

ABSTRACT

Sayyid Irahanna, 201002053. *The Effectiveness of the Distribution of Zakah, Infaq, and Shadaqah Funds Using the Allocation to Collection Ratio Method (Case Study at the National Amil Zakah Agency of Tasikmalaya City in 2019-2021. Islamic Economics Study Programme, Faculty of Islamic Studies, University of Siliwangi. 2024.*

The data from the National Amil Zakat Agency of Tasikmalaya City shows that the realization of the achievement of collecting zakat, infaq, and alms funds in 2019-2021 fluctuates and at the same time there is a Covid-19 pandemic that threatens the sustainability of life. Therefore, this study aims to determine the effectiveness of the distribution of zakat, infaq, and alms funds at the National Amil Zakat Agency of Tasikmalaya City, especially in the 2019-2021 period. In addition, another purpose of this study is to find out how the mechanism of distributing zakat, infaq, and alms funds at the National Amil Zakat Agency of Tasikmalaya City.

The type of research used is mixed methods. Primary data sources are obtained from interviews with the National Amil Zakat Agency of Tasikmalaya City, while secondary data sources are obtained from financial reports, journals, books, documents, archives, and all information related to the effectiveness of the distribution of zakat, infaq, and alms funds. The data collection techniques used are interviews and literature methods.

The result of this study is that the overall effectiveness of the distribution of ZIS funds at the National Amil Zakat Agency of Tasikmalaya City in 2019-2021 has not been achieved. The effectiveness ratio in 2019 reached 45% with the category below expectations, while in 2020 it reached 48% with the category below expectations, and in 2021 it reached 69% with the category of quite effective. In the mechanism of distributing zakat, infaq, and alms funds as well as services to mustahik, the National Amil Zakat Agency of Tasikmalaya City has done well. This can be seen in all submissions processed openly with data verification directly and through the system, and decided at the leadership meeting.

Keyword: effectiveness, fund distribution, Allocattion to Collection Ratio