

ABSTRACT

Rizqi Khoyrulli 2021, "ZIS Funds Utilization Management Analysis for Increasing Mustahik's Income at Baznas Banjar City "

Statistical data available at the Central Statistics Agency, the poverty rate in Banjar City in 2018 was recorded at 28,073 people and decreased by 5.5% in 2019. This number has decreased from previous years which reached more than thirty-five thousand, of course This result cannot be separated from the influence of BAZNAS and also LAZ who take part in reducing poverty in Banjar City. However, the existing programs in the distribution still look less coordinated. Less than optimal use of zakat funds as one of the mustahik's economic development instruments, sometimes the distribution of zakat funds is only limited to providing assistance to mustahik without thinking about the continuation of the life of the recipient of the funds which eventually ends up being a consumptive aid fund.

The method used in this study is a descriptive method with a qualitative approach. In addition, this research uses two data sources, namely primary data sources consisting of Banjar City Baznas Management and secondary data sources consisting of supporting books, SOPs and photos obtained from the field. Data collection techniques used are interviews, observation and documentation. The research instrument is the researcher himself as the main instrument in the research, observation guide and interview guide.

The results of the study concluded that (1) the management of the utilization of the distribution of ZIS Baznas funds in Banjar City has been running quite well. Judging from the achievements of each compared aspect, namely the input, process and output of the distribution of ZIS funds, the distribution of ZIS funds has been running as it should. This analysis shows that the inputs and processes have been implemented effectively, while the overall output has been achieved effectively, although there are targets for receiving zakat services that have not been achieved but this does not reflect the ineffectiveness of the program implementation. and (2) the distribution or distribution of ZIS funds has been effectively distributed, but the impact of the distribution of ZIS funds carried out by the Banjar City Baznas has not been effective in improving the welfare of mustahik in Banjar City. This is because not all mustahik who receive productive zakat funds have an increase in their income.

Keywords: *Management Analysis, Distribution of Zakat, Mustahik Income.*