

# Original Research Article

## Evaluating Community Empowerment Using CIBEST Analysis: Financial and Spiritual Dimensions

### ABSTRACT

**Aims:** The research aims to measure the effectiveness of community empowerment with CIBEST Analysis in the community empowerment of "Balai Ternak BAZNAS" Program.

**Study design:** The research used case study and descriptive analysis method, with mustahik respondents who received initiation of zakat funds

**Place and Duration of Study:** community empowerment of "Balai Ternak BAZNAS"

**Methodology:** To assess the effectiveness of the program CIBEST analysis was used..

**Results:** The results of research using CIBEST analysis can measure the performance of community empowerment through "Balai Ternak" program effectively. can be seen from the improvement in performance from the material dimension by increasing muzaki income and the results of "Balai Ternak" program with livestock products that can be enjoyed by muzaki and the community, especially meeting the needs for goat and poultry meat in the surrounding community. Also the spiritual dimension can be seen from the quantitative and qualitative increase in the implementation of prayer, fasting and paying zakat. also support from the family environment and government policies to improve the spiritual life of muzaki and the community

**Conclusion:** The CIBEST model can effectively measure the performance of community empowerment through "Balai Ternak" program. This can be observed from the improved performance in the material dimension, which is reflected by the increased income of muzaki (donors) and the outcomes of "Balai Ternak" program, where the livestock products can be enjoyed by the muzaki and the community, especially in meeting the local demand for goat and poultry meat.

*Keywords: CIBEST Analysis, Community Empowerment, Zakat Program*

### 1. INTRODUCTION

The background of the research is West Java Province as a province with a population of more than 50 million and has 27 city/district areas with diversity and culture as well as regional advantages that are the wealth of West Java. However, West Java still has economic and social problems, namely unemployment and poverty, which must be resolved (Bappeda, 2018; Bappenas, 2017). For this reason, the West Java government and its stakeholders including West Java BAZNAS, City BAZNAS and West Java Regencies are invited together to solve West Java's problems and achieve the Sustainable Development Goals (SDGs), including Regency BAZNAS which accepts "Balai Ternak" programs.

Apart from the problems above, there are opportunities that can bridge the poverty alleviation model through livestock subsector. Based on data from the Directorate General of PKH RI, Indonesia's meat demand in 2021 is predicted to be 696,956 tons, while domestic

meat production will only meet 473,814 tons. Apart from that, Indonesia's milk demand in 2021 is projected to be 4.3 liters, while domestic production will only meet 22% or 1 liter. Based on this data, it is known that the deficit in meat and milk production is still far from what is needed. Apart from that, another opportunity that exists every year on the Eid al-Adha holiday is sacrifice. Based on research conducted by BAZNAS RI and PEBS UI in 2018, the potential for sacrifices in Indonesia per year is calculated at 21.6 million heads (equivalent to goats) or IDR 69.9 trillion and may increase. According to BPS:2021, the agricultural sector is in second place (13.28%) compared to the processing industry sector (19.25%). This means that it is not only a sector that absorbs a lot of labor in the village (28.33%) but is also related to providing food sources for the community. On the other hand, there is a decrease in agricultural land, especially rice fields, to more than 38,781 and it continues to grow in line with the need for housing for the community by opening up productive land.

In addition, agricultural management is not yet optimal. BAZNAS Republic of Indonesia (BAZNAS RI) is a zakat institution that carries out the role of zakat intermediation, namely collecting and distributing zakat. To optimize the role of zakat distribution, BAZNAS RI holds program institutional functions including the Mustahik Farmers Empowerment Institute (LPPM) or community empowerment functions with "Balai Ternak" program. LPPM is a special institution formed by BAZNAS RI or a zakat-based community empowerment function to carry out empowerment programs and increase the potential and economic impact of mustahiq in the livestock sector. LPPM has economic empowerment locations for "Balai Ternak" program spread throughout Indonesia, including West Java.

The West Java "Balai Ternak" program is a program distributed from BAZNAS RI to villages through BAZNAS districts in West Java for coordination and monitoring. The West Java regions that receive "Balai Ternak" program are Ciamis, Purwakarta, Garut, Bogor, Tasikmalaya, Subang and Sumedang regencies. "Balai Ternak" Program (PBT) is a mustahik economic development in "Balai Ternak" Program. Mustahik is empowered by providing capital, assistance through training, supervision and assistance in marketing livestock products in order to achieve economic independence. "Balai Ternak" program includes sub-programs for livestock cultivation, animal feed, livestock auctions, livestock product processing and livestock by-product processing.

To increase the effectiveness and optimization of "Balai Ternak" program, many tools, methods and approaches are used, including CIBEST Analysis. Based on the background that has been explained and supported by empirical data, the formulation of the research problem is: How to construct a Community Economic Empowerment Model to Increase Resilience Using CIBEST Analysis.

## **2. LITERATUR REVIEW**

### **2.1 Agency Theory**

Jensen and Meckling (2019) stated that an agency relationship is a contract between one or more people (principal) who employs another person (agent) to provide a service and then delegates decision-making authority to the agent. Ideally, agents can be trusted to carry out tasks and his responsibility in maximizing prosperity. However, in reality, because of asymmetric information where the agent has more information than the owner, the agent will use the power they have to use their interests rather than the owner's interests.

Due to the asymmetry of information between the principal and the agent, it is very necessary to have a party tasked with supervising the agent so that the agent is able to carry out his duties and provide his responsibilities well to the principal. This is in accordance with

what was stated by Paton and Littleton (1940) that agency theory implies the existence of asymmetric information between the principal and the agent. Therefore, principals need to create a system that can monitor agent behavior so that they act in accordance with their expectations. The relationship between the principal and agent is said to be successful if there is internal balance maximization utility between agent and principal. Institutional performance concepts become bridges between the agent's interests and the principal's interests. This theory is used to explain the duties and authority of zakat institutions, specifically amil program to be able to maximize its zakat program, so that the economic and social value of zakat can be achieved.

## 2.2 The Role of Zakat Distribution

Furthermore, zakat institutions are obliged to manage zakat funds from muzaki so that they are empowered according to their intended use (Fadilah, 2013). Law number 23/2011 specifically states that the empowerment of zakat funds is to meet the living needs of mustahik. Mustahik consists of eight asnaf, namely: Fakir, Poor, Amil, Muallaf, Riqab, Gharim, Sabilillah and Ibnu Sabil. Based on the mandate of the Law, zakat funds can be distributed to two major types of activities, namely consumptive and productive activities. Consumptive activities are activities in the form of assistance to solve urgent problems and run out immediately after the assistance is used. Meanwhile, productive activities are activities intended for medium-long term productive businesses. The impact of these productive activities can generally be felt even though the ZIS funds provided have been used up. Furthermore, empowering ZIS funds, such as food, health and education. If these needs have been met or there is a surplus, the allocation can be allocated for productive business activities through a sustainable empowerment program (Fadilah, Maemunah, et al., 2020).

In principle, empowerment of ZIS funds is carried out through programs offered by zakat institutions. In general, there are four groups of programs offered by zakat institutions, namely the health sector, the economic sector, the education sector and programs that are charity. Basically, the type and number of programs offered by zakat institutions will depend on: The amount of funds managed by zakat institutions; The scope of services/targets targeted by mustahik and the needs of mustahik. The naming of the four program groups will be different, because it will be adjusted to the purpose, terminology and main activities of the zakat institution. The aim of presenting the programs offered by zakat institutions is to:

1. Find out how zakat fund empowerment activities are packaged in the form of programs offered by zakat institutions.
2. Identify the scope of services that can be provided by each zakat institution.
3. Observe creativity and innovation related to the creation of programs offered by zakat institutions.

In fact, in recent years, zakat institutions have developed increasingly wider program areas. The central BAZNAS has designed a program that must be implemented by BAZNAS throughout Indonesia, both at the provincial and city/district levels. The designed program covers the following areas: Health (healthy), Education (Smart), Economy (Independent), Social Humanity (Peduli), and Da'wah and Islamic Practice (Takwa). To improve the performance of the role of zakat utilization, various strategies have been developed to achieve the goal, one of which is community economic empowerment.

Distribution of zakat funds to mustahik can be in consumptive or productive forms. Consumptive zakat is targeted if it is used by the needy and poor who need food immediately. If the poor and needy are given productive zakat, the zakat assets will quickly run out. However, once these needs are met, zakat funds can be used to equip them with skills and working capital, so that it can open new jobs that economically provide added

value and can absorb them (Fadilah et al., 2022; Fadilah et al., 2021; Ihwanudin & Rahayu, 2020)

Beik and Arsyianti (2015), added the development of zakat distribution measuring tools through empowerment programs to measure its impact and effectiveness, one of which is using the CIBEST method. The CIBEST welfare index is a modification of the HDI index and the independence index by including two dimensions, namely economic and spiritual. Dikuraisyin et al. (2022), CIBEST model was designed and developed by (Beik & Arsyianti, 2015). Based on the concept that poverty measurement must be accompanied by a comprehensive method, namely between material and the spirituality of each must be considered. This concept is also a teaching from the main source of a Muslim, namely the Al-Qur'an and Sunnah (Dasangga et al., 2020).

### **2.3 Center for Islamic Business and Economic Studies Analysis (CIBEST Analysis)**

In its measurements, the CIBEST model uses two variables, that is variable level of material welfare and level of religious welfare. According to al-Ghazali, material welfare itself is defined as the achievement of benefit, namely the maintenance of goals of advice (maqasid al-shari'ah). Humans cannot experience happiness and inner peace, but only after achieving true prosperity for all humanity in the world through fulfilling spiritual and material needs (Fadilah et al., 2022). To achieve goals of advice, So that benefits can be realized, he explained the sources of prosperity, namely: the preservation of religion, soul, mind, lineage and property.

The CIBEST model uses the household as the unit of analysis and divides the household into four categories of situations related to its ability to meet material and spiritual needs. First, The household is able to fulfill both needs, namely material and spiritual needs as a whole. This is what is called a prosperous household. They live deep Tayyibah life or prosperous conditions as mentioned by Allah SWT in Surah An-Nahl verse 97. Second, households are only able to meet spiritual needs, while their material needs do not reach the minimum level. These households live in material poverty. This is in line with the word of Allah SWT in Surah Al-Baqarah verses 155–156 (Kemenag, 2019). In these verses, Allah has provided information that some people will be tested by lack of wealth, lack of fruit and other material needs.

In other words, these people live in conditions of material deprivation. However, they have a strong spiritual condition, which is shown by their commitment to always surrender to Allah and maintain their patience and steadfastness in the path of Allah. They may suffer in this world, but they will be rewarded by Allah in the afterlife. Third, households are only able to meet material needs. As for spiritual needs, this household does not have the ability to fulfill them. These households basically live in conditions of spiritual poverty. Regarding this matter, Allah SWT has mentioned people like this in Surah Al-An'am verse 44 (Kemenag, 2019). In this verse, Allah explains the existence of commands. However, they were able to obtain abundant wealth and money to support their lives. They may get pleasure in this world, but are bound to suffer in the afterlife if they do not change their spiritual condition. Fourth, households are unable to meet material and spiritual needs. This household lives in the absolute poverty category. This has been explained by Allah in Surah Thaha verse 124 (Kemenag, 2019). Those who live in absolute poverty are the most unfortunate people who suffer in this world and in the afterlife. Therefore, this group of people must be given more attention in the country's development process because they are the weakest group of society.

In applying the CIBEST model with several stages of calculation methods. The calculation method is explained as follows:

1. Analysis Method. This research was analyzed using the method:
  - a) CIBEST model to determine the level of welfare of Muslim converts both materially and spiritually;
  - b) Test differently non parametric with the Wilcoxon test to prove the differences that occur in the spirituality of Muslim converts after the zakat distribution program;
  - c) Poverty indicators include headcount ratio index (H) and the poverty severity index (P2) as a measure of the role of zakat in poverty due to the Covid-19 pandemic.
2. Analysis Method for the Welfare Level of Mustahik Mualaf. Calculations using the CIBEST model according to Beik and Arsyanti (2016) consists of five stages, namely:
  - a) Determination of the material poverty line and spiritual poverty line. The material poverty line (denoted by MV) is derived from the following formula:

$$MV = \sum_{i=1}^n P_i M_i$$

MV : minimum standards for basic material requirements  
 P<sub>i</sub> : price of goods and services i  
 M<sub>i</sub> : the minimum amount of goods and services required i

The MV calculation in this research uses the BPS Poverty Line (GK) approach as the minimum standard for basic material needs. Because all respondents live in West Java, the value used is the household GK of West Java Province of IDR 1,643,952 per month. The MV values before (MV1) and after (MV2) measurements are assumed to be the same because the measurements are still in the same year so: MV1 = MV2 = 1.643.952. On the other hand, the spiritual poverty line (denoted by SV) is equal to 3 (SV=3). This value has been determined in the CIBEST model and is the average of the Likert scale values.

- b) Calculating the spiritual score of the households studied before and after the BAZNAS program. The formula for calculating the spiritual score of the households studied is:

$$SS = \sum_{k=1}^n \frac{SH_k}{N}$$

SS : the average actual score for the spiritual condition of all households  
 SH : actual spiritual score of the household k  
 N : total number of households studied

The SH value can be obtained from calculations with the formula:

$$SH = \sum_i^n \frac{H_1 + H_2 + \dots + H_n}{MH}$$

SH : the average actual score of the spiritual condition of one household  
 H<sub>i</sub> : actual spiritual score of household members i  
 MH : total number of household members

The H<sub>i</sub> value can be obtained from:

$$H_i = \frac{V_{si} + V_{pi} + V_{zi} + V_{li} + V_{ki}}{5}$$

H<sub>i</sub> : actual spiritual score of household members i  
 V<sub>si</sub> : prayer score of household members i  
 V<sub>pi</sub> : fasting score of household members i  
 V<sub>zi</sub> : zakat and infaq scores from household members i  
 V<sub>li</sub> : family environment score from household members' perceptions i  
 V<sub>ki</sub> : government policy score from household members' perceptions i

- c) Calculate the actual income or actual expenses of the household under study. This is important to do to find out whether the respondent's income or expenses exceed the MV value or not. Through this stage, it will be known whether the household is in the rich or poor category
- d) Grouping into CIBEST quadrants. After knowing the MV, SV, actual spiritual scores, and real income or expenditure of the households studied, then each household was grouped into the CIBEST quadrant using a combination of material and spiritual scores.

**Table 1. Combination of CIBEST Model MV and SV Values**

Actual Score	≤ MV Value	> MV Value
> SV Value	Spiritually rich, materially poor (quadrant II)	Material and spiritual (quadrant I)
≤ SV Value	Material poverty and spiritual poverty (quadrant IV)	So material, even spiritual (quadrant III)

The relationship between the spiritual poverty line and the poverty line is depicted in the following picture:

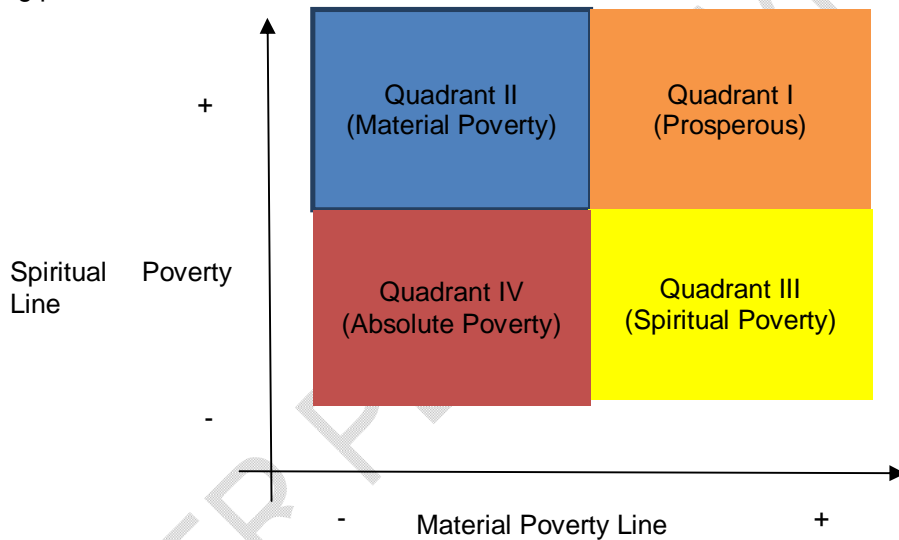


Fig. 1 CIBEST Quadrant<sup>1</sup>

- a. Calculate CIBEST model index values based on four quadrants. After each family knows its quadrant group, the next step is to calculate the CIBEST index which consists of the Material Poverty Index, Spiritual Poverty Index, Absolute Poverty Index and Prosperity Index. The calculation of each index is based on the following formula.

**Table 2. Index Calculation Formula in CIBEST Model**

CIBEST Index	Formula	Info
Material Poverty Index	$Pm = \frac{Mp}{N}$	Pm: material poverty index; $0 \leq Pm \leq 1$ Mp: number of households that are materially poor but spiritually rich (quadrant II) N: the total population of the households studied

CIBEST Index	Formula	Info
Spiritual Poverty Index	$P_s = \frac{Sp}{N}$	Ps: spiritual poverty index; $0 \leq P_s \leq 1$  Sp: number of households that are spiritually poor but materially rich (quadrant III)  N: the total population of the households studied
Absolute Poverty Index	$P_\alpha = \frac{Ap}{N}$	P $\alpha$ : absolute poverty index; $0 \leq P_\alpha \leq 1$ Ap: number of households that are materially and spiritually poor (quadrant IV) N: the total population of the households studied
Prosperity Index	$W = \frac{w}{N}$	W: prosperity index; $0 \leq W \leq 1$ w: number of households that are materially and spiritually rich (quadrant I) N: the total population of the households studied

### 3. Method Analysis Differences in the Spiritual Conditions of Mustahik Converts

Differences in the spiritual condition of Muslim converts due to the Bina Syiar Mubaligh program can be seen using Wilcoxon test analysis. This test is a nonparametric statistical test. This step is carried out if the classical assumptions are not met, in this case normality. The Wilcoxon test was carried out to see the differences between two paired samples/groups before and after the experiment. In this study, the data used were spiritual scores before and after the zakat distribution program. The Wilcoxon test hypothesis is as follows.

H0:  $\mu=0$  (no difference before and after the zakat program)

H1:  $\mu>0$  (there is a difference before and after the zakat program) with  $\mu$  indicating the difference value between before and after the program

The test statistical formula is:

$$Z = \frac{T - \left[ \frac{1}{4n(n+1)} \right]}{\sqrt{\frac{1}{24n(n+1)(2n+1)}}$$

n : the amount of data that changes after being given different treatment

T : he number of rankings of negative difference values (if the number of differences is positive is greater than the number of negative differences) or the number of rankings of positive difference value (if the number of negative differences is greater of the number of positive differences)

Critical region: H0 is rejected when the Z valuecount > Ztable( $\alpha/2$ ) or P-value <  $\alpha$

#### a. Method Analysis the Role of Zakat on Poverty Levels

There are several indicators that can be used to measure the level of poverty. In this research, the indicators that will be used are headcount ratio index (H), and the poverty severity index (P2). Headcount ratio index measures the number of poor people who are below the poverty line, in this case the BPS West Java Province poverty line. Measurement using this index will illustrate the number of poor people who can be reduced through the

zakat distribution program. The higher the index value, the more households have an income below the poverty line and vice versa. The formula used is:

$$H = \frac{q}{n}$$

H: headcount ratio index

q: number of mustahik households whose income is below GK

n: number of observations

Poverty severity index (P2) provides an overview of the distribution of expenditure among poor households. The higher the index value, the higher the expenditure inequality between poor households and vice versa. The calculation formula is as follows.

$$P_2 = \frac{1}{n} \sum_{i=1}^q \left[ \frac{z - y_i}{z} \right]^\alpha$$

P2 : poverty depth index

z : poverty line

y<sub>i</sub> : average monthly expenditure of mustahik households at the poverty bottom line (i=1,2,3,...,q), y<sub>i</sub><z

q : the number of mustahik households that are below the poverty line

n : number of observations □ : 2

Then, according to [Sri Fadilah et al. 2020], the level of success of the zakat utilization program, especially the social and economic empowerment of the community, has not been maximized, including: incompatibility of assistance with the results of the need assessment, no assistance or assistance with minimal competence, unclear timing mentoring, the absence of written targets and measures of success and the absence of local institutions to continue post-termination activities (Yusuf, 2018).

### 3. RESEARCH METHODS

#### 3.1 Research Methods Used

The research method used in this research is the case study method [Sekaran Uma.2016]. The case study method referred to in this research is the case of the BAZNAS RI Zakat program which is distributed to BAZNAS cities/regencies in West Java, namely "Balai Ternak" program. The approach to research is descriptive analysis research, with the aim of describing the implementation and assessing the performance of empowerment using CIBEST analysis and its impact on society, especially in increasing food security.

#### 3.2 Research Variables

In this research, it consists of one variable, namely Community economic empowerment to increase food security with CIBEST analysis through the zakat-based livestock center and food barn program.

**Table 3. Operationalization Variable**

Variable	Variable Definition	Dimensions	Data Scale
CIBEST Model	Poverty measurement must be carried out in a comprehensive manner, namely that both material and spiritual aspects must be considered	Welfare index Material poverty index Spiritual Poverty Index Absolute Poverty Index	Ordinal

### 3.3 Data Collection Techniques and Research Locations

Data collection techniques used in research were questionnaires, in-depth interviews (depth interview); and documentation. The research locations are in several villages spread across districts in West Java that receive "Balai Ternak" program under the monitoring and supervision of the Regency BAZNAS appointed by BAZNAS RI. The West "Balai Ternak" program is a program distributed from BAZNAS RI to villages through BAZNAS districts in West Java for coordination and monitoring. "Balai Ternak" Program (PBT) was a mustahik economic development program in livestock sector. The West Java regions that receive "Balai Ternak" program were Purwakarta Regency, Garut Regency, Bogor Regency and Bekasi Regency. "Balai Ternak" program is a program that was developed on the basis of regional excellence and determination of zakat funds. It is also hoped that the model that will be designed will become a model that can be implemented not only at BAZNAS in West Java but also throughout Indonesia because "Balai Ternak" program is spread throughout Indonesia.

### 3.4 Research Respondents

Research respondents were mustahik who received program initiation or zakat funds for the BAZNAS RI, "Balai Ternak" program. Mustahik is empowered by providing capital, assistance through training, supervision and assistance in marketing livestock products in order to achieve economic independence. Below are the mustahik for "Balai Ternak" program in the following table:

**Table 4. Research Respondents**

No	BAZNAS Areas That Receive "Balai Ternak" Programs	Mustahik
1	Garut Regency	45 Mustahik
2	Ciamis Regency	20 Mustahik
3	Purwakarta Regency	10 Mustahik
4	Sukabumi Regency	51 Mustahik
5	Bogor Regency	16 Mustahik
6	Sumedang Regency	25 Mustahik
7	Subang Regency	25 Mustahik
	Total	192 Mustahik

## 4. RESULTS AND DISCUSSION

Economic Empowerment of "Balai Ternak" Program in West Java Province is spread across several points, including Purwakarta Regency, Garut Regency, Bogor Regency, Ciamis Regency, Subang Regency and Sumedang Regency. Based on research results, the average income of mustahik beneficiaries before the program was IDR 1,583,184 per month, which is below the poverty line. In general, the distribution of zakat funds in this program is right on target. The average income level of mustahik increased after "Balai Ternak" Program intervention to IDR 2,420,567 per month or an increase of 34.59% from before.

This increase is considered large because it is an increase of more than 30%. These data show that the existence of an economic empowerment program through the food barn program achieves its goal, namely that the community becomes economically empowered. This can be shown by an increase in average mustahik income of 34.59%. The hope is that food security with economic empowerment of "Balai Ternak" program will not only benefit mustahik but also the products from livestock can be enjoyed by local residents and the wider community. Of course, people can consume livestock products Economic

Empowerment of "Balai Ternak" Program is a sustainable economic empowerment of "Balai Ternak" program for rural mustahiq in the livestock sector

In the spiritual dimension, the CIBEST model calculates five spiritual dimensions, namely prayer, fasting, paying zakat, family environment and government policy. The results of the research show that on average mustahik households who are given productive zakat assistance from "Balai Ternak" program are spiritually prosperous. Furthermore, the prayer variable, mustahik performs obligatory prayers even though they are not routine. On the other hand, it is impossible to be able to carry out obligatory prayers regularly but not always in congregation. For the fasting dimension, Mustahik fasted for a month but not for a full month and experienced an increase in being able to fast for a full month. Mustahik only pays zakat fitrah and does not make donations. After the program, mustahik are able to pay zakat fitrah and alms donations. Furthermore, for the family environment, where in mustahik households, family members consider worship to be a private matter. Then, mustahik households support family members' worship by reprimanding and reminding them when family members miss the obligatory prayers or fasting.

From the discussion above, economic empowerment of "Balai Ternak" program can increase not only materially by increasing mustahik income which will ultimately increase welfare, but also spiritual aspects so that it can increase faith which can be seen from the qualitative and quantitative increase in prayer and fasting. and zakat. Also the community environment and harmonious family life. The CIBEST model is able to produce values that show the performance of economic empowerment both materially and spiritually for "Balai Ternak" program which is expected to increase food security for both mustahik and the surrounding community because livestock products can fulfill the lives of mustahik and meet the demand for livestock products in the surrounding community.

Thus, the CIBEST model can measure the performance of community empowerment through "Balai Ternak" program effectively. This can be seen from the improvement in performance from the material dimension by increasing muzaki income and the results of the livestock center program with livestock products that can be enjoyed by muzaki and the community, especially fulfilling the need for goat and poultry meat in the surrounding community. Also, the spiritual dimension can be seen from the quantitative and qualitative increase in the implementation of prayer, fasting and paying zakat. also support from the family environment and government policies to improve the spiritual life of muzaki and the community.

The results of this research support previous research, namely (Alwi et al., 2023; Beik & Arsyianti, 2015; Dasangga et al., 2020; Dikuraisyin et al., 2022; Dwiyanto & Jemadi, 2013; Fadilah, 2013; Fadilah, Lestari, et al., 2020; Fadilah, Maemunah, et al., 2020; Fadilah et al., 2022; Ihwanudin & Rahayu, 2020)

## 5. CONCLUSION

The CIBEST model can effectively measure the performance of community empowerment through "Balai Ternak" program. This can be observed from the improved performance in the material dimension, which is reflected by the increased income of muzaki (donors) and the outcomes of "Balai Ternak" program, where the livestock products can be enjoyed by the muzaki and the community, especially in meeting the local demand for goat and poultry meat. Additionally, the spiritual dimension is evident through the quantitative and qualitative improvement in the practice of prayers, fasting, and the fulfillment of zakat obligations. The support from family environments and government policies also contributes to enhancing the spiritual life of the muzaki and the community.

The research recommendations are as follows: (1) Policies should be established to sustain "Balai Ternak" program, with monitoring and evaluation from program facilitators, particularly in enhancing the knowledge and competencies of muzaki, so they can improve the yields of livestock, agriculture, and plantations. (2) BAZNAS is expected to increase its funding initiation so that the capacity of "Balai Ternak" program can be expanded through additional zakat funds, as part of efforts to reduce poverty. (3) The model produced in this research needs to be validated in similar programs or other empowerment programs managed by BAZNAS at the city and district levels, ensuring that this validated model can be used effectively.

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