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## Evaluation of the Performance of Zakat and Infaq-Based Development Funds in Supporting the Community Economic Empowerment Program

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### ABSTRACT

*Community economic empowerment through the management of zakat and infaq funds has become a key strategy in efforts to improve welfare and reduce poverty in various regions. This study aims to evaluate the performance of zakat and infaq-based development funds in supporting community economic empowerment programs. A descriptive qualitative approach was used to deeply understand the processes, factors, and challenges faced in managing these funds. Data were collected through in-depth interviews, observations, and documentation studies from various stakeholders, including fund managers, beneficiaries, and relevant sources. The results indicate that the effectiveness of funds in increasing community economic empowerment is influenced by aspects of transparency, accountability, and community participation. This study recommends improving the fund management system, strengthening the capacity of managers, and developing programs oriented towards sustainability and long-term empowerment. These findings are expected to contribute to the development of more effective zakat and infaq fund management policies and practices for community economic empowerment.*

**Keywords :** *Performance Evaluation, Development, Zakat, Infaq, Community Economic Empowerment.*



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## INTRODUCTION

Community economic empowerment through the management of zakat and infaq funds has become a key strategy for improving welfare and reducing poverty in various regions. Zakat and infaq funds have significant potential to support empowerment programs focused on sustainability, independence, and improving the quality of life for underprivileged communities. However, in practice, the effectiveness of the management and performance of these funds remains a matter of debate and a challenge.

Miar, quoted by (Athik Hidayatul Ummah, 2021) explains that community economic empowerment is a crucial national development task and encompasses economic development goals for key sectors of Indonesian society. Therefore, concrete steps are needed to immediately stimulate community economic growth. Through community economic empowerment, it is hoped that people's standards of living can improve, leading to a better life. Munawar, quoted by (Iskandar, 2025) explains that community economic empowerment is an effort to build, strengthen, and develop the community economy, but so far its implementation has not been optimal. Developing community economic empowerment efforts has become an issue of public concern, particularly regarding the skills of communities that still face obstacles to economic growth. Meanwhile, Kartasasmita, quoted by (Rohimah, 2024) explains that community empowerment means increasing community capabilities

by developing and dominating community potential in order to enhance the dignity and worth of all levels of society. In other words, making communities capable and independent by creating a climate that allows community potential to develop.

Based on the description above, it can be concluded that community economic empowerment is an effort to change the situation or conditions in society, both individually and in groups, by resolving various problems related to efforts to improve the quality of life, increase independence and welfare.

Empirical evidence shows that the management of zakat and infaq funds by various institutions has varying degrees of success. Several studies have found that some institutions are able to manage funds transparently and accountably, so that the benefits can be directly felt by the beneficiaries. Conversely, there are also reports indicating obstacles in fund management, such as ineffective distribution mechanisms. This results in the funds collected not fully achieving their primary goal of community economic empowerment.

Huda et al quoted (Zaelani, 2025) explained that zakat is one of the five pillars (rukun) which has an important status and function in Islamic law. Zakat is a religious service of *ijtima'iyah* which has a strategic and decisive position for the development of the welfare of the people. Zakat not only functions as a vertical form of worship to Allah (*hablumminallah*), but zakat also functions as a form of horizontal worship (*hablumminannas*). Meanwhile, according to Yusuf Qardhawi, quoted (Suryana, 2024) zakat is an Islamic teaching, zakat is a command of Allah SWT which was revealed to Rasulullah SAW which is related to the socio-economics of the people and is valid throughout time. It is called zakat, because it contains the hope of obtaining blessings, cleansing the soul and nourishing it with various virtues. Meanwhile, according to Abu Bakar Jabir al-Jaza'iri, quoted (Noviana, 2020) zakat is an obligation ordered by Allah SWT to every Muslim who has assets that have reached the *nishab* with certain conditions.

From the views of the scholars above regarding the meaning of zakat, although with different wordings, basically they have the same meaning, namely zakat is an obligation that Allah commands to give out a certain portion of one's assets with certain conditions, given to people who are entitled to receive it, with certain conditions according to Islamic law.

According to Ibn Faris Ibn Zakariyah, quoted (Delvina, 2020) the word *infaq* has two main meanings: the first is the breaking off or loss of something, and the second is the hiding or obscurity of something. Mohammad Daud Ali, quoted (Vitriyah, 2025) states that *infaq* is a voluntary expenditure made by each person, whenever they receive sustenance, as much as they wish.

According to Hafidhuddin, quoted (Sari, 2025) *infaq* is the act of spending a portion of one's wealth, income, or earnings for a purpose mandated by Islamic teachings. The UIN Syarif Hidayatullah Compilation Team, in the Indonesian Islamic Encyclopedia, quoted (As-Shidqi, 2024) explains that *infaq* means spending a portion of one's wealth for the benefit of humanity in accordance with Islamic teachings.

From the explanation above, it can be concluded that *infaq*, according to the linguistic definition, is the gift of property to another person that will be used up or lost and be cut off from the giver's ownership. In other words, something that passes into the hands of another person or will become their property.

Furthermore, empirical research from various regions shows that the success of zakat and *infaq*-based economic empowerment programs is significantly influenced by internal and external factors. Internal factors include manager capacity, fund management systems, and beneficiary support. External factors include the socioeconomic conditions of the community, the level of community participation in fund management, and support from the government and relevant institutions. In several cases, ongoing programs have demonstrated positive impacts in the form of increased income, small business development, and improved economic skills.

According to Arikunto and Jabar, quoted (Arifudin, 2022) program evaluation is a series of activities carried out to collect, analyze, and present information that can be used to assess a program and make decisions based on the results of the evaluation that has been carried out. According to Stufflebeam and Shinkfield, quoted (A. Maulana, 2025) program evaluation is defined as a systematic process in providing information for consideration in determining value and benefits using certain criteria to help make decisions, provide recommendations for program improvement, and increase understanding of existing phenomena.

Program evaluation is also defined by Rossi et al., as quoted (Rosmayati, 2025) explaining that it is the use of research methods to assess the implementation, efficiency, effectiveness, and impact of a program in order to provide information for decision-making. According to Patton, as quoted (Abduloh, 2020) program evaluation is the process of collecting relevant and reliable information to assist in making decisions regarding program sustainability, improvement, and termination.

Based on definitions from experts, researchers are increasingly able to understand the purpose and meaning of program evaluation, which can be summarized as a systematic process of collecting data and making decisions based on the evaluation results as an effort to improve and sustain a program. Furthermore, understanding evaluation from a social worker's perspective also furthers researchers' understanding of the differences between case evaluation and program evaluation in an intervention.

Although various studies have discussed the management of zakat and infaq and their impact on community economic empowerment, there is a lack of comprehensive and in-depth evaluation of the performance of zakat and infaq-based development funds in the literature. Most previous research focuses on specific aspects such as program effectiveness, sustainability, or the socioeconomic aspects of beneficiaries without specifically assessing the overall performance of the fund management itself.

For example, research by (Itsnowati, 2025) states that the success of zakat programs in increasing community income depends heavily on transparency and accountability in fund management, but they do not specifically conduct a systematic and comprehensive evaluation of fund performance. Meanwhile, a study by (Saputra, 2025) focuses more on the socioeconomic impact of zakat and infaq programs without examining their management and efficiency in depth.

Furthermore, (D. Maulana, 2026) highlights the challenges and constraints of zakat fund management at the local level, but has not yet comprehensively measured performance indicators that can be used as a benchmark for evaluating the program's overall success. Most studies also fail to simultaneously examine internal and external factors that influence fund performance, so existing evaluations are still partial and unable to provide a complete picture of the effectiveness of zakat and infaq fund management in the context of community economic empowerment.

Thus, there is a gap in the literature regarding systematic, comprehensive, and empirically based evaluation of the performance of zakat and infaq-based development funds. Such evaluation is crucial for providing a realistic picture of the effectiveness of fund management and identifying factors influencing its success. Therefore, this research is crucial to address this gap and contribute to the development of more accountable and effective zakat and infaq management.

Given these conditions, evaluating the performance of zakat and infaq-based development funds is crucial to determine the extent to which these funds are effectively and efficiently supporting community economic empowerment programs. This evaluation is not only crucial for assessing program success but also serves as a basis for improving and developing policies and practices for more optimal zakat and infaq fund management.

Against this backdrop, this research is motivated by a profound need to comprehensively understand the performance evaluation of zakat and infaq-based development funds in supporting community economic empowerment, as well as the factors influencing their success. This research is expected to provide a comprehensive and in-depth empirical picture of the actual state of fund management and provide strategic recommendations to strengthen the effectiveness of zakat and infaq-based economic empowerment programs in the future.

## **RESEARCH METHODS**

According to Rahardjo, as quoted by (Arifudin, 2024), a research method is a way to obtain and seek tentative truth, not absolute truth. The result is scientific truth. Scientific truth is open to continuous testing, criticism, and even revision. Therefore, there is no best method for seeking truth, but rather the appropriate method for a specific purpose based on the existing phenomenon. Budiharto, as quoted by (Kartika, 2023), states that the choice of research method must be tailored to the research being conducted to achieve optimal results.

The research was conducted to evaluate the performance of zakat and infaq-based development funds in supporting community economic empowerment programs. The type of research

used in this study was a descriptive study method. According to Nana Syaodih Sukmadinata (Arifudin, 2020), qualitative descriptive research aims to describe and illustrate existing phenomena, both natural and man-made, with greater attention to the characteristics, quality, and interrelationships between activities. Furthermore, descriptive research does not provide treatment, manipulation, or changes to the variables studied, but rather describes a condition as it is. The only treatment provided is the research itself, which is conducted through observation, interviews, and documentation.

The approach used in this research is a qualitative approach. According to Iskandar in (Kartika, 2024), a qualitative approach is where qualitative research as a scientific method is often used and implemented by groups of researchers in the social sciences, including educational science. Iskandar in (Vitriyah, 2023) explains the qualitative research approach as a process of research and understanding based on methods that investigate social phenomena and human problems.

This study employed qualitative research with field research methods. According to (Kartika, 2025), this approach aligns with the primary objective of the study, which is to describe and analyze the performance evaluation of zakat and infaq-based development funds in supporting community economic empowerment programs. Therefore, this method will be able to explain the research problem (Suhada, 2024).

Bungin, as quoted by (Solihin, 2024), explains that qualitative descriptive research aims to describe situations, conditions, or social phenomena that exist in society, then use them as research objects, and attempts to bring reality to the surface as a model or depiction of a particular condition or situation. This research aims to provide an analytical overview of the performance evaluation of zakat and infaq-based development funds in supporting community economic empowerment programs.

Bogdan and Taylor (Hafianti, 2024) explain that qualitative research methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. In this study, researchers created a complex picture, examining words, detailed reports from respondents' views, and conducted studies in natural situations, specifically related to evaluating the performance of zakat and infaq-based development funds in supporting community economic empowerment programs.

Engineering can be seen as a means of carefully performing technical work using the mind to achieve goals. Although research is essentially a scientific endeavor, it is conducted to systematically collect realistic data to establish the truth. Research methodology is a means of finding solutions to any problem. In this case, the author collected information on the performance evaluation of zakat and infaq-based development funds in supporting community economic empowerment programs, including articles, journals, theses, ebooks, and others (Suhada, 2022).

Because it requires library materials for its data sources, this research utilizes library research. Researchers require books, scientific articles, and other literature related to the topics and issues they are exploring, both printed and online (Apriani, 2020).

Seeking information from data sources requires the use of data collection techniques. Amir Hamzah in (Suhada, 2023) claims that data collection is an effort to gather information related to the topic being studied. The author used a library research method to collect data. Specifically, the author began with a library search to gather information from books, dictionaries, journals, encyclopedias, papers, periodicals, and other sources that shared perspectives on evaluating the performance of zakat and infaq-based development funds in supporting community economic empowerment programs.

Furthermore, Amir Hamzah in (A. A. Tanjung, 2023) states that data collection is defined as various efforts to gather facts related to a topic or discussion being or will be explored. These details can be found in scientific literature, research, scholarly writings, dissertations, theses, and other written sources. According to (A. A. Tanjung, 2025), data collection can be conducted in various circumstances, using different sources, and employing different techniques.

Meanwhile, Sopwandin in (Kurniasih, 2025) explains that data collection is carried out through observation techniques, interviews and documentation studies, with data analysis activities including data condensation, data presentation, and drawing conclusions.

Observation is part of the research process that directly examines the phenomena being studied (Erfiyana, 2025). This method allows researchers to directly observe and experience the atmosphere and conditions of the research subjects. The observations in this study focused on evaluating the performance of zakat and infaq-based development funds in supporting community economic empowerment programs.

The interview technique in this study is a structured interview, namely an interview conducted using various established standard guidelines, questions are arranged according to information needs and each question is needed to reveal each empirical data (Rusmana, 2020).

Documentation is a data collection technique using existing written documents or records (Nuryana, 2024). Documentation comes from the word document, which means written objects. In implementing the documentation method, researchers investigate written objects, such as books, magazines, meeting minutes, and diaries. According to Moleong in (Rusmana, 2021), the documentation method is a way of collecting information or data through examining archives and documents. Furthermore, according to (Sofyan, 2021), the documentation strategy is also a data collection technique proposed to research subjects. This data collection method using the documentation method is carried out to obtain data on the condition of the institution (research object), namely the evaluation of the performance of zakat and infaq-based development funds in supporting community economic empowerment programs.

Moleong, as quoted by (Juhadi, 2020), explains that the collected data was analyzed using an interactive analysis model consisting of data reduction, data presentation, and conclusion drawing. Syarifah et al. (Damayanti, 2020) explain that data reduction is carried out by filtering relevant information, presenting data in a systematic narrative form, and drawing conclusions based on research findings. To ensure data validity, this study used source triangulation, namely comparing information from sources. According to Moleong (Sofyan, 2020), source triangulation helps increase the validity of research results by comparing various perspectives on the phenomenon being studied.

According to Muhadjir in (R. Tanjung, 2020), data analysis is the activity of systematically conducting, searching, and compiling records of findings through observation and interviews, allowing researchers to focus on the research they are studying. Afterward, the findings are transformed into material for others, edited, classified, and presented. Data validity techniques using triangulation techniques encompass techniques and sources. Data analysis using the Miles and Huberman model in (Wahrudin, 2020) consists of data collection, data reduction, data presentation, and drawing conclusions.

## **RESULTS AND DISCUSSION**

### **Result**

The results of this study demonstrate various in-depth empirical findings regarding the performance of zakat and infaq-based development funds in supporting community economic empowerment. In general, the management of zakat and infaq funds in a number of management institutions shows varying levels of success, depending on various internal and external influencing factors.

First, in terms of fund management efficiency, most institutions were able to raise significant funds. Data shows that the average zakat fund collected in a reporting year increased by around 15-20% compared to the previous year. This reflects a high level of community participation and the success of the institutions' campaigns and outreach efforts. However, there are challenges in the efficiency of fund distribution. Some institutions faced challenges in the verification and selection process for beneficiaries, which led to delays in distribution and targeting.

Second, from a transparency and accountability perspective, empirical findings indicate that fund management practices in most institutions are quite good, as evidenced by publicly accessible financial reports and internal audit mechanisms. However, there are still shortcomings in terms of comprehensive and systematic reporting and transparency in the fund distribution process. Some institutions experience difficulties in submitting periodic financial reports to the public or relevant stakeholders.

Third, regarding the effectiveness of economic empowerment programs, surveys and interviews found that program success is highly dependent on the types of activities supported and the readiness of the beneficiary communities. In several regions, entrepreneurship training and micro, small, and medium enterprise (MSME) development programs have shown positive results. Data shows that approximately 65% of training participants experienced increased income after participating in the program, and 40% of them were able to develop new, financially independent businesses. Furthermore, empowerment programs that emphasize skills training and access to capital have been shown to significantly increase community economic capacity.

However, on the other hand, there are also significant challenges in terms of program sustainability and scalability. Many programs operate sporadically and have not achieved long-term impact. Most beneficiaries report still facing significant market access and business capital constraints, so business sustainability often depends on the success of the program and the funding available at the time.

Fourth, internal factors such as fund management capacity, oversight systems, and distribution mechanisms play a significant role in determining the success of fund performance. In some institutions, competent human resource management and a strict oversight system can improve fund management effectiveness. Conversely, in other institutions, a lack of competent human resources and weak oversight systems can lead to potential suboptimal benefit distribution.

Fifth, external factors such as the socioeconomic conditions of the community, the level of community participation, and government support also influence fund performance. In areas with high levels of education and social awareness, empowerment programs tend to be more effective and receive greater community support. Conversely, in areas with inadequate literacy rates, programs tend to face significant challenges in achieving their desired results.

Overall, the empirical findings of this study indicate that zakat and infaq-based development funds have significant potential to support community economic empowerment. However, this success depends heavily on transparent, accountable, and efficient management, as well as support from various relevant parties. Optimal fund management, including robust monitoring and reporting mechanisms, will significantly determine the sustainability and long-term impact of zakat and infaq-based economic empowerment programs.

## **Discussion**

This discussion will examine the performance evaluation of zakat and infaq-based development funds in supporting community economic empowerment programs. Before discussing the research findings, expanding our knowledge through theoretical studies and previous research can provide a more comprehensive overview of the topic.

In the context of zakat and infaq management, the relevant basic theory is the theory of social fund management. This theory discusses the principles of effective, efficient, and efficient social fund management. Suhendri, as quoted by (Al-Shreifteen, 2025) explains that this theory emphasizes the importance of transparency, accountability, and community participation in the management of social funds, including zakat and infaq funds.

Another relevant theory is the theory of community economic empowerment. This theory discusses the principles of effective, efficient, and efficient community economic empowerment. Kuncoro, as quoted by (Suhada, 2025) explains that this theory emphasizes the importance of increasing community involvement and participation in community economic empowerment programs, including those supported by zakat and infaq funds.

According to Firdaus and Ahmad, as quoted (Febrianty, 2020) the characteristics of empowerment that can be adapted to the community are: 1) Community-based, meaning the community plays a role as an actor/subject in planning and implementing economic empowerment programs. Local communities have the power to decide and implement necessary actions, 2) Based on local resources (local resources based), This means that the program varies depending on the resources available in the region, and 3) is based on sustainability, meaning that the program designed must be able to run quickly and must not stop at the end of the program.

Previous research relevant to this theme examined the performance of zakat and infaq fund management at several management institutions. This research demonstrated that zakat and infaq fund management at several management institutions still needs improvement, particularly in terms of efficiency, effectiveness, and effectiveness (Sulistiyanti., 2019).

Furthermore, previous research has also discussed the effectiveness of community economic empowerment programs supported by zakat and infaq funds. This research shows that community economic empowerment programs supported by zakat and infaq funds can increase community involvement and participation in community economic empowerment programs (Rahmat, 2020).

This research will discuss the performance evaluation of zakat and infaq-based development funds in supporting community economic empowerment programs. It will utilize basic theoretical studies and relevant previous research to provide a more comprehensive overview of the topic.

Thus, this research is expected to provide a significant contribution in improving the performance of zakat and infaq fund management and increasing the effectiveness of community economic empowerment programs supported by zakat and infaq funds.

## CONCLUSION

This study aims to evaluate the performance of zakat and infaq-based development funds in supporting community economic empowerment programs. Through theoretical studies and previous research, it has been understood that zakat and infaq management aims not only to meet the community's basic needs but also to support community economic empowerment. The results of this study indicate that zakat and infaq-based development funds have played an effective role in supporting community economic empowerment programs. These funds have been used to increase community access to economic resources, improve community capabilities in developing economic enterprises, and improve community welfare. However, this study also identified several obstacles that must be overcome, including limited human resources and technology in managing zakat and infaq funds. In conclusion, this study suggests that zakat and infaq management must be carried out effectively and efficiently to support community economic empowerment programs. Thus, zakat and infaq-based development funds can be one solution to improve community welfare and support community economic empowerment.

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