

A framework to analyse the efficiency and governance of *zakat* institutions

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Purpose

This paper aims to present a conceptual model on the efficiency and governance of *zakat* institutions that are responsible in collecting, managing and distributing *zakat* in Malaysia. *Zakat* is an Islamic religious “tax” charged on the rich and well-to-do members of the community for distribution to the poor and the needy as well as other beneficiaries based on certain established criteria according to the *Qur'an*. The main aim of *zakat* is to protect the socio-economic welfare of the poor and the needy.

Design/methodology/approach

The paper reviews and synthesises the relevant literature on efficiency, governance and *zakat*. The paper then developed and proposed a conceptual model to study the efficiency and governance of *zakat* institutions.

Findings

The paper identifies the appropriate methods to evaluate efficiency and governance of *zakat* institutions. Such evaluations are crucial for the Islamic financial system to function effectively in order to achieve the noble objectives of socio-economic justice through proper distribution of wealth.

Originality/value

This paper presents a conceptual model of efficiency and governance of *zakat* institutions which would be useful for further empirical research in this area. The findings are not only relevant and applicable to Malaysia but also to other Muslim countries.

Keywords: [Process efficiency](#), [Governance](#), [Malaysia](#), [Taxes](#), [Religion](#), [Islam](#)

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