahik's spirituality. Thus, based on the NZI measurement, the performance of BAZNAS Bojonegoro regency is generally in the fairly good category with an index value of 0.584.

Keywords : Poverty, Performance, Zakat, BAZNAS, National Zakat Index