

**THESIS**

**THE EFFICIENCY OF ZAKAT, INFAQ, SADAQAH  
MANAGEMENT IN ALLEVIATING POVERTY: A STUDY ON  
BAZNAS OF WEST JAVA PROVINCE IN 2019-2023**



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**NGAWI**

**2024 M/1446 H**

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ALLEVIATING POVERTY: A STUDY ON BAZNAS OF WEST JAVA  
PROVINCE IN 2019-2023**

**THESIS**

Presented to the University of Darussalam Gontor in Partial Fulfilment of  
Requirement for Bachelor Degree (S1) In the Islamic Economic Law  
Departement, Faculty of Sharia University of Darussalam Gontor

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**2024 M/1446 H**



**ABSTRAK**  
**EFISIENSI PENGELOLAAN ZAKAT, INFAK, SEDEKAH DALAM**  
**MENANGGULANGI KEMISKINAN : STUDI PADA BAZNAS PROVINSI**  
**JAWA BARAT TAHUN 2019-2023**

**Nabila Auliyah**

**422021328103**

Penelitian ini dilatar belakangi bahwa saat ini zakat, infak dan sedekah menjadi salah satu instrumen syariah yang mampu untuk menciptakan keseimbangan sosial dan ekonomi pada masyarakat, khususnya dalam menanggulangi kemiskinan. Indonesia menjadi negara dengan potensi zakat yang tinggi. Terkhusus kepada BAZNAS Provinsi Jawa Barat melakukan peningkatan upaya dan kualitasnya dalam melakukan pengelolaannya, meningkatkan kapasitasnya dalam melakukan penghimpunan dan memperluas jangkauan penyalurannya.

Pada penelitian ini ingin difokuskan kepada tingkat efisiensi segala upaya pengelolaan, penghimpunan, dan penyaluran dana ZIS dalam menanggulangi kemiskinan yang telah dilakukan pada tahun 2019-2023.

Penelitian ini menggunakan metode kuantitatif, dengan melakukan pengumpulan data melalui laporan BAZNAS Provinsi Jawa Barat. Teknik analisis data menggunakan metode *Data Envelopment Analysis* dengan pendekatan CRS dan berorientasi pada nilai input. Hasil penelitian menunjukkan bahwa BAZNAS berupaya dalam mengurangi angka kemiskinan, diantaranya meningkatkan jumlah mustahik dengan memudahkan pengumpulan melalui online. Dan juga melakukan penyaluran dengan melalui lima program yang mencakup pendidikan, ekonomi, sehat, peduli, dan taqwa. Untuk tingkat efisiensinya diukur dengan pendekatan CRS pada tahun 2019, 2020, dan 2021 telah mencapai nilai efisiensi yaitu 1 atau 100%, karena telah optimalnya kinerja dalam peningkatan tiap input dan output yang digunakan. Tetapi di tahun 2022 dan 2023 sebaliknya, belum berhasil mencapai nilai efisiensi, tahun 2022 mendapatkan nilai 0,93862 dan tahun 2023 mendapatkan nilai 0,95309, hal ini dikarenakan peningkatan input yang tidak menghasilkan peningkatan output yang optimal.

**Kata kunci:** *Zakat Infak Sedekah (ZIS), BAZNAS, Pengelolaan, Kemiskinan*

**ABSTRACT**  
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This research is based on the background that currently zakat, infaq and sadaqah are one of the sharia instruments that are able to create social and economic balance in society, especially in reducing poverty. Indonesia is a country with high zakat potential. Especially for BAZNAS West Java Province to increase its efforts and quality in managing it, increasing its capacity to collect and expand its distribution range. This research wants to focus on the level of efficiency of all efforts to manage, collect, and distribute ZIS funds in reducing poverty that have been carried out in 2019-2023.

This research uses quantitative methods, by collecting data through the BAZNAS report of West Java Province. The data analysis technique uses the Data Envelopment Analysis method with the CRS approach and is oriented towards input value. The results showed that BAZNAS seeks to reduce poverty, including increasing the number of mustahik by facilitating collection through online. And also distribute through five programs that include education, economy, health, care, and taqwa. For the level of efficiency measured by the CRS approach in 2019, 2020, and 2021, it has reached an efficiency value of 1 or 100%, because it has optimized performance in increasing each input and output used. But in 2022 and 2023 on the contrary, it has not succeeded in reaching the efficiency value, in 2022 getting a value of 0.93862 and in 2023 getting a value of 0.95309, this is because the increase in input does not result in an optimal increase in output.

**Keywords:** Zakat Infak Sedekah (ZIS), BAZNAS, Management, Poverty

## DECLARATION

I, hereby,

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Title : The Efficiency of Zakat, Infaq, Sadaqah Management in Alleviating Poverty: A Study on Baznas of West Java Province in 2019-2023

I sincerely declare that this thesis belongs to my work and not to other researchers for a different degree. Furthermore, this thesis is never published before, except for some parts with their original references.

Otherwise, if it is found that this thesis is plagiarism, I am ready to be ceased academically.

Mantingan, Rabiul Akhir 5<sup>th</sup>, 1446 H

Oktober 8<sup>th</sup>, 2024 M

Researcher,



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## DECISION OF TEAM

The committee of the thesis examination in partial fulfilment of the requirements for the degree of Licentiate in Islamic Economic Law in the Faculty of Sharia, University of Darussalam Gontor, Indonesia, declared that the thesis written by:

Name : Nabila Auliyah  
Reg. Number : 422021328103  
Title : The Efficiency of Zakat, Infaq, Sadaqah Management in Alleviating Poverty: A Study on Baznas of West Java Province in 2019-2023

Has been examined by the board of examiners of the Bachelor's Degree (S1) on Islamic Economic Law Department Faculty of Sharia University of Darussalam Gontor on October 19<sup>th</sup> 2024.

The board of examiners has decided to grant her pass in the thesis examination. Hence, she is eligible to be awarded the degree of Licentiate in the University of Darussalam Gontor in the Faculty of Sharia.

Board Examiner  
Supervisor



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## THESIS ACCEPTANCE LETTER

*Bismillahirrahmanirrahim*

*Assalamu'alaikum wr. wb.*

The Faculty of Sharia, University of Darussalam Gontor, Ponorogo Indonesia has received a thesis written by:

Name : Nabila Auliyah  
Reg. Number : 422021328103  
Title : The Efficiency of Zakat, Infaq, Sadaqah Management in Alleviating Poverty: A Study on Baznas of West Java Province in 2019-2023

In partial fulfillment of the requirement for the degree of Licentiate University of Darussalam Gontor in the Faculty of Sharia, academic year 1445-1446 / 2024-2025.

*Wassalamu'alaikum wr. wb*

Mantingan, Rabiul Akhir 18<sup>th</sup>, 1446 H

Oktober 21<sup>th</sup>, 2024 M

Dean of Sharia Faculty



Assoc. Prof. Dr. Imam Kamaluddin, Lc., M.Hum.

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## APPROVAL OF SUPERVISOR



Faculty of Syari'ah

كلية الشريعة

### APPROVAL OF SUPERVISOR

The Honorable,  
**Dean of Sharia Faculty**  
**University of Darussalam Gontor**

*Bismillahirrahmanirrahim*

*Assalamu'alaikum Wr. Wb*

I have to honour to present this thesis written by :

Name : Nabila Auliyah

Registered Number : 422021328103

The Title : **The Efficiency Of Zakat, Infaq, Shadaqah Management  
in Alleviating Poverty: A Study on Baznas of West Java  
Province in 2019-2023**

It has been processed and corrected to meet the partial fulfillment of the requirement for the deree of licentiate in Departement of The Law of Islamic Economics. There for we expect that the thesis can be examined soon.

*Wassalamu'alaikum Wr. Wb.*

Mantingan, 12 Oktober 2024 M  
09 Rabiul Akhir 1446 H

Supervisor,

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