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MEASURING THE EFFECTIVENESS OF ZAKAT DISTRIBUTION: A PROPOSAL TOWARDS CIBEST MODEL IMPROVEMENT

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Abstract

The Badan Amil Zakat Nasional (Baznas) is the Indonesia organization of zakat management (OPZ) needs to measure the effectiveness of their programs that have been implemented in alleviating zakat beneficiaries (mustahik) from poverty. In Indonesia, Cibest model is the most popular measurement tools that try to find material value and spiritual value in determine the effectiveness of Baznas's zakat program. However, the Cibest method has shortcomings, namely in the measurement of spiritual value which only emphasizes on the religiosity aspect. This study proposes an improved measurement of spiritual value using the concept of Islamic spirituality and tries to implement it in Baznas of Berau Regency, East Kalimantan Province of Indonesia. Measurements were taken on a sample of 60 mustahik who had experienced the economic empowerment program. The measurement results show that, the condition of mustahik after the program show improvement in material and spiritual values. However, the validation using the wilcoxon signed rank test reflected that only spiritual value that apply the concept of Islamic spirituality showed significant difference. A discussion of the phenomenon is presented on the last part of this study.

Keywords: zakat, mustahik, material value, spiritual value, Islamic spirituality.

Introduction

Organisasi Pengelola Zakat or the Organization of Zakat Management (OPZ) is an institution that plays a role in collecting zakat (Islamic almsgiving) funds from people who are obliged to pay zakat (muzaki) and distributing or utilizing zakat to those who are entitled to be the beneficiaries (mustahik) (Fadilah et al., 2017). To optimize the role of OPZ, the measurement on the effectiveness of zakat distribution is crucial for OPZ. This measurement can help OPZ to identify the needs

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of beneficiaries, design the right program, and monitor its impact. This will build trust and confidence in OPZ, which is important for its sustainability and growth (Kurniawati, 2022).

The Cibest (Center for Islamic Business Studies) method is a widely used measurement on the effectiveness of zakat distribution by OPZ. This Cibest method measures the level of mustahik prosperity using two measures, namely material value (MV) and spiritual value (SV) (I. S. Beik & Arsyianti, 2015). By comparing MV and SV before and after mustahik received zakat funds along with assistance packages and empowerment from OPZ, the effectiveness of zakat distribution can be known.

The Cibest method is very popular, hence it is not without weaknesses, especially in the measurement of SV. If we pay attention to the measurement components of SV, the Cibest method focus to the compliance to formal religious worship or ritual aspect of a religion, namely prayer, fasting, and zakat, or some expert call it as religiosity aspects (J. E. King & Crowther, 2004). Meanwhile, the concept of spirituality in the literature is actually having a wider concept. It is not only related to the ritual aspect of religion but as the way or all ways of an individual builds value in himself to be able to connect with something bigger (God) (Kauanui et al., 2010; S. M. . King, 2007). While according to the teaching of Islam, the spirituality (Islami spirituality) should consist of iman (belief in the existence of God), Islam (aspects of compliance to law and worship) and ihsan (aspects of ethics and moral guidance) (Mahudin et al., 2016). This means that Cibest method only covers one aspect of the Islamic spirituality (i.e. the aspect of Islam) in its measurement and needs to be improved to include the other aspects.

In accordance with Law Number 23 Year 2011 concerning Zakat Management, Badan Amil Zakat Nasional or the National Agency of Amil Zakat (Baznas) is given the task of managing zakat, infaq, and alms funds to improve the welfare of mustahik, through various assistance programs to improve the welfare of mustahik (Agustin, 2020). One of the Baznas organizations that enlarges its operational is Baznas in Berau Regency, East Kalimantan Province (Baznas of Berau), which basically has great potential in collecting zakat funds.

Zakat fund that collected from the Berau Regency is around 4 billion rupiah each year. Around 70%-90% of the amount has been distributed, which according to the Allocation to Collection Ratio (ACR) of the Zakat Core Principles has been considered quite good (Pusat Kajian Strategis Baznas, 2019). However, for the effectiveness of zakat distribution, measurement still needs to be conducted using Cibest method or the Cibest method using the concept of Islamic spirituality (Cibest-IS).

So, this research will propose the refined Cibest which employs the concept of Islamic spirituality (Cibest-IS). This research will try to implement the (Beik & Arsyianti's (2015) Cibest and Cibest-IS methods to mustahik under the management of Baznas of Berau.

Literature Review

1. Zakat in Brief

Zakat is one of the pillars in Islam, therefore every Muslim who has met the criteria is obliged to pay zakat. Zakat, in terms of language, means sacred, growth, blessing, and praiseworthy. Zakat needs to be paid so that the assets that are issued through zakat will be blessed, grow, develop, and increase, pure and good. The role of zakat is very important in terms of distribution and redistribution of wealth from the rich to the poor (Irsyamuddin et al., 2021).

In a hadith of the Prophet Muhammad SAW, it is explicitly explained that the role of zakat is as an instrument of social security which bridges the distribution of wealth from the rich to the poor. Prophet Muhammad SAW once said, "Allah has enjoined upon rich Muslims a due to be taken from their properties corresponding to the needs of the poor among them. The poor will never suffer from starvation or lack of clothes unless the rich neglect their due. If they do, Allah will surely hold them accountable and punish them severely" (Related by At-Tabarani in Al-'Aswat and as-Saghir) (Saabiq, 1940). In the Islamic view, the proper and transparent distribution of zakat will have a direct impact on the socially just allocation of income (Saad & Abdullah, 2014).

According to Islamic law, the agricultural products, livestock, and precious metals (such as gold and silver) are subjects to zakat. In addition, according to contemporary fatwas, personal income (salary or wage) and company profits are also subjects to zakat (Majelis Tarjih dan Tajdid Pimpinan Pusat Muhammadiyah, 2020). The beneficiaries of zakat (mustahik) are people who fall into the categories of (1) poor (people who still have property but not enough to meet basic needs); (2) fakir (people who have almost nothing so they do not have the ability to meet basic needs); (3) converts (people who have just converted to Islam and need help to strengthen faith); (4) riqab (slaves who want to free themselves); (5) ibnu shabil (people who run out of provisions on a journey); (6) gharimin (people who are in debt), (7) fi sabilillah (people who preach or fight in the way of Allah for the good of society), and (8) amil (the organization of zakat management) themselves (Saabiq, 1940). This is clearly commanded by the Quran," Alms are for the poor And the needy, and those Employed to administer the (funds); For those whose hearts Have been (recently) reconciled (To truth); for those in bondage And in debt; in the cause

Of God; and for the wayfarer: (Thus is it) ordained by God, And God is full of knowledge And wisdom” (Al Quran, 2023: At-Taubah 60).

In the obligation to pay zakat, there are several values as explained (Majelis Tarjih dan Tajdid Pimpinan Pusat Muhammadiyah, 2020), they are: (1) Purify the body and spirit and improve the quality of humanity, (2) Provide help and foster the weak and the poor; (3) Reduce the gap between the rich and the poor; (4) Help to create an Islamic society system that stands on the principle of one ummah (Ummatan Wāḥidatan), equal rights and obligations (Musāwah), Islamic brotherhood (Ukhuwwah Islāmiyyah), and shared responsibility (Takāful Ijtimāiy); (5) Help to create a harmonious, peaceful, and harmonious society.

In order to maximize the benefits of zakat, the muzaki should channel zakat payment to OPZ who has received government permission in accordance with applicable laws and regulations. The collection of zakat through OPZ has several advantages, namely: (1) Certainty of fulfillment of sharia provisions; (2) Ensure the certainty and discipline of zakat payment, (3) Avoid feelings of inferiority from mustahik if they are directly related to muzaki, (4) Gain efficiency and effectiveness of management and utilization of zakat (I. Beik, 2009).

2. Poverty Alleviation Program with Zakat

The benefits of zakat are not limited to individuals, but to the wider community. For individuals, zakat will reduce the attachment to property, thereby raising their human dignity. The benefit for society is to reduce social jealousy and as an Islamic social insurance system (Ayuniyyah & Hafidhuddin, 2020; Majelis Tarjih dan Tajdid Pimpinan Pusat Muhammadiyah, 2020). The OPZ plays a very important role in maximizing zakat collection and optimizing the benefits of zakat distribution (I. Beik, 2009).

Zakat should become the solution in poverty alleviation through economic empowerment programs. Economic empowerment is used as a framework to create an economically independent society. The program will also promote the multiplier effects in social and cultural aspects (Tim Divisi Publikasi dan Jaringan, 2017)

Specifically, the community empowerment program conducted by Baznas throughout Indonesia is called the Zakat for Community Development (ZCD). ZCD integrates economic empowerment with education, health, religion, environment, and other social aspects in a comprehensive manner funded by zakat funds (including infaq and sadaqah) to actualize a prosperous and independent society. Usually, ZCD goes through stages such as pioneering and growing economic activities and followed by the strengthening stage and the independence stage which all require assistance by Baznas officers or volunteers. The focus of ZCD is on developing the financial capacity of the community. In its implementation, moral and spiritual support to ensure an independent mentality can be instilled properly. The principles of program implementation are as follows (Tim Divisi Publikasi dan Jaringan, 2017):

(1) Community-based; in which the program is implemented by targeting mustahik who are gathered in an area (e.g., village) with various forms of mutually agreed activities,

(2) In accordance with Islamic law (sharia), among others, by ensuring that the beneficiaries of the program must be mustahik who meet the requirements according to Islamic teachings,

(3) Active participation of mustahik, namely the principle that mustahik are not objects of the program but subjects (actors) of the program who must be actively involved from planning, implementation, to program evaluation,

(4) Creating both added both material and non-material values to mustahik,

(5) The programs are systematically implemented and sustained in a series of activities to achieve the goal of mustahik's financial independence.

(6) Synergy between the government, zakat management institutions, and the community which is a manifestation of cooperation in virtue and piety (ta'awun 'alal birri wa taqwa).

3. The Cibest Method

The Cibest method was first introduced by Irfan Syauqi Beik and Laily Dwi Arsyianti (I. S. Beik & Arsyianti, 2015). The National Amil Zakat Agency (Baznas) established Cibest model as a method for managing zakat funds nationally (Badan Amil Zakat Nasional, 2021).

This Cibest model explains that the concept of poverty and welfare in Islam is not only seen in material term but also in spiritual term. By setting the standard of material needs and spiritual needs, it can be identified whether a family or household falls into one of four categories, namely materially and spiritually prosperous families, materially poor but spiritually prosperous families, materially prosperous but spiritually poor families, or materially and spiritually poor families (I. S. Beik & Arsyianti, 2015).

The measurement of material value (MV) according to Cibest method can be carried out using one of three approaches (I. S. Beik & Arsyianti, 2015), namely:

(1) Identifying the minimum needs of families or households through surveys including clothing, food, shelter, education, and health needs.

(2) Adjusting the BPS poverty standard from an individual standard (per capita) to a household standard.

(3) Referring to the zakat nisab standard. For example, using the nizab of agricultural zakat, the value is five ausaq or equivalent to 653 kg of grain or 524 kg of rice.

Meanwhile, spiritual value (SV) will be calculated using 5 (five) variables, namely (1) Obedience to prayer; (2) Consistency in fasting; (3) Compliance in paying zakat, (4) family support in practicing prayer, fasting, and paying zakat; and (5) government policy in supporting the implementation of prayer, fasting, and paying zakat (I. S. Beik & Arsyianti, 2015).

Based on the explanation, Cibest method in measuring SV emphasizes on the aspect of religiosity, namely the observance towards the implementation of aspects in ritual worship. This is not in accordance with the understanding given by some literature regarding the concept of spirituality which has a broader connotation, not limited to the observance of ritual worship taught by religion.

4. Religiosity, Spirituality, and Islamic Spirituality

Previous studies have highlighted the understanding that religion and spirituality are not synonymous (S. M. . King, 2007). Religion is defined as the codification of a set of beliefs through exclusive religious rituals, doctrines, and emphasis on formal structures (Kauanui et al., 2010). Religiosity means having faith and reverence for God as well as participation in activities in accordance with these beliefs such as attending services/worship regularly and participating in other social activities with their religious community (Balog et al., 2014). Religiousness can be summarized in 10 concepts, namely: preaching, attendance at houses of worship, prayers, doctrine or dogma, authoritarianism, belief in religious truth, belief in the divine, ritualistic, uniformity/unity, and scripture (Valasek, 2009).

Spirituality is a person's personal quest to understand the answers to questions about life and about the meaning of relationships with the sacred or transcendent which may (or may not) emerge from the development of religious rituals (Koenig et al., 2001). Personal and universal spirituality, developed outside of "traditional religion”, is tolerant of heterogeneity and open-minded (Kauanui et al., 2010). Spirituality can also be summarized into 7 (seven) general categories, namely: seeking meaning and purpose; living in harmony with others; personal wholeness, health, holistic; achieving personal growth; ethics, integrity, or values-based; belief in the divine and a sense of justice or honesty (Valasek, 2009).

Despite these differences, religiosity and spirituality are considered to promote personal development. For example, various religiosity practices promote the growth of spirituality while spirituality practices are often a prominent aspect of religiosity participation (J. E. King & Crowther, 2004).

According to Al-Goaib, (2003), religiosity in the Islamic view is commitment, belief, and obedience to Allah's commands. Individuals who are characterized as religious are not only those who hold religious beliefs but also practice them in daily life. This Islamic understanding is in line with the early views of wester scholars e.g. Glock & Stark (1965), who say there are five dimensions of religiosity which are religious commitment, determination, and intention related to religious life, namely: (1) The ideological dimension which is the extent to which a person accepts dogmatic things in his religion. For example, belief in the existence of God, prophets, angels, the afterlife, and so on; (2) The dimension of religious worship (ritual practice) (the ritualistic dimension), namely a person's obedience to fulfil various ritual obligations in his religion, for example praying, paying zakat, fasting, conducting hajj, and so on; (3) The dimension of appreciation (the experience dimension), namely religious experiences such as feeling close to God, praying solemnly, being touched by hearing scriptural verses recited, answered prayers, and others; (4) The dimension of religious knowledge (the intellectual dimension) which concerns how deeply a person knows and understands the teachings of his religion; and (5) The dimension of practice (the consequential dimension), namely the extent to which religious teachings can affect one's behaviour in social life, e.g. charity, doing good things, strengthen friendship, and so on. However, later, these experts renewed their opinion by eliminating the dimension of practice ((Stark & Glock, 1968)). Possibly, it was because the dimension of experience is included in spirituality.

Therefore, in the perspective of Islamic teachings, religiosity and spirituality are unity. Because in Islam, religion is a bond between God and humans and the surrounding nature. Religion is a way of life (al-din) with God as an anchor that includes the totality of a Muslim's faith, activities, and existence (Mahudin et al., 2016) Islamic religious teachings have three constituents, namely: (1) Islam which includes a person's religious obligations characterized by acts or practices of worship/rituals; (2) iman which represents the cognitive and belief system in the understanding of God (faith); and (3) ihsan which represents the actualization of moral and spiritual excellence. These three concepts are not separated but interrelated and necessary for a person to become a balanced and religious person ((Al-Goaib, 2003; Mahudin et al., 2016)). Based on this explanation, the concept of religiosity and spirituality in Islam should include aspects of one's Islam, faith, and ihsan. It is not limited to religious practices as proposed by Cibest.

Research Method

1. Types and Sources of Data

In this study, the data sources were primary and secondary data. Primary data were taken from questionnaires given to research respondents. Meanwhile, the secondary data were taken from journal literature, books, annual reports of Baznas in Berau, and other documents.

2. Time and Location of Research

This research was conducted from April 2022 to November 2022. The research location was in Berau Regency, East Kalimantan Province. The selection of locations in Baznas of Berau was because it received the largest amount of revenue and distribution of zakat funds in regencies/ cities in East Kalimantan Province.

3. Population and Sample

The research population was mustahik in Baznas of Berau since 2020, meaning that the respondents have received zakat for at least 1 year. The sample size was 60 heads of households determined using the Slovin formula (Hidayat, 2017).

$$n = \frac{N}{1 + Ne^2} = \frac{121}{1 + 121 \times 0.1^2} = 54.75$$

where: n = Number of samples; N = Total population; e = error margin

This study employed convienece sampling for cost and time efficiency given the fairly dispersed location of respondents.

4. Method of Analysis

The measurement tool used by the researchs was based on the Cibest model which consists of measuring material value (MV) and spiritual value (SV). For MV measurement, the researchers applied the Cibest formula while SV measurement used the initial formula proposed by Cibest and the improved formula according to the results of this study, namely the concept of Islamic spirituality (IS). The Cibest model using the MV and SV formulas according to the initial proposal of I. S. Beik & Arsyianti (2015) is hereinafter referred to as Cibest. Meanwhile, the Cibest model with Islamic spirituality SV is hereinafter referred to as Cibest-IS.

a. Material value (MV)

MV is the minimum income needed per month by 1 (one) family to meet the needs of food, clothing, shelter, education, and health (I. S. Beik & Arsyianti, 2015). To obtain MV, the poverty line income (PL) of the Central Bureau of Statistics (BPS) of East Kalimantan Province in 2021 was used, which was IDR 595,550 (Badan Pusat Statistik Provinsi Kalimantan Timur, 2023). Because MV is the standard income for each family, the PL needs to be multiplied by the number of mustahiks' family members (PLF).

b. Spiritual value (SV)

SV is the average minimum value of spiritual conditions. In this research, the initial Cibest formula (referred to as SV-Cibest) and the SV formula that has been adapted to the concept of Islamic spirituality (SV-IS) were used.

The SV-Cibest was calculated using the questionnaire described in Table 1.

Table 1: The Questionnaire of SV-Cibest

Score	Variables				
	Prayer	Fasting	Paying Zakat and Infaq	Work Environment	Government Policy
1	Forbidding others to pray	Forbidding others to fast	Forbidding others to give zakat & infaq	Forbidding family members to worship	Prohibiting worship for family members
2	Rejecting the concept of prayer	Rejecting the concept of fasting	Rejecting the concept of zakat & infaq	Refusing to perform worship services	Refusing to perform worship services
3	Performing obligatory prayers not regularly	Working on a non-full fast	Never paying zakat and *infaq* even once	Treating worship as a family member's business	Considering worship as a private matter for the community
4	Performing obligatory prayers but not in congregation	Only doing the obligatory fasting in full	Paying zakat fitrah and zakat on wealth	Supporting family members' worship	Supporting worship
5	Performing obligatory prayers regularly in congregation and sunnah prayers	Observing obligatory and voluntary fasts	Paying zakat fitrah, treasure, and infaq sadaqah	Building a family atmosphere that supports congregational worship	Creating an environment conducive to worship

Source: (I. S. Beik & Arsyianti, 2015)

Meanwhile, SV-IS was calculated using the questionnaire items (Table 2) where each item represents the concept of Islam, Iman, and Ihsan.

Table 2: Questionnaire of SV-IS

No.	Item	Dimension	Source
1	I perform regular obligatory prayers in congregation and sunnah prayers	Islam	(I. S. Beik & Arsyianti, 2015)
2	I do the obligatory and optional fasts	Islam	
3	I pay zakat fitrah, zakat maal, and infaq.	Islam	
4	I build a household atmosphere that supports worship together.	*Ihsan*	
5	I create an environment that is conducive to worship.	*Ihsan*	
6	I work or strive for the purpose of the world and the hereafter according to the commandments of the Prophet Muhammad SAW.	*Iman*	(Mahudin et al., 2016)
7	I am afraid of sinning because I will be punished in the hereafter.	*Iman*	
8	The more knowledge I have, the more humble I will be.	*Iman*	
9	I teach my family members about the greatness of God.	*Iman*	
10	I don't want to do something forbidden, even if other people do it too.	*Ihsan*	
11	I always perform actions based on my intellect and not my desires.	*Iman*	
12	I am grateful for what I have.	*Ihsan*	
13	I always tell the truth because I fear of God.	*Ihsan*	
14	I teach my family members to always remember Allah SWT.	*Iman*	
15	I can always strengthen my relationship with God.	*Iman*	

SV-IS scores were obtained from respondents' responses using a Likert scale, 1= Strongly disagree; 2= Disagree; 3= Moderately agree; 4= Agree, and 5= Strongly agree.

The SV-Cibest and SV-IS score threshold was that the average score must be greater than 3 (three). Thus, if the mustahik got an average score of SV-Cibest or SV-IS equal to or smaller than 3 (three), then the mustahik concerned was categorized as spiritually poor.

c. Cibest Quadrant

Based on the acquisition of MV and SV values, the condition of mustahik's welfare can be categorized into 4 quadrants, according to Table 3.

Table 3: Cibest Quadrant

Score	MV ≤ GKK	MV > GKK
SV > 3	Quadrant II "Materially poor but spiritually prosperous"	Quadrant I "Materially and spiritually prosperous"
SV ≤ 3	Quadrant IV "Materially and spiritually poor"	Quadrant III "Materially prosperous, but spiritually poor"

Source: (I. S. Beik & Arsyianti, 2015)

5. Comparing Two Condition of Sample Using Non-Parametric Test

Unlike parametric statistics, nonparametric models can be used without using the assumption of a normal distribution (hence, often called distribution-free statistics). The data scale that can be tested in non-parametric statistics is nominal and ordinal, generally using small amounts of data (Kharisma, 2018). Non-parametric statistics are relatively easier to work with because they do not use complicated mathematical formulas. Although non-parametric statistics are not bound to normal distribution, they can still be used in normally distributed populations (Miftah, 2021).

The Wilcoxon Signed Rank Test is an alternative test of difference to the paired t test if it does not meet the assumption of normality (Hidayat, 2014). This study used the SPSS 16 application.

Result and Discussion

1. Result

a. Material Value (MV) Analysis

In the initial stage, the effectiveness of zakat distribution was measured by comparing MV before and after the program. In accordance with BPS data, the PL value of Berau Regency was Rp. 595,550 per person. So, to calculate PLF, the PL was multiplied by the number of family members. The result of MV analysis for all respondents is shown in Table 4 indicating that, in total, there were 2 (two) families that experienced MV improvement to become prosperous families.

Table 4. The Result of Material Value Analysis

Family member	PLF	Before Program		After Program	
		< MV	MV >	< MV	MV >
1	Rp. 595,550	31	1	31	1

2	Rp. 1,191,100	7	0	7	0
3	Rp. 1,786,650	8	0	8	0
4	Rp. 2,382,200	6	0	4	2
5	Rp. 2,977,750	3	0	3	0
6	Rp. 3,573,300	2	2	1	3
7	Rp. 4,168,850	1	0	1	0
Number of families		58	2	56	4

b. Spiritual Value (SV) Analysis

The next step was to analyze the SV which consisted of SV using the Cibest questionnaire model (SV-Cibest) and SV using a questionnaire model based on the concept of Islamic spirituality (SV-IS).

The results of the SV-Cibest and SV-IS analysis, as presented in Table 5, show that all respondents could be categorized as spiritually prosperous because their SV Cibest and SV-IS scores were more than 3. However, it was interesting that by using the SV-IS model, the number of respondents who obtained a score greater than 4 was bigger than using the SV-Cibest model. This means that the average score of spiritual value using SV-IS was higher than the average spiritual value of respondents measured by SV-Cibest.

When comparing the conditions before and after the implementation of the program, there were improvements. By using SV-Cibest, there were 7 (seven) families whose SV scores were between 3.1-4 and increased to above 4.1. Similarly, by using SV-IS, there were 7 families whose SV scores improved from 3.1-4 to above 4.1.

Table 5. The Results of SV-Cibest and SV-IS Analyses

Spiritual Value	SV-Cibest		SV-IS	
	Before Program	After Program	Before Program	After Program
4.1 ≥ SV-Cibest ≥ 5	20	27	41	48
3.1≥ SV-Cibest ≥4	40	33	19	12
2.1≥ SV-Cibest ≥3	0	0	0	0
1≥ SV-Cibest ≥2	0	0	0	0
Total households	60	60	60	60

c. The Mapping of Mustahik Using Cibest Quadrant

The results of the mapping process using the Cibest quadrant for the Cibest models (MV and SV-Cibest) are presented in Table 7.

Table 7. The Mapping of Mustahik Using Cibest Model

Score	MV ≤ SPMK		MV > SPMK	
SV-Cibest >3	Quadrant II		Quadrant 1	
	Before Program	After Program	Before Program	After Program
	58	56	2	4
SV-Cibest ≤ 3	Quadrant IV		Quadrant III	
	Before Program	After Program	Before Program	After Program
	0	0	0	0

While the results of the mapping into the Cibest quadrant the Cibest-IS models (MV and SV-IS) are presented in Table 8.

Table 8. The Mapping of Mustahik Using Cibest-IS Model

Score	MV ≤ SPMK		MV > SPMK	
	Quadrant II		Quadrant 1	
SV-IS >3	Before Program	After Program	Before Program	After Program
	58	56	2	4
SV-IS ≤ 3	Quadrant IV		Quadrant III	
	Before Program	After Program	Before Program	After Program
	0	0	0	0

The results of mapping using the Cibest quadrant portrayed that both using the Cibest and Cibest-SI models resulted in 2 (two) respondents moving from quadrant II (Materially poor, spiritually prosperous) to quadrant I (Materially and spiritually prosperous).

d. The Analysis of Wilcoxon Signed Rank Test

Tables 4 and 5 illustrated the differences in the condition of mustahik before the program compared to after receiving the program. To ascertain whether the difference was statistically significant, it was necessary to conduct a Wilcoxon signed rank test. The use of the Wilcoxon signed rank test was because the sample used in this study was quite small (60 respondents). So, the assumption of normal distribution was not used.

For the test for differences in MV before and after the program is shown on table 9.

Table 9. Wilcoxon Signed Ranks Test for Material Value

	N	Mean	Std. Deviation	Minimum	Maximum
Before program	60	1361771.000	944545.2895	4.20	3000000.00
After program	60	1421147.844	923153.7178	4.20	3000000.00
Before program – After program	Negative Ranks		4[a]	11.38	45.50
	Positive Ranks		11[b]	6.77	74.50
	Ties		45[c]		
	Total		60		
Z	-824[d]				
Asymp. Sig. (2-tailed)	.410				

Note:

a) After program < Before program

b) After program > Before program

c) After program = Before program

d) Based on negative ranks

In Table 9, it was shown that there was an increase in average income from Rp. 1,361,771 before the program to Rp. 1,421,147. However, after conducting the Wilcoxon Signed Rank Test, the Z value was -0.824 with a p value of 0.410 which means that there was no significant difference in MV value before and after the program (sig > 0.05).

Table 10. Wilcoxon Signed Ranks Test for SV-Cibest

	N	Mean	Std. Deviation	Minimum	Maximum
Before program	60	4.0590	.40389	3.00	5.00
After program	60	4.2426	.44738	3.00	5.00
Before program – After program	Negative Ranks		20[a]		
	Positive Ranks		27[b]		
	Ties		13[c]		
	Total		60		
Z	-1.841[d]				
Asymp. Sig. (2-tailed)	.066				

Note:

a) After program < Before program

b) After program > Before program

c) After program = Before program

d) Based on negative ranks

Test of differences between SV-Cibest and SV IS before and after the program is presented in table 10.

Table 11: Wilcoxon Signed Ranks Test SV-IS

	N	Mean	Std. Deviation	Minimum	Maximum
Before program	60	4.3246	.35901	3.70	4.90
After program	60	4.3797	.43251	3.67	5.00
Before program – After program	Negative Ranks		12[a)]	8.50	102.00
	Positive Ranks		23[b)]	22.96	528.00
	Ties		25[c)]		
	Total		60		
Z			-3.534[d)]		
Asymp. Sig. (2-tailed)			000		

Note:

a) After program < Before program

b) After program > Before program

c) After program = Before program

d) Based on negative ranks

Table 10 showed that the mean score of SV-Cibest after the program (4.2426) was higher than before the program (4.0590). However, the results of the Wilcoxon Signed Rank Test calculation for SV-Cibest before and after the program obtained a Z value of -1.841 with a p value of 0.066. This means that there was no significant difference in SV-Cibest scores before and after the program (sig> 0.05).

Table 11 also indicated that the average SV-IS score after the program (4.3797) was higher than before the program (4.3246). After calculating the Wilcoxon Signed Rank Test for SV-IS before and after the program, the value of Z -3.534 was obtained with a p value of 0.0004 < 0.05 which means that there was a significant difference in SV-IS before and after the program (sig < 0.05).

Discussion

The results of the literature review conducted by this research confirmed the critical role of zakat management institutions in optimizing the impact of zakat distribution through mustahik economic empowerment programs. For Baznas of Berau, as for Baznas throughout Indonesia, the program was entitled as Zakat for Community Development (ZCD). The purpose of ZCD was to foster the spirit of mustahik to achieve a higher quality, prosperous, and independent life through sustainable empowerment programs using funding sources from zakat, infaq, and shadaqoh (Tim Divisi Publikasi dan Jaringan, 2017)

Specifically in Berau Regency, ZCD activities were in the form of capital provision and assistance in building independent businesses such as soybean plantations, goat and chicken farms, and drinking water public hydrants (Humas Pemprov Kaltim, 2016). The implementation of ZCD in Berau Regency was directed at; (1) Playing a role in building a community of faith and good character; (2) Strengthening Baznas institutions to help mobilize more optimal economic resources; (3) Providing access for people in need to economic resources, health, education, and appropriate technology; (4) Providing skills to the community to manage productive economic businesses; (5) Encouraging social change into a prosperous society (Fauzi & Huda, 2022).

This research also conducted a literature review which found that the Cibest model had weaknesses in measuring the effectiveness of mustahik empowerment programs implemented by zakat management institutions, namely in measuring spiritual value (SV/Spiritual Value). What measured by the Cibest model was the aspect of obedience in the implementation of ritual worship. As shown in the literature review, spirituality in Islamic teachings (Islamic spirituality) reflected the totality of a Muslim which included three elements, namely Islam (observance of ritual worship), faith (in-depth understanding of the concept of divinity), and ihsan (actualization of ahlak and morals in life) (Mahudin et al., 2016). For this reason, this study proposed to make improvements by adding measurement items to SV-Cibest to become SV Islamic Spirituality (SV-IS).

The addition of this SV-IS item increased the accuracy of measuring the effectiveness of the implementation of mustahik empowerment programs implemented by OPZ because SV measurement using SV-IS was more comprehensive by covering aspects of Islam, faith, and ikhsan. The results of the SV-IS measurement conducted in this study on a sample of 60 mustahiks in Berau Regency showed that the average score of SV-IS was higher than SV-Cibest. The Wilcoxon signed ranks test results showed that the change in SV-IS score before the program to after the program was significant.

Conclusion and Recommendation

Cibest method is mandatory tool for Organisasi Pengelola Zakat or the Organization of Zakat Management (OPZ) to measure the effectiveness of zakat distribution program. Cibest method will evaluate material value (MV) and spiritual value (SV) of zakat's beneficiaries (mustahik), then categorize mustahik into 4 quadrants (i.e., Materially and spiritually prosperous; Materially poor but spiritually prosperous; Materially prosperous but spiritually poor; and Materially and spiritually poor). However, the Cibest method has covered all SV aspect. Therefore, this study proposed more comprehensive SV which applies the concept Islamic Spirituality (Cibest-IS), namely Islam which includes a person's religious obligations characterized by acts or practices of worship/rituals; (2) iman which represents the cognitive and belief system in the understanding of God (faith); and (3) ihsan which represents the actualization of moral and spiritual excellence.

This study implemented the initial method of Cibest and Cibest-IS in the population of mustahik under the management of Baznas in Berau. This study compared the condition of mustahik before receiving the Zakat Community Development (ZCD) and after receiving ZCD. It was found that there was an improvement of mustahik's condition, both using Cibest (MV and SV-Cibest) and Cibest-IS (MV and SV-IS). However, after the evaluation using wilcoxon signed ranks, the change of MV and SV-Cibest were not significant while the change of SV-IS was significant.

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