

ANALYSIS STUDY ABOUT HOUSE RENOVATION PROGRAM IMPLEMENTATION OF THE PASAMAN REGENCY BAZNAS FROM 2020 TO 2022

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Abstract. The problem in this study is how to implement the home renovation program carried out by BAZNAS in Pasaman Regency and see how effective it is. The study used qualitative methods, to collect data and information by means of observation and interviews. Processing the data used a qualitative descriptive analysis method, namely explaining the data without using calculations, doing reasoning, analyzing, and responding to actual facts. The results of the research, implementation of the home renovation program, namely BAZNAS composes, makes programs and budgets for home renovations. Mustahik candidates must complete the requirements made by BAZNAS. Each mustahik gets Rp. 15,000,000.00, of the funds mustahik must be good at managing the funds given. BAZNAS did not specify the shape of the house to be built. From 2020 to 2022, there are still nine mustahik recipients of program assistance who have not used the funds provided. The reason mustahik has not dared to build a house with such large funds. Judging from its effectiveness, BAZNAS has not been effective in carrying out home renovation programs. Program formulation that has not been achieved, also its achievements have not been effective, supervision and control that does not exist, transparency and review are not under control. As a result, it is not known whether mustahik has used the funds given to renovate the house.

Article history:

Keywords: House Renovation, Implementation, BAZNAS

Introduction

Poverty is a social problem that has always been a concern of the government, both central and local governments in overcoming it. The high rate of poverty is the cause of obstacles to progress in nation building. Poverty is caused by many factors, including weak human resources due to low levels of education, low levels of health, lack of adequate employment, and the condition of areas that are still isolated (Kartasasmita, 1996).

In Islam poverty is not abject, but the existence of the poor is a field of charity for people who are given the sufficiency of wealth and wealth to achieve glory from Allah Almighty by helping each other. As explained in the Qur'an Surah An-Nur verse 22: "And let not those who have excess and spaciousness among you swear that In

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they will (not) give (help) to (his) relatives, the poor and those who migrate in the way of Allah, and let them be forgiving and broad-chested. Do you not want that Allah forgives you and that Allah is merciful”(An-Nur:22).

In Law number 13 of 2011 concerning the Handling of the Poor in article 1 (2) it is said that poverty is the responsibility of the community and also the responsibility of the government. Similarly, the presence of BAZNAS, present in various regencies and cities that aims to manage zakat and distribute it to people in need.

Indonesia is said to be a country whose population adheres to Islamic teachings, so the state government does not remain silent on the issue of the obligation to pay zakat, therefore the government makes regulations in the form of laws on zakat, which are contained in Law Number 38 of 1999 which was amended into Law Number 23 of 2011 concerning Zakat Management. Complemented also by PP number 14 of 2004. In Law No. 23 of 2011 concerning Zakat Management replaced by Law No. 38 of 1999, it is expected to provide certainty and new responsibilities to government institutions in managing the National Amil Zakat Agency (BAZNAS) as well as being able to coordinate interests to related parties in running the organization.[\(UU Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, 2011\).](#)

According to Haritsah Zainulloh in his journal said, from several characteristics of zakat distribution, the distribution of zakat is very useful and can be one way to develop the economy of the people is in a productive way. In the consumptive distribution of zakat funds can use traditional and creative ways. The traditional method is done by distributing zakat funds to mustahiq directly for people's daily consumption needs. For example, the distribution of zakat fitrah in the form of money and rice to the poor every Eid al-Fitr.[\(Zainullah & Harisah, 2019\).](#)

The growth and development of zakat institutions that distribute with its programs is what makes this zakat institution said with the professionalism of zakat institutions. As stated by Didin Hafidhuddin that the zakat funds collected are then distributed in four forms including: Traditional Consumptive, Creative Consumptive, Traditional Productive, Productive Creative. Likewise, BAZNAS Pasaman Regency, BAZNAS Pasaman Regency comes with several programs including Pasaman Sejahtera, Pasaman Sehat, Pasaman Pintar, Pasaman Peduli and Pasaman Imtaq, which in its programs include the following: 1). Pasaman Sejahtera; It is a program that helps poor people spread throughout the sub-district. In addition, to improve the economy of the local community, it has allocated funds for business capital for poor families. 2). Healthy Pasaman; Programs that help senior citizens (elderly) who do not earn, also help residents with medical expenses. 3). Smart Pasaman; Helping students who come from underprivileged families from elementary, junior high and high school levels. It also helps students who can't afford tuition. 4). Pasaman Cares; BAZNAS Pasaman allocates the zakat to carry out house renovations for poor people. The Pasaman peduli program also participates in helping residents who get disasters, such as house fires and residents who are hit by landslides that cause people's homes to be damaged. 5). Pasaman Imtaq; Pasaman Imtaq provides

assistance in the form of religious assistance, assistance for converts and also in the form of amil rights or for operations (Pasaman, 2020).

The Pasaman Peduli program aims to distribute zakat funds to people who cannot afford to repair houses, where the purpose of BAZNAS is one of the needs of the poor community, the reason BAZNAS made the house renovation program look at what is the priority of community needs. House renovation carried out by BAZNAS Pasaman Regency is a program, which in this program provides funds in the form of assistance to repair houses. This house renovation is a form of attention of BAZNAS Pasaman Regency for the prosperity of the community, especially the people of Pasaman Regency.

If you pay attention to the budget targeted by BAZNAS Pasaman Regency for the house renovation program in the Annual Work Budget Plan (RKAT) amounts, as shown in the following table:(Pasaman, 2022)

Table. Pasaman District BAZNAS Target for Home Renovation Program

NO	YEARS	TARGET	AMOUNT OF FUNDS / MUSTAHIK
1	2020	62 Mustahik	Rp. 15.000.000,00
2	2021	62 Mustahik	Rp. 15.000.000,00
3	2022	62 Mustahik	Rp. 15.000.000,00
Sum		186 Mustahik	Rp. 45.000.000,00

The data above explains that the budget plan for the house renovation program carried out by BAZNAS Pasaman Regency in 2020 amounted to 62 mustahik, for 2021 there were 62 mustahik, while for 2022 there were 62 mustahik.

While the data in the field that the author obtained that the mustahik who received funding assistance for the house renovation program, there are still some mustahik who have not repaired their homes, even though mustahik has received funds provided by BAZNAS Pasaman district. This is a question for the author as to what is the reason why the mustahik did not use the funds provided by BAZNAS to repair his house. Also to see how many mustahik have used the funds. The formulation of the problem in this study is: 1. How is the implementation of the house renovation program carried out by BAZNAS Pasaman Regency in 2020 to 2022?, 2. How is the effectiveness of the implementation of the home surgery program carried out by BAZNAS Pasaman Regency in 2020 to 2023?.

Method

This research uses field research methods or qualitative methods of research to the field (Bungin, 2006). To collect data and information in accordance with the author's discussion. The method of data collection that the author did was by

observation and interview (Ibrahim, 2015). To process the data that the author gets, a qualitative descriptive analysis method is used, which is to explain the data without using calculations, but only reasoning, analysis, and responses to facts that occur in the direct field (Ibrahim, 2015).

Results and Discussion

Programs in the Big Dictionary Indonesian (KBBI) defined as the design of the principles and efforts to be carried out. A plan on the basis and the business (in the constitution, economy, etc.) to be carried out or a plan that has been made together (Depdikbud, 2007). The program is an authoritative effort to achieve a goal. According to Charles O. Jones, there are three pillars of activity in operating the program, namely: a. Organizing A clear organizational structure is needed in operating the program so that implementing personnel can be formed from competent and qualified human resources. b. Interpretation The implementers must be able to run the program in accordance with technical instructions and implementing instructions so that the expected objectives can be achieved. c. Application or Application It is necessary to make clear work procedures so that the work program can run according to the activity schedule so that it does not clash with other programs.

A program will be successfully implemented if there is conformity: First, the compatibility between the program and the beneficiaries, that is, the compatibility between what is offered by the program and what is needed by the target group (beneficiaries). Second, the compatibility between the program and the implementing organization, namely the compatibility between the tasks required by the program and the capabilities of the implementing organization. Third, the compatibility between the beneficiary group and the implementing organization is the conformity between the conditions decided by the organization to be able to obtain program outputs and what can be done by the program target group (Yogyakarta, 2019).

Objectives A good program according to Bintoro Tjokroamidjojo must have the following characteristics: a. Clearly formulated objectives, b. Determination of the best equipment to achieve these goals, c. A consistent policy framework or interrelated project to achieve programme objectives as effectively as possible, d. Measurement with estimated expenditures and expected benefits that the program will generate, e. Relations in other activities in development, f. Various efforts in the field of management include financing to implement the program. In determining the program, it must be carefully formulated what is needed in order to achieve goals through community participation (Tjokroamidjojo, 1984).

The word effective comes from English, which is effective which means successful or something that is done works well. Popular scientific dictionaries define effectiveness as accuracy of use, use result or support of purpose. Effectiveness means the implementation of the program in accordance with the predetermined flow so that the achievement of goals and final objectives that indicate the success

of a program or activity. If the activity process is carried out well, the results are close to the goal, this means achieving a high level of effectiveness (Siagian, 2001).

Sedarmayati said effectiveness is a picture of the level of success or excellence in achieving predetermined goals and the relationship between varied values. According to Effendy, effectiveness is a plan whose process achieves the planned goals in accordance with the budgeted cost, the time set and the number of personnel determined (Effendi, 2012).

According to Barnard in his book Nurudin, effectiveness is defined as follows: (Nurudin, 2007) Effectiveness is a form of cooperation as an effort related to the fulfillment of the objectives of the system as a form of system requirements. While efficiency in the cooperative relationship of a system is the combined result of the efficiency of the efforts chosen by each individual.

Sondang P. Siagian said that effectiveness is the utilization of resources, facilities and infrastructure in a certain amount that is consciously determined in advance to produce a number of goods or services activities carried out (Siagian, 2001) Furthermore, according to Edi, effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. Where the greater the percentage of targets achieved, the higher the effectiveness (Sutrisno, 2007). Furthermore, Abdurahmat explained that effectiveness is the implementation of an activity in utilizing resources to achieve high productivity in a timely manner (Sutrisno, 2007).

Based on the opinions of the experts above, it is concluded that effectiveness is the implementation of an activity or work well, and the final result is in accordance with the expected goals. Effectiveness can be said to have a positive impact or expected effect in an effort to achieve the goals or objectives of a program in accordance with the established plan.

Implementation of Home Surgery Program

Implementation is an action carried out by a group that is directed at achieving the goals that have been set. Policy can be defined as a series of program plans, activities, actions, decisions, attitudes, to act or not to act carried out by the parties, as stages for solving the problems faced. Policy setting is an important factor for organizations and institutions to achieve their goals. Policy has two aspects, namely: a. Policy is a social practice, thus policy is something produced by institutions that are formulated based on all events that occur in society. From this aspect, a policy emerges that aims to complete and produce benefits for the community. b. Policy is a response to events that occur, Policy can be expressed as an effort to achieve certain goals, as well as an effort to solve problems using certain means, and in certain stages of time (Permadi, 2018).

Policy implementation is a follow-up activity of the policy formulation and determination process. So that policy implementation can be interpreted as actions taken, both by individuals and groups of institutions, which are oriented towards achieving the goals outlined in policy decisions. Regarding the success of the policy

that a policy will be effective if implemented and have a positive impact on the community.

The implementation managed by BAZNAS Pasaman Regency through the house renovation program according to Irfan as deputy chairman IV of BAZNAS Pasaman Regency said that the criteria for people or mustahik who get house renovation are people whose houses are not suitable for habitation, for example there is a family whose number of families is five people while the house is not suitable for five people. The house also leaked the roof of the building was still from boards, meaning that those who were helped to get a renovation of the house were very unfit for habitation. Meanwhile, for mustahik who receive home surgery assistance to get it, they must meet several conditions, namely:(Pasaman), 2023) 1). Family Card 2). Identity Card 3). Indigent Letter from Wali Nagari 4). Certificate of Mosque Congregation 5). Photo of House Condition 6). Land Ownership Certificate.

The requirements made by BAZNAS Pasaman Regency in providing house renovation assistance as above must be completed by zakat mustahiks, such as photos of house conditions, mustahik must provide photos that are in accordance with the condition of their homes to be given assistance. While the land ownership certificate is a mutlaq requirement, because how the house will be built while the land that will be used for the building is still unclear. This is to anticipate mistakes and problems in the future.

After the requirements are completed by the zakat mustahik, then BAZNAS selects and reviews directly to the field who is eligible to receive the house surgical assistance. When BAZNAS has obtained and determined who will get the assistance from the data obtained, both from BAZNAS data and data provided by UPZ, the sub-district will only be determined two or one per sub-district. Mustahik zakat received each person in the amount of Rp. 15,000,000, (fifteen million rupiah). The funds are given directly by BAZNAS and accompanied by the Head of their respective sub-districts, sometimes also attended by the Chief of Police in the sub-district, sometimes also attended by local government officials (Pemda)(Pasaman, 2023).

The funds handed over to mustahik amounting to Rp. 15,000,000, (fifteen million rupiah), were used to buy building materials such as roofing or zinc, cement, wood or boards, bricks, iron, wages for builders and other building materials. The funds given are handed over to mustahik to manage the building to be built, the goal is that sometimes there are mustahik zakat who already have stones to be used as foundations, automatically mustahik no longer uses these funds to buy stones, as well as handyman wages, sometimes mustahik zakat has his family who is able to become a handyman or has a profession in building houses, It also no longer spends the funds given for handyman wages. So that the funds provided can be more efficient and can be used for other building materials (Pasaman, 2023).

All respondents that the author did by interviewing mustahiq who received the home renovation program provided by BAZNAS Pasaman Regency were almost the same. That the funds provided by BAZNAS are actually not sufficient to build houses

or repair houses called "habitable houses", because the funds are only sufficient to buy building materials, even then not the whole. However, there are still many who complain about the assistance provided, such as zakat funds that are not in accordance with the needs of mustahiq. This means that the funds obtained by mustahiq are only as helpers to build houses, mustahiq must have additional personal funds in order to achieve a livable house.

The interview that the author conducted with the respondents, the author took eleven (11) samples, namely, Five (5) from respondents who have not repaired their houses and six (6) respondents who have repaired. The answers from each party were almost the same as other respondents. Therefore, the author does not describe all interviews conducted in the field.

Implementation of the house renovation program carried out by BAZNAS Pasaman Regency from 2020 to 2022. That BAZNAS compiles programs and targets recipients annually. In 2020 there were 62 people, then in 2018 there were 62 people and in 2022 there were 62 people. Prospective recipients must make a proposal to BAZNAS with the requirement to have a family card (KK) and identity card (KTP), then there must be a recondation letter from the local Wali Nagari, a certificate of mosque congregation, a land ownership letter and a photo of the condition of the house.

After the proposal reaches the target, BAZNAS selects prospective recipients of home surgery assistance. In selecting prospective recipients, BAZNAS determines the most worthy recipient candidates. After that, BAZNAS conducted a survey of the prospective recipients. Once established, BAZNAS distributes funds for the home renovation program through the Zakat Collection Unit (UPZ). The funds distributed to the recipient mustahik are in the form of Rp.15,000,000,- BAZNAS does not peg how the shape and model of the house to be built. BAZNAS hopes that mustahik will be good at managing the funds that have been given. Making a livable house, this is the target and hope of BAZNAS.

Mustahik who previously did not have a suitable house to live in, the Pasaman Regency BAZNAS house renovation program became a helper for mustahik who could not afford to repair his house. The author's observations conducted in the field of the author found that mustahik who received funding for the surgical program run by BAZNAS, the mustahik not only repaired, but built from scratch starting from the foundation to the roof of the house. This is in accordance with the interview that the author conducted that the mustahik must have additional funds in addition to the funds provided by BAZNAS. This is the reason mustahik who have not built a house with the funds provided by BAZNAS. The mustahik does not yet have additional funds like other mustahik. The preparation of funds for each mustahik is an additional fund to be able to build a house.

The author sees and observes that houses built by mustahik parties have the following criteria: a. The area of the house ; The area of houses built by mustahik on average has an area of 6 M Width and 12 M Length. The area of the house is a house that is categorized as a habitable house, meaning that if the mustahik

already has an area as above, it already has a bedroom, bathroom and kitchen. b. House Foundation; The entire mustahik house that the author got in the field on average has a minimalist foundation. c. Floor; The floor of the mustahik house consists of cement, no writer has got the mustahik of the beneficiary made of ceramics. The average mustahik who receives the financial assistance is only from cement. d. Walls; The walls of mustahik houses have various shapes, some make them from boards, some make half concrete and some make the walls from concrete. As for those who repair the walls of their houses from concrete, it stands to reason that the mustahik has additional funds apart from those provided by BAZNAS. While Mustahik who repairs his house from wood / plank reasoned only has and a little addition. But there are also some mustahik who only rely on what is given by BAZNAS. So that the house made is still very minimalist. All mustahik that repair the house depends on how much additional funds mustahik has. If mustahik has a lot of additional funds, it will be better to build the house and vice versa. e. Roof; All mustahik make the roof of his house from zinc. f. Bathroom; There are also many mustahik who build houses have bathrooms, some of which also do not have them. This also depends on additional funds from the recipient's mustahik. g. Kitchen; All mustahik who build houses have a kitchen, which is a place to cook. The kitchen referred to here is a kitchen that only has the capacity to cook. There are some mustahik that have spacious and clean kitchens. This is with sufficient additional funds from mustahik. h. Bedroom; The average mustahik recipient of the home surgery assistance program has two (2) bedrooms, no author has found a mustahik party that makes more than two bedrooms.

Amil zakat which is also called a person who has authority in an institution of the National Amil Zakat Agency (BAZNAS) has a role and function as well as responsibility in managing zakat. If BAZNAS is able to carry out its duties and functions properly, then public trust and also muzakki will increase. But on the contrary, if BAZNAS is unable to carry out its duties, makes mistakes, is unprofessional and not transparent in managing zakat funds, then public trust will decrease. Especially for the muzakki (people who give zakat), if BAZNAS does such things, of course the muzakki will no longer distribute zakat funds to the institution. Amil zakat which is also called a person who has authority in an institution of the National Amil Zakat Agency (BAZNAS) has a role and function as well as responsibility in managing zakat. If BAZNAS is able to carry out its duties and functions properly, then public trust and also muzakki will increase. But on the contrary, if BAZNAS is unable to carry out its duties, makes mistakes, is unprofessional and not transparent in managing zakat funds, then public trust will decrease. Especially for the muzakki (people who give zakat), if BAZNAS does such things, of course the muzakki will no longer distribute zakat funds to the institution.

Effectiveness of Home Surgery Program

BAZNAS Pasaman Regency is said to be effective in a program, namely the home renovation program, if BAZNAS reaches the target to be targeted. BAZNAS has a target in home surgery program every year. In 2020 BAZNAS in the program

targets 62 mustahik recipients of the home surgery program, then in 2021 targets 62 mustahik and in 2022 BAZNAS targets 62 mustahik who have received the home surgery program.

To determine the effectiveness of the home surgery program to mustahik can be measured by looking at the theory of effectiveness, namely the effectiveness of the organization can be measured how far the program has been achieved. In this case, if the achievement is carried out, then the organization can be said to be effective. Effectiveness in the activities of the organization as the level of realization of goals that have shown the extent to which these goals have been achieved. Effectiveness can be measured by looking at how much the target has been achieved.

In determining the effectiveness of the home surgery program by BAZNAS Pasaman Regency, researchers analyzed it based on effectiveness criteria, according to Sondang P Siagian, these criteria are:

Clarity of goals to be achieved

BAZNAS Pasaman Regency in the house renovation program already has goals and targets for the mustahik beneficiaries. The house renovation program aims to provide people who cannot afford to repair homes. The purpose of this program is also as stated in the content of the BAZNAS program, to make and provide mustahik with a livable house. BAZNAS planned this program because there are still many people who cannot afford to repair their homes. BAZNAS sees that mustahik priority needs must be prioritized.

The objectives to be achieved in this home surgery program are as follows: a. Achievement of targets to prioritized mustahik, b. The formation of habitable house buildings, c. Mustahik live a comfortable, healthy and peaceful life. (Pasaman, 2023)

BAZNAS sets how many targets per year will be distributed to mustahik. What is the condition of the mustahik that will be helped, then make conditions for the mustahik and how much funds will be distributed. The planned targets from 2020 to 2022 have been achieved in the program. However, from the data obtained, there are still mustahik who until now have not renovated or built a house, even though the funds have been distributed to the mustahik. This is because the recipient's mustahik reasoned that the funds provided by BAZNAS had not been fulfilled. Funds amounting to Rp. 15,000,000 (ten million rupiah) mustahik has not dared to build the house he will build, because the funds are only sufficient for material materials.

Policy Formulation Process

The process of formulating a house renovation program carried out by BAZNAS Pasaman Regency which is scheduled from 2020 to 2022, was attended by the Chairman of BAZNAS Pasaman Regency and also the Head of section as well as staff and functional of BAZNAS. That this policy is established based on the following: a. Based on problems that occur in the community and see the needs needed by the community, b. Looking for alternatives, c. Setting goals, d. Forming workers and

persons involved in the program, f. Establish a budget of funds, g. And form the implementation of work. (Pasaman, 2023)

In the formulation of policies on the home renovation program carried out by BAZNAS, there are still policies that do not exist or are not detailed, namely not determining how the situation and criteria must be. In an interview conducted at BAZNAS, BAZNAS said that the mustahik recipients of the house renovation program assistance funds have all been repaired, but what happens in the field is that there are still many mustahik who have not used the funds provided by BAZNAS to repair their homes. BAZNAS should review the mustahik recipients of the program in order to achieve the program policy planned by Baznas.

In the process of policy formulation, BAZNAS does not see how to determine the mutahik to be assisted. Mustahik houses have different criteria. Some houses were only slightly damaged. If the condition of the house to be renovated is only slightly damaged, the costs that will be needed by the community are not so much. Then there is also the condition of his house which is called moderately damaged. If the condition of the house to be renovated is only moderately damaged, the funds needed are above the condition that is lightly damaged. If the condition of the house to be renovated is severely damaged, then automatically the funds that will be needed are a lot.

In this house renovation program, BAZNAS stipulates that for all mustahik parties who will receive assistance funds ranging from Rp. 15,000,000 (fifteen million rupiah), each mustahik party will receive assistance funds if they have met the requirements required by the BAZNAS.

Effective Implementation

The assessment of the implementation of the home renovation program carried out by BAZNAS, when viewed from year to year, in 2020 BAZNAS targets recipients of the home renovation program as many as 62 mustahik, but there are still 5 (five) mustahik in 2020 who have not repaired their houses at all even though the funds have been received by mustahik. In 2018 BAZNAS' target for the home renovation program is 62 mustahik, but there is still 1 (one) mustahik that has not repaired the house with the funds provided by BAZNAS. While in 2022 BAZNAS targets the recipients of the house renovation program as many as 62 mustahik, in that year there are 3 (three) mustahik who have not repaired their homes.

Table. Mustahik Who Has Not Renovated the House

NO	YEARS	MUSTAHIK
1	2020	0
2	2018	0
3	2022	0

The table above explains, that each year starting from 2020 to 2022 there are still mustahik who have not used the funds provided by BAZNAS Pasaman Regency.

Effective implementation is one of the goals to be achieved by BAZNAS Pasaman, if you look at the performance of BAZNAS Pasaman Regency carrying out implementation in the house renovation program, BAZNAS has distributed the targeted zakat funds, but there are still mustahik who have not used the funds given to renovate houses.

The funds distributed by BAZNAS in its documents are listed as follows:

**Table. Accumulated Distribution of Zakat Funds in the 2020-2022
Home Surgery Program**

No	Years	Funds Raised	Distribution	Amount of Mustahik
1	2020	Rp. 930.000.000,-	Rp. 930.000.000,-	62
2	2018	Rp. 930.000.000,-	Rp. 930.000.000,-	62
3	2022	Rp. 930.000.000,-	Rp. 930.000.000,-	62

Supervision and Control

Control and supervision in an institution is very necessary, because it is one of the efforts to succeed the goals of the institution. In this case, BAZNAS Pasaman Regency does not have it in the home surgery program, where the home surgery work program run by the institution carried out in 2020-2022 does not have supervision and control which has an impact on the non-achievement and disorganization of the home surgery program. Due to the absence of supervision and control in the program, therefore according to what the author reviewed when conducting field research and conducting interviews with respondents that there was no review of mustahik who received funding for the home renovation program (Pasaman, 2023).

After the author conducted an interview with mustahik recipients of home surgery program assistance funds, then the author verified with BAZNAS the implementation carried out. The author finds that BAZNAS reasoned as follows:

“BAZNAS has not yet reviewed the mustahik that received the home renovation program, because of structural limitations, namely the small number of BAZNAS staff, it is unable to review each mustahik. If the review is carried out by BAZNAS, it will require people or staff who will go to the field. BAZNAS also said that, in addition to requiring staff to review, on the other hand it will also require costs to be incurred for it. That is why BAZNAS did not conduct a review of the mustahik” (Pasaman, 2023)

Accountability

Accountability is a term that is closely related to management. The Big Dictionary Indonesian provides an understanding that accountability is accountability or circumstances that can be asked for information and accountability. In carrying out duties and functions, the principle of accountability must be strongly applied by someone in carrying out these duties. This principle must

be closely held by an institution, because by applying this will be the value of people's views and trust in the institution.

In this case, every work activity carried out by BAZNAS must be in accordance with what is distributed. This means that BAZNAS must be able to account for what has been done or made in the financial statements(Pasaman, 2023). In this case, the author finds in the BAZNAS document that all home renovation program activities starting from 2020 to 2022 must receive equally from what is targeted by BAZNAS, namely, getting Rp. 15,000,000,00 permustahik. The data that the author obtained in the field, that there are still mustahik who receive below the standards set by BAZNAS, even though in the document the expenditure of all mustahik gets equally. When viewed in terms of accountability, BAZNAS has not been transparent in providing information about the reports that have been made. This can be seen from interviews with several mustahik people who received funding for the home surgery program.

Furthermore, the author obtained from the results of interviews with BAZNAS in terms of transparency mentioned above, that: a. Socialization; The socialization process in this house renovation program has been carried out by BAZNAS to the people of Pasaman Regency. However, BAZNAS has not been able to be thorough. There are still some areas that have not been socialized to the community due to limited staff and time. b. Procedures; The procedure in the home surgery program, BAZNAS conducts in advance provides requirements for prospective mustahik who will receive home surgery assistance funds. Furthermore, providing funds in the form of money directly used by mustahik to repair the house. Mustahik must be good at managing funds in order to achieve what is expected by BAZNAS. If the mustahik is good at managing it, a livable house will be achieved. c. Miscommunication; In terms of BAZNAS transparency from the information that the author obtained in the field with information obtained from BAZNAS Pasaman Regency, that there was no information to the relevant mustahik about the funds provided. BAZNAS said that funds amounting to Rp. 15,000,000 were given to mustahik as much as Rp. 13,000,000.00. BAZNAS has conveyed to mustahik that the funds are not given entirely because BAZNAS has costs that will be incurred in socializing BAZNAS to mustahik. Therefore, BAZNAS provides funds not entirely to mustahik. In this case, BAZNAS is not clear in providing information to mustahik, eventually there is a miscommunication or misunderstanding of mustahik(Pasaman, 2023)

Keiteria explained by Sondang P Siagian, the effectiveness of the house renovation program carried out by BAZNAS Pasaman Regency that, a clear goal has been owned by BAZNAS Pasaman Regency is to make people who are unable to renovate houses into people who have livable houses. This goal was made by BAZNAS because there are still many people who do not have a habitable house. The needs of the community are the top priority of BAZNAS Pasaman Regency to provide a livable house for mustahik who cannot afford it.

Furthermore, the process of formulating a home renovation program has not been fulfilled by BAZNAS Kabupaten Pasaman, because it does not see how the

mustahik criteria will be assisted. Mustahik has different conditions, some are the condition of the mustahik houses in moderately damaged, lightly damaged, and heavily damaged conditions. BAZNAS should be able to see the condition of the mustahik. As a result, there are still mustahik who have not used the funds to repair their homes, mustahik reasoned that it was not enough or had not been met with the costs provided by BAZNAS.

Effective implementation has not been fully owned by BAZNAS Pasaman in carrying out the home surgery program. This can be seen from BAZNAS' performance in the program, mustahik who received funds for the home renovation program from 2020 to 2022 still get some mustahik who have not used funds to renovate their homes. Then there is no review of the mustahik who received the funds by BAZNAS. This resulted from interviews that the author conducted with respondents who received financial assistance. All mustahik said that no BAZNAS has reviewed and seen the condition and condition of mustahik houses that have received funds for the home renovation program.

The next effectiveness criterion is transparency, the author found that BAZNAS made ten million (10 million) data in its documents, but the author found that from the interviewees, mustahik only received eight million (8 million). It can be seen that BAZNAS does not yet have institutional accountability, because the compatibility between expenditures and what is listed has not really been written. BAZNAS should write down what is true, in the institution accountability must be fully done because this determines public trust in BAZNAS.

Conclusion

The results obtained from this study can be concluded that the implementation of the home renovation program carried out by BAZNAS Pasaman Regency, BAZNAS compiles and makes programs and budgets for home surgery. Prospective mustahik recipients of the aid must complete the requirements made by BAZNAS. Each mustahik gets Rp. 15,000,000.00, from these funds mustahik must be good at managing the funds given. BAZNAS does not peg how the shape of the house to be built. From 2020 to 2022 mustahik who received program assistance, there are still nine mustahik who have not used the funds provided. The reason mustahik has not dared to build a house with such a large fund. Judging from its effectiveness, BAZNAS has not been effective in running a home surgery program. The formulation of programs that have not been achieved, also the achievements have not been effective, supervision and control that do not yet exist, transparency and also review have not been controlled. As a result, it is not known whether mustahik has used the funds given to renovate the house.

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