## THE EFFECTIVENESS OF ZAKAH, INFAQ, SADAQAH (ZIS) MANAGEMENT BY BAZDA TO IMPROVE THE WELFARE OF SOCIETY IN CENTRAL JAVA

## Heru Sulistyo

Faculty of Economic, Sultan Agung Isamic University

Budhi Cahyono

Faculty of Economic, Sultan Agung Isamic University

## **ABSTACT**

The big potential of Zakah, Infaq, and Sadaqah (ZIS) in Central Java in one of the instruments for reducing poverty and improving the welfare of the society. This study aim to assess the effectiveness of management ZIS optimally so as to make a significant contribution to poverty reduction and improved well-being. Regulation No. 23 of 2011 on the management of Zakah has provided the legal basis which is very strong in the management of Zakah, by collecting, distributing, and accountabily of it. The unit of analysis in this study is the Bazda in Central Java Province. The sample is four districts/cities, including: the city and regency of Semarang, Jepara and Demak district. In addition, the study respondents are managers of Bazda, muzakki, and mustahik in four district/cities. The finding show that all Bazda have already had data base on muzaki and mustahik, but still incomplete, so it cannot be done for the sake of collecting and mapping the distribution of ZIS effectively and efficiently. Moreover, the condition of the building, infrastructure and operational funds sourced budgets have not been able to support the operations and performance of the collection, distribution and reporting effectively and efficiently. Distribution and utilization of ZIS is dominated for the fulfillment of consumer needs and focused on the areas of health, education and social, while, empowering productive business activities is still slightly low, so that is necessary to have a paradigm shift in the management of the ZIS to make mustahik become more productive. it is required a coordinated and integrated cooperation between Bazda District/City, Baz District, the regency/state, enterprises, SOEs and private agencies in order to collect ZIS effectively and efficiently and not only dominated merely by the civil servant. Reporting and accountability system, so far, has been conducted in a transparent and accountable through a written report to the District / City Governance and Parliament, but some Bazda do not provide it to mustahikin detail, either in book form or through the WEB. Only the district of Jepara wich has a complete reporting system, regular, detailed and printed in book form to be sent to the Governance, Parliament, and the muzakki of related parties.

Keywords: Management of Bazda; Muzakki; Mustahiq; Poverty; Welfare.