



Analysis of Zakat Fund Distribution for the Empowerment of the Poor in Indonesia (LPZN 2023 Data Study)

Adiman¹, Khalid Wiqiyah², Aidil Alfin³

^{1,2,3}UIN Sjech M. Djamil Djambek Bukittinggi, Jln. Raya Gurun Aua, Kubang Putih, 26131, Indonesia

*Corresponding: adiman6666@gmail.com

Abstract. *This study aims to analyze the effectiveness of zakat fund distribution in empowering the poor in Indonesia based on data from the 2023 National Zakat Management Report (LPZN) from BAZNAS. The method used is quantitative descriptive with secondary data covering zakat collection and distribution, distribution based on program areas and asnaf, and the number of mustahik who have escaped poverty. The results show that the effectiveness of zakat distribution is 96.53%, but the impact on poverty alleviation is still low, with only 0.02% of mustahik successfully escaping poverty. Most of the funds were used for consumptive activities, while the productive economic sector only received 0.70%. A shift in the zakat distribution strategy towards productive programs is needed so that zakat can play a greater role in improving the welfare of the community.*

Keywords : Zakat, Empowerment, The poor, LPN 2023

1. Introduction

Zakat serves as an instrument of economic redistribution that can reduce social inequality and improve community welfare (Zuchroh, 2022). In Indonesia, zakat is managed nationally by the National Zakat Agency (BAZNAS), which publishes an annual "National Zakat Management Report (LPZN)" as a form of public accountability.

The total collection of zakat, infaq, and sadaqah (ZIS) in 2023 reached IDR 32.32 trillion, while the funds distributed amounted to IDR 31.19 trillion. The effectiveness of national zakat distribution was recorded at 96.53%, indicating good administrative performance (BAZNAS, 2023). However, only 0.02% of the total beneficiaries managed to escape poverty (Purnamasari et al., 2023).

Productive zakat has been recognized as an effective Islamic public financial instrument to support poverty alleviation based on economic empowerment (Zuchroh, 2022). Research in Bukittinggi shows that productive zakat can increase micro-business income, although there are still challenges in the allocation and implementation of the program (Maulani & Alfin, 2024). The effectiveness of productive zakat programs has also been proven to improve community welfare in several regions, such as in North Lampung (Yusna et al., 2024) and Pekanbaru-Dumai (Rivaldo et al., 2025).

Cooperation between zakat institutions and Islamic microfinance institutions strengthens the sustainability of empowerment programs (Ayunda et al., 2024). Research in Makassar City shows that productive zakat plays a significant role in increasing the independence of mustahik (Nurhidayat et al., 2025). In Kolaka Regency, the utilization of productive zakat involving cross-sector collaboration strengthens the socio-economic impact of mustahik (Aulya et al., 2025).

Against this background, this study focuses on analyzing the effectiveness of zakat fund distribution on the empowerment of the poor in Indonesia using LPZN 2023 data. This data was chosen because it contains the latest national information on the collection and distribution of zakat throughout Indonesia.

2. Methodology

Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan sumber data secondary from the 2023 National Zakat Management Report (LPZN) published by the National Zakat Agency (BAZNAS) through <https://baznas.go.id/laporan-zakat-nasional>. This approach was chosen because it is suitable for describing the phenomenon of zakat distribution empirically based on quantitative data that has been collected nationally.

The data used includes four main categories found in the 2023 LPZN, namely:

- 1) Total zakat collection and distribution, as listed in Table 2.13, Growth in National Distribution and Utilization in 2023 by Type of Fund;
- 2) Distribution of disbursements by program area, as shown in Table 2.18, Growth in National Distribution and Utilization in 2023 by Program Area;
- 3) Distribution of disbursements by asnaf, as listed in Table 2.20, Growth in National Distribution and Utilization in 2023 by Asnaf; and
- 4) Number of mustahik who have been lifted out of poverty, as shown in Table 2.25, Mustahik Lifted Out of Poverty and Mustahik Who Have Become Muzakki by Region in 2023. Formulas should be centered and numbered.

These four tables reflect the main indicators in measuring the effectiveness and contribution of zakat to economic empowerment. LPZN data was chosen because it is official, verified, and comprehensive, so that it can accurately represent the performance of national zakat management in 2023.

The analysis was carried out

$$\text{Effectiveness} = \frac{\text{Funds Distributed}}{\text{Funds Collected}} \times 100\%$$

$$\text{Proportion of the Poor} = \frac{\text{Funds for the Poor}}{\text{Total Zakat Funds}} \times 100\%$$

The first formula is used to assess the efficiency level of zakat fund distribution from the total collection, while the second formula is used to determine the focus of fund allocation to the poor as the main target group.

Furthermore, the results of the calculations are analyzed descriptively and quantitatively, namely by comparing the proportions between variables and interpreting the distribution patterns of zakat funds to identify the extent to which zakat distribution contributes to the empowerment of the poor in Indonesia. This analysis also forms the basis for examining the shift in the orientation of zakat from consumptive to productive.

3. Results and Discussion

3.1. Effectiveness of Zakat Fund Distribution

The effectiveness of zakat fund distribution describes the extent to which the funds collected are optimally distributed to mustahik. Based on LPZN 2023 data, the effectiveness of national zakat distribution reached 96.53%, with a total collection of IDR 32.32 trillion and distribution of IDR 31.19 trillion (BAZNAS, 2023).

Table 1. Effectiveness of National Zakat Fund Distribution in 2023

Year	Collection (Rp Trillion)	Distribution (Rp Trillion)	Effectiveness (%)
2023	32,321	31,199	96,53

An effectiveness rate of over 90% indicates that zakat institutions in Indonesia, particularly BAZNAS, have an efficient distribution system. However, this administrative effectiveness has not been fully accompanied by a significant improvement in the welfare of mustahik (Fitriani & Rohman, 2023). This indicates that even though the funds are distributed properly, the orientation of fund use still needs to be directed towards programs that have a long-term impact, such as productive economic empowerment.

In line with this, research in Bukittinggi confirms that the effectiveness of productive zakat does not only depend on the level of fund distribution, but also on the management and assistance strategies for mustahik micro-businesses so that they can become economically independent (Maulani & Alfin 2024).

3.2. Distribution Based on Program Areas

The distribution of zakat based on program areas provides an overview of the main focus of national zakat fund distribution. The results of the 2023 LPZN data processing show that the largest allocation of funds was given to the humanitarian sector (4.67%), followed by education (1.59%) and health (0.50%), while the economic sector only received 0.70% of the total distribution (BAZNAS, 2023).

Table 2. Distribution of Zakat Funds Based on Program Areas for the Year 2023

Program	Funds (IDR)	Percentage (%)
Humanitarian	1.171.934.013.048	4,67
Health	125.196.927.252	0,50
Education	399.229.358.743	1,59
Economy	174.939.139.239	0,70
Others	23.200.729.851.205	92,54
Total	25.072.029.580.487	100

The small allocation for the economic sector shows that most of the zakat funds are still used for consumptive purposes such as social assistance and disaster response. This condition shows that the function of zakat as an economic empowerment instrument has not been optimized (Nugraha et al., 2024). This study emphasizes the need to shift the zakat distribution strategy from charitable activities to productive programs so that its impact on poverty alleviation is more pronounced.

3.3 Distribution Based on Asnaf

The next analysis was conducted to see how zakat funds were distributed to each asnaf group. Based on LPZN 2023, zakat funds distributed to the poor and needy asnaf reached 23.93% of the total national zakat funds, or around IDR 7.46 trillion.

Table 3. Distribution of Zakat Funds Based on Asnaf Year 2023

Asnaf	Fund (IDR)	Percentage (%)
The Poor and Needy	7.466.047.028.877	23,93
Amil (Charity Collectors)	748.432.086.813	2,40
Mualaf and Others	1.000.000.000.000+	3,21
Off Balance	21.984.555.575.517	70,46
Total	31.199.428.031.786	100

Although the portion for the poor and needy is quite large, the funds included in the off-balance category (70.46%) indicate that most of the distribution is not directly recorded in the formal reporting system. This can reduce transparency and the effectiveness of monitoring the use of zakat funds (Nurhidayat et al., 2025). Therefore, improving the reporting system and digitizing zakat are important steps in strengthening the accountability of zakat institutions.

3.4. Beneficiaries Who Escaped Poverty in 2023

One indicator of the success of zakat distribution is the number of mustahik who have successfully escaped poverty. Based on LPZN 2023 data, this number only reached 25,027 people (0.02%) of the total national zakat beneficiaries. Of this number, 5,888 people (0.0048%) have transformed into muzakki (BAZNAS, 2024).

Table 4. Beneficiaries Who Escaped Poverty in 2023

Category	Number (Poeples)	Percentage (%)
Mustahik escapes poverty	25.027	0,02
The recipient becomes the giver	5.888	0,0048

These results show that although the effectiveness of fund distribution is high, its social impact is still limited. Productive zakat programs integrated with business training, access to capital, and ongoing assistance are needed so that mustahik can transform into independent economic actors. The productive zakat-based empowerment model is also considered more sustainable than consumptive assistance alone. Another study also shows that the direct fundraising strategy implemented by regional zakat institutions is able to increase muzakki participation and strengthen the funding base for productive zakat (Defrisal, Alfin, & Sholihin, 2024), thereby supporting the sustainability of empowerment programs at the grassroots level.

4. Conclusion

The distribution of national zakat in 2023 showed high effectiveness of 96.53%, but its contribution to the empowerment of the poor was still low. Most of the zakat funds were

used for consumptive programs, with only 0.70% allocated to the productive economic sector.

Although 23.93% of zakat funds were distributed to the poor and needy, only 0.02% of mustahik (those eligible to receive zakat) were lifted out of poverty. Optimization of productive zakat, continuous assistance, and collaboration between zakat institutions and Islamic financial institutions are necessary for zakat to function optimally as an instrument for poverty alleviation in Indonesia.

Acknowledgements

The author would like to thank the National Zakat Agency (BAZNAS) for providing the 2023 National Zakat Management Report (LPZN) data, which was the main source for this research, as well as the institutions and colleagues who provided support and input during the writing of this article.

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