

# Analysis of the Effectiveness of Disbursement and Efficiency of Zakat and Alms Fund Management at the Zakat Amil Institution (LAZ) of Zakat Sukses

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**Abstract:** This study aims to analyze the effectiveness and efficiency of zakat disbursement and management, as well as the management of infaq/sadaqah funds at the Zakat Amil Zakat Institution (LAZ) and Zakat Sukses. This study uses a quantitative method. Effectiveness is analyzed using the Allocation to Collection Ratio (ACR) formula. Furthermore, efficiency is analyzed using Data Envelopment Analysis (DEA). Data were obtained from LAZ Zakat Sukses in the form of Financial Reports and Annual Reports of Zakat Sukses for the period 2018-2022. The results of the study indicate that the effectiveness of zakat and infaq/sadaqah distribution, with an average value of 91% is in the very effective category. Furthermore, the efficiency of zakat and infaq/sadaqah fund distribution, with an average of 99.26%, is in the increasing category. LAZ Zakat Sukses needs to maintain and improve the effectiveness and efficiency of zakat and infaq/sadaqah distribution to ensure the objectives of zakat management are achieved.

## Introduction

Zakat is the third pillar of Islam (Bin-Nashwan et al., 2020; Nurhasanah, 2018). Zakat and almsgiving are key pillars of Islamic philanthropy, playing a significant role in poverty reduction (Hayati & Soemitra, 2022), upholding social justice (Baihaqi, 2024), wealth distribution (Wahyuni et al., 2023), and as pillars of the economic system (Ariza et al., 2024). Zakat is also obligatory for Muslims who have reached the minimum threshold (nishab). Once collected, management must ensure that funds are distributed appropriately and in accordance with sharia. This refers to the Al-Qur'an verse At-Taubah verse 60 as explained in Contemporary Zakat Fiqh (Ismail et al., 2018) that "Indeed, zakat is only for the poor, the needy, the amil zakat, those whose hearts are softened (converts), to (liberate) enslaved people, to (free) those in debt, for the way of Allah and for people who are on the way (who need help), as an obligation from Allah. Allah is All-Knowing and All-Wise."

Zakat disbursement consists of consumptive and productive distribution patterns (Ali et al., 2016), with attention to effectiveness and efficiency (Kartini et al., 2021). One of the Zakat Institutions (LAZ) that manages zakat is LAZ Zakat Sukses (Yasin et al., 2024). The concepts of effectiveness and efficiency form the basis for assessing the performance of zakat institutions. The measurement of effectiveness involves aligning results with the institution's objectives and optimizing inputs to produce specific outputs (Kartini et al., 2021). Then, in the context of zakat, the Zakat Core Principles (ZCP), initiated by Bank Indonesia and BAZNAS, establish global standards, including Principle No. 10 concerning Disbursement Management. This principle uses the Allocation to Collection Ratio (ACR) to measure the effectiveness of fund distribution. ACR categories include: >90% (Highly Effective), 70-89% (Effective), 50-69% (Fairly Effective), 20-49% (Below Expectation), and <20% (Ineffective) (Baznas, 2018; Kartini et al., 2021).

Several previous studies have applied ZCP to analyze the performance of zakat institutions. For example, a study at BAZNAS Langkat Regency (2016-2020) showed an ACR of

72% (effective) (Siagian & Marliyah, 2021). Then, in comparison with a study (Burhanudin & Indrarini, 2020). At the national level, BAZNAS RI achieved an ACR of 90% (very effective) over 18 years (Bahri & Khumaini, 2020). These findings confirm that the ZCP approach can be a reliable measuring tool for evaluating the performance of zakat institutions. Based on the literature review on the effectiveness of zakat and the distribution and management efficiency of infaq/sadaqah funds at LAZ Zakat Sukses, the approaches remain limited. Ultimately, this study aims to fill this gap by evaluating LAZ Zakat Sukses's performance using ACR calculations and operational efficiency analysis. The research results are expected to provide strategic recommendations to improve the quality of zakat management in these institutions.

## Method

This study uses a descriptive, quantitative approach to measure the effectiveness and efficiency of zakat and infaq/alms management at LAZ Zakat Sukses. The quantitative approach was chosen to process numerical data and empirically address the problem formulation. The population in this study comprised all legitimate zakat management institutions in Depok City. The sample was chosen using a purposive sampling technique. LAZ Zakat Sukses was selected as a sample because it met the criteria: including having legal status, operating in Depok, and providing complete financial reports for the 2018-2022 period. Then, data were collected from journals, books, and other reliable sources to support the analysis. The data collection technique involved a documentation study.

Data analysis was conducted using descriptive statistics and two specialized analytical tools. To measure the effectiveness of fund distribution, the Allocation to Collection Ratio (ACR) was used based on Zakat Core Principles (ZCP) Principle No. 10. The ACR formula is the ratio of total funds distributed to total funds collected, expressed as a percentage. The resulting percentage is then categorized into five levels of effectiveness, ranging from "Highly Effective" (>90%) to "Ineffective" (<20%). Efficiency measurements were conducted using the Data Envelopment Analysis (DEA) method using Banxia Frontier 4.1 software. DEA is a non-parametric technique that measures the relative efficiency of an institution (Decision Making Unit) by comparing a combination of inputs and outputs (Kartini et al., 2021). In this study, input variables include employee costs, outreach costs, and operational costs. Meanwhile, output variables include the receipt and distribution of zakat and infaq/sadaqah funds. An institution is considered efficient if its efficiency score reaches 100%.

## Result and Discussion

### Profile of LAZ Zakat Sukses

LAZ Zakat Sukses is an Islamic philanthropic institution with a foundation status since 2011. It has an operational permit and is recognized by the government as a zakat recipient institution, which is deductible from gross income. This institution has built a strong reputation by winning prestigious awards, including the Indonesia Fundraising Award, the BAZNAS Award, and the Zakat Award. It is recognized as LAZ Zakat Sukses for excellence in institutional aspects, fundraising, and the impact of its empowerment programs. In 2022, LAZ Zakat Sukses also achieved a "Good" rating in the Sharia Audit and is currently upgrading its status from a City LAZ to a Provincial LAZ.

LAZ Zakat Sukses's vision is to become a national role model in creating an independent and caring society. Its primary mission is realized through empowerment programs, building collaborative networks, implementing good corporate governance, and utilizing technology. The institution's strategy is outlined in its 2018-2022 Strategic Plan. It sets clear goals, including allocating 60% of its programs to transforming mustahik into *muzakki*, building empowered communities, and achieving an unqualified opinion in its financial reports and ISO certification.

LAZ Zakat Sukses's programs are comprehensively designed to cover five main areas: Education (such as scholarships and tahfidz houses), Health (medical services and stunting prevention), Social Humanity (disaster relief and response), Da'wah (studies and coaching), and Economic Empowerment, which is a special focus. In the empowerment sector, this institution runs initiatives such as "Sahabat Warung", "Suksespreneur Academy", and "Women Without Debt" that aim to foster sustainable economic independence for beneficiaries. With its headquarters in Depok, West Java, LAZ Zakat Sukses is supported by a clear management structure and a work culture that encourages high performance. This work culture is based on the values of sincerity, speed, and thoroughness in completing every job. The principles of good corporate governance are applied to ensure accountability and transparency, which are the foundation for building and maintaining trust from the community, donors, and stakeholders. The zakat institution used in this study is Zakat Sukses, with data from its 2018-2022 financial reports. The following is the data that will be used to test the effectiveness of distribution and the efficiency of management of zakat and infaq/alms funds using the Allocation to Collection Ratio (ACR) and Data Envelopment Analysis (DEA).

**Effectiveness Measurement Results**

efektivitas yang menggunakan Allocation to Collection Ratio (ACR) dijelaskan pada Tabel 1. The results of the effectiveness calculation using the Allocation to Collection Ratio (ACR) are described in Table 1.

**Table 1.** Results of the Zakat Sukses Effectiveness Measurement

Year	ZIS Collection (IDR)	Disbursement ZIS (IDR)	Score (%)	Criteria
2018	15.303.391.194	13.846.303.534	90,48	Highly Effective
2019	16.292.278.583	15.038.753.529	92,31	Highly Effective
2020	21.645.018.769	17.693.587.763	81,74	Effektifef
2021	29.888.671.054	28.393.652.643	105	Highly Effective
2022	28.883.734.802	27.324.456.176	95	Highly Effective
Average			91%	Highly Effective

Source: processed

The results of the Zakat Sukses effectiveness calculation show an average effectiveness rate of 91% in distributing zakat and infaq/sadaqah funds, indicating very effective performance. In 2018, 2019, 2021, and 2022, the distribution of zakat and infaq/sadaqah funds was very adequate. However, in 2020, the distribution of zakat and infaq/sadaqah funds was at a practical level. Zakat Sukses only distributed 81.74% of zakat and infaq/sadaqah funds. Based on the explanation above, the effectiveness rate of zakat and infaq/sadaqah funds distributed by the Zakat Sukses Zakat Institution (LAZ) from 2018 to 2022 was very high, averaging 91% This indicates that Zakat Sukses was able to distribute 91% of its zakat and infaq/sadaqah funds. Distribution Efficiency. The results of efficiency calculations using Data Envelopment Analysis (DEA) are explained in Table 2.

**Table 2.** Zakat Sukses Efficiency Results

Tahun	Zakat Sukses	Scale
2018	100%	Efficient
2019	96,3%	Inefficiency
2020	100%	Efficient
2021	100%	Efficient
2022	100%	Efficient
Rata-rata	99,26	Efficient

Source: processed

The calculation results in Table 4.5 on the efficiency level of zakat and infaq/alms management at the Zakat Amil Institution (LAZ), Zakat Sukses show the distribution of zakat and infaq/alms funds, with an average of 99.26%, which is at an inefficient level. In 2018, 2020, 2021, and 2022, the distribution of zakat and infaq/alms funds was efficient, whereas in 2019, it was inefficient. Based on the explanation above, the efficiency level of zakat and infaq/alms management at LAZ Zakat Sukses from 2018 to 2022 shows inefficiency, with an average of 99.26%, indicating that LAZ Zakat Sukses is in the Increasing Return to Scale (IRS) condition.

**Discussion**

The data used in this study are nonparametric and employ the Allocation to Collection Ratio (ACR) and Data Envelopment Analysis (DEA) methods. In this study, the ACR method is used to measure the effectiveness of zakat and infaq/sedeh fund distribution, using the receipt and distribution of zakat and infaq/sedeh funds as outcome variables. Meanwhile, DEA is used to calculate the efficiency of zakat and infaq/sedeh fund management by using employee costs, outreach costs, and operational costs as input variables, and the receipt and distribution of zakat and infaq/sedeh funds as output variables. The following describes the variable data for zakat management institutions.

**Table 3.** Zakat Sukses Financial Report 2018-2022

		Input (IDR)		
Year	Employee Costs	Socialization Costs	Operational Costs	
2018	511.535.685	620.932.366	547.405.255	
2019	619.751.790	654.151.484	584.630.071	
2020	797.728.993	274.574.700	525.288.847	
2021	1.293.469.593	1.729.880.136	912.373.063	
2022	2.460.951.115	747.846.755	1.486.001.717	
		Output (IDR)		
Year	ZIS Collection	Disbursement		
2018		15.303.391.194	13.846.303.534	
2019		16.292.278.583	15.038.753.529	
2020		21.645.018.769	17.693.587.763	
2021		29.888.671.054	28.393.652.643	
2022		28.883.734.802	27.324.456.176	
		Outcome (IDR)		
Year	ZIS Collection	ZIS Disbursement		
2018		15.303.391.194	13.846.303.534	
2019		16.292.278.583	15.038.753.529	
2020		21.645.018.769	17.693.587.763	
2021		29.888.671.054	28.393.652.643	
2022		28.883.734.802	27.324.456.176	

In the Zakat Sukses financial report, outcome variables are used to measure effectiveness, while input and output variables are used to measure efficiency. The effectiveness measurement process involves comparing the receipt and distribution of zakat and alms/donation funds. Efficiency is measured by inputting each input and output variable into the Banxia Frontier 4.3 software.

**Level of Effectiveness**

The effectiveness of a zakat institution can be measured based on the alignment of revenues with the distribution of zakat and infaq/sedehada funds. The higher the comparison score percentage, the more effective zakat and infaq/sedehada fund distribution are. Beik (2016) states that measuring the effectiveness of zakat and infaq/sedehada fund distribution aims to ensure that zakat and infaq/sedehada funds are distributed as expected and optimally.

Effectiveness is measured using the Disbursement to Collection Ratio (DCR) method, based on the Zakat Core Principles, with an Allocation to Collection Ratio (ACR) assumed. This ratio evaluates the ability of zakat institutions to meet the needs of distributing zakat and alms/donations by dividing the amount disbursed by the amount received. The higher the percentage ratio between zakat and alms/donations received and distributed, the better. ACR is expressed as a percentage and is categorized as follows:

$$ACR = \frac{ZIS\ Disbursement}{ZIS\ Collection} \times 100\%$$

Setelah melakukan penghitungan, maka dapat ditentukan kriteria tingkat efektivitasnya. Terdapat lima kategori tingkat analisis efektivitas dengan ACR yang dijelaskan pada Tabel 4. After performing the calculations, the effectiveness criteria can be determined. There are five levels of effectiveness analysis for ACR, as described in Table 4.

**Table 4.** Effectiveness Level Categories

Percentage	Category
>90%	Highly Effective
70 – 89%	Effective
50 – 69%	Fairly Effective
20 – 49%	Below Expectation
<20%	Ineffectives

The effectiveness assessment scores above can provide an overview of the performance of the zakat and infaq/sadaqah fund distribution at each zakat institution studied. Suppose the analysis results indicate an efficient level. In that case, it indicates that the distribution of zakat and infaq/sadaqah funds has been running smoothly and can serve as a reference for subsequent years. However, if the effectiveness level shows ineffective results, the zakat institution needs to review its fund distribution system. To assess the effectiveness of Zakat Sukses, researchers used zakat and infaq/sadaqah fund receipts as the revenue variables. Meanwhile, zakat and infaq/sadaqah distribution was measured by the amount of funds distributed. Effectiveness was measured by comparing the outcome variables of zakat and infaq/sadaqah fund receipts with zakat and infaq/sadaqah fund distribution.

**Table 5.** Financial Report of Effectiveness Calculation for 2018-2022

Year	ZIS Collectio (IDR)	ZIS Disbursement (IDR)
2018	15.303.391.194	13.846.303.534
2019	16.292.278.583	15.038.753.529
2020	21.645.018.769	17.693.587.763
2021	29.888.671.054	28.393.652.643
2022	28.883.734.802	27.324.456.176

Based on the data in the table above, the receipt and distribution of zakat and infaq/sedehada funds were recorded in 2018-2022. Zakat and infaq/sedehada fund receipts increased from the previous year in 2018-2021. However, in 2022, there was a decline in zakat and infaq/sedehada fund receipts. Meanwhile, zakat and infaq/sedehada fund distributions increased from 2018 to 2021, but decreased in 2022. Table 6 shows the distribution and receipt of zakat and infaq/sedehada funds.

**Table 6.** Calculation of Zakat and Infaq/Sedehada Fund Distribution and Receipt Ratio

Year	Calculation	Ratio (%)
2018	$\frac{\text{Rp}13.846.303.534}{\text{Rp}15.303.391.194} \times 100$	90.48
2019	$\frac{\text{Rp}15.038.753.529}{\text{Rp}16.292.278.583} \times 100$	92.31
2020	$\frac{\text{Rp}17.693.587.763}{\text{Rp}21.645.018.769} \times 100$	81.74
2021	$\frac{\text{Rp}28.393.652.643}{\text{Rp}29.888.671.054} \times 100$	95.00
2022	$\frac{\text{Rp}28.883.734.802}{\text{Rp}27.324.456.176} \times 100$	94.60

Zakat Sukses's effectiveness in 2018 was rated very effective based on the effectiveness assessment criteria in the Zakat Core Principles (ZCP) guide, with a score of 90.48%. Of the total distribution of zakat and infaq/alms funds amounting to IDR 13,846,303,534,- and receipt of zakat and infaq/alms funds amounting to IDR 15,303,391,194,-. Zakat Sukses in 2018 showed a very effective performance. In contrast to the previous year, in 2019, the effectiveness level of Zakat Sukses increased significantly in the receipt and distribution of zakat and infaq/alms funds. With an effectiveness level of 92.31% and a total distribution of IDR 15,038,7753,529,- and receipt of zakat and infaq/alms funds amounting to IDR 16,292,278,583,-. Zakat Sukses in 2019 received the title of very effective.

Although the effectiveness level of Zakat Sukses in 2020 decreased compared to previous years, it was 81.74%, with a total distribution of zakat and infaq/sadaqah funds of IDR 17,693,587,763, and receipt of zakat and infaq/sadaqah funds of IDR 21,645,018,769. Zakat Sukses still maintains its adequate predicate. This means Zakat Sukses still has room to improve its performance going forward. In 2021, Zakat Sukses' effectiveness increased to 95%, with a total distribution of zakat and infaq/sadaqah funds of IDR 28,393,652,643, and receipt of zakat and infaq/sadaqah funds of IDR 29,888,671,054, both at an efficient level. Zakat Sukses in 2021 demonstrated optimal performance in managing the distribution and receipt of zakat and infaq/alms funds..

Despite an 11% decrease from 2021, Zakat Sukses's effectiveness rate in 2022 remained high at 94.60%. With total ZIS fund distribution of IDR 27,324,456,176, and zakat and infaq/alms fund receipts of IDR 28,883,734,802, Zakat Sukses in 2022 maintained the same rating as 2020, namely very effective. Based on the explanation above, Zakat Sukses achieved its highest level of effectiveness in 2021. This means the institution succeeded in achieving its goals and achieving its 95% target that year. Meanwhile, in 2020, with low effectiveness, Zakat Sukses achieved only 81.74% of its target.

**Efficiency Level**

The efficiency of a zakat management institution can be measured based on its ability to optimize output with minimal input. In this study, the researchers adopted an output-oriented approach that maximizes zakat institutions' outputs. The data used to measure Zakat Sukses's efficiency level using DEA analysis are presented in Table 7.

**Table 7.** Financial Report of Efficiency Calculation for 2018-2019

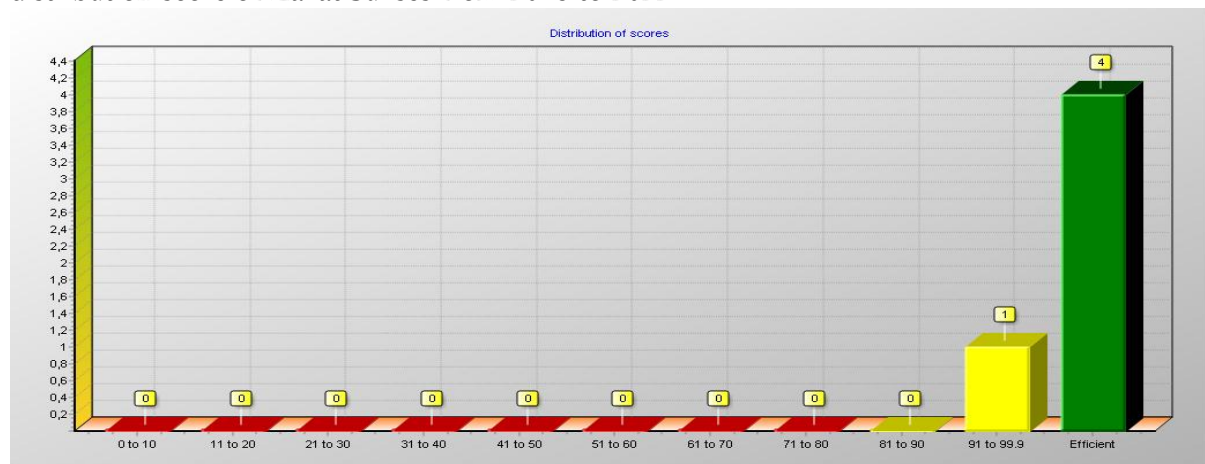
Input			
Year	Employee Costs (IDR)	Socialization Costs (IDR)	Operational Costs (FROM)
2018	511.535.685	620.932.366	547.405.255
2019	619.751.790	654.151.484	584.630.071
2020	797.728.993	274.574.700	525.288.847
2021	1.293.469.593	1.729.880.136	912.373.063
2022	2.460.951.115	747.846.755	1.486.001.717
Output			
Year	ZIS Collection (IDR)	ZIS Disbursement (IDR)	
2018	15.303.391.194		13.846.303.534
2019	16.292.278.583		15.038.753.529
2020	21.645.018.769		17.693.587.763
2021	29.888.671.054		28.393.652.643
2022	28.883.734.802		27.324.456.176

After performing the calculations, efficiency criteria can be determined. There are seven levels of efficiency analysis for DEA calculations, as explained in Table 8.

**Table 8.** Efficiency Level Categories

Definition	Efficiency Intensity	Description
Fully Efficient	1	The highest level of efficiency is 100%
Inefficient	<1	Less efficient than 100%
Very Strong Expected	0,99-0,8	Inefficient but still expected to be efficient
Expected Strong	0,79-0,6	Inefficient, but still very possible to optimize
Fairly Expected	0,59-0,4	Average inefficiency
Weakly Efficient	0,39-0,2	Low inefficiency
Very Weakly Efficient	0,19-0,0	Very inefficient

Figure 1 shows that in 2019, Zakat Sukses's efficiency was 96.30%, indicating inefficiency. However, in 2018, 2020, 2021, and 2022, the analysis results showed an efficiency level with an average score of 100%. To achieve efficiency, Zakat Sukses needs to increase its inputs to achieve a 3.7% increase in output. Overall, Zakat Sukses's efficiency fluctuated, averaging 99.26%, indicating that it remains inefficient. In Zakat Sukses, there were four years of efficient zakat and infaq/sedakh management and one year of inefficiency. Figure 1 shows the distribution score of Zakat Sukses from 2018 to 2022.



**Figure 1.** Score of successful Zakat distributors in 2018-2022

If a zakat institution experiences inefficiency, the DEA data processing software can provide a suggested target figure to achieve an efficiency score of 100%. The following discusses the efficiency level of the Zakat Sukses Zakat Institution (LAZ). First, the 2018 Zakat Sukses Efficiency Level. The efficiency level in 2018 shows that Zakat Sukses's efficiency has reached a perfect level with an average score of 100%. This means that Zakat Sukses in 2018 was already efficient and did not require additional target figures to achieve efficiency, as it had established a sound governance system for managing its zakat and alms funds.

Variable (input)	Actual	Target	Potential Improvement
Employee Costs	511.535.685	511.535.685,00	0,00%
Socialization Costs	620.932.366	620.932.366,00	0,00%
Operational Costs	547.405.255	547.405.255,00	0,00%
Variable (output)	Actual	Target	Potential Improvement
ZIS Disbursement	13.846.303.534	13.846.303.534,00	0,00%
ZIS Collection	15.303.391.194	15.303.391.194,00	0,00%

Second, the Efficiency Level of Zakat Sukses in 2019. The efficiency level in 2019 indicates that several input and output variables are inefficient. To achieve efficiency, Zakat Sukses in 2019 needs to take several steps: (a) Reduce the amount of operational costs from the actual value of IDR584,630,071 to the target value of IDR573,025,167. This means that operational costs need to be reduced by -1.98% to achieve efficiency; (b) increasing the target distribution of zakat and infaq/alms from IDR15,038,753,529 to IDR15,623,451,673. This means that the distribution of zakat and infaq/alms needs to be increased by 3.89% to achieve efficiency, and (c) increase the target for zakat and infaq/alms receipts from IDR16,292,278,583 to IDR17,482,318,741. This means that zakat and infaq/alms receipts need to be increased by 7.30% to achieve efficiency.

Input variables such as employee and outreach costs are already efficient and achieving targets, so no additional targets are required to improve efficiency. The following table discusses Zakat Sukses's efficiency levels in 2019:

Variable (input)	Actual	Target	Potential Improvement
Employee Costs	619.751.790	619.751.790	0,00%
Socialization Costs	654.151.484	654.151.484	0,00%
Operational Costs	584.630.071	573.025.167	-1,98%
Variable (output)	Actual	Target	Potential Improvement
ZIS Disbursement	15.038.753.529	15.623.451.673	3,89%
ZIS Collection	16.292.278.583	17.482.318.741	7,30%

Third, Discussion of the Efficiency Level of Zakat Sukses in 2020. The efficiency level in 2020 is similar to that in 2018, and Zakat Sukses in 2020 has reached an efficient level. With an average value of 100% for each input and output variable, this indicates that in 2020, Zakat Sukses was in an efficient condition and managed zakat and infaq/sadaqah funds very well, without requiring additional target figures to achieve a perfect level of efficiency.

Variable (input)	Actual	Target	Potential Improvement
Employee Costs	797.728.993	797.728.993,00	0,00%
Socialization Costs	274.574.700	274.574.700,00	0,00%
Operational Costs	525.288.847	525.288.847,00	0,00%
Variable (output)	Actual	Target	Potential Improvement
ZIS Disbursement	17.693.587.763	17.693.587.763,00	0,00%
ZIS Collection	21.645.018.769	21.645.018.769,00	0,00%

Fourth, a discussion of the efficiency level of Zakat Sukses in 2021. As in previous years,

the Zakat Sukses efficiency analysis table for 2021 shows a high level of efficiency. With an average value of 100% for each input and output variable, Zakat Sukses maintained consistent performance in managing zakat and alms funds.

Variable (input)	Actual	Target	Potential Improvement
Employee Costs	1.293.469.593	1.293.469.593,00	0,00%
Socialization Costs	1.729.880.136	1.729.880.136,00	0,00%
Operational Costs	912.373.063	912.373.063,00	0,00%
Variable (output)	Actual	Target	Potential Improvement
ZIS Disbursement	28.393.652.643	28.393.652.643,00	0,00%
ZIS Collection	29.888.671.054	29.888.671.054,00	0,00%

Fifth, Discussion of the Efficiency Level of Zakat Sukses in 2022. Zakat Sukses's efficiency in 2022 was high. With an average score of 100% for each input and output variable, Zakat Sukses maintained consistent performance in managing zakat and alms funds.

Variable (input)	Actual (IDR)	Target (IDR)	Potential Improvement (%)
Employee Costs	2.460.951.115	2.460.951.115,00	0,00
Socialization Costs	747.846.755	747.846.755,00	0,00
Operational Costs	1.486.001.717	1.486.001.717,00	0,00
Variable (output)	Actual	Target	Potential Improvement
ZIS Disbursement	27.324.456.176	27.324.456.176,00	0,00
ZIS Collection	28.883.734.802	28.883.734.802,00	0,00%

As explained above, Zakat Sukses achieved 100% efficiency in 2018, 2020, 2021, and 2022. This means that Zakat Sukses successfully achieved its goals and distributed zakat and infaq/alms funds. Meanwhile, in 2019, it achieved only 96.3% efficiency. Thus, the zakat management carried out by LAZ Zakat Sukses is in line with the Sharia Enterprise Theory, which concerns vertical accountability to Allah SWT and horizontal accountability to humans and the environment (Berlian & Awaluddin, 2022; Triyuwono, 2001).

**Conclusion**

Based on the analysis of LAZ Zakat Sukses for the 2018-2022 period, the institution's performance is excellent. Measuring the effectiveness of fund distribution using the Allocation to Collection Ratio (ACR) yielded an average of 91%, indicating a "Very Effective" rating. Meanwhile, measuring fund management efficiency using Data Envelopment Analysis (DEA) yielded an average efficiency score of 99.26%, indicating that LAZ Zakat Sukses has almost achieved a perfect level of efficiency (100%) in optimizing its resources to produce output. Based on these findings, it is recommended that zakat institutions consistently improve the transparency of financial reports and continue striving to achieve 100% efficiency by maximizing the productivity of input variables to achieve optimal output, as well as ensuring that all fund distribution is in accordance with Islamic law and applicable laws and regulations. For future researchers, it is recommended to enrich the research by adding variables and indicators (e.g., risk management) and by employing diverse methodologies to provide a more comprehensive analysis of the effectiveness and efficiency of zakat management.

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