Cibest Model Analysis: Financial And Spiritual Dimension to Assess the Performance of Economic Empowerment Through "Balai Ternak" Program in Central Java

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ABSTRACT: The study aims to measure the effectiveness of community empowerment with CIBEST Analysis on the community empowerment program "Balai Ternak". BAZNAS is a zakat institution that carries out the role of zakat intermediation, namely collecting and distributing zakat funds. There are two programs to channel zakat funds, namely distributing and utilizing zakat funds. One of the programs that BAZNAS has is the "Balai Ternak" Program. The "Balai Ternak" program is a community empowerment program in the field of breeders distributed to district areas including 4 districts in Central Java. Monitoring and evaluation is left to the designated district BAZNAS. To assess the effectiveness of the program used CIBEST analysis. The research used a survey method with a descriptive analysis approach, with mustahik respondents who received the initiation of zakat funds. The results of the research with CIBEST analysis can measure the performance of community empowerment through the "Balai Ternak" program effectively. can be seen from the increased performance of the material dimension by increasing the income of muzaki and the results of the "Balai Ternak" program with livestock products that can be enjoyed by muzaki and the community, especially meeting the needs of goat meat and poultry of the surrounding community. Also the spiritual dimension can be seen from the quantitative and qualitative increase in the implementation of prayer, fasting and paying zakat. also the support of the family environment and government policies to improve the spiritual life of muzaki and the community.

KEYWORDS: CIBEST Analysis, Material Dimension, Spiritual Dimension, Community Empowerment, Zakat Program

INTRODUCTION

This article is a follow-up article to the previous article, where the previous article was at the model construction stage and this article is the result of research at the model validation stage. The background of the research is that Central Java Province as the province with the second largest population in Indonesia still has economic and social problems, namely poverty (1, 2). BAZNAS Central Java as a partner of the Central Java government participates in solving Central Java's problems and achieving SDG's with the livestock center program. In addition to the above problems, there are opportunities that can bridge the poverty alleviation model through the livestock subsector. Based on data from the Directorate General of PKH RI, Indonesia's meat demand in 2021 is predicted to be 696,956 tons while domestic meat production only meets 473,814 tons. So there is still a deficit in meat production that is still far from the needs. In addition, another opportunity that exists every year on Eid al-Adha is sacrifice. This means that it is not only a sector that absorbs a lot of labor in the village (28.33%) but also related to the provision of food sources for the community.

BAZNAS Republik Indonesia (BAZNAS RI) as a zakat institution that carries out the role of zakat intermediation, where one of them distributes zakat. To optimize the role of zakat distribution, BAZNAS RI holds a program institution function including the Mustahik Farmer Empowerment Institute (LPPM). LPPM is a special institution formed by BAZNAS RI or a zakat-based community empowerment function to carry out empowerment programs and increase the potential and economic impact for mustahik in the field of animal husbandry. LPPM has economic empowerment locations of "Balai Ternak" spread throughout Indonesia, including Central Java.

The "Balai Ternak" program in Central Java, is a program distributed from BAZNAS RI to villages through BAZNAS districts in Central Java for coordination and monitoring (3). As for area of Central Java that received the "Balai Ternak" program including Sragen, Batang, Banyumas and Tegal districts. The "Balai Ternak" Program (PBT) is a mustahik economic development program in the livestock sector. Mustahik is empowered by providing capital, assistance through training, supervision as well as marketing assistance for livestock products in order to achieve economic independence (4). The "Balai Ternak" program includes sub-programs of livestock cultivation, animal feed, livestock auctions, processing of livestock products and processing of livestock by-products (5).

There are still empowerment programs whose effectiveness is not good enough. One of the causes is weak program monitoring and evaluation (6). There are many ways and models to assess community economic empowerment programs including the "Balai Ternak" program. However, so far the orientation of monitoring and evaluation focus is more on material aspects. For this reason, it is necessary to study other models that are not only material aspects as aspects assessed but other aspects such as spiritual aspects such as the CIBEST analysis model. Based on the background that has been explained with the support of empirical data, the research problem formulation is: How to construct a Community Economic Empowerment Model to Increase Resilience with CIBEST Analysis.

LITERATURE REVIEW

Agency Theory

Jensen and Meckling (1976) suggest that: Agency relationship is a contract between one or more people/Owner (principal) who hire other people/Manager (agents) to provide a service then delegate decision-making authority to the agent (7). Another explanation, the agent is the party trusted by the principal to carry out his duties and responsibilities in order to achieve organizational goals. The relationship between the principal and the agent is said to be successful if there is a balance in utility maximization between the agent and the principal. The concept of institutional performance becomes a bridge between the interests of the agent and the interests of the principal. This theory is used to explain the duties and authority of amil zakat institutions, especially amil programs, to be able to maximize their zakat programs, so that the economic and social value of zakat can be achieved.

Center for Islamic Business and Economic Studies Analysis (CIBEST Analysis)

The distribution of zakat funds to mustahîk can be in the form of consumptive or productive. Consumptive zakat is on target if the utilization is fakir and poor who need food immediately. if the fakir and poor are given productive zakat then the zakat treasure will run out quickly. however, after these needs are met then zakat funds can be used to equip them with skills (skills) and working capital, so that they can open new jobs that economically provide added value and can absorb them (8, 9)

Beik (2015) added the development of measuring tools for zakat distribution through empowerment programs to measure its impact and effectiveness, one of which is by using the CIBEST method(10). The CIBEST welfare index is a modification of the HDI index and the independence index by including two dimensions, namely material and spiritual. The CIBEST model was designed and developed by Irfan Syauqi Beik and Arsyianti in 2015(10). Based on the conception that poverty measurement must be accompanied by a comprehensive way, namely between the material and spiritual aspects of each must be considered(11). this concept is also a teaching from the main source of a Muslim, namely the Al-Qur'an and Sunnah (12).

In its measurement, the CIBEST model uses two variables, namely the material welfare level and the religious welfare level. Material welfare itself according to al-Ghazali is defined as the achievement of benefit, namely the maintenance of the objectives of shara' (maqasid al-shari'ah). Humans cannot feel happiness and inner peace, but only after the achievement of the true welfare of all mankind in the world through the fulfillment of spiritual and material needs (9). To achieve the goal of Shara' in order to realize the benefit, he described the sources of welfare, namely: the preservation of religion, soul, mind, offspring and property.

The CIBEST model uses the household as the unit of analysis and divides households into four categories of situations with regard to their ability to meet material and spiritual needs. First, households are able to fulfill both needs, namely material and spiritual needs as a whole. These are called prosperous households. They live in hayatan thayyibah or a prosperous condition as mentioned by Allah SWT in Surah An-Nahl verse 97. Secondly, households are only able to fulfill their spiritual needs, while their material needs are not up to the minimum level. These households live in material poverty. This is in line with the words of Allah SWT in Surah Al-Baqarah verses 155-156 (13). In these verses, Allah has provided information that some people will be tested by lack of wealth, lack of fruits and other material needs. In other words, these people live in a state of material deprivation. Yet they have a strong spiritual condition, which is shown by their commitment to always surrender to Allah and maintain their patience and steadfastness in the way of Allah. They may suffer in this world, but they will be rewarded by Allah in the Hereafter. Third, the household is only able to fulfill material needs. As for spiritual needs, these households do not have the ability to fulfill them.

These households are basically living in a state of spiritual poverty. Regarding this, Allah SWT has mentioned such people in Surah Al-An'am verse 44 (13). In this verse, Allah explains that there is a commandment. However, they are able to acquire abundant wealth and money to support their lives. They may get pleasure in this world, but are bound to suffer in the hereafter if they do not change their spiritual condition. Fourth, households are unable to fulfill both material and spiritual needs. These households live in absolute poverty. This has been explained by Allah in Surah Thaha verse 124 (13). Those who live in absolute poverty are the most unfortunate people who suffer in this world and in the hereafter. Therefore, this group of people should be given more attention in the country's development process because they are the weakest group of people.

In applying the CIBEST model with several stages of calculation methods. The calculation method is explained as follows:

Analysis Method

This research was analyzed using the method:

1. CIBEST model to determine the level of welfare of mustahik converts both materially and spiritually;
2. Non-parametric t-test with Wilcoxon test to prove the difference that occurs in the spiritual mustahik converts after the zakat distribution program;
3. Poverty indicators including headcount ratio index (H) and poverty severity index (P2) as a measure of the role of zakat on poverty due to the Covid-19 pandemic.

Method of Analyzing the Welfare Level of Mustahik Muslim Convert

The calculation using the CIBEST model according to Beik and Arsyanti (2016) consists of five stages, namely:

a. Determination of the material poverty line and spiritual poverty line

The material poverty line (denoted by MV) is derived from the following formula:

$$MV = \sum_{i=1}^{n} Pi\, Mi$$

The calculation of MV in this study uses the BPS Poverty Line (GK) approach as the minimum standard of basic material needs. The MV value before (MV1) and after (MV2) the measurement is assumed to be the same because the measurement is still in the same year. On the other hand, the spiritual poverty line (denoted by SV) is equal to 3 (SV=3). This value is fixed in the CIBEST model and is the average of the Likert scale scores.

b. Calculating the spiritual score of the studied households before and after the BAZNAS program

The formula for calculating the spiritual score of the studied households is:

$$SS = \sum_{k=1}^{n} \frac{SHk}{N}$$

The SH value can be obtained from the calculation with the formula:

$$SH = \sum_{i}^{n} \frac{H1 + H2 + \cdots + Hn}{MH}$$

Hi score can be obtained from:

$$Hi = \frac{Vsi + Vpi + Vzi + Vli + Vki}{5}$$

c. Calculating the actual income or actual expenditure of the studied households.

This is important to know whether the respondent's income or expenditure exceeds the MV value or not. Through this stage, it will be known whether the household falls into the rich or poor category.

d. Categorizing into CIBEST quadrants

After knowing the MV, SV, actual spiritual score, and real income or expenditure of the households studied, each household was then grouped into CIBEST quadrants using a combination of material and spiritual scores.

Table 1. Combination of MV and SV Values CIBEST Model

Actual Score	≤ MV Score	>MV Value
>SV Score	Spiritually rich, materially poor (quadrant II)	Materially rich and spiritually rich (quadrant I)
≤Value	Materially poor and spiritually poor (quadrant IV)	Materially rich, spiritually poor (quadrant III)

The relationship between the spiritual poverty line and the poverty line is illustrated in the following figure:
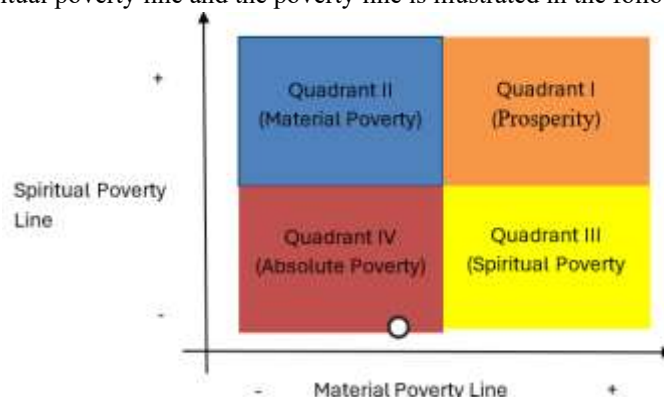
Figure 1 CIBEST Quadrants

e. Calculating the index value of the CIBEST model based on the four quadrants

After each family's quadrant group is known, the next step is to calculate the CIBEST index, which consists of the Material Poverty Index, Spiritual Poverty Index, Absolute Poverty Index, and Prosperity Index. The calculation of each index is based on the following formula.

Table 2. Index Calculation Formula in CIBEST Model

CIBEST Index	Formula	Description
Material Poverty Index	$Pm = \dfrac{Mp}{N}$	Pm: material poverty index; $0 \leq Pm \leq 1$ Mp: number of households that are materially poor but spiritually rich (quadrant II) N: total population of households studied
Spiritual Poverty Index	$Ps = \dfrac{Sp}{N}$	Ps: spiritual poverty index; $0 \leq Ps \leq 1$ Sp: number of households that are spiritually poor but materially rich (quadrant III) N: total population of households studied
Absolute Poverty Index	$P\alpha = \dfrac{Ap}{N}$	Pα: absolute poverty index; $0 \leq P\alpha \leq 1$ Ap: number of materially and spiritually poor households (quadrant IV) N: total population of households studied
Prosperity Index	$W = \dfrac{w}{N}$	W: prosperity index; $0 \leq W \leq 1$ w: number of materially and spiritually rich households (quadrant I) N: total population of households studied

Method of Analyzing Differences in the Spiritual Condition of Mustahik Muslim Converts

The difference in the spiritual condition of mustahik converts due to the Bina Syiar Mubaligh program is seen using the Wilcoxon test analysis. This test is one of the nonparametric statistical tests. This step is taken if the classical assumptions are not met, in this case normality. The Wilcoxon test was conducted to see the difference between two paired samples/groups before and after the experiment. In this study, the data used is the spiritual score before and after the zakat distribution program. The Wilcoxon test hypothesis is as follows.

H0: μ=0 (there is no difference before and after the zakat program)

H1: μ>0 (there is a difference before and after the zakat program) with μ indicating the difference between before and after the zakat program. The test statistic formula is:

$$Z = \frac{T - \left[\dfrac{1}{4n\,(n+1)}\right]}{\sqrt{\dfrac{1}{24n\,(n+1)(2n+1)}}}$$

a. Analysis Method of Zakat Role on Poverty Level

There are several indicators that can be used to measure poverty level. In this research, the indicators that will be used are headcount ratio index (H), and poverty severity index (P_2). The headcount ratio index measures the number of poor people who are below the poverty line, in this case the BPS West Java Province poverty line. Measurement with this index will illustrate the number of poor people that can be reduced through zakat distribution program. The higher the index value, the more households earning below the poverty line and vice versa. The formula used is:

$$H = \frac{q}{n}$$

The poverty severity index (P_2) provides an overview of the distribution of expenditure among poor households. The higher the index value, the higher the expenditure inequality among poor households and vice versa. The calculation formula is as follows.

$$P_2 = \frac{1}{n}\sum_{i=1}^{q} \left[\frac{z - yi}{z}\right]^{\alpha}$$

Then, the level of success of the zakat utilization program, especially the social and economic empowerment of the community, according to Fadilah, includes: not matching the assistance with the results of the need assessment, no assistance or the existence of assistants with modest competence, unclear mentoring time, no written targets and measures of success and no local institutions as a continuation of post-termination activities (14, 15).

RESEARCH METHODS

Research Methods Used

The research method used in this research is the Survey method (16). The case study method referred to in this study is to the beneficiaries/mustahik of the BAZNAS RI livestock center program in Central Java. The approach in the research is descriptive analysis research, with the aim of describing implementation and assessing empowerment performance with CIBEST analysis.

Research Variables

In this study, it consists of one variable, namely Community economic empowerment to improve food security with CIBEST analysis through the zakat-based livestock hall program.

Table 3. Variable Operationalization

Variable	Variable Definition	Dimensions	Data Scale
CIBEST Model	The measurement of poverty must be accompanied by a comprehensive way, that is, between the material and spiritual aspects of each must be considered.	1. Welfare index 2. Material poverty index 3. Spiritual poverty index 4. Absolute poverty index	Ordinal

Data Collection Techniques and Research Locations.

The data collection techniques used in the research are questionnaires, depth interviews; FGD and documentation. The research location is in several villages scattered in Central Java regencies that receive the livestock hall program under the monitoring and supervision of BAZNAS Regency appointed by BAZNAS RI. The "Balai Ternak" Program is a program distributed from BAZNAS RI to villages through BAZNAS districts in Central Java for coordination and monitoring. The "Balai Ternak" Program (PBT) is a mustahik economic development program in agriculture sector. The Central Java areas that get the "Balai Ternak" program are Sragen Regency, Batang Regency, Banyumas Regency and Tegal Regency.

Research Respondents

Research respondents are mustahiks who receive program initiation or zakat funds for the "Balai Ternak" and food barn empowerment program. Mustahik is empowered by providing capital, mentoring through training, supervision as well as marketing assistance for livestock products in order to achieve economic independence Below are the mustahik of the "Balai Ternak" program in the following table:

Table 4. Research Respondents

No	BAZNAS Areas Receiving the "Balai Ternak" Program	Number of Mustahik
1	Sragen Regency	15 Mustahik
2	Batang Regency	10 Mustahik
3	Banyumas Regency	20 Mustahik
4	Tegal Regency	15 Mustahik
	Total	60 Mustahik

RESEARCH RESULTS AND DISCUSSION

Research Results

The respondents studied were mustahik beneficiaries of the BAZNAS RI "Balai Ternak" Program in the Central Java Province area. The majority of beneficiaries are male, namely 54 people (90.0%). This shows that mustahik empowerment in the "Balai Ternak" Program is mostly given to the head of the family in the household. When grouped by age, the majority of respondents are at productive age, namely between 15 years - 64 years (90.0%), while those at an advanced age are 6 mustahiks (10.0%). Based on the education aspect, the majority of respondents' education is elementary school (48.3%), followed by high school education (25.0%) and diploma/graduate education (11.7%). Furthermore, junior high school education (10.0%), and No School Graduation is the lowest at 5.0%.

More than half of the respondents had a family size or dependents of 1-3 people (56.7%), followed by the number of dependents of 4-6 people at 43.3%. In terms of occupation, the majority of mustahiks are farmers (55.0%), while the rest have various professions

with a small percentage. In general, the characteristics of the majority of respondents in this study are male at the age of 15-64 years, elementary school education, who have 1-3 dependents in the family and work as farmers.

Calculation of CIBEST Analysis for the "Balai Ternak" Empowerment Program
Material Value (MV) and Spiritual Value (SV) of the "Balai Ternak" Program

Analysis using the CIBEST Model looks at the Material Value (MV) and Spiritual Value (SV) values. In this study, the MV value used is the provincial poverty line value of IDR 2,028,004 per month per household. Based on the data collected, the average income of mustahik beneficiaries of the "Balai Ternak" Program is IDR 2,104,125 per month per household. This value is greater than the average income before the program, which was Rp1,646,875. Referring to the GK value of Central Java Province, the average income of mustahik households was below the GK before receiving the program, then the average income of mustahik households moved positively to above the GK after the BAZNAS "Balai Ternak" Program. Thus, it can be said that the "Balai Ternak" Program is materially successful because it can increase the average income of mustahiks by 21.73%.

Table 5. Average Spiritual Score of Mustahik Households of the "Balai Ternak" Program

Variables	Average Spiritual Score	
	Before Program	After Program
Prayer	3,68	4,38
Fasting	4,03	4,78
Zakat	3,18	4,15
Family Environment	3,75	4,55
Government Policy	5,00	5,00
Average	**3,93**	**4,57**

Source: Primary Data 2025 (processed)

The SV score required by a household to be able to meet its worship needs is 3. Based on the table above, the average score can be said to be good because it is above the SV, before and after the program. All variables except government policy changed in a positive direction after the "Balai Ternak" Program. The average percentage increase is 86% compared to before the program. The results of this measurement are the same as the previous measurement in Central Java Province where all mustahik spiritual variable scores also increased with a percentage change of 80%. To be able to know the comparison of the implementation of the CIBEST Model in the "Balai Ternak" Program in Central Java Province, the following is presented the grouping of mustahik households based on 4 quadrants.

Table 6 Percentage of Mustahik Households of "Balai Ternak" Program in Central Java Based on CIBEST Quadrant
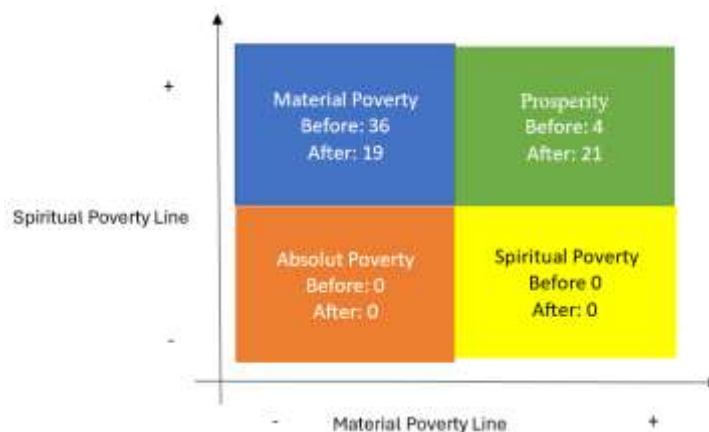
No	Quadrant		Central Java Province
1.	I (Prosperous)	Before	10%
		After	52,5%
2.	II (Material Poor)	Before	90%
		After	47,5%
3.	III (Spiritual Poor)	Before	0%
		After	0%
4.	IV (Absolute Poor)	Before	0%
		After	0%

Source: Primary Data 2025 (processed)

The percentage of mustahik households illustrates the number of mustahiks in each quadrant. In the table above, the numbers are different from one another. This is due to the initial conditions before and after the program in Central Java Province. This happened to the mustahiks in the Central Java Province area where as many as 10% of the mustahiks were in quadrant I then increased to 52.5% after the program intervention.

Quadrants II, III, and IV are groups of poor households so that the success of the program occurs if the number of mustahiks decreases in these categories. As shown in the table, the material poor and absolute poor groups experienced a significant decrease in numbers in Central Java province. Meanwhile, the spiritual poor group did not change because from the beginning there were no mustahik households in this category. Below is presented a graph related to the quadrant of the "Balai Ternak" program in Central Java.

Figure 2. Quadrant of the "Balai Ternak" Program in Central Java

CIBEST Index of the "Balai Ternak" Program in Central Java

After grouping the mustahik households, the results of the index calculation from the two provinces will be shown next. The CIBEST index value has a range from 0 to 1. The results of the CIBEST index calculation are listed in the following table:

Table 7. CIBEST Index: Before and After the "Balai Ternak" Program

CIBEST Index		Central Java Province
Material Poverty	Before	0,90
	After	0,48
	Δ	-43%
Spiritual Poverty	Before	0,00
	After	0,00
	Δ	0%
Absolute Poverty	Before	0,00
	After	0,00
	Δ	0%
Prosperous	Before	0,10
	After	0,53
	Δ	43%

Source: Primary Data 2025 (processed)

All four indices experienced a trend of change in the same direction in Central Java Province. In the first three indices, the closer to 0 the better because it depicts a lower poverty level. Conversely, for the welfare index, the closer it is to 1, the better because it depicts a higher level of welfare. Therefore, the success of the program is considered good if the poverty index value decreases while the welfare index value increases.

The value of the material poverty index in Central Java Province is very high at 0.90, meaning that the material poverty level reached 90% among the respondents studied. Meanwhile, the value of the spiritual poverty index and absolute poverty index is 0, meaning that the poverty rate is 0% spiritually. This is in line with the average mustahik spiritual score which is above the spiritual poverty line, meaning that the poverty problem that occurs in Central Java Province in the "Balai Ternak" Program is economically poor. Thus, program implementation can focus on improving the mustahik economy in order to get out of the poverty line. Meanwhile, spiritual assistance is to maintain the mustahik's worship activities to remain consistent.

The level of mustahik welfare studied is described by the welfare index value. In Central Java Province, the welfare index value before the program intervention was 0.10. This value increased significantly to 0.53, meaning that the welfare level of the mustahiks increased by 42.5% after the "Balai Ternak" Program intervention. An increase in welfare also occurred for mustahiks of the same program in Central Java Province with an increase rate of 53.19%. Based on the data from the CIBEST Model calculation, it can be concluded that the "Balai Ternak" Program has succeeded in increasing the welfare level of beneficiary mustahiks in Central Java Province.

General Poverty Index (GPI) of the "Balai Ternak" Program in Central Java

After knowing the CIBEST index of the "Balai Ternak" program as described in the previous sub-chapter, then, the general poverty indicator (IKU) of the "Balai Ternak" program in Central Java is calculated. The results of the calculation of the KPI of the "Balai Ternak" program in Central Java are presented in the following table:

Table 8. General Poverty Indicators of the "Balai Ternak" Program in Central Java

Poverty Indicator		Central Java Province
H	Before	0,90
	After	0,48
	Δ	-0,43
I	Before	0,24
	After	0,16
	Δ	-0,08
P_1	Before	492.587
	After	327.215
	Δ	-165.373
P_2	Before	0,48
	After	0,23
	Δ	-0,25
P_3	Before	0,08
	After	0,02
	Δ	-0,07

Source: Primary Data 2025 (processed)

The table above shows the results of calculating the poverty indicators of the "Balai Ternak" Program mustahiks before and after program intervention. The first indicator is the Headcount Index (H). This index describes the percentage of poor people who are below the poverty line. The headcount index simply measures the proportion categorized as poor. A high percentage of poor people indicates a high level of poverty. The value of the headcount index is between 0 and 1, where the closer to 1 means the greater the number of poor people and vice versa. It can be seen from the table above that the percentage of poor people (H) has decreased after the program intervention, both in Central Java Province. The reduction in the number of poor mustahiks indicates their ability to fulfill basic needs, one of which is food. It can be concluded that the "Balai Ternak" Program can improve the food security of mustahik in Central Java province.

The depth of poverty of the "Balai Ternak" Program mustahiks is indicated by the value of the income gap (I) and the poverty gap (P_1). Income Gap Ratio (I) is an index that measures the income gap within the poor group. Meanwhile, the Poverty Gap (P_1) is a measure of the average expenditure gap of each poor person against the poverty line. The data in the table shows a decrease in the depth of poverty of mustahik in Central Java province.

In Central Java Province, there was a decrease in the income gap of 8%. This value is directly proportional to the value of P_1 which decreased by Rp165,373 and Rp77,644, respectively. This figure indicates that mustahik expenditure inequality can be reduced by Rp165,373 in Central Java Province. Thus, it can be concluded that the "Balai Ternak" Program is able to reduce the depth of poverty of beneficiary mustahiks in Central Java.

The severity of mustahik poverty can be seen through the values of P_2 and P_3. The Sen index (P_2) describes the distribution of expenditure among the poor. The closer it is to 0, the lower the severity of poverty. The FGT Index (P_3) shows the severity of poverty just like P_2. In the "Balai Ternak" Program mustahik in the Central Java Province area, the value of P_2 before the program was 0.48 then reduced to 0.23 after program intervention, thus the distribution of expenditure was reduced by 25%, meaning that the distribution of expenditure among mustahik beneficiaries was getting better. The P_3 value also decreased by 7%. Based on the data calculated with the general poverty index, it can be concluded that the "Balai Ternak" Program succeeded in reducing the depth of poverty and severity of poverty of beneficiary mustahiks in Central Java Province.

DISCUSSION

The "Balai Ternak" Program in the Central Java Province area is spread at several points including Sragen Regency, Batang Regency, Banyumas Regency, and Tegal Regency. Based on the research results, the average income of beneficiary mustahiks before the program was Rp1,646,875 per month, which is below the poverty line. In this study, the MV value used is the provincial poverty line value of Rp2,028,004 per month per household. In general, the distribution of zakat funds in this program is right on target. The average income level of mustahiks increased after the intervention of the "Balai Ternak" Program to Rp2,104,125 per month or an increase of 21.73% from before. Referring to the GK value of Central Java Province, the average income of mustahik households was below the GK before receiving the program, then the average income of mustahik households moved positively to above the GK after the "Balai Ternak" Program. Thus, it can be said that the "Balai Ternak" Program is materially successful because it can increase the average income of mustahiks by 21.73%.

The increase is considered quite large because the increase is more than 20%. The data shows that the economic empowerment program through the food barn program achieves its goal, namely that the community becomes economically empowered. It can be shown by the increase in average mustahik income by 21.73%. The hope is that food security with the "Balai Ternak" economic empowerment program will not only be for mustahik but also the results of livestock can be enjoyed by local residents and the wider community. Of course the community can consume livestock products. The "Balai Ternak" Economic Empowerment Program is a rural mustahik economic empowerment program in the field of animal husbandry in a sustainable manner.

In the spiritual dimension, the CIBEST model calculates five spiritual dimensions, namely prayer, fasting, giving zakat, family environment and government policy. The results showed that on average, mustahik households who were given productive zakat assistance from the "Balai Ternak" program were already spiritually prosperous. Furthermore, the prayer variable, mustahik performs mandatory prayers even though it is not routine. On the other hand, mustahiks are able to carry out mandatory prayers regularly but not always in congregation. For the fasting dimension, Mustahik performs Ramadan fasting but not a full month and has increased to being able to carry out Ramadan fasting for a full month. Mustahik only paid zakat fitrah and did not give alms. After the program, mustahiks are able to pay zakat fitrah and infaq sadaqah. Furthermore, for the family environment, where in the mustahik household, family members consider that worship is a private matter. Then, mustahik households support family members' worship by reprimanding and reminding them when a family member leaves the obligatory prayer or fasting.

Then, based on the research results, the average score can be said to be good because it is above SV, before and after the program. All variables except government policy changed in a positive direction after the "Balai Ternak" Program. The average percentage increase was 86% compared to before the program. The results of this measurement are similar to the previous measurement in West Java Province where all mustahik spiritual variable scores also increased with a percentage change of 80%. From the discussion above, that the "Balai Ternak" economic empowerment program can improve not only materially with an increase in mustahik income which will ultimately increase welfare, but also the spiritual aspect so that it can increase faith which can be seen from qualitative and quantitative improvements in prayer, fasting and zakat. Also the community environment and harmonious family life. The CIBEST model is able to produce a value that shows the performance of economic empowerment both materially and spiritually for the "Balai Ternak" program which is expected to increase food security for both mustahik and the surrounding community because livestock products can meet the lives of mustahik and meet the demand for livestock products from the surrounding community.

The implementation of the CIBEST Model in the "Balai Ternak" Program in Central Java Province, the following is presented as a grouping of mustahik households based on 4 quadrants. The percentage of mustahik households illustrates the number of mustahiks in each quadrant. In the table above, the numbers are different from one another. This is because the initial conditions before the program were also different between the programs in West Java and Central Java Provinces. In the "Balai Ternak" Program in West Java Province, the number of mustahiks in quadrant I was 7.8% and then increased to 61%. This pattern also occurred in the mustahik in Central Java Province where as many as 10% of mustahik were in quadrant I then increased to 52.5% after program intervention.

Quadrants II, III, and IV are groups of poor households so that the success of the program occurs if the number of mustahiks decreases in these categories. As shown in the table, the material poor and absolute poor groups experienced a significant decrease in number in both provinces. Meanwhile, the spiritual poor group did not change because there were no mustahik households in this category from the beginning.

Thus, the CIBEST model can measure the performance of community empowerment through the "Balai Ternak" program effectively. This can be seen from the increased performance of the material dimension by increasing the income of muzaki and the results of the "Balai Ternak" program with livestock products that can be enjoyed by muzaki and the community, especially meeting the needs of goat meat and poultry in the surrounding community. Also the spiritual dimension can be seen from the quantitative and qualitative increase in the implementation of prayer, fasting and paying zakat. also the support of the family environment and government policies to improve the spiritual life of muzaki and the community. The results of this study support previous research (8, 10, 11, 17-20).

CONCLUSIONS AND SUGGESTIONS

The CIBEST model can measure the performance of community empowerment through the "Balai Ternak" program effectively. This can be seen from the increased performance of the material dimension by increasing the income of muzaki and the results of the "Balai Ternak" program with livestock products that can be enjoyed by muzaki and the community, especially meeting the needs of goat meat and poultry in the surrounding community. Also the spiritual dimension can be seen from the quantitative and qualitative increase in the implementation of prayer, fasting and paying zakat. also the support of the family environment and government policies to improve the spiritual life of muzaki and the community.

Research recommendations are (1) Fixed policies need to be made to support the sustainability of the "Balai Ternak" program with monitoring and evaluation from assistants, especially increasing the knowledge and competence of muzaki so that they can increase the results of livestock, agriculture and plantations. (2) For BAZNAS, it is hoped that it can increase its capital initiation so that the capacity of the "Balai Ternak" program increases with the addition of zakat funds, also as an effort to reduce poverty. (2) The model produced in the research needs to be validated in similar programs or other empowerment programs owned by BAZNAS cities and districts, so that this validated model can be used effectively.

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