



STRATEGY ANALYSIS OF THE ZAKAT DISTRIBUTION SYSTEM IN BAZNAS LANGKAT DISTRICT USING THE SWOT QSPM MODEL

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Abstrak

BAZNAS Kabupaten Langkat melakukan pendistribusian zakat untuk memudahkan dan melancarkan penyaluran dana zakat dari muzakki kepada mustahik agar tepat sasaran dan sesuai dengan yang dibutuhkan mustahik, maka tujuan penelitian adalah untuk mengembangkan strategi sistem distribusi zakat agar dapat membantu penyaluran dana zakat yang lebih baik pada BAZNAS Kabupaten Langkat. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan matriks SWOT dan Quantitative Strategic Planning Matrix (QSPM), untuk responden SWOT yaitu Amil zakat, Muzakki, Mustahik, dan Masyarakat Kabupaten Langkat, sedangkan untuk responden QSPM yaitu Pakar bidang Distribusi, Pakar bidang SDM, dan Pakar bidang Keuangan. Berdasarkan hasil penelitian alternatif strategi yang didapatkan yaitu membuat tim untuk mengevaluasi dan mengawasi pemberdayaan distribusi zakat, meningkatkan sosialisasi dan jangkauan wilayah untuk meningkatkan penghimpunan dana, melakukan kolaborasi dengan pemerintahan setempat untuk meningkatkan jangkauan distribusi, meningkatkan penggunaan teknologi dengan memanfaatkan sosial media dan melakukan dipersonalisasi, mempertahankan citra dan kualitas baznas, membuat program baru yaitu distribusi zakat secara produktif, meningkatkan kualitas SDM dengan program pelatihan, membuat kotak keluhan masyarakat, meningkatkan kualitas pelayanan untuk memperbanyak jaringan dan relasi dan membuat rapat mingguan untuk evaluasi. Hasil Strategi yang disarankan dari analisis ini yaitu membuat tim untuk mengevaluasi dan mengawasi pemberdayaan distribusi zakat pada BAZNAS Kabupaten Langkat dengan Total Attractive Skor 15.358.

Kata kunci: Zakat, Distribusi, SWOT, QSPM

Abstract

BAZNAS Langkat Regency distributes zakat to facilitate and expedite the distribution of zakat funds from muzakki to mustahik so that it is right on target and in accordance with the needs of mustahik, so the aim of the research is to develop a strategy for the zakat distribution system so that it can help distribute zakat funds better at BAZNAS Langkat Regency. This research uses a descriptive qualitative approach with the SWOT matrix and Quantitative Strategic Planning Matrix (QSPM), for SWOT respondents namely Amil zakat, Muzakki, Mustahik, and Langkat Regency Community, while for QSPM respondents namely Distribution Experts, HR Experts, and Experts in the field Finance. Based on the research results, alternative strategies obtained are creating a team to evaluate and supervise the empowerment of zakat distribution, increasing socialization and regional reach to increase fund collection, collaborating with local government to increase distribution reach, increasing the use of technology by utilizing social media and personalizing, maintaining image and quality of Baznas, creating a new program, namely productive distribution of zakat, improving the quality of human resources with training programs, creating a public complaint box, improving service quality to increase networks and relationships and holding weekly meetings for evaluation. Results The recommended strategy from this analysis is to create a team to evaluate and supervise the empowerment of zakat distribution at BAZNAS Langkat Regency with a Total Attractive Score of 15,358.

Keywords: Zakat, Distribution, SWOT, QSPM

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Introduction

Zakat distribution is an activity to facilitate and expedite the distribution of zakat funds from muzakki to mustahik. The funds collected will be distributed from the muzakki to the mustahik through an institution that manages zakat. With distribution, the zakat funds collected can be distributed on target and according to what mustahik need (Sujana, 2020). The distribution of zakat has targets and objectives. The target here is the parties who are allowed to receive zakat, while the aim is to improve the welfare of society in the economic sector and other areas, so that it can reduce the disadvantaged community groups, and ultimately increase the muzaki group (Puspita et al., 2020).

Sociologically, zakat is a reflection of humanity, justice, faith and piety, because zakat worship not only contains the dimension of *habl min Allah*, but also contains the dimension of *habl min al-nas*. Apart from that, there are many lessons and benefits from the zakat service, muzaki will improve the quality of their faith, gratitude, cleanliness of their souls and assets, as well as developing the assets they own (Khairudin, 2020). Meanwhile, Mustahik will improve his welfare, maintain his religion and morals, increase his work ethic and worship (Yūsuf al-Qarḍawī, 1991; Zalikha journal 2020). Furthermore, in the concept of zakat there is something called Amil zakat or a person or group of people whose purpose is to collect, utilize, manage and distribute zakat funds, where they are the ones who regulate it all in accordance with Islamic regulations and concepts (Supriadi Rahman, 2020).

In Indonesia itself, the institution that plays the role of Amil zakat is the National

Amil Zakat Agency or abbreviated as BAZNAS. The National Zakat Amil Agency (BAZNAS) is the official and only body formed by the government based on Presidential Decree No. 8 of 2001 which has the task and function of collecting and distributing zakat, infaq and alms (ZIS) at the national level. Thus, Law Number 23 of 2011 concerning National Zakat Management was born. In this law, BAZNAS is declared a non-structural government institution that is independent and responsible to the President through the minister of religion. Thus, BAZNAS together with the government are responsible for overseeing zakat management based on: Islamic law, trust, benefit, justice, legal certainty, integration and accountability (Zakat & Baznas, 2019).

If the zakat institution is able to implement optimal management of zakat utilization and pay attention to challenges both from the mustahiq's internal aspects and from the institutional aspect, then the zakat institution has succeeded in fulfilling its mandate in terms of improving the quality and strengthening the community (Nurhayati, 2023).

Based on previous research which has discussed the collection and distribution of zakat in improving the people's economy. Among these is research conducted by M. Irsan Maulana. The implementation of productive zakat distribution at BAZNAS Garut Regency found that BAZNAS Garut Regency provided a capital stimulant for micro entrepreneurs and mustahik to try and be empowered (M. Irsan Maulana, 2019).

Not much different from the previous research above, Afdloludin focuses on discussing the distribution of zakat funds for community empowerment at the Amil Zakat Dompot Dhuafa Institution which is

carried out in a consumptive and productive manner. Consumptive distribution of zakat is given in the form of food, disaster management (such as clean water) and assistance to people who run out of supplies while traveling. Productive distribution of zakat is realized in the form of training programs. The distribution of zakat funds in productive form is distributed to those who are still physically able to do work (Afdloludin, 2020).

The mechanism for innovative forms of zakat distribution can be categorized into four forms: 1). Distribution is "traditional consumptive," that is, zakat is distributed to mustahik for direct use, such as zakat fitrah, or zakat mal which is distributed to victims of natural disasters. 2). Distribution is "creative consumerism." namely zakat which is realized in a form other than the original item, such as being given in the form of school supplies or scholarships. 3). Distribution is "traditional productive," that is, zakat is given in the form of productive goods such as goats, cows, and so on. Giving in this form can create businesses that open up employment opportunities for the poor. 4). Distribution is in the form of "creative productive," namely zakat is realized in the form of capital either to increase capital for small business traders or to build social projects and economic projects (National et al., 2020).

To find out the potential for distribution and management of zakat funds, it is necessary to handle management concepts appropriately by paying attention to several factors that can influence the implementation pattern of the zakat system. If it can be managed well and in a trustworthy manner, zakat will be able to improve the welfare of the people, be able to increase the work ethic of the people and

become an institution of equality Economy (Hayatika et al., 2021).

Based on the background above, research was conducted to look at the strategy and system of zakat distribution in Baznas Langkat Regency which refers to a phenomenon of inappropriate strategy and uneven distribution so that this study is emphasized to find out: (1) Implementation of zakat distribution management by BAZNAS Langkat Regency ; (2) The impact of distribution management on mustahik as an effort to increase the empowerment of community social welfare.

LITERATURE REVIEW

Role of Government

To be able to optimize the distribution of zakat, collaboration between the local government and BAZNAS is needed, this is intended to ensure effective zakat management and have a positive impact on social development in society. This is in accordance with Allah SWT's command to the Prophet Muhammad SAW in the letter At - Taubah verse 103.

Allah SWT says:

بِهَا وَصَلَّ عَلَيْهِمْ، إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ، وَاللَّهُ سَمِيعٌ عَلِيمٌ
خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ

Meaning: Take zakat from some of their wealth, with that zakat you cleanse and purify them and pray for them. Indeed, your prayer is (becomes) peace of mind for them. And Allah is All-Hearing, All-Knowing. (QS. At-Taubah verse 60) (Tafsirweb, 2018).

According to Ibnu Kathir, this verse explains Allah SWT's command to His Messenger to take zakat from their property in order to cleanse and purify themselves through this zakat. According to him, this

command is also directed at people who admit their sins by mixing good deeds and bad deeds (Ina, 2021).

In this case, the government has an important role in regulating and managing the distribution of zakat. They can establish policies to collect zakat from citizens and distribute it to those who are entitled in accordance with Islamic provisions, including the categories mentioned in the verse. In this case, the government acts as an intermediary to ensure that zakat is distributed fairly and efficiently, then to ensure social justice and community welfare the government is expected to protect the rights of its people, including rights related to zakat and other socio-economic needs. Therefore, they have a responsibility to uphold justice and ensure that people who are eligible to receive zakat are properly treated and given the assistance they need. Not only that, the government also has a role in empowering the community, they can develop programs that supports economic and social development, so that people can be economically independent and no longer need zakat assistance. This is in line with the principle of zakat in Islam which not only concerns providing aid, but also sustainable socio-economic development (Qardawi et al., 1982).

Creativity of Zakat Distribution Strategy Builders

In the distribution of zakat, creativity is very necessary because it allows the development of innovative strategies, methods and processes to optimize efficiency, effectiveness and customer satisfaction with zakat management. In a hadith history it is explained:

From Talhah bin Ubaidillah, he said, "I once walked with Rasulullah SAW in a

date palm plantation, and he saw a group of people who were grafting dates. He asked, 'What are they doing?' They explained that they were selecting male date palms and combining them with female ones. Rasulullah SAW replied, 'I don't think this will work.' , he said, 'That's just my assumption, if (your) efforts bear fruit, then do it because I'm just an ordinary human being like you, and assumptions are always open to being right or wrong. And (but) I'm not telling you either. 'Allah SWT says', because I will not lie in the name of Allah (HR Muslim) (Abdul Muttalib, 2018).

From Aisyah RA, that the Prophet SAW heard a voice and he asked, "What was that voice?" They answered, 'There is someone who is pollinating (fruiting) a date palm tree'. The Prophet SAW then said, "If they had not done it, it would have been better". They then do not pollinate for a year, until finally the resulting date palm fruit becomes hollow. Then they complained about this incident to the Messenger of Allah, and he said, 'If there is something related to your worldly affairs, then do whatever you like. And if it is related to your religious matters, return it to me. (HR. Muslim) (Abdul Muttalib, 2018).

This hadith indicates that every believer is given the opportunity to express their creativity in terms of work and business, as long as this is in accordance with religious principles. For example, a person can develop new products or services, create innovative solutions to social problems, or explore new ideas in business areas that are in line with Islamic values. Through creative content such as videos, podcasts or images, religious values can be explained and promoted in a way that is interesting and relevant to modern society. Then the hadith also supports the

development of technology and innovation that can help improve human welfare, as long as it does not conflict with religious principles. Technology and innovation can be used to overcome the social, economic and environmental challenges facing humanity.

In the case of zakat distribution at BAZNAS Langkat Regency, it is the use of technology that has not yet been updated, so the strategy that can be used is creating new innovations, exploiting new ideas, and developing new services for solutions to existing problems such as creating creative content such as videos, podcasts, or images, and religious values.

The distribution of zakat funds is included in one of the three aspects of zakat management stated in Law Number 23 of 2011 concerning zakat management, namely that zakat management is planning, implementing and coordinating activities in collecting, distributing and utilizing zakat. Zakat management has objectives including:

1. To increase the effectiveness and efficiency of zakat management.
2. To increase the benefits of zakat in realizing community welfare and overcoming poverty.
3. Increasing usability and efficiency zakat (General et al., 2021).

METHOD

This type of research is descriptive qualitative research that systematically describes facts in the field through words or sentences as well as aspects that are relevant to the phenomenon. The types of data in this research are primary data and secondary data. Primary data is a data source obtained directly from a company or organization (Agustianti et al., 2022). Primary data in this research was obtained through interviews with Deputy Chairman

II, namely Mr. H. Rismandianto Karo Karo, S.Ag, M. Ag and distribution staff, namely Mr. Dedi Purwanto and Mustahik. Meanwhile, secondary data is data collected through second parties or from other sources that were available before the research was conducted (Hardoni, 2020).

This research uses the SWOT matrix analysis model, which combines internal and external factors with the data collection technique used, namely a questionnaire for 21 respondents, namely 6 amil zakat, 5 mustahik, 5 muzakki, and 5 Langkat district communities, as well as QSPM (quantitative strategic planning matrix) analysis is used to evaluate strategies objectively based on the main internal-external success factors based on distribution experts, HR experts and financial experts (Riahi Dorcheh et al., 2021).

RESULTS AND DISCUSSION

The Langkat Regency National Zakat Amil Agency (BAZNAS) is the official zakat management institution established by the Langkat Regency Regional Government based on Law Number: 23 of 2011 concerning Zakat management. The vision is to become a trustworthy (trustworthy), independent and transparent Zakat, Infaq and Sadaqah management institution to improve the welfare and economy of the people. and the first mission is to increase the collection, receipt and distribution, distribution of zakat, infaq and shadaqah funds evenly; secondly, providing excellent service in receiving, collecting and distributing, disbursing zakat, infaq and shadaqah funds; thirdly, developing modern management in the management of zakat, infaq and shadaqah (Langkat, 2023).

Internal Environmental Analysis

The internal environment discusses the strengths and weaknesses of BAZNAS Langkat district. The internal factors used in this research based on company conditions consist of management, human resources, technology, transparency and accountability, and service. The variables and each factor can be seen in Table 1.

External Environmental Analysis

The external environment leads to opportunity and threat factors. Opportunities can direct organizational activities, while threats hinder organizational movements. The external factors discussed in this research are work programs, government regulations, community economic conditions and the social environment. Opportunity and threat variables can be seen in Table 2.

Identify SWOT Analysis

1. Strength (Strength)

- a. Baznas Langkat Regency is an institution that is structured and based on Law NO 23 OF 2011.
- b. The distribution of zakat at Baznas Langkat Regency is managed by people who understand zakat, which is adjusted to Islamic teachings and statutory regulations.
- c. Has humanitarian programs such as business funding assistance for the community, MSMEs, education and health.
- d. Extensive network and relationships.

- e. Information is conveyed through social media (Facebook) and websites.

2. Weakness (Weakness)

- a. Distribution is not yet extensive and diverse enough, so there are still people who have not received the zakat distribution program.
- b. It is difficult to carry out outreach to the community because the area is large and diverse.
- c. The distribution carried out is still consumerist.
- d. Distribution has not been evenly distributed due to insufficient fund collection.
- e. The information on the website has not been updated.

3. Opportunity (Opportunity)

- a. In the future, the zakat distribution program at BAZNAS Langkat district will carry out distribution in productive fields to create mini companies such as tofu and tempe factories, and which employ around 20 mustahik.

4. Threats

- a. Community complaints are related to the unequal distribution of zakat.
- b. There are changes in regulations and policies that can affect the zakat distribution program.
- c. There is miscommunication between regional Baznas and central Baznas.

Table.1 Identification of strengths and weaknesses (IFE)

Internal factors	strength	Weakness
Management/leadership	The distribution of zakat is carried out in a structured manner and is based on Law NO 23 of 2011.	Zakat distribution is still carried out in a consumptive and yet productive manner, meaning there is no empowerment and sustainability monitoring related to zakat distribution.
Human Resources	<ol style="list-style-type: none"> 1. In the organizational structure of Baznas Langkat Regency, it is managed by educated people who understand zakat, which is adapted to Islamic teachings and statutory regulations. 2. Extensive network and relationships. 	
Technology	Information is conveyed through social media (Facebook) and websites.	The information on the website has not been updated since August 2023.
Transparency and accountability	<ol style="list-style-type: none"> 1. Financial management is managed based on Islamic principles and Law NO 23 of 2011 concerning zakat. 2. Distribution information is conveyed via hardcopy data, meaning it is not uploaded to the website or social media. 	Distribution has not been evenly distributed due to insufficient fund collection.
Service	BAZNAS Langkat district collaborates with the Langkat district government regarding poor and underprivileged communities.	<ol style="list-style-type: none"> 1). It is difficult to carry out outreach to the community because the area is large and diverse. 2). The area is large and diverse, so there are still people who have not received the zakat distribution program.

Table 2. Identification of opportunities and threats (EFE)

External factors	Opportunity	Threat
Work program	1. In the future, the zakat distribution program at BAZNAS Langkat district will carry out distribution in productive fields to create mini companies such as tofu and tempe factories, and which will employ around 20 mustahik.	
Government regulations		There are changes in regulations and policies that can affect the zakat distribution program.
Community economic conditions	Create productive and consumptive programs.	1. Community complaints related to the unequal distribution of zakat. 2. Misuse of funds by certain individuals.
Social environment		There is miscommunication between the Provincial Baznas and the Regency Baznas.

IFE Matrix (Internal Factor Evaluation)

Internal environmental analysis is carried out by identifying the company's internal factors to determine the company's strengths and weaknesses. After being identified, weighting and rating was carried out on each variable with a total of 21 respondents, including 6 amil zakat, 5

mustahik, 5 muzakki, and 5 community members. Based on the results of weighting and rating using the IFE matrix, it can be seen that the total IFE matrix score is 3.235. The IFE matrix results table can be seen in Table 3. The total score indicates a strong position.

Table 3. IFE matrix results

Strength	Weight	Ratings	Score
a. Baznas Langkat Regency is an institution that is structured and based on Law NO 23 OF 2011.	0.11	3.75	0.413
b. The distribution of zakat at Baznas Langkat Regency is managed by people who understand zakat, which is adjusted to Islamic teachings and statutory regulations.	0.11	3.52	0.387
c. Has humanitarian programs such as business funding assistance for the community, MSMEs, education and health.	0.11	3.52	0.387
d. Extensive network and relationships.	0.11	3.38	0.372
e. Information is conveyed through social media (Facebook) and websites.	0.10	3.33	0.333
Weakness			
f. Distribution is not yet extensive and diverse enough, so there are still people who have not received the zakat	0.11	2.86	0.257

distribution program.			
g. It is difficult to carry out outreach to the community because the area is large and diverse.	0.11	2.71	0.244
h. The distribution carried out is still consumerist.	0.11	2.90	0.261
i. Distribution has not been evenly distributed due to insufficient fund collection.	0.11	3.24	0.324
j. The information on the website has not been updated.	0.10	2.86	0.257
Total	1.00		3,235

Source: proses data,2024

EFE Matrix (External Factor Evaluation)

Internal environmental analysis is carried out by identifying the company's external factors to determine the company's opportunities and threats. After being identified, weighting and rating was

carried out on each variable with a total of 21 respondents, including 6 amil zakat, 5 mustahik, 5 muzakki, and 5 community members. Based on the weighting and rating results, it can be seen that the total EFE matrix score is 3.100. The EFE matrix results table can be seen in Table 4.

Table 4. EFE matrix results

Opportunity (opportunity)	Weight	Ratings	Score
a. In the future, the zakat distribution program at BAZNAS Langkat district will carry out distribution in productive fields to create mini companies such as tofu and tempeh factories, and which employ around 20 mustahik.	0.28	3.43	0.960
Treats (Threats)			
a. Community complaints are related to the unequal distribution of zakat.	0.23	2.81	0.646
b. Changes in regulations and policies that can affect the zakat distribution program.	0.24	2.95	0.708
c. There is miscommunication between regional Baznas and central Baznas.	0.25	3.14	0.785
Total	1.00		3,100

Source : Proses data,2024

average weight on each factor with a total of 21 respondents, of which 6 are zakat

IE Matrix

Based on the results of the IFE matrix and EFE matrix, they can be further arranged in the IE matrix. The average IFE value is 3.235 and the average EFE is 3,100. The average IFE and EFE values are obtained from the sum of the scores on each factor, where the score is obtained from multiplying the average rating and the

earners, 5 mustahik, 5 muzakki, and 5 people. This value shows the position of quadrant IV, which shows the strategy needed for the company at this time is a grow and build strategy. Grow and build strategy shows that the company needs a strategy to grow better and be able to

develop the company to be better. The strategies that can be implemented by companies today are intensive strategies,

integrative strategies and concentration strategies.

Figure 1. IE Matrix

		Strong 3.0 - 4.0	IFE 3.235	Currently 2.0 - 3.0	Weak 1.1 - 1.99	
EFAS 3,100		I		II		III
	2.0	IV		V		VI
	1.0	VII		VIII		IX
						Strong 3.0 - 4.0
						Currently 2.0 - 3.0
						Weak 1.1 - 1.99

SWOT Matrix

The SWOT matrix produces several alternative strategies obtained from internal and external variables according to the company's position in the IE matrix, namely Grow and build strategy. The alternative strategies obtained are as follows:

1. SO Strategy
 - Maintaining the image and quality of Baznas, with this strategy it is hoped that it can attract the attention of muzakki who want to pay zakat at BAZNAS Langkat Regency.
2. ST Strategy
 - a. Create a community complaints box to evaluate the performance of BAZNAS Langkat Regency.
 - b. Hold weekly meetings for evaluation.
 - c. Increase the use of technology by utilizing social media and personalizing it.
3. WO Strategy

Creating a new program, namely a productive zakat distribution program, with this program it is hoped that it can turn mustahik into muzakki with factories and businesses that will be created by BAZNAS Langkat Regency.

4. WT Strategy
 - a. Create a team to evaluate and supervise the empowerment of zakat distribution so that the distributed zakat funds can be utilized as well as possible and are useful for future needs.
 - b. Increasing outreach and regional outreach to increase fund collection.
 - c. Collaborating with local governments to increase distribution reach.
 - d. Improving service quality to expand networks and relationships.

QSPM Matrix Analysis

The final stage of strategy analysis is selecting an appropriate strategy that can be implemented by the company. The selection of a suitable strategy is to use the QSPM analysis tool. Alternative strategies are obtained from the SWOT matrix where the matrix produces several alternative strategies through internal and external factors of the company. This alternative

strategy was taken from 3 experts, namely distribution experts, HR experts and finance experts. Then the researcher calculated the QSPM matrix in table 5. The AS value was taken from the average of the questionnaire results, and multiplied by the weight value to get the TAS (total attractiveness score).

Table 5. QSPM (Quantitative Strategic Planning Matrix) Analysis Results

Strategic Factors	weight		Alternative strategy																			
			Creating a new program, namely productive distribution of zakat		create a team to monitor and evaluate the empowerment of zakat distribution		improving the quality of human resources with training programs		improving service quality to expand networks and relationships		increase the use of technology by utilizing social media and personalizing a		Collaborating with local governments to increase distribution reach		increasing outreach and regional outreach to increase fund collection		Create a community complaints box to evaluate work programs		Hold weekly meetings for evaluation		Maintaining the image and quality of Baznas	
	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG	US	BAG
Strength																						
Baznas Langkat Regency is an institution that is structured and based on Law NO 23 OF 2011	0,413	2,3	0,9499	1	0,413	1,6	0,6608	1	0,413	0,7	0,2891	3	1,239	3	1,239	3	1,239	0,7	0,2891	1,3	0,5369	
The distribution of zakat at Baznas Langkat Regency is managed by people who understand zakat, which is adjusted to Islamic teachings and statutory regulations.	0,387	1	0,387	1,3	0,5031	3,3	1,2771	0,7	0,2709	0,7	0,2709	1	0,387	0,7	0,2709	3,3	1,2771	1	0,387	2,3	0,8901	
Has humanitarian programs such as business funding assistance for the community, MSMEs, education and health	0,387	2,3	0,8901	3	1,161	2,3	0,8901	1,6	0,6192	2,3	0,8901	0,7	0,2709	0,7	0,2709	3	1,161	0,7	0,2709	1,3	0,5031	
Extensive network and relationships	0,372	1	0,372	1,3	0,4836	1,6	0,5952	3,6	1,392	3,3	1,2276	3,3	1,2276	3,6	1,392	0,7	0,2604	1	0,372	0,7	0,2604	
Information is conveyed through social media (Facebook) and websites	0,333	1	0,333	1	0,333	0,7	0,2331	3	0,999	3,6	1,1988	1	0,333	3	0,999	0,3	0,0999	1	0,333	0	0	
Weakness																						
Distribution is not yet extensive and diverse enough, so there are still people who have not received the zakat distribution program	0,257	1,3	0,3341	1	0,257	0,3	0,0771	2,3	0,911	0	0	3,3	0,8481	1	0,257	0,3	0,0771	1	0,257	2	0,514	
It is difficult to carry out outreach to the community because the area is large and diverse	0,244	1,3	0,3172	2,3	0,5612	2	0,488	3	0,732	3,3	0,8052	2,6	0,6344	3,3	0,8052	1,3	0,3172	1	0,244	0,7	0,1708	
The distribution carried out is still consumerist	0,261	4	1,044	3	0,783	1,3	0,3393	2	0,522	1	0,261	1,3	0,3393	1,6	0,4176	0,7	0,1827	1,3	0,3393	3,3	0,8613	
Distribution has not been evenly distributed due to insufficient fund collection.	0,324	1	0,324	2,3	0,7452	1	0,324	1,3	0,4212	0,7	0,2298	1	0,324	3,6	1,1664	1	0,324	1	0,324	3,3	1,0692	
The information on the website has not been updated	0,257	0	0	0	0	0	0	1,3	0,3341	3,3	0,8481	0,3	0,0771	3	0,771	1	0,257	0,3	0,0771	0,7	0,1799	
Opportunities																						
In the future, the zakat distribution program at BAZNAS Langkat district will carry out distribution in productive fields to create mini companies such as tofu and tempe	0,960	4	3,84	4	3,84	3	2,88	1	0,96	1,6	1,536	1,3	1,248	2,3	2,208	2	1,92	0,7	0,672	2	1,92	
Treats																						
Community complaints are related to the unequal distribution of zakat	0,646	1,3	0,8398	4	2,584	0,7	0,4522	1,3	0,8398	1,6	1,0336	1,3	0,8398	4	2,584	1,3	0,8398	3,6	2,3256	1	0,646	
Changes in regulations and policies that can affect the zakat distribution program	0,708	0,3	0,2124	3	2,124	0,3	0,2124	0,3	0,2124	0,7	0,4956	3,6	2,5488	0,3	0,2124	1,6	1,1328	1,3	0,9204	0,7	0,4956	
There is miscommunication between regional Baznas and central Baznas	0,785	0,7	0,5495	2	1,57	2,3	1,8055	0,7	0,5495	3,3	2,5905	2,3	1,8055	0,7	0,5495	0,7	0,5495	1	0,785	4	3,14	
TOTAL			10,3930		15,3581		10,2348		8,8034		11,6733		12,1225		13,0901		9,6375		7,9964		11,1873	

Source : Procces data,2024

QSPM Matrix Strategy Analysis

Then, based on the research results, it shows that the highest score on TAS is the alternative strategy of creating a team to evacuate and supervise the empowerment of zakat distribution with the highest score, namely 15,358. Experts are interested in this alternative strategy because they think that the role of the team at BAZNAS Langkat Regency will influence the internal and

external quality of BAZNAS Langkat Regency. The strategy of creating a team to evaluate and supervise the empowerment of zakat distribution is very important, because by creating this team the leader will know what mistakes must be corrected and evaluated. PExperts think that the main factor that influences the monitoring and evaluation of zakat empowerment is human resources. Alternative strategy results can be seen in Table 6.

Table 6. Alternative strategies

No	Strategy Alternatives	BAG	Rating
1	Creating a new program, namely productive distribution of zakat.	10.3930	VI

2	Create a team to evaluate and supervise the empowerment of zakat distribution.	15.3581	I
3	Improving the quality of human resources with training programs.	10.2348	VII
4	Improving service quality to expand networks and relationships.	8.8034	IX
5	Increase the use of technology by utilizing social media and personalizing it.	11.6733	IV
6	Collaborating with local governments to increase distribution reach.	12.1225	III
7	Increasing outreach and regional outreach to increase fund collection.	13.0901	II
8	Create a community complaints box to evaluate work programs.	9.6375	VIII
9	Hold weekly meetings for evaluation.	7.5964	X
10	Maintaining the image and quality of BAZNAS.	11,1873	V

Conclusions and recommendations

First, alternative strategies obtained from the results of data processing using QSPM (Quantitative Strategy Planning Matrix), namely creating a team to evaluate and supervise the empowerment of zakat distribution, increasing socialization and regional reach to increase fund collection, collaborating with local government to increase distribution reach, increasing use. technology by utilizing social media and personalizing it, maintaining the image and quality of Baznas, creating new programs, namely productive distribution of zakat, improving

the quality of human resources with training programs, creating community complaint boxes to evaluate work programs, improving service quality to increase networks and relationships and creating weekly meeting for second evaluation. The main priority result of this analysis is creating a team to evaluate and supervise the empowerment of zakat distribution with TAS 15,358.

The results of the research can be used by BAZNAS Langkat Regency in strategic planning so that it can help develop the Baznas institution, especially in the distribution sector.

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