

## Efficiency Analysis of Financial and Non-Financial Performance At Nu Care-Lazisnu East Java

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**Abstract.** The purpose of this research is to describe how the level of financial and non-financial performance is implemented by the NU Care-LAZISNU Regional Management of East Java Province based on efficiency ratios. In this study using a descriptive qualitative method approach. Primary and secondary data were obtained directly from NU Care-LAZISNU East Java through interviews, documentation and observation techniques which were then processed and analyzed to draw conclusions. The results of this study indicate that the level of efficiency the financial performance of NU Care-LAZISNU East Java for the period 2017-2021 in the efficiency ratio for non-program activities experienced fluctuations and the efficiency ratio for program activities experienced efficiency consistency. While the efficiency level of non-financial performance of NU Care-LAZISNU East Java is based on the efficiency ratio of internal business processes in accordance with the existing priority scale, namely always paying attention to external and internal environmental conditions to minimize risk, while the efficiency ratio of resource providers in retention and acquisition of resource providers power (Muzakki) is stated to be inefficient, due to the bad turnover of muzakki from 2017-2021.

**Keywords:** Efficiency, Financial Performance, Non-financial Performance, NU Care-LAZISNU East Java.

**Abstrak.** Tujuan penelitian adalah untuk mendeskripsikan bagaimana tingkat kinerja keuangan dan non keuangan yang diterapkan oleh Pengurus Wilayah NU Care-LAZISNU Provinsi Jawa Timur berdasarkan rasio efisiensi. Dalam penelitian ini menggunakan pendekatan metode kualitatif deskriptif. Data primer dan sekunder diperoleh langsung dari pihak NU Care-LAZISNU Jawa Timur melalui teknik wawancara, dokumentasi, dan observasi yang kemudian diolah dan dilakukan analisa untuk ditarik kesimpulan. Adapun hasil penelitian ini menunjukkan bahwa tingkat efisiensi kinerja keuangan NU Care-LAZISNU Jawa Timur periode 2017-2021 pada rasio efisiensi aktivitas non program mengalami fluktuasi dan rasio efisiensi pada aktivitas program mengalami konsistensi efisiensi. Sedangkan tingkat efisiensi kinerja non keuangan NU Care-LAZISNU Jawa Timur berdasarkan rasio efisiensi proses bisnis internal sesuai dengan skala prioritas yang ada, yaitu selalu memperhatikan kondisi lingkungan eksternal dan internal untuk meminimalisir terjadinya risiko, sedangkan rasio efisiensi pemberi sumber daya dalam retensi dan akuisisi pemberi sumber daya (Muzakki) dinyatakan belum efisien, karena adanya perputaran muzakki yang buruk dari tahun 2017-2021.

**Kata kunci:** Efisiensi, Kinerja Keuangan, Kinerja non keuangan, NU Care-LAZISNU Jawa Timur.

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## Introduction

The majority of the population in Indonesia are Muslims, this opens the potential for non-profit organizations such as NU Care-LAZISNU East Java to grow and develop rapidly in terms of human resource capabilities, financial capabilities, management capabilities, socio-cultural conditions, and ecological characteristics. by an institution (Suhartanto et al., 2018). The development of non-profit institutions in Indonesia certainly requires measurement tools that can be used to analyze performance in managing financial and non-financial institutions, one of which is by analyzing the performance efficiency ratio of what has been determined and implemented.

But unfortunately in Indonesia there are many non-profit entities in their operational activities that do not apply efficiency as a performance measure, so that what has been planned at the beginning does not match the reality. Likewise, what happened to the NU Care-LAZISNU East Java institution, where in its work process it did not use efficiency ratio measurements as material for consideration at the beginning and end of the period. The triggering factor that caused this to happen was that there were difficulties experienced by the management in analyzing the efficiency of the institution's financial and non-financial performance, because in terms of human resources, the East Java NU Care-LAZISNU Regional Management itself did not have accounting professionals who could make performance efficiency reports. , while on the technical side, The East Java NU Care-LAZISNU Regional Management does not have an understanding of specific analytical techniques that can be used to analyze institutional performance. The management's ignorance of the efficiency mechanism has prevented this institution from preparing reports and publications related to financial and non-financial performance as an institution's responsibility to the public.

Based on research conducted by Nur Hidayah, (2020) related to performance efficiency using quantitative methods to get the result that the amil zakat solopeduli institution in 2015 and 2016 experienced inefficiencies in financial performance, this was because the fundraising carried out by the amil zakat

solopeduli institution experienced an imbalance between the amount of funds and what had been targeted, so that the measurement of efficiency reached 93%. This also happened in research conducted by Nur Khaerat, (2020) Regarding the analysis of the performance of zakat houses using non-parametric quantitative methods, it was found that the results of the study stated that the financial performance of the research object was declared inefficient with a measurement value of 99.5%, due to a discrepancy between the realized value and the entity's target value. In the embodiment of efficiency it is said to be successful if there are several conditions that must be met, such as the implementation of work that can be accounted for, work procedures that are practical, and economical in taking into account the benefits provided to the community (Setiawan, 2020).

Yoseph Wibisono (2018) financial performance is generally more difficult to control than non-financial performance. Based on the existing benefits, non-financial performance is a determining factor for whether or not the financial performance of an institution is good. Therefore, in managing institutions, it can be said that it is wise to control non-financial performance to ensure good financial performance (Nur Khaerat, 2020). However, in managing the budget or non-budget in the East Java NU Care-LAZISNU institution, they have not used measuring tools that are in accordance with existing standards to see how far the level of management efficiency is owned by the institution, so that NU Care-LAZISNU East Java does not publish reports on website they have.

Therefore researchers are interested in conducting research related to the analysis of performance efficiency in a financial and non-financial perspective on the Regional Management of NU Care-LAZISNU JATIM. performance efficiency analysis techniques, both financial and non-financial which can later be published on their [nucare.id](http://nucare.id) website as a form of transparency to the public, and is expected to help improve literacy and reference for the development of knowledge for future research.

## **Literature Review**

### **Efficiency Concept**

Efficiency is the basis of all organizational performance measurements, both profit and non-profit organizations in improving financial performance. (Santoso, n.d.) efficiency is the best comparison between the work done and the results achieved to match the set targets. Measurement of work efficiency assists institutions in producing as little revenue realization as possible and cost realization to obtain as much income as possible (Mahmudi, 2019). Measuring the efficiency of financial performance can be calculated using the following formula:

$$\text{Efficiency} = \frac{\text{Realisasi Biaya Untuk Memperoleh Pendapatan}}{\text{Realisasi Pendapatan}} \times 100\%$$

1. If the measurement results are less than 100%, the performance is declared efficient
2. If the measurement results are equal to 100%, then the performance is declared efficient and balanced
3. If the measurement results are more than 100%, the performance is declared inefficient

### **Financial performance**

Fahmi, (2018) argues that financial performance is an analysis that can be carried out to review the extent to which the entity has succeeded in achieving its objectives by applying several rules of good and correct financial implementation. In measuring the efficiency of an entity's financial performance, several existing ratios can be used, such as the efficiency ratio of non-program activities and the ratio of program efficiency with the following statements:

#### 1. Non-Program Activity Efficiency Ratio

Non-program costs such as salary expenses, rental expenses, advertisements, and so on that support the vision, mission and goals of the institution. The following is the formula for measuring the efficiency ratio of non-modified program activities from the ratio of total revenue divided by the cost of receiving funds:

$$\text{Non-Program Activity Efficiency Ratio} = \frac{\text{Total Pendapatan}}{\text{Biaya Non Program}}$$

## 2. Program Efficiency Ratio

This ratio is a comparison of the program costs with the total costs. program costs themselves are costs incurred to finance the running of programs that have been made in accordance with the vision, mission and objectives of the institution itself. The following is the formula for the program efficiency ratio:

$$\text{Program Efficiency Ratio} = \frac{\text{Biaya Program}}{\text{Total Biaya}}$$

## Non-Financial Performance

Measurement of non-financial performance involves two important aspects, namely the ratio of internal process efficiency and the ratio of resource providers.

### 1. Internal Business Process Efficiency Ratio

In this aspect, the entity has a focus on the level of business management, such as strategic planning processes, operations or management processes, and distribution processes in accordance with Law Number 23 of 2011 regarding priority scales.

### 2. Resource Provider Efficiency Ratio

In this aspect, the entity has its focus on the level of business management, such as:

- Resource Provider Retention

Retention of resource providers is the level of the company in maintaining relationships with customers. This measurement can be done through the percentage of business growth with investors or resource providers.

- Acquisition of Resource Providers

Acquisition of resource providers is a measurement that shows the level of an entity's ability to attract investors to provide the resources they have to the entity. Own acquisitions can be measured by comparing the number of new resource providers in existing segments.

## Method

The method in this study is a descriptive qualitative method using the efficiency ratio approach on financial and non-financial performance. The efficiency ratio is a performance measure based on efficiency measurements of program and non-program activities as well as activity efficiency of resource providers and internal business processes that occur in the institution. This method can produce efficiency ratios that reflect the performance that occurs in an institution (Wibisono et al., 2018).

## Results and Discussion

### Financial Performance Efficiency

Assessment of financial performance based on efficiency ratios can be used as a reference for internal and external parties in making decisions. Performance efficiency in a financial perspective uses financial performance indicators set by the ministry of finance, namely the efficiency ratio of non-program activities and the efficiency ratio of program activities.

#### 1. Non-Program Activity Efficiency Ratio

NU Care-LAZISNU East Java has six types of income, namely zakat income, infaq/sodaqoh income, qurban income, in-kind income, JPZIS income, and income from other funds/non-halal funds. The following is the income classification at NU Care-LAZISNU East Java:

**Table 1. Income Classification of NU Care-LAZISNU East Java**

No.	Income Type	Form of Income	Calculation Amount
1.	Zakat	Zakat Al-Fitr	45,000/person (Premium Quality)
		Professional Zakat	2.5% of the muzakki's monthly salary
		Zakat Maal	2.5% of wealth per 1 year
		Zakat of Gold, Silver and Metal	2.5% of gold, silver and metals owned by muzakki
		Commercial Zakat	2.5% of the assets, profits and debts owned by muzakki
		Zakat on Agriculture, Plantation and Forestry	10% of livestock and agricultural products

2.	Infaq / Shodaqoh	Donation	In accordance with the sincerity of muzakki
3.	Sacrifice	Palestinian sheep	4,000,000/35kg
		Sacrificial Goat	2,600,000/26-38kg
		Sacrificial Cow	20,300,000/250-300kg
		1/7 Sacrificial Cow	2,900,000/250-300kg
4.	Nature	Groceries	According to the ability of muzakki
		Clothes	According to the ability of muzakki
5.	JPZIS	Zakat, Infaq/Shodaqoh	In accordance with the acquisition of each mosque and Islamic boarding school
6.	Other funds	Investment in Conventional Banks	Following conventional bank calculations

Data source: Processed by researchers according to the results of interviews and observations at NU Care-LAZISNU East Java

While the operational costs incurred outside the institution's program are promotion, outreach, and education costs, amil expenses and salaries, other administrative costs, and other costs, with the following amount of revenue:

**Table 2. Realization of NU Care-LAZISNU East Java Non-Program Costs**

Type Reception	Acceptance Form	Year	Amount Reception
Promotion, Outreach, Education	Installation of banners, billboards, circulars, brochures, advertisements	2017	229,429,200
		2018	20,498,253
		2019	9,238,820
		2020	23,385,500
		2021	11,111,000
Expenditures for Employees & Amil Salary	Amil's wages	2017	8,400,000
		2018	38,299,345
		2019	57,560,408
		2020	84,012,920
		2021	85,780,220

Other Operational & Administrative Costs	Outlet Rentals and Business Trips	2017	22,789,241
		2018	36,711,470
		2019	145,156,600
		2020	263,796,527
		2021	381,775,313
Other Expense Expenses	Capital Lending to Conventional Banks	2017	1,580,000
		2018	18,127,000
		2019	-
		2020	-
		2021	-

Source of data: Source of data: Processed by researchers based on expenditure reports and interview results

From the classification that has been made, to determine the level of efficiency ratio of non-program activities, it is possible to carry out a comparison regarding total income with costs for non-program activities, this is a modification of the ratio of total income divided by the cost of receiving funds. The higher the efficiency ratio produced, the higher the level of efficiency in the institution's non-program activities. The efficiency ratio of non-program activities is generated as follows:

**Table 3. NU Care-LAZISNU East Java Non-Program Activity Efficiency Ratio**

Year	Total income	Cost Non Program	Efficiency Ratio Non Program	Information
2017	769,717,485	262,198,441	2.93	Efficient Enough
2018	2,259,064,957	113,636,068	19.87	Efficient
2019	4,673,910,445	211,964,828	22.05	Very Efficient
2020	6,371,748,921	371,194,947	17,16	Efficient
2021	9,345,608,871	478.666.5333	19.52	Efficient

Data source: Processed by researchers based on the results of analysis of non-program NU Care-LAZISNU East Java activities

Based on table 3, it can be seen that the efficiency values achieved by NU Care-LAZISNU East Java in 2017-2021 experienced fluctuations in financial

efficiency, this means that financial performance based on the efficiency ratio of non-program activities is said to be good, because it has been able to minimize total expenses and maximize total income .

## 2. Program Activity Efficiency Ratio

The program efficiency ratio is the ratio used to measure the level of efficiency in the use of funds to finance the implementation of programs. The program costs themselves are the costs incurred to finance the running of the programs that have been made, namely education programs, health programs, economic programs, the archipelago sacrifice program, disaster preparedness programs, and socio-religious programs. . Based on the results of interviews and observations on the program activity expenditure report, the following table can be produced:

**Table 4. Realization of Expenditures For NU Care-LAZISNU Program**

Program	Program Existence	Year	Total Program Fee	Results
Education programs	Archipelago Santri and Student Scholarships	2017	161,550,000	Scholarships for MTs and MA equivalent students and students
		2018	61,036,100	
		2019	97,040,500	
		2020	257,990,000	
		2021	171,885,100	
Health program	<ul style="list-style-type: none"> <li>- Healthy Community</li> <li>- Caring for each other against Corona</li> <li>- NU Cares Pillars Health</li> <li>- NU Healthy Car</li> </ul>	2017	-	Provision of aids for disabilities, basic food packages and vitamins, medical devices (PPE), Isoman packages, oxygen cylinders, vaccinations, ambulances, eye examinations for Koran teachers and so on.
		2018	10,800,205	
		2019	23,200,000	
		2020	236,907,650	
		2021	209,057,148	
Economics Program	<ul style="list-style-type: none"> <li>- Productive economy</li> <li>- Empowerment</li> </ul>	2017	-	Provision of free lunches for all health workers and daily workers,
		2018	-	

	creative economy - Alms lunch - NU Preneur	2019	64,800,000	provision of free groceries to Koran teachers affected by Covid-19, business development, and so on
		2020	32,450,000	
		2021	194,912,000	
Disaster Preparedness Program	NU Cares	2017	206,664,000	Providing groceries, funds, posts, vehicles in the form of disaster preparedness cars and rubber boats, free lunches, physical needs, and so on
		2018	574,670,000	
		2019	992,872,700	
		2020	361,233,000	
		2021	827,788,950	
Archipelago Berqurban Program	The Sacrificial Archipelago	2017	-	Distribution of cow and goat qurban animals in mosques or Islamic boarding schools throughout East Java
		2018	-	
		2019	1,321,100,000	
		2020	1,051,500,000	
		2021	581,000,000	
Religious Social Program	-Humanity Together LAZISNU - Orphans Rise	2017	-	Isoman orphan packages, orphan scholarship packages, and study quota packages, and primary needs assistance packages for quarantined students, mosque and prayer room repairs, Ramadan sharing, and so on
		2018	-	
		2019	376,680,400	
		2020	2,267,594,971	
		2021	5,093,452,618	

Based on the table above, spending on programs owned by NU Care-LAZISNU East Java, the form given with the nominal issued is based on the priority scale and urgency of the program. Even though the nominal amount issued is quite large, it is not solely spent in vain, because there is a balance of the results that have been given to the beneficiaries. Of the program expenses, the total expenses in the East Java NU Care-LAZISNU expense report are as follows:

**Table 5. Total Expenditure of NU Care-LAZISNU East Java**

Year	Program Fees	Operating costs	Total cost
2017	368,214,000	262,198,441	630,412,441
2018	646,506,305	113,636,068	760,142,373
2019	2,875,693,600	211,964,828	3,087,658,428.35
2020	4,207,675,621	371,194,947	4,578,870,568.10
2021	7,078,095,816	478.666.5333	7,556,762,349.61

Data source: NU Care-LAZISNU East Java cost report

From the classification that has been made, it is possible to measure the efficiency ratio of program activities by comparing the total costs with the costs incurred on program activities. The higher the efficiency ratio produced, the higher the level of efficiency in the institution's program activities. The efficiency ratio of program activities is generated as follows:

**Table 6. East Java NU Care-LAZISNU Program Activity Efficiency Ratio**

Year	Program Distribution	Total cost	Program Efficiency Ratio	Information
2017	368,214,000	630,412,441	1	Efficient
2018	646,506,305	760,142,373	1	Efficient
2019	2,875,693,600	3,087,658,428.35	1	Efficient
2020	4,207,675,621	4,578,870,568.10	1	Efficient
2021	7,078,095,816	7,556,762,349.61	1	Efficient

Data source: Processed by researchers based on the results of analysis of non-program NU Care-LAZISNU East Java activities

Based on table 2 it can be explained that the efficiency value achieved by NU Care-LAZISNU East Java in 2017-2021 has experienced consistency of financial efficiency, where the total distribution of programs with all costs incurred from 2017-2021 has increased, but the resulting ratio remains the same. This means that the financial performance based on the efficiency ratio of program activities is said to be very good.

### Non-Financial Performance Efficiency

In addition to financial performance in evaluating efficiency ratios, it can be seen by measuring non-financial performance. The calculation of non-financial performance is adjusted to the ratio criteria that have a weight. Performance efficiency in this non-financial perspective uses financial performance indicators stipulated in Law Number 23 of 2011, namely the ratio of efficiency of internal business processes and the ratio of efficiency of resource providers.

#### 1. Internal Business Process Efficiency Ratio

In implementing good non-financial performance, there are several types that must be considered, namely management planning, management, distribution, and reporting in accordance with the governing law.

##### a. Planning Process

This process is carried out at the beginning of each fiscal year or the beginning of the period. The process is packaged in such a way as to produce proposals that are in accordance with the priority scale and efficiency in running the program. The following table shows the results of interviews and analysis of the three informants at NU Care-LAZISNU, East Java:

**Table 7. NU Care-LAZISNU Planning Process in East Java**

No	Activity	Target	Standards and Processes undertaken
1.	Program planning	People who fall into the 8 groups of people who are entitled to receive benefits	<ul style="list-style-type: none"> <li>- Paying attention to the priority scale and program urgency to minimize the occurrence of risks beyond planning</li> <li>- Pay attention to external and internal environmental conditions to find out the weaknesses,</li> </ul>

			opportunities and threats that exist so that the activities carried out are in accordance with the institution's targets
2.	Fund allocation planning	The success of the institution's activities	<ul style="list-style-type: none"> <li>- Taking into account the level of importance and urgency of allocating funds</li> <li>- Reviewing and adjusting the program plan with the fund allocation plan so that the funds spent are not wasted</li> <li>- Maximize the amount of revenue by minimizing expenses</li> </ul>

Source of data: Managed by researchers based on the results of interviews and observations

Based on table 3, the planning process for NU Care-LAZISNU East Java programs is in accordance with the priority scale and existing benefits, this is evidenced by the goals and processes carried out at NU Care-LAZISNU East Java. This means that the planning process based on non-financial performance efficiency ratios is said to be efficient.

#### b. Management Process

In the management process based on the results of interviews and analysis, NU Care-LAZISNU East Java is carried out in accordance with Law Number 23 of 2011, namely carried out using the spirit of MANTAP (Modern, Accountable, Transparent, Trustworthy and Professional) which of course is in accordance with the principles of akhdzu bil bedil ashlah or the demands of the times. With management using the MANTAP spirit, NU Care-LAZISNU East Java is increasingly blessed and trusted by the Nahdlatul Ulama community to continue to be their bridge in distributing the funds or assets they (muzakki) have.

#### c. Distribution Process

Efficiency standards aside from getting maximum revenue and minimizing costs incurred, there are important indicators that must be implemented by administrators to support the development and growth of the institution, namely the consistency of distribution from the administrators themselves. The following table shows the results of

interviews and analysis of the three informants at NU Care-LAZISNU East Java regarding the distribution process:

**Table 8. Distribution of East Java NU Care-LAZISNU Funds**

<b>Distribution Type</b>	<b>Target</b>	<b>Form of Distribution</b>
Traditional Consumptive Distribution	<i>Mustahiq</i> those affected by the disaster	Distributed for direct use, such as zakat fitrah, zakat maal, in kind which is given to victims of natural disasters
Creative Consumptive Distribution	<i>Mustahiq</i> who experience health problems and <i>mustahiq</i> from students of MTs and MA and MA equivalent	Shared with other manifestations, such as providing assistance with medical equipment and scholarships to MTs and MA students on the same level
Traditional Productive Distribution	<i>Mustahiq</i> who want to have a business	Distributed in the form of productive goods that can be traded for MSMEs, such as livestock or agricultural products
Distribution in Creative Productive Forms	<i>Mustahiq</i> who want to have a business	Distributed in the form of capital for small business traders and social projects

Source of data: Processed by researchers based on the results of interviews and observations

Based on table 4, the NU Care-LAZISNU East Java fund distribution process is in accordance with Law No. 23 of 2011 article 25 concerning distribution to *mustahiq* which must be carried out in accordance with Islamic law, this is carried out by the East Java NU Care-LAZISNU Regional Manager with distribute the collection results through 4 distribution techniques, namely traditional consumptive distribution, creative consumptive distribution, traditional productive distribution, and creative productive distribution. Based on this distribution technique, the targets in the distribution are *mustahiq* who fall into the 8 groups of people who are entitled to receive assistance.

## 2. Resource Provider Efficiency Ratio

The ratio of giving resources is a continuation of the form of internal business management. In this ratio there are indicators that are adjusted to the efficiency standards of resource providers, namely retention of resource providers and acquisition of resource providers.

a. Resource Provider Retention

Retention of resource providers is the level of the company in maintaining relationships with customers. This measurement can be done through the percentage of business growth with investors or resource providers as follows:

**Table 9. Retention percentage of Muzakki NU Care-LAZISNU East Java**

Information	Year				
	2017	2018	2019	2020	2021
The number of Muzakki who did not donate back	500	276	1,451	2,450	7,275
Total Number of Muzakki	5,444	7,345	13,849	31,134	23,859
Muzakki retention	9.18%	3.76%	10.48%	7.87%	0.49%

Data source: Processed from the number of muzakki each year NU Care-LAZISNU East Java

The table above shows that the percentage of retention of muzakki NU Care-LAZISNU East Java has increased quite high in 2019. In 2017 with a value of 9.18%, in 2018 it has decreased from the previous year of 5.42% with an acquisition value of 3, 76%, while in 2019 there was a significant increase from the previous year of 6.72% with an acquisition value of 10.48%. In the last five years, muzakki retention has experienced a significant turnover of muzakki and decreased, this indicates that the level of efficiency in each muzakki defense indicator is inefficient.

b. Acquisition of Resource Providers (Muzakki)

Acquisition of resource providers is a measurement that shows the level of an entity's ability to attract investors to provide the resources they have to the entity. Own acquisitions can be measured by comparing the number of new resource providers in existing segments, as follows:

**Table 10. Acquisition of Muzakki NU Care-LAZISNU East Java**

Information	Year				
	2017	2018	2019	2020	2021
Number of new Muzakki	1901	6,504	17,285	0	0
Total Number of Muzakki	5,444	7,345	13,849	31,134	23,859
Acquisition of Muzakki	0.35	0.89	1.25	0	0

Data source: Processed from the number of muzakki each year NU Care-LAZISNU East Java

The table above shows that in 2017 the number of new muzakki was 0.35, while in 2018 the number of new muzakki increased to 0.89. However, in 2019 the number of new muzakki decreased to 1.25 and in 2020-2021 there was no new muzakki, this shows that the muzakki turnover rate on the acquisition indicator is also inefficient.

### Conclusion and Recommendations

The results of this study state that the financial performance of NU-Care LAZISNU East Java has been said to be efficient by adhering to two financial perspectives, namely non-program and program financial performance. The non-program financial performance of this institution experiences fluctuations in the acquisition of different ratios each year, because the realization of expenses is smaller than the realization of the income earned, while the efficiency ratio of the NU Care-LAZISNU East Java program activities from year to year experiences consistency of efficiency, where the total program distribution with all costs incurred from 2017-2021 has increased, but the resulting ratio remains the same. Non-financial performance in this study also adheres to two perspectives, namely the efficiency ratio of work business processes and the efficiency ratio of resource providers.

Based on the results of the description. Suggestions for NU-Care Lazisnu is expected that the institution can provide more focus on improvement *brand image* institutions in order to be able to maintain and obtain muzakki every year, because the retention and acquisition of muzakki is one of the determining factors for the institution's level of income. In addition, as a form of public

accountability, institutions can make publications related to the collection and management of institutional funds to the official website that the institution has, not just making publications related to their activities, because the management of non-profit institution funds is not a private matter to always close access to all public.

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