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Digitalization and the Performance of Dompet Dhuafa's Qurban Program

Nano Muhammad Farid*, Jamal Abdul Aziz
UIN Prof. K.H. Saifuddin Zuhri Purwokerto, Indonesia

Abstract: Digital Islamic philanthropy should be assessed not only by transaction convenience, but also by allocation efficiency and the expansion of social benefits. This study evaluates the performance of Dompet Dhuafa's Tebar Hewan Kurban program using a quantitative, non-experimental secondary-data design. The data comprise audited financial statements for 2023-2024 and official program outcomes for 2023, 2025, and 2026. The analysis applies allocation ratios, growth rates, compound annual growth rates (CAGR), and outreach productivity. Qurban-fund income increased by 1.84% in 2024, while the distribution share rose from 84.45% to 85.36%. The support-cost ratio declined from 8.23% to 7.31%. Sheep/goat-equivalent animals increased from 27,419 in 2023 to 40,204 in 2026, with a CAGR of 13.61%; beneficiaries increased from 1,777,080 to 2,504,478, with a CAGR of 12.12%. Outreach productivity recovered from 55.47 to 62.29 beneficiaries per animal equivalent in 2025-2026. The findings associate digital development with greater scale, efficiency, and social reach. However, inconsistencies across publications highlight the need for standardized, auditable, and maqasid-oriented reporting.

Keywords: Digital qurban, Islamic philanthropy, financial efficiency, social outreach, accountability

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Garuda
Sinta

CORRESPONDING AUTHOR

Nano Muhammad Farid

254120100029@mhs.uinsaizu.ac.id

UIN Prof. K.H. Saifuddin Zuhri Purwokerto, Indonesia

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INTRODUCTION

Digital technology has transformed the institutional architecture of Islamic philanthropy in Indonesia. The collection of zakat, infaq, sedekah, waqf, and qurban (sacrifice) is increasingly mediated by websites, mobile banking, digital wallets, social media, and integrated databases. This shift is transforming patterns of inter-action between donors, philanthropic institutions, beneficiaries, and supply chain partners. In qurban management, digitalization connects payments and delegation of authority from the qurbani with livestock procurement, sharia-compliant slaughter, geographic targeting, distribution, documentation, and post-program reporting. Thus, digitalization no longer functions merely as a payment channel but also as an operational system for social communication, accountability, and sharia-compliant business networks.

Research on digital Islamic philanthropy generally focuses on adoption intentions, trust, transparency, or changes in donation culture. Afandi (2023) showed that performance expectations, effort expectations, social influence, and enabling conditions shape the adoption of digital Islamic philanthropy. Hamidah et al. (2024) further demonstrated that transparency and trust are positively and significantly related to donation intentions through crowdfunding platforms. Triantoro et al. (2021) and Kailani and Slama (2020) explained that e-commerce and social me-dia expand the speed and visibility of giving practices among Muslims. At the institutional level, Munifatussaidah et al. (2024) found that digital adoption strengthens the effectiveness of Islamic social finance distribution and its relation-ship with regional economic performance.

However, the empirical literature still leaves a gap in performance measurement. Most studies examine why people use digital platforms or how organizations narrate digital transformation, while studies measuring whether digital philanthropy pro-grams allocate a greater share of resources to beneficiaries, reduce support costs, expand distribution scale, and maintain transparent performance metrics are limited. This gap is important because in-creased online transactions do not necessarily indicate greater social efficiency. A digital platform may attract more donors, but at the same time, it increases marketing, platform, administrative, or verification costs. Conversely, a well-integrated system can reduce transaction friction, co-ordinate livestock supply, improve geo-graphic targeting accuracy, and generate standardized evidence of implementation for donors.

Qurbani is a highly relevant case for analysis from a performance perspective. Unlike cash donations, qurbani involves a tangible supply chain, is seasonal, and is sensitive to Sharia compliance. Institutions must ensure the suitability of the animal, ownership and arrangement of the wakalah contract, timing of slaughter, hygienic processes, and proper distribution. Institutions must also manage price volatility, transportation constraints, disparities in meat availability between regions, and the limited timeframe for Eid al-Adha. Digitalization can alleviate some of these challenges through pre-ordering, real-time data, beneficiary mapping, electronic payments, and digital reporting. However, digitalization also presents new risks in the form of information asymmetry, data inaccuracy, cybersecurity, and the potential dominance of promotional logic over the ritual and social substance of qurbani.

Dompet Dhuafa was chosen as a relevant institutional case study because its Qurban Animal Distribution Program (THK) has been running for decades and combines digital fundraising, livestock farmer empowerment, national and cross-border distribution, and reporting to donors. An earlier paper on this topic de-scribed digital qurban from the perspective of social communication and Islamic business. This study reconstructs this qualitative discussion into a quantitative performance evaluation by integrating audited financial data and published program out-puts. Rather than estimating individual behavior through a new survey, this article measures organizational performance based on verified secondary data. This approach maintains empirical integrity and produces an article that can be audited and replicated based on public documents. This study answers three questions. First, how has the structure of THK's revenue and expenditures changed in 2023-2024? Second, how has the scale and productivity of the qurban program's reach evolved based on comparable public observations in 2023, 2025, and 2026? Third, what are the implications of these quantitative patterns for digital social communication, Islamic business, and institutional accountability? This research's contribution is threefold. Empirically, the study compiles

a concise longitudinal dataset on the finances and reach of the qurbani program. Methodologically, it offers reproducible indicators for evaluating seasonal Islamic philanthropy programs. Conceptually, the study links digitalization to the maqasid oriented performance dimensions of efficiency, reach, trust, and equity, while avoiding causal claims unsupported by data.

LITERATURE REVIEW

Digital Islamic Philanthropy and Qurbani Services

Digital philanthropy refers to the use of digital infrastructure to collect, manage, communicate, and distribute charitable resources. This concept differs from conventional online promotion because technology is embedded throughout the service process, from donor acquisition and payment verification to program selection and beneficiary targeting, monitoring, and feedback. Ridho et al. (2025) indicate that Islamic philanthropy in Indonesia entered a distinct digital phase between 2016 and 2023, marked by new fundraising mechanisms and increased demands for transparency and speed of service. Piliyanti et al. (2022) also describe the technologization of Islamic philanthropy as a form of institutional adaptation that accelerates sharing practices while reshaping the relationship between religious organizations and donors.

In the case of qurbani services, digitalization is operationally more complex than simply transferring funds. The sacrificer generally authorizes an institution through a *wakalah contract* to purchase, slaughter, and distribute animals. Therefore, the institution bears fiduciary and sharia-compliant responsibilities to provide clear specifications, transparent pricing, proof of implementation, and distribution to eligible communities. Fatwa No. 10/DSN-MUI/IV/2000 concerning *Wakalah* provides the contractual basis for representation, while Fatwa No. 116/DSN-MUI/IX/2017 recognizes sharia-compliant electronic money as a permissible transaction instrument as long as it meets clear and halal requirements. This combination of principles allows digital qurbani to be conducted as a legitimate service, as long as the authorized mandate, transaction object, cost components, and proof of implementation are clear.

Digital information systems also have the potential to improve distribution quality. Hidayat and Munshi (2019) demonstrated the relevance of information systems in optimizing the stock and distribution of sacrificial meat, while Hayati et al. (2024) demonstrated that innovations in sacrificial meat processing can extend shelf life, expand geographic reach, and increase benefits for food security. These findings suggest that the digitalization of sacrificial meat needs to be assessed throughout the value chain, not just at the fundraising interface. A platform creates value if it can facilitate access for sacrificers, strengthen the livestock supply chain, reduce coordination costs, and direct meat to areas with greater marginal social benefits.

Trust, Transparency, and Sharia Governance

Trust is a crucial intangible asset for philanthropic institutions because donors cannot directly observe all stages of program implementation. Digital systems can reduce information asymmetry by providing transaction confirmation, animal specifications, slaughter status, distribution locations, photos, videos, and aggregate performance reports. Hamidah et al. (2024) found that transparency and trust complement technology acceptance in explaining online donation intentions. Rosele et al. (2022) and Musa et al. (2022) also emphasized that digital management systems can improve collection and accountability if supported by clear governance, good data quality, and sharia-compliant oversight.

However, transparency is not synonymous with a wealth of online content. Accountability requires consistently defined metrics, reconciled with audited financial statements, and comparable across years. Growth statements that do not disclose baseline values, reporting cut off dates, or program scope are less useful than a more limited but reproducible set of indicators. Digital accountability encompasses at least four layers: transaction accountability, sharia-compliant process accountability, financial accountability, and impact accountability. The first layer confirms payments and mandates; the second layer verifies compliance with qurban provisions; the third

layer reconciles revenues and expenditures; and the fourth layer explains who received benefits, where they were distributed, and what measurable outputs resulted.

From the perspective *of maqasid al-shariah*, efficiency is not narrowly defined as an effort to minimize costs. Efficiency includes the responsible maintenance and use of donor assets (*hifz al-mal*), expanding access to food and human well-being (*hifz al-nafs*), and maintaining religious integrity (*hifz al-din*). A lower administrative ratio is only positive if it does not compromise animal quality, sharia oversight, data security, or distribution reliability. Therefore, performance evaluation requires a balanced set of indicators, encompassing resource allocation, program scale, outreach productivity, and reporting integrity.

Framework for Analysis and Proposition Development

This study categorizes the performance of the qurbani program into four dimensions. Financial allocation measures the proportion of revenue used for distribution, outreach, the share of amil (collective donors), and operational activities. Program scale measures the number of animals expressed in sheep/goat equivalent units (*doka*). Social reach measures the number and geographic distribution of beneficiaries. Reporting integrity assesses whether public claims can be recalculated based on disclosed data. These four dimensions are connected through a digital service chain: technology facilitates access and communication, while institutional governance determines whether the resulting data can be translated into credible social value.

Table 1. Analytical Dimensions and Quantitative Indicators

Dimensions	Indicator	Data source	Interpretive meaning
Financial allocation	Distribution ratio; socialization ratio; supporting cost ratio	Audited THK fund report	Efficiency and management of trust funds
Program scale	Number of animals in sheep/goat equivalent units (doka); annual growth; CAGR	Official program recap	Capacity for collecting and implementing sacrifices
Social reach	Beneficiaries; beneficiaries per doka; geographic coverage	Official program recap	Distribution area and productivity
Reporting integrity	Repeatability of growth calculations; total consistency and definition	Cross-document validation	Transparency, trustworthiness and audit reliability

Source: The author's framework is based on the literature on Islamic philanthropy, accountability, and digital services.

Based on this framework, the study proposes four analytical propositions. P1: The maturity of the digital ecosystem goes hand in hand with a stable or increasing proportion of disbursement. P2: The maturity of the digital ecosystem goes hand in hand with a decrease in the ratio of supporting costs without reducing the quality of program implementation. P3: The maturity of the digital ecosystem goes hand in hand with the growth in the number of sacrificial animals and beneficiaries. P4: The maturity of the digital ecosystem requires consistency of definition, repeatability of calculations, and traceability of reporting data. Because the data series are limited and there is no comparison group available, these propositions are evaluated descriptively and are not interpreted as causal relationships.

METHOD

This study employed a non-experimental quantitative design with a descriptive-comparative approach based on secondary organizational data. The unit of analysis was the annual perfor-

mance of Dompet Dhuafa's THK funds and programs. This design aligns with the research objectives, which are to measure changes in financial allocations and program outputs, rather than to estimate the causal effect of a treatment on individual donors or beneficiaries. The study period covers 2023–2026, with financial observations for 2023–2024 and operational output observations for 2023, 2025, and 2026.

Financial data were extracted from the audited financial statements of the Dompet Dhuafa Republika Foundation LAZ for the years ending December 31, 2024, and 2023. The THK fund report discloses total revenue and four expenditure categories: distribution of sacrificial animals, program outreach, amil portion, and sacrificial animal operations. Figures are transcribed in full rupiah and reconciled with total reported expenditures. Program output data were obtained from official Dompet Dhuafa publications, which include the number of animals in *doka units*, the number of beneficiaries, and geographic coverage. The 2023 publication reported 27,419 *doka* and 1,777,080 beneficiaries; the 2025 publication reported 36,709 *doka* and 2,036,320 beneficiaries; and the 2026 publication reported 40,204 *doka* and 2,504,478 beneficiaries.

Accessible institutional publications do not contain complete and directly comparable 2024 program output totals. Therefore, 2024 observations were treated as missing data and were not imputed to maintain measurement integrity. The 2025 totals combine regular THK and Mitra Jejaring Kurban (Qurban Network Partners), while the 2026 totals combine THK and partnership/network schemes. The analysis uses published national totals, but differences in program coverage definitions are noted as a limitation. The headline 2026 beneficiary figures refer to the official Dompet Dhuafa website. Another press release mentioned 2,504,748 beneficiaries; sensitivity tests indicate that this difference of 270 individuals does not alter the substantive conclusions.

Four statistical procedures were used. First, inter-observation growth was calculated as the percentage change between two consecutive observations in the data series. Second, the financial allocation ratio was calculated by dividing each expenditure category by total THK revenue. Third, the compound annual growth rate *(*CAGR) was calculated for the period 2023–2026 using the standard geometric growth formula. Fourth, outreach productivity was calculated by dividing the number of beneficiaries by the number of animals per *doka*. The formulas used are presented below.

$$\text{Growth (\%)} = [(X_t / X_{t-1}) - 1] \times 100$$

$$\text{Allocation ratio (\%)} = (\text{Expense category} / \text{Total THK income}) \times 100$$

$$\text{CAGR (\%)} = [(X_{2026} / X_{2023})^{(1/3)} - 1] \times 100$$

$$\text{Reach productivity} = \text{Number of beneficiaries} / \text{Number of } \textit{donations}$$

Calculations were performed using Python and independently checked through spreadsheet calculations. Data validation was conducted in three stages: numerical reconciliation of THK funding reports, comparison of program totals across official publications, and sensitivity analysis for differences in 2026 beneficiary figures. Because the available time series are short and non-consecutive, this study intentionally does not use inferential tests, regressions, or causal language. The empirical results should be interpreted as trends in organizational performance occurring concurrently with digitalization, not as evidence that technology alone causes these changes.

Table 2. Data Sources and Observation Coverage

Source type	Year	Variables	Validation notes
Audited financial statements	2023, 2024	Income; distribution; socialization; amil; operational	Audited and complete for THK funds
THK official recap	2023	Doka; beneficiary; province; country	Direct publication from the institution

Source type	Year	Variables	Validation notes
Official recap of national sacrifice	2025	THK Doka and network; beneficiaries; coverage	Using combined program scope limits
THK official recap	2026	Doka; beneficiaries; coverage; digital tracking	Combining multiple schemes; there is one difference in beneficiary figures between publications

Source: Dompet Dhuafa's audited financial reports and official program publications; author's compilation.

RESULTS AND DISCUSSION

Digital Service Architecture of the Qurbani Program

The THK model combines digital interfaces with the physical chain of livestock and distribution. For qurbani participants, digital channels reduce geographical and time barriers, as product selection, payment, and confirmation can be completed without visiting the point of sale. For institutions, digital records support demand aggregation, allocation to livestock partners, location determination, and communication with donors. In 2026, the program introduced a web-based SAVE feature that allows qurbani participants to track the status of their qurbani. This feature represents a shift from one-way campaign communication to transaction-linked accountability.

The architecture's primary value lies in coordination. Demand for sacrifice is highly seasonal, while livestock production requires a longer planning horizon. Advance ordering and integrated data can support procurement planning and reduce mismatches between demand, animal availability, and distribution locations. Partnerships with local livestock farmers transform the ritual market into a sharia-compliant business ecosystem that creates economic value before the day of slaughter. Thus, the digital platform connects three markets: the sacrificial market, the livestock supply market, and the social distribution network. This integration aligns with Hikam et al.'s (2025) service-dominant framework, which views technology as a driver of stakeholder participation and shared value creation, rather than an end in itself.

However, the digital layer also increases the importance of data governance. Sacrificers rely on the platform to obtain information about animal quality, contract terms, implementation status, and beneficiary allocation. Therefore, a credible system must ensure traceability between sacrificial animal transactions and aggregate program records. Audited THK fund reports provide financial traceability at the annual level, while tracking features and distribution reports provide operational evidence. The following section assesses whether the disclosed financial patterns and outreach are consistent with improved performance.

Financial Allocation and Supporting Cost Efficiency

Table 3 presents the audited THK fund structure. Total revenue increased from Rp58.864 billion in 2023 to Rp59.949 billion in 2024, representing a 1.84% increase. Distribution expenditures grew faster, at 2.93%, to reach Rp51.172 billion. Socialization expenditures increased by 2.07%, relatively in line with revenue growth. Conversely, the share of amil decreased by 9.69%, and operational expenditures decreased by 8.46%. These changes indicate that additional revenue was primarily directed towards program distribution, rather than organizational support costs.

Table 3. Audited Financial Performance of the THK Fund, 2023-2024

Post	2023	2024	Growth
Total income	Rp58,864,089,704	Rp59,948,748,176	1.84%
Distribution of sacrifices	Rp49,713,550,468	Rp51,171,526,830	2.93%
Program socialization	Rp4,304,710,229	Rp4,394,012,160	2.07%
Amil section	Rp4,288,406,674	Rp3,872,938,277	-9.69%
Sacrifice operations	Rp557,422,333	Rp510,270,909	-8.46%

Source: Audited financial reports of the Dompet Dhuafa Republika Foundation for 2024 and 2023; author's calculations.

The allocation ratio provides a clearer picture than the nominal changes. The distribution proportion increased from 84.45% to 85.36%, or 0.90 percentage points. The socialization proportion remained relatively stable at 7.3%. The supporting cost ratio, defined as the sum of the amil and operational portions of the sacrifice, decreased from 8.23% to 7.31%, or 0.92 percentage points. Thus, the combined allocation for distribution and program communication increased from 91.77% to 92.69%. Because the THK fund recorded the same amount of income and expenditure in both years, there was no fund balance at year-end.

Table 4. Allocation Ratio and Efficiency Indicators

Indicator	2023	2024	Change
Distribution ratio	84.45%	85.36%	0.90 pp
Socialization ratio	7.31%	7.33%	0.02 pp
Amyl ratio	7.29%	6.46%	-0.82 pp
Operating ratio	0.95%	0.85%	-0.10 pp
Supporting cost ratio	8.23%	7.31%	-0.92 pp
Distribution + socialization	91.77%	92.69%	0.92 pp

Note: pp = percentage points. The supporting cost ratio is the sum of the amil and operational portions of the sacrifice. Source: Author's calculations.

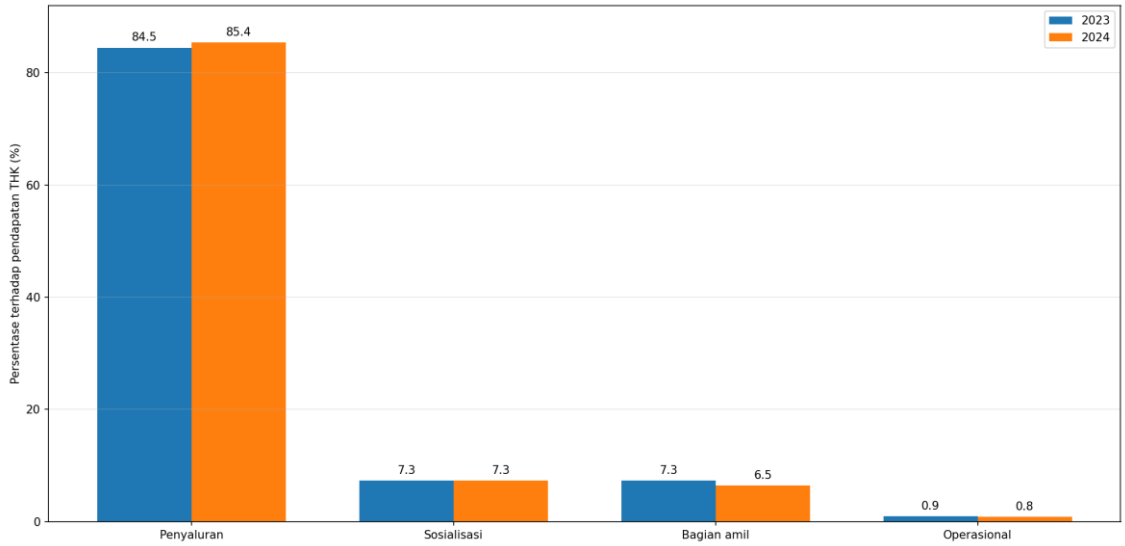

Figure 1. Structure of THK Expenditure as a Percentage of Income

Source: Author's visualization based on audited financial data.

The decline in support costs is consistent with the scale efficiency interpretation: a greater proportion of trust resources are allocated to distribution and communication functions. This pattern is relevant to *hifz al-mal* because it indicates increasingly economical management of donor funds. This finding also supports the institutional argument that digital systems can reduce friction in verification, payment, and coordination. However, the audited report does not disaggregate technology costs or explain how much of the efficiency gains stem from digitalization. Therefore, these results should be interpreted as a relationship between digitally integrated programs and changes in cost structure, rather than as a measurable effect of the technology intervention.

The socialization ratio requires more careful interpretation. In commercial analysis, marketing is often treated as an indirect cost. In sacrificial philanthropy, socialization also includes religious education, program explanations, collecting sacrifices, and reporting. A stable ratio of around 7.3% can be considered reasonable if it supports both fundraising and public accountability. However, institutions need to distinguish promotional spending from spending on donor education and transparency communications. This separation allows researchers and donors to assess whether communication spending results in sustained trust, repeat participation, and a better understanding of the *wakalah mechanism* .

A zero year-end fund balance indicates that all annual THK revenue was recognized as an expense during that period. For seasonal trust funds, this situation aligns with the goal of fulfilling mandates within the qurban cycle. However, this does not automatically demonstrate optimal efficiency. Quality assurance, contingency funds, and post-program audits can be legitimate costs. A more comprehensive performance dashboard should combine allocation ratios with animal quality compliance, timely distribution, complaint handling, and independent sharia audit findings.

Program Scale, Growth, and Outreach Productivity

The operational series shows significant expansion. The number of animals increased from 27,419 *doka* in 2023 to 36,709 *doka* in 2025 and 40,204 *doka* in 2026. Over the three-year period, the program added 12,785 *doka* , equivalent to a cumulative growth of 46.63% and a CAGR of 13.61%. The number of beneficiaries increased from 1,777,080 people in 2023 to

2,036,320 people in 2025 and 2,504,478 people in 2026. Cumulative growth reached 40.93%, with a CAGR of 12.12%.

Table 5. Program Output, Growth, and Outreach Productivity

Year	Doka	Doka growth	Beneficiaries	Growth of beneficiaries	Beneficiary/doka
2023	27,419	—	1,777,080	—	64.81
2025	36,709	33.88%	2,036,320	14.59%	55.47
2026	40,204	9.52%	2,504,478	22.99%	62.29

Note: 2025 growth is calculated against 2023 because comparable 2024 output totals are not available in the publication. Source: Dompet Dhuafa's official program recap; author's calculations.

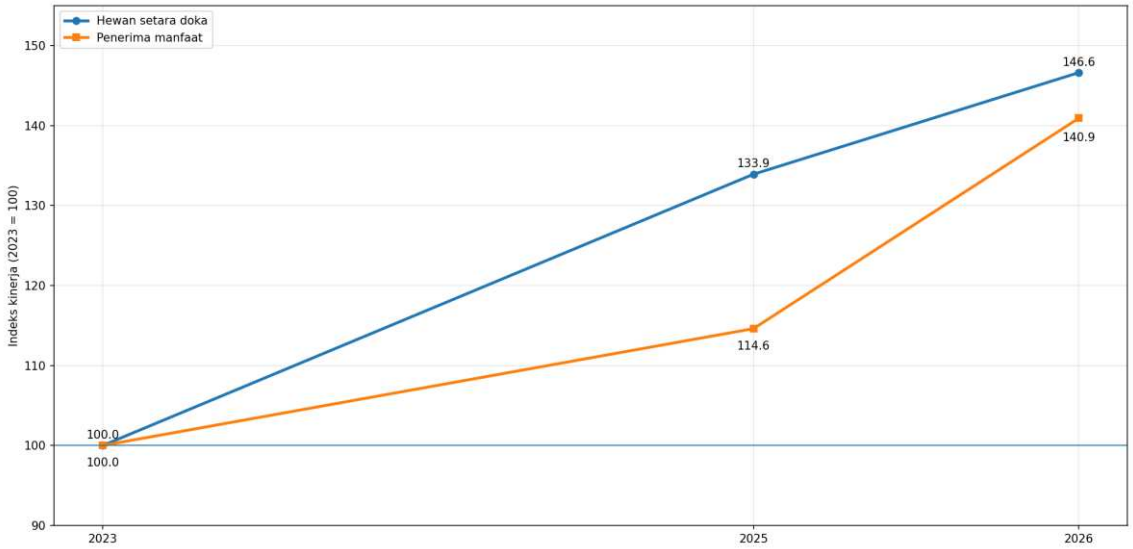

Figure 2. Growth of the Sacrificial Animal Index and Beneficiaries, 2023-2026

Source: Author's visualization; 2023 = 100.

The relationship between the number of animals and beneficiaries changes over time. Reach productivity was recorded at 64.81 beneficiaries per *doka* in 2023, declining to 55.47 in 2025, and then recovering to 62.29 in 2026. This temporary decline could be due to several factors, such as larger meat portions per beneficiary, changes in animal composition, broader program coverage, changes in household size, or more conservative beneficiary counts. Public reports do not provide sufficient microdata to distinguish these mechanisms. Nevertheless, the recovery in 2026 is noteworthy because the 22.99% growth in beneficiaries outpaced the 9.52% growth *in doka*, indicating that each *doka* was associated with a wider beneficiary reach than in 2025.

Expansion in 2026 is also evident in the geographic scope of distribution. Official reports indicate that the program reaches 25 provinces, 106 regencies/cities, 468 sub-districts, 750 villages, and several countries. The number of regions cannot be used solely as a measure of quality, as fewer provinces may be accompanied by deeper penetration into areas with limited access. A useful next step would be to publish measures of distribution intensity, such as the number of beneficiaries per district/city, *villages* per village, and the proportion of distribution to the 3T (Underdeveloped, Disaster-stricken) areas, disaster-affected areas, and food-insecure areas. These indicators would link scale to the quality of targeting.

The index trend in Figure 2 shows that growth in the number of animals slightly outpaced growth in beneficiaries over the entire period, but beneficiary growth accelerated sharply in the

final year. This pattern is consistent with the program shifting from expanding scale to increasing distribution leverage. Digital mapping, partnership networks, and real-time information can support this leverage by identifying areas with qurbani supply shortages and coordinating volumes across regions. This interpretation aligns with Munifatussaidah et al. (2024), who found that digital adoption moderates the effectiveness of Islamic social finance distribution, and Hidayat and Munshi (2019), who emphasized the role of information systems in optimizing qurbani distribution.

2023 financial data allows for additional baseline calculations. Total THK revenue was approximately IDR 2.147 million per *doka*, while direct distribution expenditures were approximately IDR 1.813 million per *doka*. Distribution expenditures equated to approximately IDR 27,975 per reported beneficiary. These unit costs are descriptive and should not be interpreted as the retail price of the animal or the value of the meat received, as *the doka measure* aggregates different animal types, and the distribution category may include logistical and implementation costs. However, publication of standardized unit cost metrics would improve comparability across years and institutions.

Digital Social Communication and Sacrificial Accountability

Quantitative findings reinforce the role of digital communication as a performance infrastructure. A growing program serving more than two million beneficiaries requires a communication system capable of handling transaction confirmations, donor inquiries, implementation updates, and evidence delivery at scale. The SAVE tracking feature, introduced in 2026, is strategically important because it shortens the time lag between payments and evidence of implementation. This form of communication can build trust more effectively than general promotional content because the information is linked to the specific mandate of the sacrificer.

From a communication theory perspective, the digitalization of qurbani transforms the qurbani from a passive audience into a user of information systems. Relevant outcomes include not only message reach but also information usability, including clarity of contracts, ease of verification, timeliness of updates, and consistency between individual evidence and aggregate reports. Positive evidence regarding transparency and donation intentions in Hamidah et al. (2024) suggests that these attributes can influence participation. This study adds an institutional perspective by showing that communication expenditures remain stable as support costs decrease and program scale increases.

A key finding related to accountability is the repeatability of metric calculations. The official Dompet Dhuafa 2026 publication reports a 12.93% growth rate and a total of 40,204 *doka*. Comparing the 2026 total to the published 2025 national total of 36,709 *doka*, the recalculated increase is 9.52%. The 12.93% figure may have used a different baseline, reporting cutoff date, or program scope, but this basis is not disclosed in the publication. Similarly, the official website reports 2,504,478 beneficiaries, while the associated press release lists 2,504,748. These differences are small numerically, but they demonstrate that digital transparency requires a data dictionary, publication dates, program scope boundaries, and version control.

These findings should be read as recommendations for strengthening reporting, not as judgments about program validity. Large, decentralized philanthropic networks often consolidate data from multiple partners within a limited timeframe. A public dashboard can reduce ambiguity by separating regular THK, express schemes, international distribution, corporate partnerships, and network partners. Each indicator should include a reporting cut off date, validation status, and a statement indicating whether the figures are preliminary or final. This type of governance will strengthen public trust and the usefulness of the data for research.

Sharia Business and Local Economic Empowerment

The qurbani program also creates a seasonal sharia-compliant business ecosystem. Demand from fundraising creates a market for livestock, animal health services, feed, transportation, slaughtering, packaging, and local labor. When procurement is linked to assisted farmers, trans-

actions can evolve from short-term animal purchases to productive empowerment. Digital demand aggregation helps institutions estimate volumes and provides market certainty to farmers. In this context, the digitalization of qurbani connects Islamic philanthropy with local economic development.

The financial structure supports this interpretation. Over 85% of THK's revenue in 2024 was allocated to qurban distribution, a category that encompasses procurement and implementation in the real economy. If procurement prioritizes local livestock farmers and applies transparent quality standards, a significant portion of donor funds will circulate through the rural supply chain before reaching the recipients. This dual impact aligns with Islamic social finance: wealth is accumulated from donors, converted into demand for halal livestock, and then redistributed in the form of producer income and food access.

Sharia compliance requires that efficiency not be achieved by undervaluing animals, concealing costs, or unfairly shifting risks to farmers. The *wakalah contract* must clarify the institution's authority, price components, reimbursement procedures, and handling of exceptional circumstances. Quality control, animal welfare, and timely slaughter are non-negotiable outcomes of the process. Digital records can support these obligations by linking animal verification, partner identity, slaughter location, and proof of distribution to each transaction. Thus, technology can operationalize the principle of trust when integrated with substantive Sharia governance.

The implications of maqasid also extend to food security. Distribution to areas with low supply and crisis zones increases the marginal benefit per animal compared to distribution to areas experiencing a surplus of sacrificial meat. Processed and frozen products can expand reach when direct slaughter is not possible or conflict disrupts logistics, as demonstrated by the sacrificial meat management innovation discussed by Hayati et al. (2024). Therefore, performance dashboards should include not only the number of beneficiaries but also nutritional quantity, regional scarcity levels, storage methods, and benefit duration.

CONCLUSION AND SUGGESTIONS

Conclusion

This research shifts the discussion of Dompet Dhuafa's digital qurbani program from a qualitative description to an auditable quantitative performance evaluation. Financial evidence indicates a moderate increase in THK revenue in 2023-2024, accompanied by an increase in the distribution proportion and a decrease in the support cost ratio. Operational evidence indicates strong medium-term expansion: the number of doka grows at a CAGR of 13.61%, and beneficiaries grow at 12.12% during 2023-2026. Outreach productivity declines in 2025 but recovers significantly in 2026 when beneficiary growth outpaces growth in the number of animals. The findings suggest that digitalization progresses in tandem with organizational scale, improved cost structures, and expanded social outreach. Digital payments, communications, tracking, supply coordination, and distribution data logically support these results, although available data do not allow for causal attribution. The program's sharia-compliant economic value lies in its ability to combine the fulfillment of religious obligations, demand for local livestock, geographic redistribution of meat, and accountable management of donor funds.

A key policy implication is the need for a standardized digital qurban performance dashboard. At a minimum, the dashboard should disclose program coverage limits, reporting cutoff dates, audited revenue and expenditure, number of doka by animal type, number of beneficiaries and households, distribution areas, unit costs, complaint resolution, and verification of sharia compliance. Any published growth claims should cite baseline values and be subject to automatic recalculation. Such standardization would transform digital communications from mere promotional visibility to institutional accountability.

Suggestion

For Dompet Dhuafa and similar institutions, the next stage of innovation goes beyond simply adding payment channels. Innovation needs to be directed at integrating transaction traceability, farmer data, animal quality assurance, beneficiary targeting, and audited impact reporting within a single governance architecture. This approach aligns with the maqasid al-shariah (Islamic principles) because it protects entrusted assets, maintains religious integrity, and extends welfare to those most in need. Further research is recommended to establish an interagency panel, examine the effect of traceability and transparency on the trust of sacrificers, and measure the program's impact on food consumption and farmer income.

IMPLICATIONS

Theoretically, this study expands the discussion of digital Islamic philanthropy from the perspective of technology adoption to institutional performance measurement. Practically, the results indicate that digital qurban managers need to integrate transaction tracking, farmer data, animal suitability verification, beneficiary targeting, complaint resolution, and impact reporting within a single governance architecture. For regulators and philanthropic associations, standardization of data dictionaries, reporting boundaries, unit cost indicators, and verification of Sharia compliance are necessary to enable inter-institutional performance to be comparable and audited. These implications support the protection of trust assets, the integrity of worship, local economic empowerment, and the equitable distribution of food benefits in accordance with the maqasid al-shariah orientation.

LIMITATIONS

The main strength of this study lies in the reproducibility of the calculations: all statistics are sourced from audited reports or published program totals, while missing observations are not imputed. Sensitivity tests for differences in 2026 beneficiary numbers yield nearly identical growth and productivity. Using 2,504,748 instead of 2,504,478 only changes 2026 productivity from 62.29 to 62.30 beneficiaries per doka and 2025-2026 beneficiary growth from 22.99% to 23.00%. Thus, the substantive conclusions remain robust to these differences.

This study has several limitations. First, the available time series is short and incomplete, precluding reliable inferential analysis. Second, program coverage boundaries differ across reports, particularly regarding the inclusion of networking channels and partnerships. Third, aggregate beneficiary numbers do not capture household duplication, portion size, poverty status, gender, or nutritional outcomes. Fourth, the audited financial data does not disaggregate digital investments, platform costs, or technology-related savings. Fifth, the study only evaluated one institution, thus precluding sectoral benchmarking.

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