

BAZNAS Performance Measurement with Approach

Maslahah Performa (MaP)

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Abstract. *Indonesia possesses immense zakat potential, managed by BAZNAS as the primary state-sanctioned organization. This study aims to evaluate BAZNAS's performance using the Maslahah Performa (MaP) approach, focusing on both process and result performance to determine its contribution to stakeholders and society. This research employs a qualitative descriptive method. Data were gathered through in-depth interviews with BAZNAS key informants and an analysis of internal organizational data. The performance was assessed using the Maslahah Performa (MaP) framework, which integrates six core orientations: worship (ibadah), internal process, talent, learning, muzaki, and wealth. The results indicate that BAZNAS has delivered maximum benefit (maslahah) to its stakeholders. The evaluation yielded a perfect score of 1,000 for process performance and 1,000 for result performance. These findings signify that BAZNAS has achieved a "full/maximum" level of performance in fulfilling its mandate for both stakeholders and the wider community in Indonesia.*

Keywords: *Performance Measurement, Maslahah Performa (MaP), BAZNAS, Islamic Philanthropy.*

Introduction

Indonesia holds significant potential for zakat, which serves as a vital instrument for social and economic welfare. As the primary state-sanctioned organization, the National Amil Zakat Agency (BAZNAS) is mandated by Law No. 23 of 2011 to manage zakat professionally, transparently, and accountably. However, managing zakat effectively remains a challenge. Problems such as lack of public trust, transparency issues, and managerial inefficiency often hinder maximal zakat collection (Sudewo, 2004; Firmansyah, 2014).

Performance measurement is crucial for any Zakat Management Organization (ZMO) to ensure strategic goals are met. Traditional measurement tools often focus solely on financial reporting, overlooking the holistic impact on stakeholders (Phianita, 2018). Therefore, a more comprehensive approach is required—one that

aligns with Islamic principles. The Maslahah Performa (MaP), developed by Firdaus (2014), emerges as a coherent framework to translate strategic goals into holistic performance indicators.

MaP is an evolution of the Maslahah Scorecard (MSC), integrating Robert S. Kaplan and David P. Norton's Balanced Scorecard (BSC) with Imam al-Syatibi's *Maqasid al-Shari'ah*. It ensures that an organization fulfills five basic human needs: religion (*ad-din*), life (*an-nafs*), intellect (*al-'aql*), lineage (*an-nasl*), and wealth (*al-maal*). In an organizational context, MaP evaluates six orientations: worship, internal processes, talent, learning, muzaki, and wealth (Firdaus, 2018).

This study evaluates BAZNAS using the MaP approach for three primary reasons. First, MaP emphasizes a balance across all dimensions of *Maslahah*. Second, it ensures justice by incorporating both internal and external stakeholder perspectives, as well as material and non-material aspects. Third, it utilizes the Plan-Do-Check-Action (PDCA) cycle for continuous improvement. While MaP is frequently applied in profit-oriented Islamic financial institutions, its application in non-profit organizations like BAZNAS remains under-researched. This study aims to fill that gap by measuring BAZNAS's performance through the lens of *Maqasid al-Shari'ah*.

Advantages of MaP

The MaP framework is superior to conventional tools like the Balanced Scorecard (BSC) because it measures both Process Performance (using the PDCA cycle: Plan-Do-Check-Action) and Result Performance (using strategic goals, measures, targets, initiatives, and formulas). This holistic approach ensures that an organization does not only achieve financial targets but also fulfills its spiritual and social mandates in accordance with Sharia principles.

Process Performance: The 8-Step PDCA Cycle in MaP

The Maslahah Performa (MaP) framework adopts and expands the Plan-Do-Check-Action (PDCA) cycle into an 8-step continuous improvement process to ensure organizational "maslahah." The steps are categorized as follows:

1. Plan (P): Consists of five strategic indicators:

- Strategic Planning: Developing blueprints such as Long-Term Plans (RJPP) and Annual Work Plans (RKAP) to ensure transparency and accountability.
 - Identifying Maslahah Foundations: Establishing the core infrastructure for the six orientations (Worship, Internal Process, Talent, Learning, Muzaki, and Wealth).
 - Determining Maslahah Behaviors: Defining the values and attitudes required (e.g., Sharia compliance, integrity, and social concern) to transform foundations into action.
 - Setting Metrics (SMART): Establishing Key Performance Indicators (KPI) that are Specific, Measurable, Achievable, Realistic, and Time-bound.
 - Agreeing on Performance Contracts: Formalizing targets between leadership and staff to enhance accountability.
2. Do (D): The implementation phase where the established strategic initiatives are executed within the organization's daily operations.
 3. Check (C): Monitoring Performance through periodic reviews, comparing actual achievements against the targets set in the performance contracts.
 4. Action (A): Follow-up Actions, which include providing rewards for high achievers and implementing corrective or preventive measures (Continuous Improvement) to ensure future sustainability.

Literature Review

The Concept of Al-Maslahah

Etymologically, *maslahah* refers to something that brings goodness or benefit and rejects harm (*mudharat*). In Islamic jurisprudence (Ushul Fiqh), *maslahah* is a method for determining legal rulings not explicitly addressed in the Quran or Hadith by focusing on the public interest. According to Imam al-Shatibi, the primary objective of Sharia (*Maqasid al-Shari'ah*) is to preserve five fundamental elements: religion (*ad-*

din), life (*an-nafs*), intellect (*al-'aql*), lineage (*an-nasl*), and wealth (*al-maal*). These are known as *al-masalih al-khamsah* and are essential for human welfare in both this world and the hereafter.

Maslahah Performa (MaP) Framework

Maslahah Performa (MaP) is a performance management system introduced by Firdaus & Yusuf (2014). It adapts the five basic human needs (*dharuriyyah*) into an organizational context. MaP evaluates six organizational orientations:

1. Worship Orientation (derived from Religion/ Ad-Din)
2. Internal Process Orientation (derived from Life/ An-Nafs)
3. Talent Orientation (derived from Lineage/ An-Nasl)
4. Learning Orientation (derived from Intellect/ Al-'Aql)
5. Wealth Orientation (derived from Wealth/ Al-Maal)
6. Muzaki Orientation (representing stakeholders/customers)

In the context of BAZNAS, the *Muzaki* orientation is crucial because they represent the "demand" side of zakat management. Unlike commercial customers, *muzaki* have a religious obligation (*ijbari*), making their sustainability vital for the organization's continuity.

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Method

Research Design

This study employs a qualitative field research approach with a case study design. The research was conducted at the BAZNAS Central Office in Jakarta. Data

were gathered through primary sources (in-depth semi-structured interviews and observations) and secondary sources (financial reports, PSAK 109 documents, and organizational strategic plans).

Informants and Sampling

Informants were selected using purposive and snowball sampling techniques to ensure data depth and quality. Key informants included the Sharia Supervisory Board (DPS), Directors, Division Heads, employees, and stakeholders (*muzaki* and *mustahik*).

Variable Operationalization

The performance is measured using the Maslahah Performa (MaP) framework, divided into two main categories:

1. Process Performance P(p): Evaluated through 8 steps of the PDCA cycle, further divided into 20 sub-steps. Each sub-step carries a weight (W_i) of 0.050. $P(p) = \sum (W_i \times S_i)$ Where S_i represents the achievement score of each process.
2. Result Performance (Pr): Measured across 8 organizational orientations: Worship, Internal Process, Talent, Learning, Wealth, Muzaki, Sharia Compliance, and Sustainability. Each orientation is weighted at 0.125.

Performance Indicators

The final scores for both Process and Result performance range from 0.000 to 1.000, categorized as follows:

- $P = 0$: No Maslahah/MaP application.
- $P = 0.001 - 0.500$: Poor Maslahah.
- $P = 0.501 - 0.999$: Sufficient Maslahah.
- $P = 1.000$: Full/Maximum Maslahah.

Data Analysis Technique

Data analysis follows the Miles and Huberman interactive model, consisting of four stages: data collection, data reduction, data display (narrative, tables, or matrices), and conclusion drawing/verification.

Results and Discussion

Overview of BAZNAS Central Office

BAZNAS serves as the sole official agency established by the Indonesian government (Presidential Decree No. 8/2001) to manage zakat nationally. Its vision is to become the "best and most trusted zakat management organization in the world," supported by core values such as being visionary, professional, and Sharia-compliant.

Performance Measurement Results

1. Worship Orientation (Orientasi Ibadah) BAZNAS demonstrates full commitment to the Worship orientation by integrating *Aqidah*, *Sharia*, and *Akhlak* into its daily operations. Key findings include:

- Sharia Compliance: 100% implementation of PSAK 109 for zakat accounting and regular Sharia audits by internal and external bodies (KAP).
- Spiritual Environment: Mandatory religious activities such as Monday morning *tausiyah*, congregational prayers, and *Tahsin* (Quranic recitation) classes for employees.
- Social Impact: Successful distribution of zakat through programs like *Layanan Aktif BAZNAS (LAB)* and *Rumah Sehat BAZNAS (RSB)*, fulfilling the social function of zakat.
- Performance Score: This orientation achieved a 100% (1.000) score due to the complete alignment between strategic planning and Sharia-based execution.

2. Internal Process Orientation As a Non-Profit Organization (NPO), BAZNAS focuses on sustainability through professional management systems.

- Quality Standards: The organization has maintained ISO 9001 certification (from 2008 to 2011), ensuring that all internal SOPs are standardized.
- Economic Function: BAZNAS ensures the welfare of its employees (*Amil*) by providing competitive salaries, BPJS (health and employment insurance), and a conducive work-life balance.

- Justice and Equity: Workload distribution is managed based on tenure, capability, and career level, ensuring fairness across the organization.
- Performance Score: Achieved 100% (1.000) as all internal processes were found to be productive, innovative, and compliant with organizational legalities.

The application of the Maslahah Performa (MaP) framework at BAZNAS Central Office demonstrates that the organization has achieved a "Full Maslahah" status. The study's findings are summarized as follows:

1. Process Performance: BAZNAS achieved a score of 1.000, indicating that the organization has successfully implemented all 8 steps of the PDCA-based MaP cycle, from strategic planning to continuous improvement actions.
2. Result Performance: BAZNAS also achieved a score of 1.000 across all eight orientations (Worship, Internal Process, Talent, Learning, Wealth, Muzaki, Compliance, and Sustainability). Every target set within these orientations was met, proving that BAZNAS provides maximum benefit (*maslahah*) to its stakeholders.

Discussion: Achieving "Full Maslahah"

The "Full Maslahah" score (1.000) achieved by BAZNAS Pusat is justified by its dual-accountability system: Accountability to God (Sharia) and Accountability to the State (Regulation). Unlike conventional organizations that prioritize financial profit, BAZNAS succeeds by placing Maqasid al-Shari'ah at the heart of its performance management. The use of the MaP framework reveals that BAZNAS has successfully transformed spiritual values into measurable organizational KPIs.

Research Implications

This study provides empirical evidence that the MaP framework is a viable and robust performance measurement tool for Sharia-based organizations. It demonstrates that integrating spiritual values with professional management standards (such as ISO 9001 and PSAK 109) creates a sustainable and accountable institution. These results serve as a benchmark for other zakat institutions to adopt MaP as a holistic evaluation tool.

Limitations and Future Research

This study is limited by its "rapid assessment" nature and focused scope at the BAZNAS Central Office. Future research should consider more longitudinal data and develop standardized MaP assessment instruments that can be used for certification across various Islamic social and business institutions.

Conclusion and Recommendations

BAZNAS and other zakat institutions are encouraged to maintain and strengthen their commitment to Sharia principles, as these are the primary differentiators from conventional organizations. Moving forward, the implementation of a comprehensive performance measurement system like MaP—which balances financial and non-financial Sharia-based indicators—is essential for achieving professional and impactful zakat management.

Table 1. Summary of Maslahah Performa Results

Orientation	Strategic Objectives	Metrics/Formulas	Target	Achievement
Worship	1. Sharia Compliance & Consistency	PSAK 109 Financial Standards & Sharia Audit (Internal/External)	100% Compliance & Regular Audits	1.000 (100%)
	2. Social Function Optimization	Distribution of ZIS in Education, Health (RSB), and Social (LAB/BTB)	Optimal distribution across all sectors	1.000 (100%)
Internal Process	3. Economic Function Improvement	Employee welfare (Competitive Salary, Allowances, BPJS, & Work-Life Balance)	Monthly fulfillment of all benefits	1.000 (100%)

Orientation	Strategic Objectives	Metrics/Formulas	Target	Achievement
	4. Organizational Justice	Equitable workload distribution (Tenure, Career Path, & Capability)	Monthly fair distribution of tasks	1.000 (100%)

(Source: Data processed from Field Research, 2020)

As illustrated in Table 3, the synergy between Worship and Internal Process orientations reflects BAZNAS's commitment to holistic *maslahah*. The Worship orientation is strictly governed by PSAK 109 and regular Sharia audits, ensuring 100% compliance. Simultaneously, the Internal Process orientation ensures that the organization functions professionally by prioritizing employee welfare and justice. These integrated results demonstrate that BAZNAS does not only focus on external social impact but also on internal organizational integrity, leading to a perfect *Maslahah* score of 1.000.

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