

Efficiency of Management of Zakat Funds in Indonesian National Zakat Management Organizations (OPZ)

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Abstract: The purpose of this research is to measure the level of efficiency of the national zakat management organization (OPZ) in managing zakat funds in 2016-2020. Zakat is part of the assets that must be issued by a Muslim or business entity that meets the requirements to be given to those who are entitled to receive it. The samples in this study were three national zakat management organizations in Indonesia (OPZ1, OPZ2, & OPZ3) selected from 35 OPZs in Indonesia using a purposive sampling technique. The secondary data of this research is in the form of financial reports of each zakat management organization and the results of studies and research from the BAZNAS Strategic Studies Center. The analytical method to determine the level of efficiency uses the parametric Stochastic Frontier Analysis (SFA) technique. It was found that OPZ1, OPZ2, & OPZ3 were efficient in zakat management with an average efficiency value of OPZ1 0.947, OPZ2 0.967 and OPZ3 0.95. While the average value of efficiency in the distribution of zakat OPZ1 is less efficient with a score of 0.703, OPZ2 is quite efficient with a score of 0.8 and OPZ3 is inefficient with a score of 0.614.

Keywords: zakat collecting, zakat distribution, zakat funds, zakat management.

I. Introduction

The issue of poverty is one of the focus of the problems faced by the Indonesian government. In the 2019 government work plan, various efforts were made to improve welfare equity. It starts from expanding the target and increasing the program budget, distributing non-cash social assistance, integrating social assistance and subsidy data to social assistance [4]. The problem of poverty alleviation is not only the task of the government; the role of philanthropic institutions also helps improve the welfare of the poor. In Islam, there is one relevant social economic instrument to help the government reduce inequality and poverty levels, namely zakat.

Zakat is a part of the assets that must be issued by a Muslim or business entity that meets the requirements to be given to those entitled to receive it. Zakat is one of the obligatory acts of worship for Muslims. There are approximately 82 verses in the Qur'an regarding the order to issue zakat [1].

Zakat management in Indonesia is regulated in Law Number 23 Year 2011. It further explains that "zakat management is the activity of planning, implementing and coordinating the collection, distribution and utilization of zakat". Zakat is managed by Zakat Management Organization (OPZ) which consists of National Amil Zakat Agency (BAZNAS) and Charity Zakat Institution (LAZ). BAZNAS is an institution formed by the government to manage zakat nationally, while LAZ is an institution formed by the community whose task is to assist the management of zakat [27]. These two OPZs have the same working area, which consists of national, provincial and district/city levels. Currently, Indonesia has 34 national LAZs, 4 provincial LAZs and 37 regency/city LAZs. The establishment of LAZ in some regions has several reasons, one of which is that BAZNAS as the national zakat management agency has not been able to achieve the optimal amount of national collection.

An important factor in a zakat institution is how zakat management is carried out. Zakat management organizations have three elements of management, namely collection, distribution and utilization [22]. With limited resources, it must be able to realize the targeted collection each year and reach more beneficiaries. Therefore, organizational performance measurement is needed. The performance measurement of an organization can be seen from its efficiency level. Regarding the concept of efficiency, [31] explained "efficiency means how the organization in achieving its goals can succeed well without waste and is a comparison between output and input." Information about performance efficiency can help zakat institutions

in making decisions such as resource allocation and determining the right strategy to achieve the target amount of collection.

Measuring the performance efficiency of an organization can be done with several approaches, namely with parametric and non-parametric approaches. Parametric approach can be done by Stochastic Frontier Analysis (SFA) method and non-parametric approach can be done by Data Envelopment Analysis (DEA) method. Currently, there have been many studies that measure the efficiency of zakat management organizations using non-parametric approaches [2;15;19;28; 32]. Data presented from recent research by [29] shows that the number of studies analyzing the efficiency of zakat management using the Stochastic Frontier Approach method is only 1% of 109 samples of Scopus reputable journals. In Indonesia, there are still very few studies that analyze the efficiency of zakat management organizations using the Stochastic Frontier Approach method. The majority of researchers use this method to analyze the efficiency in Islamic banking sector.

This research aims to measure the level of efficiency and technical inefficiency of zakat management organization using parametric method during 2016-2020.

Zakat management organization is an organization that is non-profit oriented or non-profit organization. Zakat management organization or commonly called OPZ is an institution engaged in the management of zakat, infaq and sadaqah funds. According to Law Number 23 Year 2011, zakat management is the activity of planning, implementing and coordinating the collection, distribution, and utilization of zakat. Zakat management aims to increase the effectiveness and efficiency of services and increase the benefits of zakat to realize community welfare and poverty reduction [27].

Efficiency has a short meaning, "saving everything". Efficiency is an effort to save material, energy, time and so on in order to do something to achieve certain goals. Efficiency is an effort to save material, energy, time and so on in order to do something to achieve certain goals. Efficiency is one way to see the performance of a company. In the context of company performance, efficiency is the organization's ability to manage resources to achieve goals [25]. The concept of efficiency is always related to the use of inputs and outputs. [21]. explained that efficiency is divided into 4 types, namely Technical Efficiency, Scale Efficiency, Cost Efficiency, and Allocative Efficiency.

II. Materials And Methods

The population in this study is 35 National-level Zakat Management Organizations in Indonesia. The sample in this study is based on the following provisions:

- a. Having legal establishment as a national zakat management organization for more than five years or established at least since 2015
- b. Having published financial reports during the 2016-2020 periods
- c. The amount of zakat collection in the 2016-2020 periods exceeds IDR500 billion.

Tabel 1: Sampling Criteria

No	Criteria	Quantity
1.	Have legal establishment as a national zakat management organization for more than 5 years or established at least since 2015	7
2.	Have a published financial report during the 2016-2020 period	4
3.	The amount of zakat collection in the 2016-2020 period exceeds IDR500 billion	3

Source: Processed secondary data, 2022

There are three OPZs fulfilling those criteria and henceforth referred to as OPZ1, OPZ2, and OPZ3.

The secondary data of this research is in the form of financial statements of each zakat management organization and the results of studies and research from the BAZNAS Center for Strategic Studies.

The measurement of efficiency of zakat management organization in this research uses parametric technique of Stochastic Frontier Analysis (SFA). SFA is the development of deterministic frontier model developed by Aigner and Chu in 1968. In deterministic frontier modeling, the measurement does not consider the possibility of factors outside the company's control (noise effects) that are thought to affect the production process. Aigner, Lovell, and Schmidt in 1977 developed a parametric stochastic frontier analysis model to measure the stochastic effect in the production frontier.

According to [16], efficiency measurement using SFA method can be done by using two types of functions, namely production function and cost function. In the production function, efficiency is measured by calculating the maximum output that can be achieved with a certain combination of inputs. In the cost function, efficiency is measured by the minimum cost level that a company can achieve with a certain output.

The determination of input and output variables used in this study involves a production approach that considers the function of zakat management organizations in managing costs to generate the amount of zakat revenue and distribute it to the community.

The estimation model is further processed using Frontier 4.1 software to determine the efficiency score produced by OPZ in managing zakat. Technical efficiency score can be known from the calculation result on maximum-likelihood estimation [9]. The value of technical efficiency is a score from 0 to 1 - the closer to 0, the more efficient and vice versa. The closer to 0, the more inefficient the company is.

III. Results And Discussion

Descriptive statistics provide an overview or description of sample data as it is, without analyzing and making conclusions that apply to the population. The resulting descriptive statistics include the average value (mean), the middle value (median), the highest value (maximum), the lowest value (minimum) [17]. Based on the results of data processing with Eviews 12 software, the descriptive statistics of each research variable are shown as follows.

Table 2: Descriptive Statistics

Year and OPZ	Cost of Fundraising	General expenses	Collection	Distribution
2016				
OPZ1	19,846,449,748	9,983,036,462	97,635,112,910	67,272,019,809
OPZ2	16,080,741,671	27,879,998,140	143,678,100,354	155,184,810,852
OPZ3	10,205,989,108	13,130,252,849	108,526,258,481	113,599,505,962
2017				
OPZ1	27,749,535,115	9,743,390,176	137,810,605,985	118,071,046,770
OPZ2	21,051,685,246	30,015,721,208	146,273,657,234	121,621,800,893
OPZ3	10,651,934,787	13,052,295,964	112,404,922,977	117,151,419,722
2018				
OPZ1	39,709,192,625	5,574,320,559	152,698,364,841	191,966,485,358
OPZ2	23,359,284,477	35,299,268,647	156,474,105,476	126,600,851,851
OPZ3	11,486,007,486	12,119,226,046	119,571,907,406	120,193,117,257
2019				
OPZ1	55,905,687,611	3,890,858,978	245,474,736,619	225,702,309,429
OPZ2	10,539,387,653	41,332,381,552	216,507,018,403	204,655,238,197
OPZ3	11,787,337,266	11,009,671,776	198,434,428,426	195,262,816,022
2020				
OPZ1	62,680,986,495	5,627,541,020	298,339,943,723	290,141,453,285
OPZ2	8,914,067,610	40,167,524,873	205,876,598,237	161,555,939,137
OPZ3	35,626,435,487	11,647,259,439	192,401,694,563	228,703,771,460
Average	24,372,981,492	18,031,516,513	168,807,163,709	162,512,172,400
Maximum	62,680,986,495	41,332,381,552	298,339,943,723	290,141,453,285
Minimum	8,914,067,610	3,890,858,978	97,635,112,910	67,272,019,809

Source: Secondary data processed, 2022

Table 2 shows the descriptive research variables with a total of 15 data for each variable, consisting of three zakat management organizations for five years, namely 2016-2020. The description of the results of descriptive statistical calculations for each variable is as follows:

- a. Fundraising Cost

The average use of fundraising costs is IDR24,372,981,492, OPZs that use fundraising costs below the average are all OPZs in 2016, OPZ2 and OPZ3 in 2017-2019, and Dompnet Dhuada in 2020. The maximum value is IDR62,680,986,495, the OPZ that uses the most fundraising costs is OPZ1 in 2020. Meanwhile, the OPZ that uses the least or minimum fundraising costs is OPZ2 in 2020 amounting to IDR8,914,067,610.

b. General Costs

The average use of general costs is IDR18,031,516,513, OPZs that use general costs below the average are OPZ1 and OPZ3 in 2016-2020. The maximum value is IDR41,332,381,552, the OPZ that uses the most general costs is OPZ2 in 2019. Meanwhile, the OPZ that used the least or minimum general expenses was OPZ1 in 2019 amounting to IDR3,890,858,978.

c. Zakat Collection

The average Zakat Collection is IDR168,807,163,709, OPZ that collects zakat below the average, namely all OPZ during 2016-2018. The maximum value is IDR298,339,943,723, the OPZ that managed to collect the most zakat funds was OPZ1 in 2019. Meanwhile, OPZ that used the least or minimum general expenses was OPZ1 in 2016 amounting to IDR97,635,112,910.

d. Distribution of Zakat

The average Zakar Distribution is IDR162,512,172,400, OPZs that distribute zakat below the average are all OPZs in 2016 and 2017, OPZ2 and OPZ3 in 2018 and the last is OPZ2 in 2020. The maximum value is IDR290,141,453,285, the OPZ that managed to distribute the most zakat funds was OPZ1 in 2020. Meanwhile, OPZ that uses the least or minimum general costs is OPZ1 in 2016 amounting to IDR67,272,019,809.

A. Efficiency Level on Collection

The calculation of the efficiency level of OPZ3, OPZ2 and OPZ1 in 2016-2020 uses the Stochastic Frontier Analysis (SFA) method. SFA is a parametric method commonly used to estimate efficiency. The data used is panel data with input variables, namely Fundraising Costs and General Costs and output variables, namely Zakat Collection. The result of SFA measurement is a score from 0 to 1. The closer to 1 indicates that the more efficient OPZ is in optimizing the use of its inputs and outputs [9]. Meanwhile, if the value is closer to 0, it indicates that the OPZ is inefficient. Table 4 below is the result of efficiency processing using Frontier 4.1. The results are displayed based on cross-section, because the time series results during 2016-2020 for each OPZ are the same.

Table 3: Collection Efficiency and Inefficiency Score

No	OPZ	Efficiency score	Inefficiency score	Category
1.	OPZ3	0.947	0.053	Efficient
2.	OPZ2	0.967	0.033	Efficient
3.	OPZ1	0.950	0.050	Efficient

Source: Output Frontier 4.1, 2022

OPZ2 is the zakat institution with the highest efficiency score in collecting zakat, second is OPZ1 and the last is OPZ3 which is the zakat institution with the lowest average efficiency.

The calculation result in Table 3 shows the inefficiency score of each OPZ. OPZ3 still has an inefficient score of 0.053 or 5.34%, OPZ2 is 0.033 or 3.30% and OPZ1 has a score of 0.050 or 5%. Although they have reached an efficient collection level, there are still inefficiency scores that need to be considered so that the collection achieved is optimal (efficiency score becomes 1).

B. Efficiency Level on Distribution

The efficiency score on distribution varies more every year, therefore the processing results are displayed based on the time series of each OPZ. The efficiency and inefficiency scores can be seen in Table 4.

Table 4: Distribution Efficiency and Inefficiency Scores

No	OPZ	Year	Efficiency score	Inefficiency score	Category
1.	OPZ3	2016	0.515	0.485	Not Efficient
		2017	0.628	0.372	Not Efficient
		2018	0.722	0.278	Less Efficient
		2019	0.796	0.204	Moderately Efficient
		2020	0.853	0.147	Efficient
2.	OPZ2	2016	0.662	0.338	Less Efficient
		2017	0.748	0.252	Moderately Efficient
		2018	0.816	0.184	Efficient
		2019	0.867	0.133	Efficient
		2020	0.905	0.095	Efficient
3.	OPZ1	2016	0.392	0.608	Not Efficient
		2017	0.519	0.481	Not Efficient
		2018	0.632	0.368	Less Efficient
		2019	0.726	0.274	Moderately Efficient
		2020	0.800	0.200	Moderately Efficient

Source: Output Frontier 4.1, 2022

The categorization is based on the distribution of technical efficiency value on zakat distribution. The grouping of technical efficiency value of zakat collection is divided into four categories using quartile division [9] as shown in Table 5.

Table 5: Categorization of Distribution Efficiency Score

Efficiency Score	Category
$ET < 0.6301$	inefficient
$0.6301 \leq ET < 0.7259$	less efficient
$ET \leq 0.7259 < 0.8077$	moderately efficient
$ET \geq 0.8077$	efficient

Source: Output Frontier 4.1, 2022

OPZ2 is the zakat institution with the highest efficiency value in the distribution of zakat, second is OPZ3 and finally OPZ1 which is the zakat institution with the lowest average efficiency. The efficient distribution of Dhuafa during 2018-2020 is due to the innovation of humanitarian programs during the pandemic.

The calculation results in Table 5 show the inefficiency score of each OPZ. Although OPZ3 and OPZ2 have reached the level of efficient distribution but there are inefficiency scores that should be attended. This is also the case with OPZ1 which still has a high inefficiency score.

a. The Analysis of Zakat Collection Efficiency

Based on the calculation of efficiency score of zakat collection by national zakat management organizations, namely OPZ3, OPZ2 and OPZ1, it shows that OPZ2 is the Amil Zakat Institution with the highest efficiency level. This can be interpreted that OPZ2 has been using input optimally compared to OPZ3 and OPZ1. In an effort to collect zakat from the community, OPZ2 optimizes its resources. SWA business news magazine [11] mentioned several efforts that have been made by OPZ2 since 2012, namely:

- 1) Implementing an integrated marketing communication strategy; namely by advertising through print media, broadcast media, and buying television slots. The application of integrated marketing communication is proven to have a significant effect on muzzaki's intention to pay zakat funds [12].
- 2) Implementing a ball pick-up system; namely by sending volunteers (fundraisers) directly to the muzzaki place, setting up service counters in public places such as in shopping places. This ball pickup system service is proven to have a significant effect on the satisfaction of muzzaki who pay zakat in cash [3].
- 3) Organizing events in public places; holding various activities to attract attention, for example, events during the month of Ramadan which have the potential to increase the collection of zakat.
- 4) Collaboration with the community; working with public figures, communities and corporations in introducing zakat to the public. [17]. in his research explained that public figures helped zakat institutions boost zakat collection.
- 5) Digitalization of zakat
OPZ2 pays attention to the convenience for the community in giving zakat. Zakat payments can be made indirectly through the OPZ2 website which is equipped with a zakat calculator. Payment systems may be involved technological developments such as collaborating with digital crowdfunding. [14] in their research suggest that crowdfunding innovation is proven to have an effect on a person's donation decision.

From the various efforts above, it can be concluded that the efficiency factor of OPZ2 is likely influenced by the use of fundraising costs and general costs. Fundraising costs can be in the form of promotion and advertising costs, event costs, and partnership development costs. General costs are for example, maintenance costs and other administrative costs.

b. The Analysis of Zakat Distribution Efficiency

Based on the calculation of the efficiency score of zakat distribution by national zakat management organizations, namely OPZ3, OPZ2 and OPZ1, it shows that OPZ2 is the Amil Zakat Institution with the highest efficiency level. This is in line with OPZ2's efficiency achievement in collecting zakat. Different condition happened to OPZ1, although the collection reached the efficiency level above 0.9, but the distribution of zakat has not reached the efficient level when compared to OPZ3. In an effort to distribute zakat to people who are entitled to receive it, OPZ2 makes the following efforts:

1) Program Innovation

Every zakat institution must have various programs to distribute the funds raised. Likewise with Dompot Dhuafa, the program implemented is a program to answer the problems at that time. Adjusting program innovation according to conditions makes OPZ2 a zakat institution that is trusted by the community to donate and give zakat. In 2022, OPZ2 became the institution with the highest intensity of donation activities, namely 35 percent of all donation activities of the Indonesian people [18]. During the month of Ramadhan in 2022, through program innovations such as buying MSME merchandise, Grebeg Kampung Ramadhan, Food for Dhuafa in the post-covid recovery moment, OPZ2's collection reached a growth of 13.9% [16]. With a variety of programs, it will attract muzzaki to give zakat and thus the amount of distribution can be increased.

2) Volunteer Community

There are different things between OPZ2 and OPZ3 and OPZ1. OPZ2 structurally develops a community-based platform for people who are moved to help community empowerment activities voluntarily, namely through OPZ2 Volunteer (DDV). The purpose of DDV is to create a community of volunteers based on community support for humanitarian movements and zakat campaigns through programs implemented by Dompot Dhuafa. With the existence of a volunteer community, distribution costs can be more efficient because the personnel to distribute zakat already exist so there is no need to conduct open recruitment which can spend more time and money.

It can be concluded that the distribution efficiency factor of OPZ2 is influenced by the use of fundraising costs. Fundraising costs include training costs, volunteer costs and the operational costs of the program itself.

The efficiency score shows that there are still inefficiency values that can be reduced so that the collection can reach the maximum level of efficiency.

OPZ3, OPZ2 and OPZ1 still have inefficiency scores that need to be reduced. The increase in distribution efficiency that can be done by OPZ3, OPZ2 and OPZ1 includes increasing the amount of fundraising costs, increasing the number of collection and distribution targets. OPZ3 and OPZ1 can try to develop a community-based volunteer system like OPZ2 did.

OPZ3, OPZ2 and OPZ1 in managing zakat both in collection and distribution can increase the use of costs, so that the amount of collection and distribution can be maximized. This is in accordance with the

efficiency theory [21] which states that to increase efficiency can be done by maximizing the amount of output with a certain amount of input. The time range used in this thesis case study is 2016 to 2020. The latest financial statements of OPZ1 and OPZ3, namely 2021, show results that are in accordance with the analysis of this study. In 2021, OPZ1 increased the use of fundraising costs and advertising costs by 33.65% and 12.89% respectively, by increasing the number of inputs OPZ1 was able to produce outputs in the form of zakat collection of IDR440,447,195,511 an increase of 32.27% and zakat distribution of IDR425,613,391,858 an increase of 31.83% from the previous year. OPZ3 in 2021 increased the use of fundraising costs by 6.20% but reduced general costs by 12.14%, as a result the output in the form of zakat collection decreased by 10.3% to IDR 174,440,644,103 and zakat distribution decreased to IDR177,038,441,214 or by 29.18% from the previous year.

IV. Conclusion And Recommendation

The result of efficiency calculation shows that OPZ3, OPZ2 and OPZ1 have been efficient on collection. In the distribution of zakat, the efficiency increases steadily but only OPZ3 and OPZ2 managed to reach the efficiency category. The inefficient distribution should be improved.

To improve the technical efficiency of zakat management both in collecting and distributing zakat, the three OPZs need to increase the use of inputs or determine a higher number of outputs. OPZ3, OPZ2 and OPZ1 are already efficient in their collecting management; therefore, they should maintain the use of inputs to remain efficient. However, the inefficiency value that still exists can be reduced by further optimizing the allocation of fundraising costs such as expanding marketing areas to reach more people, developing digitalization of zakat payment methods and collaborating with public figures to introduce zakat to the public. While in distribution, some efforts that can be made to improve distribution efficiency are by innovating programs that provide solutions to community problems, forming community-based volunteer teams, integrating databases to reduce the potential for double distribution and mapping distribution areas to make the use of costs more efficient.

This study has several limitations, namely the research object used in this study is only limited to three national zakat management organizations and the data used are too few, because it only uses two input variables, namely fundraising costs and general costs and the research time series is only 5 years. Therefore, for future study, it is suggested using more objects at various levels of either regional or district scale institutions and increasing the data by using more variations of inputs other than costs and with longer time series, this is to determine the consistency of the research results.

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