Efficiency analysis of zakat organization in national level and region of Semarang city

Nafisatul Firdaus, Nur Ichsan*, Atieq Amjadallah

Faculty of Economics
Universitas Wahid Hasyim, Semarang, Indonesia
Corresponding author: ichsanur.in@unwahas.ac.id

Abstract

This study aims to determine the level of efficiency of Zakat Management Organization at National Level and Regional Level Semarang relaif by using Data Envelopment Analysis method with production approach. This method measures the ratio between output and inputs comparing OPZ National Level on 2010-2015 period examined, and comparison between OPZ Semarang City and National Level in 2015. The results shows the comparison of efficiency between zakat institution at national level and regional level of Semarang City in 2015, that means zakat institution at Semarang City level is as efficient as zakat institution at national level in 2015.

Key words: Efficiency, Data Envelopment Analysis, Organization of Zakah Management

Abstrak

Penelitian ini bertujuan untuk mengetahui tingkat efisiensi Organisasi Pengelola Zakat di Tingkat Nasional dan Tingkat Daerah Semarang dengan menggunakan metode Data Envelopment Analysis dengan pendekatan produksi. Metode ini mengukur rasio antara output dan input yang membandingkan OPZ Tingkat Nasional pada periode 2010-2015 yang diuji, dan perbandingan antara OPZ Kota Semarang dan Tingkat Nasional pada tahun 2015. Hasilnya menunjukkan perbandingan efisiensi antara lembaga zakat di tingkat nasional dan tingkat daerah di Semarang Kota pada 2015, itu artinya lembaga zakat di tingkat Kota Semarang sama efisiennya dengan lembaga zakat di tingkat nasional pada 2015.

Kata kunci: Efisiensi, Data Envelopment Analysis, Organization Pengelola Zakat

Introduction

Indonesia is the country that has the largest Muslim population in the world, Indonesia has the highest potential of zakat in the world. One of the potential zakat in Indonesia which has the highest potential is Semarang city. The collection of zakat funds has always been an important theme of zakat management organizations because the collection of zakat funds as a captain of a zakat management organization in alleviating poverty. Sugiyo et al. (2009) stated that the potential of ZIS in Central Java was Rp. 4,017,638,091,692, while for Semarang City was Rp. 153,445,980,564. However, the newly collected ZIS amount reached Rp 4,082,637,195 for Central Java and Semarang City in the amount of Rp 2,013,776,252. This shows that the figure is still far from expectations, where the average absorption of ZIS by the Amil Zakat Institution (LAZ) in Central Java is only 0.1%.

The amount of funds that can be collected and managed by the Zakat Management Organization (OPZ) from year to year is increasing, but in the utilization of zakat funds, this figure is far from the expectations. Lestari, et al. (2015) show that "the majority of Muslims pay their zakat to mustahik directly. In addition, to conservative religious understanding, the trust factor is an obstacle case in zakat management". The Public Interest Research and Advocacy Center (PIRAC), (2004), shows the level of public trust in zakat institutions in 2004 was only 15% (Lestari et al. 2015). This low level of trust is normal because based on 300 Zakat Management Organizations in Indonesia, only 19 Zakat Management Organizations are legally registered and recognized. This low level of trust is according to the IMZ article in 2010 which stated that not all of OPZs in Indonesia have transparent and audited financial reports periodically. So that, this will result in a weakness of public confidence, even at institutions that are quite credible (Wahyuny: 2015).

The zakat management organization (OPZ) is a non-profit intermediary organization. All operational expenses are collected from zakat, infaq and collected zakat funds. This is also justified by sharia, because the OPZ management is amilin zakat which is also included in the 8 asnaf who are entitled to obtain zakat assets. The activity is used for operational activities and amilin's salary (Akbar, 2009).

Based on the problem of raising funds, another problem faced is the problem of distributing zakat funds. Now, there are many people who distribute their zakat directly to the community so the benefits are only obtained at that time without any sustainability. The tendency of people to channel zakat directly are positive and negative. On the other hand, it can reduce and make it difficult to optimize the distribution of zakat. In fact, good management of zakat will affect the realization of the function of zakat as a means of empowering the ummah. The collection and management of zakat is very useful to create a prosperous society.

Even so, there are obstacles and shortcoming thingss that must be corrected. An LAZ or Amil Zakat Agency (BAZ) can be said to be effective and efficient if the programs designed can run and succeed in achieving the goals of social change, namely the poor who are empowered, have the knowledge and ability to meet their life needs both physically, economically . Steakholders must know the level of efficiency of OPZ performance in collecting and managing zakat from both government and private institutions through financial reports. This is considered important because zakat can be a potential source of funds if the company can apply the principles of good corporate governance, namely professionalism, transparency and accountability.

Based on the conventional economic context, economic efficiency is a condition where the system produces maximum output with available inputs and technology. In other words, efficiency increases when output is more than the same or less than the input. An economic system is more efficient if there are more goods and services for the community without using more resources. Based on these two measurements, this study uses efficiency because this measurement explains the effectiveness between the input and output of zakat carried out by OPZ (Ully Anggraini, 2017).

From the background with the limitations of the problems discussed, the purposes of this study are to measure the level of efficiency of the national and regional level Zakat Management Organizations with a production approach and to compare the efficiency of Zakat Management Organizations at the national and regional levels of the City of Semarang.

Literature Review

Zakat

Zakat means fertility, thaharah means purity, baraka means blessing, and zaka which means to grow, bless, clean and good. Whereas according to the term, zakat is a number of certain assets that must be issued by people who are Muslims and given to groups that have the right to receive it according to the provisions stipulated by syarak Zakat management activities are based on management principles that will help facilitate the organization to achieve goals well and perfectly .Management of zakat in relation to management has the meaning of arranging and developing all activities related to zakat, both socialization, collection, use, and control (Chasanah, 2015).

Management related to zakat includes socialization of zakat, zakat collection, distribution, utilization and supervision of zakat. Thus the management of zakat is the process and organization of socialization, collection and distribution and utilization, and supervision in the implementation of zakat (Hasan, 2011). To optimize the management of productive zakat, the Amil Zakat Institution as an organization of zakat collectors and managers has a strategic function in an effort to optimize the zakat function for community empowerment (Muslims).

Administration is an effort to be able to bring results or business (energy and so on) to be able to carry out their duties properly. Utilization in zakat is closely related to how it is distributed. That condition is because if the distribution is right on target and usefulness, the utilization of zakat will be more optimal. In Law No. 23 of 2011 concerning Management of Zakat, explained about the utilization of zakat is:

1. Zakat is utilized for productive endeavors in the context of handling the poor and improving the quality of the people.
2. The utilization of zakat for productive businesses is carried out if the basic needs of the law have been fulfilled.

Sintha (2013) in the distribution of zakat funds stated two kinds of zakat distribution which are consumptive zakat and productive zakat. Almost all zakat management institutions implement a consumptive and productive zakat fund distribution system. In general, the two categories of zakat are distinguished based on the form of zakat and the use of zakat funds by mustahik.

Zakat Organization

In Indonesia Law Number 23 Year 2011 Article 3, The existence of Zakat Managers aims to improve the effectiveness and efficiency of services in the management of zakat and increase the benefits of zakat to realize public welfare and poverty reduction. The existence and development of zakat managers has been considered by the state since the time of the rule of the Prophet Muhammad, this according to Hafidhuddin (2008) has the purpose of:

1. Ensure certainty and discipline of zakat payers.
2. Maintain a feeling of inferiority to the zakat mustahik when dealing with receiving zakat from the muzakki.
3. Achieve efficiency and effectiveness, as well as the right targets in the distribution of zakat funds.
4. Showing the symbol of Islam in the spirit of Islamic governance. On the contrary, if zakat is handed over directly from muzakki to mustahik, even though it is legitimate in sharia law, besides the neglect of the above, also the wisdom and function of zakat, especially those related to the welfare of the people, will be difficult to realize. (Hafidhudin: 2008)

At present the existence of the Zakat Management Organization (OPZ) in Indonesia according to law number 38 of 1999 which is recognized as having two types of organizations namely the National Zakat Amil Agency (BAZNAS) and the Amil Zakat Institution (LAZ).

BAZNAS is an institution that carries out the management of zakat maximally. BAZNAS has a Zakat Collection Unit (UPZ) which is an organizational unit formed by the government to help collect zakat.

Whereas LAZ is an institution formed by the community that has the task of helping the collection, distribution and utilization of zakat. The existence of LAZ was confirmed by the government after fulfilling the predetermined requirements. One of the conditions for establishing LAZ is a legal entity with a foundation. Based on the foundation law, the foundation's organizational structure consists of three elements, namely supervisors and supervisors (Mahmudi: 2009).

Efficiency

Efficiency is the determination of ways (business, work) in carrying out things by not wasting time, energy and costs (Rahmayanti: 2014). Efficiency is traditionally defined as the ability of a company to produce a certain output by using inputs in a minimum portion, so efficiency is the input level divided by the level of output. In simple terms, efficiency consists of two components, namely:

1. Technical Efficiency which reflects the ability to produce output as much as possible with existing inputs.
2. Allocative Efficiency / Price which reflect on the ability of companies to use inputs with maximum proportions, at their respective prices. Both of these sizes when combined will be a measure of economic efficiency (Muharram, Pusvitasari: 2007).

Efficiency is associated with the use of resources to achieve a goal. Activities can be said to be efficient if they can get the same results with other activities but fewer resources are used. The level of efficiency is measured using an indicator of the ratio between value added and output value. This means, the higher the value of the ratio, the higher the level of efficiency (Ghafur: 2007). Efficiency refers to the relationship between output and input so that efficiency is interpreted as the ratio between output and input. There are three factors that cause efficiency, namely:

1. If the same input can produce a larger output.
2. With small input can produce the same output
3. With larger inputs it can produce even greater output (Rahmayanti: 2014).

This research uses a production approach. This approach looks at financial institutions as procedures for deposit and loan credit accounts. Here the output is the sum of these accounts or from related transactions. While input is the number of workers, capital expenditures on fixed assets and other materials. The author chose to use a production approach. The production approach saw OPZ as a producer that have two main products, fund products collected and channelled.

Method

The type of research used in this study is a quantitative research with a non-parametric approach which Data Envelopment Analysis (DEA). Determination of input and output variables in this study uses a production approach so that operational costs, socialization costs, and personnel costs as input variables (X) while funds are collected and funds are channeled as output variables (Y) output.

This study uses secondary data during the period 2010-2015 with 9 OPZ research objects in Semarang city. Secondary data is data that is not obtained by researchers directly from the object of research through other parties who have data from the object under study (Marzuki, 2005). In addition, the researcher obtained data from Amil Zakat institution directly and the official website of the Amil Zakat Institution.

Result and Discussion

In efficiency analysis, the nominal amount is not enough to know the level of efficiency of an institution. Existing data must be processed with Data Envelopment Analysis software with various approaches, and calculation orientation (Wahyuny, 2015). General efficiency measurements must be followed by knowledge of any variables that cause in-efficiency. This is needed to find out what variables need to be pressed for use and increase in number so that a DMU reaches efficiency. So in addition to analyzing the level of efficiency in general, efficiency analysis is needed on existing variables.

From the calculation of efficiency that has been done, efficiency scores in general there are also efficiency scores per variable that form general efficiency. The number of efficient real variables is indicated by actual numbers and projected numbers on variable analysis. The actual number is the number of inputs and outputs owned, while the projected number is the number that can be achieved by DMU from the calculation of DEA (Susilowati, 2004)

An OPZ is said to be efficiency if the value reaches 100%. The more away from the number 100% or close to 0%, the more it is not efficient. The following is the calculation of DEA VRS Output-Oriented with DEAP software. The following are the results of calculation of Output- Oriented DEA VRS 2010-2015 with DEAP software.

Table 1. DEA VRS Calculation Results Output-Oriented 2010-2015

No.	DMU	2010	2011	2012	2013	2014	2015
1	BAZNAS	1.000	1.000	1.000	1.000	1.000	0.645
2	DOMPET DHUAFA	0.744	0.756	1.000	1.000	1.000	1.000
3	RUMAH ZAKAT	1.000	1.00	1.000	1.000	1.000	1.000
4	BMH						1.000
5	BAZNAS						1.000
	Mean	0.915	0.919	1.000	1.000	1.000	0.929

Source: data processed (2018)

Based on table 4.1 above, it is known that the results of the DEA calculation using the VRS assumption indicate that only one OPZ has experienced a level of efficiency in the study period, namely the Zakat House starting from 2010-2015. During the 2010-2015 research period Rumah Zakat has never experienced in-efficiency <100%. That means that as an institution that manages muzakki funds for the benefit of beneficiaries in general it shows results of efficiency performance. This is indicated by an efficiency score of 1,000 which refers to the Zakat House.

Whereas for OPZ other than Zakat House in table 4.1 shows that all OPZ at the National and Regional Levels of Semarang City experienced 100% efficiency and in-efficiency> 100% in the study period. Overall 2 OPZs from the 3 national level OPZs show the results of Baznas efficiency for the period 2010-2014, but in the 2015 period the National Bureau of National Narcotics Agency experienced an efficiency rate of 0.645% and Dompet Dhuafa zakat institutions in 2010-2011 but Dompet Dhuafa was able to increase the level of efficiency in 2012-2013.

Whereas for the 2 zakat institutions at the Regional level of Semarang City did not show the results of the study evenly starting in 2010-2015, due to limited data availability. Like for example BMH (Baitul Maal Hidayatulah) which was established in 2011 while Baznas was established in 2003, but the availability of data is not sufficient for research in the period 2010 to 2015. However, with limited data it does not affect the results of research on the level of

efficiency of zakat institutions. The results of the study on the Baznas and BMH zakat institutions showed that there was no in-efficiency in 2015, which meant that the Semarang zakat institution in managing zakat funds to increase the interests of beneficiaries showed a 100% efficiency performance result.

The use of the DEA method besides being able to measure the efficiency level of OPZ, can also see the source of inefficiency by measuring the potential size (potential improvement) for each input variable and output variable. The magnitude of the potential improvement for the inefficient OPZ will be brenchmarking the efficient OPZ.

Table 3 shows the recapitulation of Zakat Management Organizations that experienced in- efficiency results during the 2010-2015 period for which steps need to be taken to improve both the output variable and the input variable.

Table 2. Recapitulation of Experiencing Zakat Management Organizations In-Efficiency Performance for 2010-2015

No.	DMU	2010	2011	2012	2013	2014	2015
1	BAZNAS						√
2	DOMPET DHUAFA	√	√				

Source: data processed (2018)

National Zakat Amil Agency 2015

As an institution that manages resources to produce services, the performance of Baznas is processed from the variables owned and shown in table 3. Then from the data analyzed through table 4 which is the result of calculation of DEA by calculating the input and output orientation with the VRS model.

Table 3. Data Achievement, Target and BAZNAS Potential Improvement in 2015

Output ∕ Input	Actual	Target	Potential Improvement (%)
Funds Collected	94068	145860.86	55.05895735
Funds Distributed	74587	119990.31	60.87295373
Personal Costs	10182	4803.95	-52.81919073
Socialization Costs	2976	2976	0
Operational Costs	9938	7690.5	-22.61521433

Source: data processed (2018)

But to find out more about the efficiency of each variable, DEA is still needed by calculating the input and output orientation with the VRS model. Based on table 4, Baznas does not need to make improvements to the costs of socialization, but what BAZNAS must improve is:

1. Increased output of the distributed funds received is 55.05%.
2. Increased distribution of channeled funds by 60.87%.
3. Reducing personnel cost inputs by -52.81%.
4. Decreasing input of operating costs by -22.61%.

Dompet Dhuafa Nasional 2010

As an institution that manages resources to produce services, efficiency of Dompet Dhuafa is processed from the variables indicated. Then from the data analyzed through table 4.4 which is the result of calculation of DEA by calculating the input and output orientation with the VRS model.

Table 4. Data Achievement, Target and Dompet Dhuafa Potential Improvement in 2010

Output/Input	Actual	Target	Potential Improvement (%)
Funds Collected	63886	85824.55	34.34015277
Funds Distributed	54564	94524.72	73.23641962
Personal Costs	7580	7580	0
Socialization Costs	8849	3637	-58.89931066
Operational Costs	14161	8279.22	-41.53506108

Source: Data processed (2018)

But to find out more about the efficiency of each variable, DEA processing is still needed by calculating the input and output orientation with the VRS model. Based on table 5 Dompet Dhuafa in 2010 does not need to make improvements to the number of personnel costs, but what must be repaired by the dhuafa wallet in 2010 are:
1. Increasing the output of collected funds distributed by 34.34%.
2. Increase the output of channeled funds by 73.23%.
3. Reducing socialization costs by -58.89%.
4. Reducing operational costs by -41.53%.

Dompet Dhuafa Nasional 2011

As a zakat management institution that manages funds from the community to produce services for the people in need, the performance of Dompet Dhuafa in 2011 is calculated by the input-output variables listed in table 6. From the existing input and output variables, the data is processed by calculating DEA oriented inputs and outputs with the VRS model.

Table 5. Data Achievement, Target and Dompet Dhuafa Potential Improvement in 2011

Output/Input	Actual	Target	Potential Improvement (%)
Funds Collected	81308	107545.3	32.26902642
Funds Distributed	85752	117452.66	36.96783748
Personal Costs	9440	9440	0
Socialization Costs	12253	3285.52	-73.18599527
Operational Costs	17965	8969.4	-50.07291957

Source: Data processed (2018)

Based on table 6 of Dompet Dhuafa in 2015 there is no need to make improvements to the number of personnel costs, but what should be improved by Dompet Dhuafa are:
1. Increase the accumulated funds output by 32.26%.
2. Increase the output of channeled funds by 36.96%.
3. Lowering the input for socialization costs by -73.18%.
4. Decrease input operational costs of -50.07%.

Overall during the period 2010-2015 as shown in table 3-6 shows that almost the largest average cause of inefficiency of the Zakat Management Organization lies in the output side, namely funds collected and channeled funds that must be increased again in the management of zakat and input side personnel costs, socialization costs, and operational costs that must be minimized in carrying out a system of agreements, socialization and operations. In other words, the Zakat Management Organization in its production activities has not been able to operate professionally and optimally. There needs to be an increase and need to emphasize the costs that cause no efficiency, so that with the increase and decrease, Zakat Management Organizations can show efficient results.

Table 6. Inefficiency causes of Zakat Management Organizations From Input and Output Variables in 2010-2015

No.	DMU	2010	2011	2012	2013	2014	2015
1	Funds Collected	DD	DD	-	-	-	BAZNAS
2	Funds Distributed	DD	DD	-	-	-	BAZNAS
3	Personal Costs	-	-	-	-	-	BAZNAS
4	Socialization Costs	DD	DD	-	-	-	-
5	Operational Costs	DD	DD	-	-	-	BAZNAS

Source: Data processed (2018)

National level

The measurement of the level of efficiency of the Zakat Management Organization during the period 2010-2015 using the DEA non-parametic method shows that the average efficiency performance of the National Level Zakat Management Organization has not reached the optimal level of efficiency. The average level of efficiency of Zakat Management Organizations during the period 2010-2015 with the assumption of VRS (Variable Return To Scale), the average level of efficiency of Zakat Management Organizations during the period 2010-2015 has not reached the optimal level of efficiency as evidenced by the average efficiency value of 93% every year.

Efficiency measurements at the national level zakat institutions Baznas, Dompet Dhuafa and Rumah Zakat in 2010-2015 have not shown the results of optimal efficiency. In table 1, the calculation of DEA VRS shows that Baznas experienced an efficiency level in 2010-2014, but Baznas in 2015 experienced a decrease in in-efficiency with a score of 0.645%. The biggest cause of inefficiency is at the Personnel Cost post. Baznas should be able to reduce the personnel costs incurred to Rp. 4803 from Rp. 10182. Whereas Operational Costs which should be minimized up to Rp. 7690.5 from operational use of Rp. 9938.

In the collected fund variable, Baznas should be able to collect zakat amounting to 145860.86 according to the numbers projected by DEA. But in fact, in 2015 the National Baznas raised funds amounting to Rp. 94068. Whereas in the distributed funds variable, Baznas should be able to distribute zakat in the amount of Rp. 119990.31 according to the numbers projected by DEA. But in fact in 2015 the National Baznas distributed zakat funds of 74587. So it is necessary to increase and minimize costs that lead to in-efficiency.

While Dompet Dhuafa experienced the results of calculations below the level of efficiency, it means that Dompet Dhuafa experienced in-efficiency in 2010-2011. But in 2012-2015 Dompet Dhuafa was able to improve efficiency performance results. In table 1, the calculation of DEA Wallet Dhuafa VRS in 2011 experienced in-efficiency with a score of 0.744. The biggest cause of inefficiency is at the cost of the socialization post, Dompet Dhuafa should be able to reduce the socialization costs incurred to Rp. 3637 from Rp. 10182. Whereas Operational Costs should be minimized up to Rp. 8279 from operational use of Rp.

In the collected fund variable, Dompet Dhuafa should be able to collect zakat in the amount of IDR 85824.55 according to the numbers projected by DEA. But in fact in 2010 Dompet Dhuafa only raised funds amounting to Rp. 63886. While in the channeled funds variable, Dompet Dhuafa should have been able to distribute zakat in the amount of Rp. 94524.72 according to the numbers projected by DEA. But in fact in 2010 Dompet Dhuafa just distributed zakat funds of 54564. So it is necessary to increase and minimize costs that cause in-efficiency.

In table 2 shows the results that Dompet Dhuafa was not only in 2010 which experienced in-efficiency results, but in the calculation of DEA Wallet Dhuafa VRS in 2011 also showed in-efficiency results with an efficiency score of 0.756. The biggest cause of inefficiency is at the cost of the socialization post, Dompet Dhuafa should be able to reduce the socialization costs incurred to Rp. 3285 from Rp. 12253. Whereas Operational Costs should be minimized to Rp. 8969 from operational use of Rp. 17965

In the collected fund variable, Dompet Dhuafa should be able to collect zakat amounting to IDR 107545.33 according to the numbers projected by DEA. But in fact in 2011 Dompet Dhuafa only raised funds amounting to Rp 81308. While in the channeled funds variable, Dompet Dhuafa should have been able to distribute zakat in the amount of Rp 117452.66 according to the numbers projected by DEA. But in fact in 2011 Dompet Dhuafa just distributed zakat funds amounting to Rp 85752. So it needs an increase and minimize costs that cause in-efficiency.

Whereas for Zakat Houses from the calculation of DEA the orientation of input and output with the VRS model shows the results of the efficiency of the institution's performance. This is indicated by the number 1,000 efficiency score in table 1. The results of these studies can be concluded that the Zakat House institutions have had efficient performance during the period 2010-2015.

Regional Level of Semarang City

Based on table 1 above, it is known that the results of the calculation of DEA assuming VRS at the local level amil zakat institution in Semarang show that the regional level amil zakat institution in Semarang experienced efficient results in 2015. As an institution that manages resources to produce services and production institutions who manage funds from the community to produce services for the people in need, the performance of Baznas and BMH shows efficient results. Then from the data in table 1 which is the result of calculation of DEA by calculating the orientation of input and output with the VRS model.

The performance of the Semarang City Baznas and BMH financial institutions that manage donor money to produce services for donors and beneficiaries in general shows results that have been efficient. This is indicated by the acquisition of 1,000 points on efficiency scores and benchmarks that refer to Baznas and BMH itself. The benchmarking in the DMU itself can be concluded that the DMU has reached the point of efficiency. No need to refer to DMU lin to be efficient.

Because in general Baznas and BMH as production institutions are already performing efficiently and there is no need to increase existing output variables and input variables. When compared to the level of efficiency between the five Zakat Management Organizations which are the research samples, it shows that the Zakat Management Organization has the largest collection and distribution of national Baznas but is not more efficient than the National Baznas in Semarang which collects and disburses funds with the period the same in 2015 with the result that the National Baznas of Semarang was able to operate efficiently in 2015 from an inefficient National Baznas in 2015. The difference in the results of this study occurred because the national Baznas had not been able to optimize the distributed output in the form of collected funds .

While the inputs owned by national level Baznas for personnel costs and operational costs are quite high. While the national level Dompet Dhuafa in the period of 2010-2011 experienced inefficiencies on the side of accumulated funds output and channeled funds, while on the input side the causes of in-efficiency were socialization, and operational costs. This means that Baznas and Dompet Dhuafa in distribution activities have not been able to maintain their output levels professionally and optimally with input values that averaged more than the target. But in 2012-2015 the dhuafa wallet was able to increase the level of efficiency on the output side and the input side in producing funds.

Based on the calculation of the efficiency of zakat institutions assuming VRS shows that zakat institutions at the national and regional levels in 2015 Baznas and BMH experienced efficiency levels from the output and input side. That means that Semarang City's Baznas and BMH in zakat management activities are able to maintain their output levels professionally and optimally and be able to increase output as much as possible at lower costs.

The results of DEA calculations using VRS assumption indicate that in 2015 the national and regional zakat institutions showed that regional level zakat institutions were as efficient as national zakat institutions, with evidence of the results of the calculation of efficiency levels in table 1. Although one of the objects of national-level zakat institution research, namely Baznas, experienced in-efficiency in 2015, at least two national-level zakat institutions showed efficient results with regional zakat institutions in Semarang in 2015.

Conclusion

The conclusions from the results of the research and discussion in the previous chapter are as follows:
1. Based on efficiency measurements (VRS) using the DEA method shows that the five Zakat Management Organizations during the period 2010-2015 there is only one Zakat Management Organization that experiences efficiency levels from 2010-2015, namely the Zakat House. For Baznas and Dompet Dhuafa they experienced in-efficiency for a certain period. Baznas experienced a decrease in efficiency in 2015, while Dompet Dhuafa experienced inefficiency in 2010-2011.
2. Amil zakat institutions in Semarang city level especially Baznas and BMH in Semarang city experienced a level of efficiency in 2015 on the output side and input side.
3. Overall during the period 2010-2015 shows that the biggest cause of inefficiency of Zakat Management Organizations is from the output side, namely funds collected and channeled funds, while for input personnel costs, socialization costs and operational costs.
4. When compared to the national level zakat institutions and zakat institutions at the regional level, it indicates that the zakat institutions at the regional level are as efficient as the national level zakat institutions in increasing output as much as possible with lower costs in 2015.

Sugestion

Suggestions in this study are shown to Zakat Management Organizations and researchers who want to conduct research on further efficiency in measuring the performance of Zakat Management Organizations. The suggestions both directly and indirectly related to this research are as follows:

National level

1. It is expected that the Amilin Baznas will reduce personnel costs and operational costs, and that the amilin baznas are expected to focus on emphasizing the increase in fund raising and distribution.
2. To Amilin Dompet Dhuafa, it is expected that the focus on minimizing the costs of socialization, and for the Aminu wallet of the poor, the focus will be on the use of other operational costs. It is also expected that the amilin baznas are expected to be able to increase and collect funds as well as fund disbursements.

Regional Level of Semarang City

1. It is high expectation for the government to consider making oversight policies for Zakat Management Organizations, it is expected that with the existence of a supervisory policy in the management of zakat amil zakat institutions achieve a level of efficiency in realizing the welfare of mustahik.
2. It is hoped that Amilin Baznas and BMH in Semarang will always improve its performance as an institution in charge of producing services and managing public funds to achieve efficiency levels for each year.
3. It is hoped that the amilin zakat institution will publish financial reports on web resources of each zakat institution, because it is intended to create public trust in the zakat institution.

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