

IMPLEMENTATION OF THE ZAKAT VILLAGE INDEX 2.0: CASE STUDY OF ANJIR MUARA KOTA VILLAGE, ANJIR MUARA CITY, BARITO KUALA REGENCY

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Abstract

This study aims to evaluate the implementation of the Zakat Village Index (ZVI) version 2.0 in Anjir Muara Kota Village, located in Anjir Muara District, Barito Kuala Regency. The assessment focused on five key dimensions: economy, health, education, social and humanitarian affairs, and counseling and advocacy. A mixed-methods approach was employed, using an exploratory sequential design. The study began with qualitative data collection through interviews and observations, followed by quantitative analysis using a gradual weighted index method. The results showed a total ZVI score of 0.68, which falls within the "good" category. The education dimension recorded the highest score, whereas the economic and social-humanitarian dimensions showed relatively low values. These findings suggest that while the village is not a top priority for zakat assistance, targeted interventions are still needed in specific areas of weakness. Overall, the study demonstrates that the Zakat Village Index can serve as an effective evaluation tool for assessing the eligibility of villages for zakat-based empowerment programs.

Keywords: *IDZ, zakat, welfare index, community empowerment, social development,*

INTRODUCTION

Zakat is a form of worship that encompasses both the jurisprudence of worship (*fiqh al-ibādāt*) and the jurisprudence of transactions (*fiqh al-muāmalāt*). The proper distribution of zakat to eligible recipients has the potential to enhance social welfare globally. Moreover, the act of paying zakat purifies the giver from greed, selfishness, and arrogance, and invites blessings from Allah (SWT) (Khasandy & Badrudin, 2019).

Zakat is one of the key elements in Islamic economics, functioning not only as a form of worship but also as a mechanism for wealth distribution and poverty alleviation (Al-Salih, 2020). Indonesia has established the National Zakat Agency (BAZNAS), which is responsible for collecting zakat, infaq, alms, and other religious social funds with the aim of fostering a prosperous society (Harahap, 2023);(Hikmah et al., 2023) In Indonesia, where the majority of the population is Muslim, zakat holds significant potential to

address structural issues such as poverty and social inequality. One of the strategies implemented by the National Zakat Agency (BAZNAS) to enhance the social and economic impact of zakat is the Zakat Community Development (ZCD) approach— a community empowerment model that focuses on fostering sustainable self-reliance within local communities (BAZNAS Republik Indonesia, 2024). This is in line with the view that most zakat utilization programs should be directed towards generating long-term benefits and enhancing the socio-economic value of zakat funds, one of which can be achieved through community social empowerment programs (Fadilah et al., 2019)

The Zakat Community Development (ZCD) program is a comprehensive approach that targets communities in rural and marginalized areas that have not fully benefited from development efforts. Rather than merely focusing on the distribution of zakat for basic daily needs, the ZCD approach emphasizes strengthening community capacity through the provision of productive zakat, improving access to quality education and healthcare services, and promoting da'wah and social advocacy initiatives (Baznas, 2021). To evaluate the effectiveness of the ZCD program and assess the eligibility of a village to identify areas that should be prioritized for zakat interventions, the Center for Strategic Studies of BAZNAS (Puskas BAZNAS) developed the Zakat Village Index (IDZ) in 2017, which was later refined into IDZ 2.0 in 2020. (Puskas Baznas, 2020).

The IDZ 2.0 serves as both a quantitative and qualitative measurement tool that objectively assesses the social, economic, educational, health, and religious conditions of rural communities. This index comprises five main dimensions: economic, health, education, social-humanitarian, and da'wah and advocacy activities. The IDZ score ranges from 0 to 1, where a score closer to 0 indicates that the village is in urgent need of zakat assistance, while a score closer to 1 signifies that the village is self-reliant and no longer a priority for intervention (Puskas Baznas, 2020)

The Village Zakat Index 2.0 comprises six main dimensions: economy, health, education, social and humanitarian affairs, preaching and advocacy, and institutions. Each dimension is assessed using both quantitative and qualitative indicators to provide a comprehensive overview of the village's condition. The measurements across these six dimensions are then aggregated into a single IDZ score, which is categorized into five levels: very poor (0.00–0.20), poor (0.21–0.40), moderate (0.41–0.60), good (0.61–0.80), and very good (0.81–1.00). These categories serve as the basis for determining the priority level of zakat assistance allocated to each village. Therefore, IDZ 2.0 functions as both an evaluation tool and a strategic guide for decision-making in zakat distribution.

The utilization of IDZ 2.0 is essential to address strategic challenges in zakat distribution. It ensures that the allocation of zakat funds is based not merely on subjective assumptions or assessments but on clear, measurable indicators that are academically and practically accountable. This approach is particularly important because, in practice, there

is often a tendency for bias—where a village is deemed "potential" or "deserving" based solely on local narratives or prevailing opinions rather than on reliable and up-to-date data.

One of the noteworthy villages for analysis in this context is Anjir Muara Kota Village, located in Anjir Muara District, Barito Kuala Regency. The village is home to approximately 2,715 residents across 894 families and benefits from a strategic geographic location, situated just 19 kilometers from Banjarmasin City. Generally, the village demonstrates considerable economic potential in agriculture, plantations, and small-scale trade. However, data from the village's official website indicates that over 1,000 residents remain unemployed, and the majority of agricultural sector incomes are very low, averaging around IDR 6,373,514 per year (Dwi et al., 2018).

Although, according to the 2022–2024 Decree of the Minister of Villages, Disadvantaged Regions, and Transmigration, Barito Kuala Regency is no longer classified as an underdeveloped area, the poverty rate in the region remains at 4.36% as of 2024 (BPS Kabupaten Barito Kuala, 2025). Therefore, the empirical conditions in Anjir Muara Kota Village continue to reflect significant developmental challenges.

Initial observations revealed that both the community and village officials believe Anjir Muara Kota has significant potential to be targeted for zakat empowerment programs. However, to date, no structured evaluation using IDZ 2.0 has been conducted to objectively assess this feasibility. Therefore, this study is crucial to validate local perceptions through scientific indicators based on empirical data.

According to (Puskas Baznas, 2020), IDZ 2.0 functions not only as a tool to classify villages eligible to receive zakat but also as an instrument to evaluate the success of implemented zakat programs. Therefore, analyzing the IDZ 2.0 score of Anjir Muara Kota Village will provide new insights into the village's objective standing in the national zakat intervention priority framework.

This study aims to answer the following main research question: How is the application of the Village Zakat Index 2.0 reflected in Anjir Muara Kota Village across its five primary dimensions, namely economy, health, education, social and humanitarian aspects, as well as preaching and advocacy?

Evaluation based on IDZ 2.0 is essential, as previous studies have generally focused on individual dimensions separately without integrating them comprehensively (A'yuni & Fakhriyyah, 2024). Furthermore, the applied calculation method, such as the Multi-Stage Weighted Index, offers a fairer and more representative assessment by structuring the index through multiple systematic evaluation stages (Puskas BAZNAS, 2020). This study aims to address these shortcomings by providing a more comprehensive analytical model that aligns with the existing local dynamics.

The purpose of this study is to comprehensively evaluate the implementation of the Village Zakat Index 2.0 (IDZ 2.0) in Anjir Muara Kota Village by examining five aspects defined by BAZNAS, namely: Economy, Health, Education, Social and Humanity, and Da'wah and Advocacy.

This study focuses on a single study area, namely Anjir Muara Kota Village. The data utilized consist of both primary and secondary sources collected throughout 2024. Measurements were conducted using a quantitative-descriptive approach based on a multi-stage weighted index, in accordance with the official guidelines issued by BAZNAS (Pusat Kajian Strategis BAZNAS RI, 2020). This study does not evaluate the existing Zakat Community Empowerment (ZCD) program but focuses on an objective assessment of the village's eligibility.

This research aims to provide contributions both theoretically and practically. From an academic perspective, it offers new insights into the implementation of IDZ 2.0, which remains underexplored in the existing literature, particularly in the South Kalimantan region. While previous studies have predominantly focused on Java, Sumatra, and urban areas, this analysis of a rural area such as Barito Kuala represents a significant contribution to the literature. (A'yuni & Fakhriyyah, 2024);(Mukhammad & Aji, 2020).

In practical terms, the findings of this study can serve as policy guidelines for village governments, local authorities, and BAZNAS in designing data-driven empowerment programs. For instance, if the health dimension records a low IDZ score, fund allocation and interventions can be prioritized to improve primary health services. Conversely, if the da'wah and advocacy dimensions exhibit high scores, the village can serve as a model to strengthen the spiritual aspects within the village development plan.

Furthermore, the results of the IDZ 2.0 measurement can serve as a foundation for submitting proposals for assistance or program interventions to BAZNAS, Islamic financial CSR institutions, or other relevant agencies. In the long term, objective evaluations using IDZ 2.0 enable more accurate mapping of village needs and potentials, with an emphasis on sustainability.

As the demand for data-driven development planning grows, this research assumes increasing importance. At both the global and national levels, zakat management requires transparency, accountability, and fairness. A data-driven decision-making approach, such as IDZ 2.0, offers a valuable alternative to methods that rely on subjectivity, political connections, or unverified perceptions.

As stated by (Maryam, 2019), assessing community welfare requires a comprehensive, data-driven approach. In this context, IDZ 2.0 provides a systematic and holistic framework that can be adapted to various local conditions.

METHODS

This study adopts a descriptive research design aimed at providing an objective and systematic overview of a particular condition or phenomenon, without any manipulation or special treatment of the research subjects (Pandoyono dan Sofyan, 2017). Furthermore, it employs a mixed-methods approach, specifically a sequential exploratory design, which integrates qualitative and quantitative methods in a structured sequence. This approach was selected to obtain a comprehensive understanding of the social phenomena related to the implementation of the Village Zakat Index (IDZ) 2.0, as well as to enable rigorous and systematic analysis of the collected data.

The research was conducted in Anjir Muara Kota Village, located in Anjir Muara District, Barito Kuala Regency, South Kalimantan. This location was deliberately selected based on data indicating that, although the village has achieved independent status (Kemendesa PDTT, 2024), it still faces a relatively high unemployment rate, and its economy is primarily dominated by agriculture and entrepreneurship. Both primary and secondary data were collected during the period from January to March 2025.

The population in this study comprises all social elements involved in the implementation of IDZ 2.0 in Anjir Muara Kota Village. Using an exploratory and contextual research approach, purposive sampling was employed to deliberately select participants based on their knowledge and understanding of the village's conditions (Pusaka BAZNAS, 2020).

The informants consisted of:

- The Village Head and village officials, including the Secretary, Head of Welfare Section, Head of Service Section, and Head of Government Section
- Elementary school and madrasah teachers within the village
- Religious leaders, including local ustadz and religious assistants
- Health workers and cadres from the integrated health post (Posyandu)
- Village residents who served as information controllers village residents as information controls

This selection follows the guidelines for compiling the IDZ as outlined by Puskas BAZNAS (2020), ensuring that the data collected accurately represents the village's social conditions across multiple dimensions.

This study uses two types of data, namely:

- 1) Primary Data, Data were obtained through interviews and direct field observations. The primary instruments used included the IDZ 2.0 questionnaire published by BAZNAS (2020) and a semi-structured interview guide.
- 2) Secondary Data, This was supplemented with supporting documents, including statistical reports from the Barito Kuala Regency Statistics Agency (BPS), demographic data from the Population and Civil Registry Service, as

well as information from the official website of Anjir Muara Kota Village and the ZCD BAZNAS report.

Primary data is used to calculate the IDZ dimension index, while additional data supports contextual analysis and cross-verification.

The data analysis in this study employs descriptive quantitative methods by calculating scores for each IDZ 2.0 indicator, which are then converted into an index scale ranging from 0 to 1. This study utilizes a sequential mixed-methods approach, beginning with qualitative data collection and analysis, followed by quantitative analysis. The findings from the qualitative phase inform and guide the subsequent quantitative procedures, ensuring an integrated and coherent analysis process (Puskas Baznas, 2020). In the initial phase, qualitative data was gathered through in-depth interviews with key community figures to gain a deeper understanding of the local context and to identify relevant variables and indicators for measuring the Village Zakat Index. The insights from this qualitative analysis then informed the quantitative phase, serving as the foundation for developing instruments and calculating the index.

After completing the qualitative data collection and analysis, the study proceeded to the quantitative phase. This phase aims to assess the values of the elements within the Village Zakat Index (IDZ), from the variable level, through indicators, to the dimension level. The index calculation employs a stepwise weighted index approach, meaning the calculation is conducted sequentially—beginning at the variable level, then aggregated to the indicator level, and finally formulated at the dimension level.

The following are the stages of calculating IDZ:

- The first step, compile a score with a Likert scale (1–5) on each variable.
- The second step, calculate the index score for each variable using the formula:

$$I_i = \frac{(S_i - S_{min})}{(S_{max} - S_{min})}$$

where,

- I_i = Index on the variable i
- S_i = The actual score value in the measurement of the variable i
- S_{max} = Maximum score
- S_{min} = Minimum score

- The third step involves multiplying the variable value by the weight assigned to its corresponding indicator.
- The fourth step involves multiplying the indicator value by the weight assigned to the corresponding dimension.
- The fifth step, the values of all dimensions are summed up to obtain the final IDZ score:

$$IDZ = 0,25X1 + 0,16X2 + 0,20X3 + 0,17X4 + 0,22X5$$

Information:

IDZ: Zakat Village Index (Indeks Desa Zakat)

X1: Economic Dimension

X2: Health Dimension

X3: Education Dimension

X4: Social and Humanitarian Dimension

X5: Preaching and Advocacy Dimension

The IDZ score will range from 0 to 1. The closer the score is to 1, the more independent the village is considered and does not require zakat priority; conversely, the closer the score is to 0, the more vulnerable the village is and requires assistance.

Table 1.
Category IDZ

Value Range	Information	Interpretation
0,00 – 0,20	Not Good	High priority for assistance
0,21 – 0,40	Not Good	Prioritized for assistance
0,41 – 0,60	Quite Good	Can be considered for assistance
0,61 – 0,80	Good	Less priority for assistance
0,81 – 1,00	Very Good	Not a priority for assistance

Source: (Puskas Baznas, 2020)

The IDZ instrument has been nationally validated by BAZNAS and Puskas BAZNAS in 2020. However, for the purposes of this study, local validation was conducted through source triangulation, which included: (1) confirmation of the same data from multiple respondents, (2) cross-checking with official village documents, and (3) direct field observations. This approach was taken to ensure data reliability through a systematic and scientific process.

The flow of this research procedure:

Table 2.
Stages of Research Procedures in Measuring the Village Zakat Index (IDZ) 2.0

Stages	Research Procedures	Short Explanation
1	Initial Observation	The researchers conducted location mapping, identified the socio-economic characteristics of the village, and explored the contextual background of local issues.
2	Qualitative Interview	Semi-structured interviews were conducted with community leaders, village officials, and relevant residents

		to explore preliminary data for each dimension of the Village Zakat Index (IDZ).
3	IDZ Data Compilation	The data were categorized according to the five dimensions of IDZ 2.0: economy, health, education, social and humanity, as well as da'wah and advocacy.
4	Index Calculation	The Multi-Stage Weighted Index method was employed to calculate the index values for each dimension.
5	Descriptive Analysis	The index values for each dimension were presented and interpreted using qualitative categories based on IDZ scoring guidelines.
6	Conclusion Drawing	The researchers concluded the village's eligibility for zakat-based interventions and formulated strategic recommendations accordingly.

Source: Data Processed

RESULTS AND DISCUSSIONS

This research was conducted in Anjir Muara Kota Village, Barito Kuala Regency, South Kalimantan. Employing a descriptive quantitative approach supported by qualitative data, the study utilized the Village Zakat Index (IDZ) 2.0 as a measurement tool to evaluate community welfare across five key dimensions: economy, health, education, socio-humanity, and da'wah and advocacy. The overall IDZ score achieved was 0.68, placing the village in the "good" category. Nonetheless, several dimensions still require targeted attention and strategic intervention to enhance overall welfare outcomes.

The following table summarizes the index values for each dimension and indicator:

Table 3.

Recapitulation of IDZ Values of Anjir Muara Kota Village

No	Dimension	Key Indicators	Index Score	Interpretation
1	Economic (X1)	Productive Economy, Trade, Logistics, Finance	0.55	Quite Good
2	Health (X2)	Infrastructure, PHBS, BPJS, Clean Water	0.80	Good
3	Education (X3)	Facilities, Literacy, School Participation	0.81	Very Good
4	Social & Humanitarian (X4)	Population, Disaster Mitigation	0.59	Quite Good

No	Dimension	Key Indicators	Index Score	Interpretation
5	Da'wah & Advocacy (X5)	Religious Knowledge, Preaching Activities, Behavior	0.66	Good
Final Total Calculation IDZ Score			0.68	Good

Source: Data Processed

The IDZ score for the economic dimension reached 0.55, which falls into the "fair" category. This indicates that the village's economic potential has not been fully optimized. Productive economic activities are beginning to emerge, as evidenced by the presence of five leading products, including Impara rice and processed items such as *dodol* and *kopiah jangang* handicrafts. A major constraint lies in the limited access to Islamic financial institutions and the presence of trading centers that operate only twice a week. However, Indomaret and Alfamart outlets remain accessible for residents to fulfill their daily needs. This imbalance highlights the urgent need for inclusive and sustainable support, particularly in financial access and marketing infrastructure.

The health dimension recorded a score of 0.80, placing it in the "good" category. This achievement is supported by effective health promotion initiatives, community education on clean and healthy living behaviors (PHBS), and the active operation of integrated health posts (posyandu). However, the distribution of health-related infrastructure, particularly access to clean water through PDAM services, remains uneven—most notably in RT 9, which has yet to receive coverage. This indicates that, while health awareness and preventive services are functioning well, critical gaps persist in clean water and sanitation infrastructure, which should be prioritized in future interventions.

With a score of 0.81, the education dimension is classified as "very good." This reflects the adequate availability of basic education facilities and a high participation rate at the secondary education level, indicating that the community has satisfactory access to both primary and secondary educational services. Nevertheless, there remains room for improvement, particularly in enhancing teacher quality and implementing more structured student development programs to support long-term educational outcomes.

The social-humanity dimension received a score of 0.59, placing it in the "fairly good" category. Two significant challenges were identified: a low level of ID card ownership, with only 24% of the population possessing valid identification, and a limited awareness of disaster prevention measures among residents. These findings highlight the urgent need to improve population administration services and enhance disaster literacy programs as part of comprehensive risk reduction efforts.

This dimension scored 0.66, which falls into the “good” category. The presence of adequate mosques and prayer rooms, along with active religious assistants, significantly contributes to this achievement. However, community participation in daily religious activities and adherence to religious practices remain inconsistent. There is a pressing need to enhance religious education, particularly regarding muamalah practices such as the *ijon* system, which poses potential risks to farmers.

Overall, the Village Zakat Index (IDZ) score of 0.68 for Anjir Muara Kota Village indicates a fairly good level of community welfare, although full independence has not yet been achieved. The education and health dimensions demonstrate strong performance and can serve as models for improvement. Meanwhile, the economic, social, and da’wah dimensions still face structural challenges that require targeted interventions. These findings provide valuable guidance for policymakers in prioritizing zakat fund distribution to ensure that resources are effectively and precisely allocated.

Access to essential services in Anjir Muara Kota Village is significantly constrained by limited financial resources. These economic limitations impede households from investing in sanitation facilities and clean water systems, thus hindering health improvements beyond the basic services offered by *posyandu*. Likewise, financial hardship curtails families’ ability to support educational enrichment initiatives and diminishes community participation in daily religious activities. Such findings underscore the urgent need for economic development strategies that can catalyze improvements across various dimensions of community welfare.

The challenges in other areas are further compounded by social factors, particularly the low ownership of national identity cards and limited disaster preparedness knowledge. Residents without proper identification face difficulties in accessing formal financial services, health insurance, and educational registration, thereby intensifying vulnerabilities within the domains of education, health, and the economy. Moreover, inadequate disaster readiness undermines community resilience, heightening health and financial risks during emergencies.

These interrelated challenges illustrate how deficiencies in one dimension, such as the economy or social capital, can directly and indirectly weaken progress in others, including education, health, and religious engagement. Therefore, integrated and multidimensional interventions are essential to effectively address overlapping forms of deprivation and enhance overall community well-being.

The application of data-driven strategies like the Village Zakat Index (IDZ) can enhance the effectiveness of zakat-funded development interventions in villages. Additionally, this study paves the way for long-term research to evaluate the medium- and long-term impacts of zakat programs.

CONCLUSION

This study aims to evaluate the implementation of the Village Zakat Index (Indeks Desa Zakat/IDZ) 2.0 in Anjir Muara Kota Village, located in Anjir Muara Subdistrict, Barito Kuala Regency. As described in the Introduction, the primary objective is to provide an objective assessment of the village's eligibility for zakat-based interventions by focusing on the five key dimensions of the IDZ: economy, health, education, socio-humanitarian, and da'wah and advocacy.

Based on the measurements and analysis, the village achieved an IDZ score of 0.68, placing it in the "good" category. However, certain critical areas, especially the economic and socio-humanitarian dimensions, still require attention. These results confirm the consistency and fulfillment of the research objectives established at the outset.

Specifically, the education and health dimensions showed positive outcomes, reflecting the effectiveness of local policies and the potential to serve as a model for other villages. In contrast, the economic and social dimensions highlight the need for more targeted interventions, particularly in enhancing welfare through Islamic microfinance and inclusive social management strategies.

The development prospects of this research are highly promising, including opportunities for long-term evaluations of zakat program impacts and the expansion of IDZ implementation to other villages with similar profiles. Furthermore, the da'wah and advocacy aspects can be further strengthened through collaboration between village authorities and religious institutions to foster both religious and social awareness within the community.

This research also lays the foundation for developing an integrative zakat-based development model using village-level indicators. Such a model would benefit BAZNAS, local governments, academics, and practitioners dedicated to community empowerment through zakat.

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