

# Baznas Breakthrough in Enhancing the Indonesian Mustahik Database System: Analysis of Prospects and Difficulties

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## Abstract

The importance of Baznas having valid Mustahik data has made Baznas make a breakthrough in the form of sharing data with the Ministry of Social Affairs of the Republic of Indonesia. The homogeneity of these two data is an indication of research that has a practical goal in increasing zakat distribution in Indonesia. This study aims to identify opportunities and challenges that may occur in data breakthroughs that must be carried out by Baznas. This study employed a qualitative approach and data obtained through a literature study of Baznas publications. The data were processed through content analysis techniques to obtain a comprehensive picture of the prospects and difficulties in enhancing the Indonesian Mustahik database system related to indicators of community welfare. The results of this study indicate that the implementation of the concept of enhancing the Indonesian Mustahik database system in addition to several opportunities covering aspects of zakat management, economic development, education, health, and human rights enforcement also presents several challenges such as multiple data integration, quality of amil resources, the need for supporting facilities, and data security. These two things are things that Baznas must pay attention to in order to alleviate poverty through enhancing the Indonesian Mustahik database system.

Keywords: Zakat, distribution, database system, prospects, Amil.

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## Introduction

Poverty and economic inequality are social problems that have been a classic polemic in Indonesia for a long time. This problem has become a priority for the government to date in an effort to implement the national goals enshrined in the preamble of the 1945 Constitution, namely advancing public welfare by creating a just and prosperous society. Data released by the Central Statistics Agency (BPS) shows that in the period 2020-2021, the population of people in Indonesia who are below the poverty line has increased by 0.36%, from 26.42 million in March 2020 to 27.54 million people in March 2021 (Statistik, 2021). This shows that poverty is a big job that must get attention from the government so that it will have a direct impact on the level of community welfare. One way to overcome this classic problem is through the implementation of an effective and efficient zakat distribution. This is because the distribution of zakat has a social function as an instrument that is able to create

an even distribution of wealth between people who have excess assets and people who lack assets.

Indonesia has a total Muslim population in 2020 of around 219,916,000 people or 86.3% of the total population. This figure makes Indonesia the country with the number one Muslim demographic in the world with a percentage of 13% of the total 1.9 billion adherents of Islam in the world " n.d.). On the other hand, the majority of Muslims in Indonesia make Indonesia a country that has tremendous zakat potential. in an effort to form the basis of the economy, economic equity, and at the same time improve the welfare of the community. This great potential is an opportunity to create social justice and economic empowerment in Indonesia. This will not be achieved without active support and serious intention from all relevant stakeholders, both from regulators, zakat managers, business actors, and society in general (Agama RI et al., 2013).

The management of zakat in Indonesia is centralized by Baznas as a zakat-based philanthropic organization that was born based on the mandate of Law Number 23 of 2011 concerning Zakat Management (Soemitra, 2018). The birth of Baznas was motivated by the aim of increasing the usefulness of the potential of zakat funds in Indonesia. This means that the presence of Baznas is expected to be a solution in responding to the potential of zakat in Indonesia. Based on data from Baznas, the collection of zakat funds in 2020 reached Rp. 12,429,246,477,469. This amount is still not comparable to the calculation of Indonesia's potential zakat funds in 2020 which reaches Rp. 327.6 trillion (Puskas BAZNAS, 2020). The wide disparity between collection and potential of zakat funds in Indonesia shows that there are still problems in the functioning of Baznas.

The President Director of Baznas, Muhammad Arifin Purwakananta also mentioned that the challenges faced by Baznas in terms of zakat management are around institutional coordination, human resources, and databases as well as their not yet optimal integration (Purwakananta, 2019). Highlighting the problem of zakat databases, the existence of a good Mustahik database system is an instrument needed by Baznas to be able to carry out its zakat distribution function properly. As a system, its existence is a tool to minimize errors and to realize effectiveness in the distribution of zakat. The distribution of zakat continues to increase in the number of Mustahik and the level of Allocation to Collection Ratio (ACR) every year. One indicator that shows the effectiveness of Baznas is absorption capacity which shows the comparison of the quantity of zakat distribution funds with zakat collection funds. This indicator is called ACR (Allocation to Collection Ratio). The amount of Baznas ACR is directly proportional to the level of effectiveness of Baznas in zakat management (Strategis et al., 2019). However, this increase has not proven that the zakat distribution carried out has been right on target and is effective. This encourages Baznas to innovate in the distribution of zakat, including through the Mustahik database system.

Table 1: Baznas's Zakat Distribution in 2018-2020

Years	Distribution Quantity	Mustahik	Allocation to Collection Ratio (ACR)
2018	Rp. 6.800.139.133.196	22.186.918 People	83,77% (Effective)
2019	Rp. 8.688.221.234.354	23.505.660 People	84,95% (Effective)
2020	Rp. 11.530.645.166.257	16.578.320 People	92,77% (Very Effective)

Regarding the above, Baznas based on the Decree of the Head of Baznas Number KEP.018/BP/Baznas/IX/2012 regarding the Guidelines for the Codification of National Zakat Management issued a Mustahik Registration Number (NRM) as a code and numbering system for Mustahik. The NRM code was prepared with the aim of realizing the integration of national zakat management data. The next development occurred in 2019. Baznas through the Decree of the Head of BAZNAS Number 33 of 2019 enforced the Mustahik Identification Number (NIM) as a Mustahik database system in place of the NRM code.

The establishment of the Mustahik Identification Number (NIM) as an enhancing of the Mustahik database system to become the quick wins of zakat institutions in Indonesia in 2019-2024. The Quickwins lead to efforts to establish a Mustahik database that is integrated with government data. The aim is to avoid overlapping zakat receipts for one Mustahik and establish coordination with zakat management institutions (Komite Nasional Keuangan Syariah, 2018). In addition, Baznas in the Outlook for Zakat Indonesia in 2020 and 2021 innovates the coordination between Baznas and the government regarding the Mustahik database system (Puskas BAZNAS, 2020). This coordination is carried out by involving Ministry of Social Affairs as in the Decree of the Chairman of Baznas No. 33 of 2019. Based on the description above, the problem of the Mustahik database system turned out to be the focus of Baznas' future movement.

The breakthrough in the form of a Mustahik database system contained in the Decree of the Head of Baznas Number 33 of 2019 indicates that the Mustahik database problem is a special program that is increasingly becoming a point of attention. Therefore, research of these breakthrough is an interesting thing to do in an effort to strengthen the Mustahik database. The Baznas Chair's Decree Number 33 of 2019 is used as a reference material that in this regulation the enhancing of the Mustahik database system at Baznas is implemented in the form of a transition from the Mustahik Registration Number to the Mustahik Identification Number.

Furthermore, the implementation side of this regulation is also interesting to study as input for zakat stakeholders in Indonesia in terms of maximizing zakat management through enhancing the Mustahik database system.

### *Research Objective*

Seeing the importance of assessing the Mustahik database system in Indonesia and the new value in the breakthroughs made by Baznas regarding enhancing the Mustahik database system in Indonesia, elaborating on the prospects of this breakthrough is a very vital requirement for the sustainability of zakat management in Indonesia. This study aims to identify opportunities and difficulties from the Baznas breakthrough about Mustahik database system in Indonesia so that zakat distribution in Indonesia can be carried out effectively and on target.

### **Methodology**

This research is qualitative research with descriptive-analytic characteristics. This research pattern begins by describing the research problem and then continues with analyzing the problem to obtain comprehensive results (Bungin, 2007). In this research, we try to thoroughly identify the opportunities and challenges in the BAZNAS breakthrough through the Indonesian Mustahik system database. Based on the research pattern above, this study uses a normative approach to draw research conclusions. The normative approach is an approach that uses legal norms in analyzing problems. The approach used to elaborate the legal norms contained in the Decree of the Chairman of Baznas Number 33 of 2019, namely the effort to share data between Baznas and the Ministry of Social Affairs of the Republic of Indonesia in order to strengthen the Indonesian Mustahik database system.

### *Instrument*

To complete this research, the required data were collected through library research techniques. The data collected is in the form of library data that has relevance to the object of research and is categorized into types of primary data and secondary data. Primary data is authoritative legal material which includes laws and regulations and decisions (Marzuki, 2013). The primary data here is the Decree of the Chairman of Baznas Number 33 of 2019 and the juridical products related to it. Secondary data are materials and works related to law that are published, but not in the form of official documents, including books, journals, dictionaries, or references related to zakat, Baznas, poverty, and the ministry of social affairs.

### **Analysis**

The data that has been obtained is then analyzed using content analysis techniques, namely analysis that targets data such as theoretical text sources. This analysis technique aims to find out the position, meaning, and relationship between existing concepts, policies, rules and then find out their uses, results, or implications (Hardani & Ustiawaty, 2017). Through this technique, we try to elaborate on the relationship between Baznas' breakthrough in enhancing the Indonesian Mustahik database system and the impact of its implementation in the future. With this relationship, points will be found in the form of opportunities and challenges from the implementation of this Baznas breakthrough.

### **Discussion**

Since 2010, Baznas with its decision, especially the Decision of Baznas's Chairman Number 33 of 2019 about Mustahik Identification Numbers (NIM), makes a Breakthrough for enhancing the Indonesia Mustahik database system. Baznas Chairman Decision Number 33 of 2019 is a juridical product issued by Baznas regarding the application of Mustahik Identification Number (NIM) in Baznas and LAZ throughout Indonesia. The decision of the chairman of Baznas is a form of Baznas' authority to autonomously regulate the institutions and apparatus under it. The mandate in the Decision of the Baznas's Chairman Number 33 of 2019 concerning Mustahik Identification Numbers (NIM) provides a new color in Indonesian Mustahik database system. Through this decision, Baznas cooperates with the Ministry of Social Affairs to be able to establish data enhancing in the poor category. This is then formulated as Mustahik Identification Number (NIM) replacing the Mustahik Registration Number (NRM) that was previously applicable. Following below are the differences between Mustahik Registration Number and Mustahik Identification Number.

Based on the Table 2 above, it can be understood that the enactment of the Decision of the Chairman of Baznas No. 33 of 2019 makes the use of the Ministry of Social's Integrated Social Welfare Data in the zakat distribution agenda. This is what later became a Breakthrough for enhancing the Indonesia Mustahik database system by Baznas. To be precise, it is the format and numbering system for Mustahik that combines data managed by the Ministry of Social Affairs (DTKS) and data managed

by Baznas. The Integrated Social Welfare Data (DTKS) is an electronic database system that contains information on the names, addresses, as well as the socio-economic and demographic conditions of individuals with low welfare levels in Indonesia (Tim Nasional Percepatan Penanggulangan Kemiskinan, 2013). This DTKS contains two types of data, namely: data on the poor and people underprivileged living in each household and other social welfare data such as data on recipients of social assistance, and data on the need for Social Welfare Services (PPKS) (Kementerian Sosial, 2020).

Table 2: The Difference Between Mustahik's Registration Number (NRM) and Mustahik's Identification Number (NIM)

Differentiating Factors	Mustahik's Registration Number (NRM)	Mustahik's Identification Number (NIM)
<b>Legal Basis</b>	The Decision of The Chairman of Baznas Number Kep.018/BP/Baznas/IX/2012	The Decision of The Chairman of Baznas Number 33 of 2019
<b>Formula</b>	7-digit numbers from the organization code of each BAZ/LAZ, 1 digit number based on the type of Mustahik, and 16-digit number from the Population Identification Number	10-digit numbers from the Unified Database area code and 6-digit numbers from the Baznas Mustahik serial number
<b>Enforcement</b>	September 10th 2012– Oktober 31th 2019	November 1st 2019 – Now
<b>Stakeholders</b>	Baznas	Ministry of Social Affairs and Baznas
<b>Goal</b>	Data integration within Baznas institutions	Mustahik is right on target and data integration

According to the Ministry of Social Affairs, poverty or the poor are people who do not have any source of livelihood or if they have one, this source of livelihood cannot meet the proper needs for themselves and their families. Regarding poverty conditions, the Ministry of Social Affairs also uses the term underprivileged to indicate a condition where a person has a source of livelihood whose results can only meet basic needs properly for himself and his family. The criteria for the poor and underprivileged according to the Ministry of Social Affairs are regulated in the Decree of the Minister of Social Affairs Number 146/HUK/2013. Practically, the availability of DTKS is derived from several poverty indicators. Among them are:

- a) The presence or absence of having a source of livelihood to meet basic needs;
- b) Difficulty in getting access to public health;
- c) The ability to buy underwear once a year for each member in the household;
- d) The ability to send children to school in the household only up to the junior high school level;
- e) Condition of the house;
- f) Home lighting conditions;
- g) The size of the house you live in;
- h) Source of drinking water consumed every day.

On the other hand, Baznas defines poverty in two terms, namely; (1) as a person whose condition does not have any source of income to meet his basic needs; and (2) as a person who has a source of livelihood but from his income is not able to meet proper basic needs for himself and his dependent family. To determine the status of Mustahik, Baznas has instruments and methodologies that are used to calculate a person's life skills based on the calculation of basic needs which leads to determining whether or not a person is included in the category of Mustahik indigent and poor. The instrument or methodology in question is known as had kifayah. As a methodology, for Baznas had kifayah serves as a reference for the adequacy limit on the basic needs of a person or family which includes seven dimensions, namely food, clothing, worship, shelter, health, education, and transportation.

According to Baznas, had kifayah is a limit to the adequacy and standard of basic needs for a person or family and their dependents as a method of determining the eligibility of zakat recipients for indigent and poor Mustahik based on the economic and demographic conditions where the Mustahik is located. The seven dimensions that are used as references in the determination come from the sharia foundation which includes the Qur'an, Hadith, Maqasid Ash-Shari'ah studies, the opinions of scholars and relevant supporting foundations derived from the law, survey results, journals, and other literature. The concept of had kifayah in general can be analogous to the poverty line set by the Central Statistics Agency which is the standard for minimum basic needs in one family. However, specifically, the measurement indicators are different from the poverty line because the concept of had kifayah is based on a sharia basis through Maqasid Ash-Shari'ah (Badan Amil Zakat Nasional, 2018).

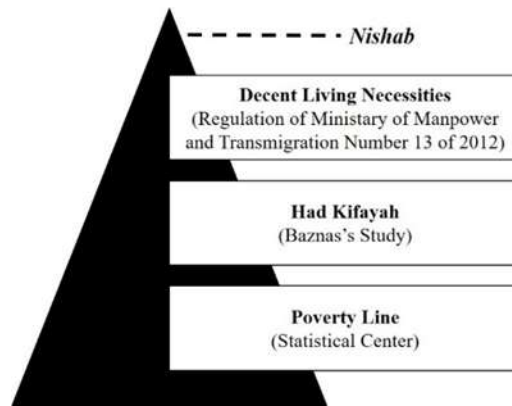


Figure 1: Triangle Levels of Poverty Line, Had Kifayah, and Decent Living Needs

Based on the picture above, it can be seen that the position of the results of the Baznas study in the form of the concept of had kifayah as a standard for determining Mustahik is above the poverty line as determined by the Central Statistics Agency. This is due to the use of different measuring instruments in determining poverty standards between Baznas and BPS. Baznas uses the maqasid ash-Shari'ah foundation as a measuring tool in the had kifayah concept. The poverty line at BPS is based on the results of the National Survey. The criteria for the needy and poor according to Baznas refer to the results of the Baznas study related to had kifayah in every province in Indonesia. The concept of had kifayah refers to the dimensions of food, shelter, clothing, education, worship, health, and transportation as criteria that form the basis for calculating the needs of a person and his family. Through the results of the study, Baznas compiled a priority order for the poor who were the targets of zakat distribution.

The description related to the criteria for the poor according to the Ministry of Social Affairs and Baznas shows that the enhancing of the Baznas Mustahik database system after the issuance of the Decree of the Head of Baznas Number 33 of 2019 is in the form of coordination between Baznas and the Ministry of Social Affairs in sharing Integrated Social Welfare Data (DTKS) for handling the poor. The point of contact between the two institutions is information on the name, address, and socioeconomic and demographic conditions of a person or family in the Social Welfare Integrated Data (DTKS) at the Ministry of Social Affairs as an instrument that can assist Baznas in determining Mustahik. This is because the categorization of had kifayah used by Baznas is based on the area where the Mustahik live. So that there is a meeting point between the two in terms of the territory of a person or family who will become Mustahik indigent and poor in the distribution of zakat by Baznas. On this basis, the numbering format for the Mustahik Identification Number uses the area code on the DTKS.

## Result

Prospects for Implementing the Decision of the Head of Baznas Number 33 of 2019 concerning Mustahik Identification Numbers:

### *Aspect of Zakat Management*

The era of globalization demands the use of technology by every stakeholder institution of the people. This is inseparable from the demands of the times for an institution to be able to maintain and improve its existence. Likewise, with Baznas and zakat management activities. The absence of technological adaptation by Baznas will result in the disability of Baznas in managing zakat in Indonesia. In fact, this will have an impact on decreasing the quality of zakat management so that the interest in distributing zakat to Baznas will decrease. The use of Simbaznas in supporting the zakat management function is a form of technological adaptation carried out by Baznas. Moreover, the concept of enhancing the Baznas Mustahik database system which initiated the use of the Social Welfare Integrated Data (DTKS) in identifying the poor Mustahik shows that Baznas is starting to move towards the development of an information management system. This development can be seen from the synergy between Simbaznas which represents Mustahik zakat data and DTKS which represents poverty data in Indonesia which is managed by the Ministry of Social Affairs.

The concept of enhancing the Baznas Mustahik database system is basically directed to be in line with the implementation of the Zakat Management Act in Indonesia. Based on this, the concept of enhancing the Baznas Mustahik database system offers an increase in the quality of zakat distribution in each region so that it is right on target and does not overlap. So, the

realization and synergy between Baznas and the Ministry of Social Affairs in sharing Integrated Social Welfare Data will create opportunities to improve the quality of technology-based zakat management through effective zakat distribution. In addition, this will further strengthen the existence of Baznas institutions and increase the level of public trust in Baznas.

#### *Aspect of Economic Development*

The distribution of zakat is identical to the distribution of wealth between the rich and those who are less in income or are in a state of deprivation. The syllogism that applies in zakat is that the more targeted Mustahik are who receive zakat distribution, the more the poverty index in Indonesia will decrease. This is because zakat contains the value of income redistribution through material circulation from the rich to the poor (Bank Indonesia, 2016). This means that the distribution of zakat contributes to economic development. The idea of enhancing the Baznas Mustahik database system leads to a mission to distribute zakat to the poor category of people in each region. To achieve this, Baznas utilizes the Integrated Social Welfare Data which contains poverty data for each region. The existence of these data becomes a supporting instrument for Baznas to analyze accurately based on had kifayah related to determining the Mustahik of the poor in an area. The illustration above shows that the concept of enhancing the Baznas Mustahik database system has the opportunity to build a better Indonesian economy and lead to Indonesia's sustainable development goals, namely alleviating poverty and advancing the economy (Maksum, 2018).

#### *Aspect of Education*

Education in Indonesia carries a 12-year compulsory education program for its citizens. The program is a program implemented based on the respective regional autonomy. When looking at the rules of the national education system, compulsory education is only applied to people aged 7 to 15 years. However, what should be the main concern is the mandate of the Minister of Education and Culture Number 19 of 2016 regarding the initiation of the Smart Indonesia Program for access to 12 years of compulsory education. The education aspect is an indicator in the poverty criteria imposed by the Ministry of Social Affairs and Baznas. For the Ministry of Social Affairs, being poor in terms of education means only being able to complete education up to the junior high school level. The dimensions of education in the had kifayah Baznas are measured based on educational needs up to high school level. When related to the concept of enhancing the Baznas Mustahik database system, it can be concluded that the implementation of the Mustahik Identification Number by Baznas is aimed at improving the education level of poor Mustahik families up to high school level. This is because had kifayah is a barometer of determining Mustahik for the poor even though it also uses DTKS as an indicator in it.

#### *Aspect of Health*

Health is one of the main capitals that causes a person to be said to have had a prosperous life in addition to material needs. This is because a healthy body will make it easier for someone to do activities. Broadly speaking, the need for health means the need for physical, psychological, social and spiritual health. But in a specific sense, health means physically healthy. That is, the need for health is meant to be all the needs that support a person to have physical health. The existence of zakat distribution has great potential to meet the needs in the health sector for the poor Mustahik. The mandate in Law Number 40 of 2004 concerning the National Social Security System that the state is responsible for ensuring the health of its citizens is represented by Baznas in the distribution of zakat. This can be seen from the calculation of had kifayah Baznas which refers to the health insurance budget borne by the government and the ability to access health facilities which are also the poverty criteria of the Ministry of Social Affairs. Based on this, it can be understood that the concept of enhancing the Baznas Mustahik database system contributes to health insurance for the poor Mustahik.

#### *Aspect of Human Rights Enforcement*

The enforcement of human rights is an issue that is widely discussed and becomes the center of attention in the contemporary era. The enforcement of human rights means upholding one's prerogative rights in the state order. Starting from the Universal Declaration on Human Rights, the fourth paragraph of the Preamble to the 1945 Constitution, to the universal values in Indonesian regulations that place human rights as a state priority. On a national scale, the enforcement of human rights includes the enforcement of the right to life, the right to grow a family, the right to fulfill basic needs, the right to legal justice, the right to religion, social rights, the right to self-protection, the right to a prosperous life, and the right to the

human rights of others.

The enactment of the Decision of the Chairman of Baznas Number 33 of 2019 does not escape the consideration of human rights enforcement in it. When considering the nomenclature of legislation, the authority of Baznas in issuing regulations regarding zakat management has been legitimized by law and recognized by the Ministry of Law and Human Rights. In addition, the purpose of the concept of enhancing the Mustahik database system for Baznas is closely related to human rights. Among them, realizing the effectiveness of zakat distribution through targeted distribution means upholding various human rights for the poor Mustahik, such as the right to survive, the right to fulfill basic needs, the right to self-protection and the right to live in prosperity.

### *Difficulties in Implementing the Decision of the Head of Baznas Number 33 of 2019 concerning Mustahik Identification Numbers.*

#### *Multiple Data Integration*

The development of a database in an organization or institution requires a comprehensive organizational change to result in the development and enhancing of an innovative database system (Ganis, 2008). Enhancing which is an innovation to the database can occur due to two things, namely: (1) Updating complex data so that it fundamentally updates the data structure; and (2) The use of external data that requires adjustments to produce the most recent database. The Mustahik Identification Number in the Decree of the Head of Baznas Number 33 of 2019 which is the concept of enhancing the Mustahik database system indicates a new direction in regulating Mustahik data at Simbaznas. This is due to the adoption of external data, namely the Integrated Social Welfare Data (DTKS) managed by the Ministry of Social Affairs to be involved in processing Mustahik data and analyzing the feasibility of Mustahik for the poor in Baznas. Although characteristically, DTKS presents poverty data that is in line with the needs of Baznas. However, in its integration, DTKS is heterogeneous data with Mustahik data already owned by Baznas based on indicators and management standards.

Enhancing the Baznas Mustahik database system requires further data integration between Baznas and the Ministry of Social Affairs and between Baznas and each BAZ or LAZ at the regional level. As an innovation that has urgency, the integration of multiple data involving Baznas and the Ministry of Social Affairs is a demand for Baznas so that the enhancing of the Mustahik database system can later become the basis for valid decision-making in determining the Mustahik of the poor on a targeted basis. What is highlighted from this integration is the diversity of data types in terms of data management based on poverty indicators at Baznas and the Ministry of Social Affairs. This is a critical point in enhancing the Mustahik database system for Baznas so that it can adapt the data so as to achieve a Mustahik database system that can be managed by Baznas. In addition, it is a challenge for Baznas to not only be able to integrate data on DTKS to become one Mustahik Identification Number system, but also to integrate it into BAZ and LAZ in each region. Efforts to innovate NIM place Baznas as a connector between DTKS and Simbaznas within Baznas. It obviously takes time and a complex set of components to really integrate that data.

#### *Adequate Quality of Human Resources*

Human resources is an aspect that affects the development – or enhancing – of a database system in an institution in addition to the influence of technology (Purnama, 2016). The existence of human resources are users in a unified system and database management in an institution. This shows that one's capability in understanding and managing data is a determining factor in the success or failure of an institution in initiating and compiling the development and enhancing of its database system. The management of zakat through the centralization of Baznas is coordinated by the role of amil in carrying out the function of collecting and distributing zakat. Through enhancing the Baznas Mustahik database system in the form of the Mustahik Identification Number, it shows that the priority direction of zakat management by Baznas is moving towards the use of technology and a solid information management system to be able to produce accurate decisions. This is because the systematization of technology and information management systems will minimize human errors in manual zakat management. This indicates that in addition to enhancing the Mustahik database system initiated by Baznas, it must also be followed by enhancing human resources for amil as zakat managers in Baznas.

In addition to database problems, the management of zakat by Baznas also has other problems in terms of the lack of availability of qualified and professional amil resources. The issue of the lack of availability of quality amil resources is indicated by the activities and professions of amil who have not become prima donna among the people of Indonesia. In response to this, an amil certification institution and process was established with the aim of preparing quality human resources in zakat management. The improvement of the Mustahik database system after the enactment of the Decree of the Chairman

of Baznas Number 33 of 2019 is present as a form of Baznas' efforts to present the effectiveness of zakat distribution. This effort must be strengthened with amil resources capable of supporting these innovations. The absence of amil resources who are able to follow the current Baznas Mustahik database system improvement will make the idea far from successful, both in planning, implementation and implications. This is where it becomes a challenge for Baznas in realizing the improvement of the Baznas Mustahik database system to increase amil resources by providing zakat fiqh knowledge and adequate computerized competence for both existing amil and prospective Baznas amil candidates.

### *Availability of Supporting Facilities and Needs*

Enhancing an institution's database system is in line with the need for the availability of facilities and needs that are able to support such enhancing. This relates to the availability of funds and the provision of infrastructure, both hardware and software, which are allocated for enhancing the database system of an institution (Islah, 2018). This shows that the success of an institution in carrying out the enhancing of its database system cannot be separated from the existence of an adequate budget to support this. Likewise with the enhancing of the Baznas Mustahik database system, data integration between Baznas and the Ministry of Social Affairs and Baznas with BAZ and LAZ in each region related to the Mustahik Identification Number requires sufficient funds to realize it. The existence of these budget funds will support Baznas to meet the needed needs. Government Regulation Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 stipulates that Baznas' operational funds come from the APBN and APBD in each region. This shows that enhancing the Baznas Mustahik database system requires active communication with the government so that the need for sufficient funds does not become a serious problem in realizing these innovations.

### *Data Security*

The existence of an institution that holds the interests of the community requires two sides to its movement. On the one hand, institutions are required to be able to implement the principle of data transparency, but on the other hand, institutions are also required to be able to maintain the security and privacy of their data. Especially if an institution uses shared data access with other institutions. Maintaining data security referred to her includes maintaining data security from within, namely from sabotage or incompatible systems and maintaining data security from outside such as illegal access, system duplication, and foreign sabotage (Djumiarti, 2008). The enhancing of the Baznas Mustahik database system was initiated in the form of the use of cross-data by Baznas for the Integrated Social Welfare Data (DTKS) managed by the Ministry of Social Affairs. One thing that has been highlighted by Baznas is related to data security due to the use of cross-data in developing its Mustahik database system. On the one hand, the use of the Ministry of Social Affairs' DTKS offers a supporting instrument that helps Baznas in determining the Mustahik of the poor, but on the other hand, the potential for privacy data leakage or illegal access must also be highlighted by Baznas in order to realize this innovation. This is where it is important for Baznas to develop a set of rules related to data access authority and security in data management based on Mustahik Identification Numbers.

Finally, the enhancing of Mustahik database system initiated by Baznas presents a number of opportunities and challenges that must be considered by Baznas in realizing it. Opportunities in this case are targets for indicators of success in implementing the Decree of the Chairman of Baznas Number 33 of 2019 concerning Mustahik Identification Numbers. The challenges that have the potential to hinder the implementation of Baznas innovations are critical points that must be highlighted by Baznas so that the idea of increasing the effectiveness of targeted zakat distribution through the Mustahik Identification Number can be achieved as expected.

Another aspect that Baznas must also pay attention to is the credibility of the database in the DTKS of the Ministry of Social Affairs. As an innovation that involves external data, it is also an obligation for Baznas to evaluate and cross-check the veracity of the data presented in the DTKS. Related to this, the researcher provides comments that depart from the reality of the quality and credibility of poverty data in DTKS which is also prone to problems and criticism. This can be seen from the target of the social assistance program which is still a polemic in the community. Starting from the feasibility of the target recipients of social assistance to the reach of the identification of potential recipients of social assistance that has not been comprehensive. Therefore, as a breakthrough for benefit, communication and coordination between Baznas and the Ministry of Social Affairs is the key to realizing the benefits and good goals in distributing zakat can actually be achieved.

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