



# Performance Measurement Of The National Amil Zakat Agency (BAZNAS) Kediri Regency Using The Maslahah Performa (Map) Approach

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## ABSTRACT

This study aims to analyze and assess BAZNAS's operations performance in Kediri Regency, using the Maslahah Performa (MaP) framework. The main issue addressed in this research is the importance of examining not only financial and management efficiency but also how well the objectives of maqasid syariah are achieved in zakat management. Using a qualitative descriptive approach with a normative-sociological viewpoint, the research gathered information through observations, interviews, and document reviews. The results indicate that BAZNAS Kediri shows a strong level of Maslahah Performa (MaP), achieving a performance score of 0.941, indicating significant success in meeting the welfare needs of stakeholders across six critical areas: worship, internal processes, human resources, learning, customer relations, and asset management. On the other hand, the process-oriented score of 0.550 indicates that although the execution of the Maslahah Scorecard (MaSC) stages is satisfactory, further improvements are needed to achieve optimal results. In summary, the Maslahah Performa method is an effective assessment tool for evaluating zakat institutions by combining financial and spiritual elements, thereby enhancing overall accountability and promoting sustainable performance.

## INTRODUCTION

According to Wibowo (2024), *zakat* is an obligation imposed on wealthy Muslims to be given to the poor. *Zakat* is an important financial practice in Islam and serves as a key aspect of the Islamic faith. As one of the five main principles of Islam, *zakat* is often discussed alongside prayer, emphasizing the importance of the connection between the two. If a Muslim does not fulfill the obligation of *zakat*, their practice of Islam is considered incomplete. Therefore, *zakat* has two purposes: as a form of personal devotion and as an instrument to improve social

welfare.

The Government of Indonesia has enacted Law No. 23 of 2011 concerning *zakat* management, which acknowledges the responsibility of the National Amil Zakat Agency (BAZNAS) in efforts to enhance *zakat* administration. As a formal government body operating at the national, provincial, and regency/municipal levels, BAZNAS carries out its functions accordingly. In addition to collecting, managing, and distributing *zakat*, *infaq*, and *sadaqah* (ZIS) funds, BAZNAS also plays an important role in ensuring that *zakat* management provides a positive impact on community welfare. The management of *zakat* by BAZNAS should be focused on improving public well-being. Although Indonesia may be able to collect more *zakat* in this situation, the country still gathers far less than its potential. This highlights the need for a performance evaluation system that assesses its effectiveness and implementation while ensuring compliance with *sharia* principles, particularly *maqasid sharia*. Researchers have made various efforts to evaluate the effectiveness of Islamic banking using frameworks grounded in *maqasid al-sharia* principles, which focus on the objectives of *sharia*. One of these strategies is the *Maqasid Sharia Index*. This method evaluates the effectiveness of Islamic banking using the *maqasid sharia* framework, focusing on strategic objectives that promote individual development (*tadhib al-fardh*), uphold justice (*iqamah al-adl*), prioritize public welfare (*al-maslahah al-ammah*), and advance human well-being (Asutay & Harningtyas, 2015). However, assessments based on the *Maqasid Sharia Index* (MSI) do not fully reflect the significance of *maqasid sharia*. Furthermore, this refined methodology is unable to capture the nuances of corporate performance measurement systems. The main objectives of *maqasid sharia* are to educate human beings, promote the fulfillment of basic human needs, and ensure justice (Wahyudi, 2022). Unfortunately, the *Maqasid Sharia Index* (MSI) still lacks comprehensive data for these components. The *Maqasid Sharia Index* (MSI) is one example of alternative techniques, such as the *Shariah-Based Ethical Performance* (SEC), developed by M. H. E. Bedoui, which is also based on *maqasid sharia* principles. According to Islamic and Bank (2012), numerical and graphical techniques are used to apply this approach, with Bedoui using a pentagonal spider web chart to illustrate the five components of *maslahah*. This strategy emphasizes balance among the following elements: faith, life, lineage, intellect, and resources. However, the SEC approach has a limitation: it focuses solely on performance assessment rather than providing specific details about the procedures or actions required to achieve it.

In addition, Achmad Firdaus developed a new Balanced Scorecard model, the *Maslahah Scorecard* (MaSC), to assess the level of *maslahah* within an organization or business. This model does not focus exclusively on financial factors; instead, it provides a comprehensive *maslahah* evaluation that includes financial elements, such as assets, as well as non-financial elements, such as religion, internal processes, employees, learning, and customers (Kadir, 2019). The *Maslahah Scorecard*, also known as *Maslahah Performa* (MaP), is a system for evaluating business activities based on *sharia* principles by measuring business success in relation to *sharia* values. Business *maslahah* is considered successful when six key orientations are fulfilled: the worship orientation, which seeks to uphold and maintain religious practices (*al-din*) within business operations; the internal process organization, which focuses on protecting and enhancing business spirit (*al-nafs*) through effective operations; and the workforce orientation, which aims to preserve the aspect of lineage (*al-nasl*) through human resource development. The learning organization strives to uphold and sustain intellect (*al-aqal*) through innovation and scientific advancement, and the customer organization is dedicated to maintaining and fostering relationships with customers to build sustainability. Additional benefits and asset management aim to protect and preserve the aspect of assets (*al-maal*) through prudent financial management.

The previously described Evaluation of *Maslahah Performa* (MaP) offers three significant advantages. First, this method emphasizes a comprehensive consideration of every aspect of *maslahah*, particularly those encompassing faith (*al-din*), existence (*al-nafs*), lineage (*al-nasl*),

intellect (*al-aqal*), and resources (*al-maal*). Second, the fairness evaluation of MaP is conducted through an investigation involving participants from both within and outside the organization. This process integrates diverse perspectives, encompassing tangible and intangible aspects, monetary and non-monetary considerations, procedural and outcome approaches, and worldly and eternal dimensions. Finally, to ensure a methodical and sustainable implementation, MaP uses the Plan-Do-Check-Action (PDCA) structure.

Based on the details provided, the author plans to use the *Maslahah Performa* (MaP) method proposed by Achmad Firdaus to assess the performance of a zakat management institution, specifically BAZNAS, located in Kediri Regency. Within this context, the research question is how to examine the effectiveness of BAZNAS in Kediri Regency through the *Maslahah performa* (MaP) method. Considering this, the objective of this study is to analyze and evaluate BAZNAS's effectiveness in Kediri Regency using the *Maslahah Performa* (MaP) method.

## **Maslahah THEORETICAL FRAMEWORK**

### **Performa (MaP) Measurement**

The definition of performance encompasses the results achieved by an entity, whether profit-oriented or non-profit, within a certain period. Furthermore, performance refers to outcomes related to work that are closely associated with the organization's strategic objectives, the level of customer satisfaction, and the contribution it provides in financial terms (Oktarina, 2022). Performance is characterized by the actions taken or the quality of work shown by individuals in a company, aligned with their respective areas of expertise and responsibilities. An employee's ability is reflected through their performance, and the highest level of performance is achieved when they are fully committed to giving their best effort (Dehotman, 2016).

In a business context, employee performance is a vital element in achieving organizational goals. Therefore, those in leadership positions within a company must regard employee performance as highly important. Typically, employee performance refers to an individual's level of success in carrying out assigned tasks, with the primary goal of meeting established work targets. Employees can achieve peak performance by delivering outstanding results, thereby achieving superior work outcomes. Employee performance plays a crucial role in determining how well a company or organization achieves its desired goals. Therefore, leaders within the company must prioritize employee performance, as any decline in this area may affect the overall success of the company (Dehotman, 2016).

As stated by Balabonienė and Večerskienė (2015), performance measurement involves a series of steps that focus on monitoring, evaluating, and communicating the level of task completion so that management can be as effective as possible. Performance measurement may cover a broader domain, such as productivity, which includes elements related to financial prudence, efficiency, effectiveness, outcomes, standards, timeliness, and protection. The process of performance measurement includes comparing the anticipated objectives set at the beginning of the period with the actual results obtained at the end of the period. This comparative analysis is used to assess the performance of individual employees as well as the institution itself. For businesses, a performance measurement system offers several advantages, including the following (Oktarina, 2022):

1. Observing how well the company meets customer expectations, which helps bring the company closer to its customers and enables all parties involved to provide client satisfaction.
2. Encouraging staff to deliver services as part of the relationship between internal customers and suppliers.
3. Identifying areas of inefficiency and promoting actions to address them.
4. Transforming vague objectives into clear ones, which accelerates learning within the organization.
5. Creating an agreement for change that recognizes and appreciates desirable behavior.

Based on the points explained above, it is clear that performance assessment is essential for evaluating a company's success in achieving its goals and objectives. For institutions such as BAZNAS, which play an important role in society, the method of measuring their performance should focus on public benefit.

### **Definition of Maslahah**

Islamic scholars often reflect on the concept of maslahah when seeking solutions to contemporary Islamic legal issues, as its core idea involves the protection of the fundamental objectives of Islamic law (known as *maqasid al-shari'ah*), particularly the protection of religious faith, human existence, intellectual capacity, future generations, and personal property (Nur, 2020).

On the other hand, Al-Shatibi describes maslahah as the primary objective of sharia. In this regard, he explains that "the true purpose of sharia is to realize what is beneficial in this world and the hereafter." Maslahah, in this sense, encompasses all aspects that sustain human life, fulfill human needs, and provide what is absolutely required by their emotional and intellectual nature (Malik, 2015). According to Syaripuddin (2020), maslahah is something that is considered morally good by most people because it produces positive effects and prevents negative impacts or harm to humans, which aligns with the objectives of sharia in establishing laws.

Maslahah is described as something that is considered morally good or aligned with sharia law because it brings benefits and prevents adverse effects or harm, influences both worldly and spiritual life, fulfills physical and spiritual needs, encompasses tangible elements (such as religion and intellect), serves all of humankind both as individuals and as members of society, and is practiced to preserve or maintain religion, human life, intellectual capacity, lineage, and assets.

### **Types of Maslahah**

Al-Shatibi argued that humans can achieve a good life if they fully understand and uphold five essential aspects: the protection of faith, life, intellect, family, and property. To clarify this concept, Al-Shatibi classified human well-being into three categories, as noted by Oktorina (2022):

1. The *dharuriyyat* level represents fundamental needs. These needs are crucial for a healthy life, both in this world and in the hereafter. This level includes the protection of five essential needs: faith, life, intellect, dignity, and family, as well as property. The absence of these essential needs may endanger human existence, both in this world and in the hereafter.
2. The *hajiyyat* level includes supplementary needs that are less crucial. If these needs are not fulfilled, they do not endanger well-being but may create challenges in achieving a better quality of life. Therefore, the *maqasid hajiyyat* are important to help in attaining the *dharuriyyah* interests.
3. The tertiary or *tahsiniyat* level relates to desires whose absence does not endanger the fundamental elements of life or cause substantial problems. According to Al-Shatibi, the standard for this level concerns matters considered inappropriate from a customary perspective, as determined by societal expectations and ethical principles. For example, this benefit includes dressing neatly when attending the mosque and covering the *aurat* during prayer.

These three levels of benefits are interconnected. To achieve complete benefit, all three levels of objectives must remain unified, as they reinforce one another. Al-Shatibi explains that the *hajiyyat* level supports the *dharuriyyat* level, the *tahsiniyat* level supports the *hajiyyat* level, and the *dharuriyyat* level serves as the foundation for both *hajiyyat* and *tahsiniyat*. Among the various types of benefits described earlier, the *dharuriyyat* benefits are used to evaluate how well a company performs in achieving its objectives.

It is generally understood that *dharuriyyat* benefits include fundamental requirements, such as faith, life, family, wealth, and consensus, which are crucial for achieving well-being in this

world and security in the hereafter. This sense of security applies not only to life in this world but also to life after death, and this concept is reflected within organizations. An organization's well-being is not limited by how long it has existed or by the tenure of its leaders. Organizational well-being can be maintained even after the organization itself or its leaders no longer exist. Therefore, ensuring sustainable well-being is a goal that must be upheld and nurtured.

### **Balanced Scorecard (BSC) as a Supporting Measurement Tool for Maslahah Performa (MaP)**

Maslahah Performa (MaP) is a method used to evaluate the effectiveness of a company, particularly focusing on BAZNAS, through metrics that include religious commitment, internal operational focus, employee and skill development focus, continuous improvement focus, customer-centered approach, and financial management focus. These six metrics serve as benchmarks for assessing organizational achievement, with well-being realized when each focus area is fulfilled harmoniously. The MaP performance framework employs a set of four performance evaluation elements, which reflect those found in the Balanced Scorecard (BSC), along with an additional element: a formula. These five elements can be defined as follows (Oktarina, 2022):

1. Strategically aligned objectives that answer the main question, "What actions do we take to ensure our success?"
2. Measurement criteria that answer the main question, "What benchmarks will be used to evaluate the realization of our objectives?"
3. Targets that answer the main question, "What numerical standards will be used to ensure success?"
4. Planned strategic actions that answer the main question, "What actions will be implemented to achieve the strategic objectives we have established?"
5. Calculation methods that show how to measure dimensions or provide answers to the question, "How are the dimensions calculated?"

### **PDCA in Maslahah Performa (MaP)**

Maulida & Firdaus (2025) state that what makes Maslahah performa (MaP) an excellent system for managing performance lies in how it measures performance outcomes. These components focus on using tools developed to measure management effectively. To assess process performance, an eight-step cycle known as Plan-Do-Check-Action is used. On the other hand, performance outcomes are evaluated based on how well each objective is achieved. This is done by examining the four Balanced Scorecard aspects, along with an additional element involving a formula. This measurement method compares the performance objectives set at the beginning with the actual results achieved at the end. The results of this comparison help review how well the individual, team, or overall organization has performed.

## **RESEARCH METHOD**

This study used a field investigation method to describe and clarify the conditions and events in the research area. By employing this approach, the researcher collected data directly from the field to enhance understanding of how BAZNAS implements community welfare, referred to as *maslahah*, in Kediri Regency. A combination of normative and sociological perspectives was applied. The normative aspect helps examine the validity of an issue through a logical framework based on scientific and legal principles, which were then applied to the actual situations observed. Through this approach, the researcher evaluated the effectiveness of BAZNAS's efforts to promote *maslahah*, or community welfare, in Kediri Regency, in line with the objectives of *sharia* (*maqasid al-shari'ah*) to enhance overall societal well-being. In addition, a sociological lens was applied to examine the dynamics between the researcher and the study participants, as well as to understand how *maslahah* values are incorporated into BAZNAS's

organizational structure in Kediri Regency. This study was conducted at BAZNAS Kediri Regency, as this charitable institution aims to improve community welfare through the efficient management of *zakat* funds. Data were collected through direct interviews with BAZNAS representatives in Kediri Regency to ensure an in-depth and detailed examination of the institution's implementation of *maslahah*. The selection of informants used purposive sampling, meaning data sources were chosen based on specific criteria aligned with the research objectives. This method prioritizes the quality, reliability, and depth of information rather than the quantity of informants. The data collection methods used in this study included several techniques, primarily:

1. Observation

This approach is characterized as a focused exercise, specifically observing something through visual means. The researcher used this method to collect data and insights by directly examining *Maslahah Performa* (MaP) as implemented at BAZNAS in Kediri Regency.

2. Interview

According to Sugiyono (2020), an interview involves an encounter between two individuals engaged in the exchange of information and ideas through a series of questions and answers, thereby facilitating the creation of meaning within a specific subject. The purpose of this interview method was to elicit challenges freely, with participants asked to share their perspectives and thoughts. The researcher interacted directly with informants at BAZNAS Kediri Regency during the interview process.

3. Documentation

Documentation functions as a historical record of various events. It may consist of written documents, images, or important works created by an individual. This method functions as an additional resource alongside observation and interview methods in qualitative research.

This study used a descriptive qualitative analysis, allowing the researcher to describe the conditions and context of the subject under study. This method was applied to elaborate on the information collected through observations, interviews, and records gathered at BAZNAS Kediri Regency. After data collection, the data were evaluated using the *Maslahah Scorecard*. The *Maslahah Scorecard* (MaSC) assesses business performance from a *maslahah* perspective, focusing on how processes are carried out and the results achieved. To measure process performance (which is process-centered), the *MaSC* standard, consisting of eight steps, was compared with the implementation of each *MaSC* performance step at BAZNAS Kediri Regency. The process performance measurement uses the following formula:

$$P(p) = \sum_{i=0}^{n=8} W_i \times S_i$$

Description :

$P(p)$  = *MaSC* process performance

$W_i$  = Weight of the  $i$ -th *MaSC* step

$i$  = The  $i$ -th *MaSC* step

$S_i = \begin{cases} 1, & \text{if the } i\text{-th } MaSC \text{ step is implemented} \\ 0, & \text{if the } i\text{-th } MaSC \text{ step is not implemented} \end{cases}$

Each phase in the *Maslahah Scorecard* (MaSC) has a weight of 0.050, resulting from a 100% proportional allocation across 20 different *MaSC* phases. Therefore, performance evaluation using *MaSC* ranges from a minimum of 0.000, indicating the organization's failure to carry out all predetermined *MaSC* phases, to a maximum of 1.000, reflecting full compliance and complete implementation of all *MaSC* phases by the organization.

The performance evaluation approach, centered on *maslahah* outcomes, includes an assessment of the level of success in fulfilling each *maslahah* directive, measured against the objectives established by BAZNAS in Kediri Regency. To measure performance related

to outcomes, the following calculation is used:

$$P(p) = \sum_{i=0}^{n=B} W_i \times \frac{A_i}{T_i}$$

Description :

$P(r)$  = Result-oriented performance measurement

$i$  = The  $i$ -th *MaSC* orientation

$A_i$  = The number of targets achieved in the  $i$ -th *MaSC* orientation

$T_i$  = The number of targets set in the  $i$ -th *MaSC* orientation

$W_i$  = The weight of the  $i$ -th *MaSC* orientation

The importance of each aspect in the *Maslahah Scorecard* (MaSC) was set at 0.166. This value was obtained by dividing 100% by six different aspects of business benefits. As a result, the *MaSC* evaluation ranged from 0.000, indicating that none of the benefit objectives were achieved, to 1.000, indicating that all benefit objectives were achieved.

The *Maslahah Performa* (MaP) assessment was conducted in two ways, focusing on the performance benefits outcomes. The level of success indicated how much had been achieved, which served as the objective of performance measurement. On the other hand, the level of attainment showed the extent of freedom or opportunity an organization had to achieve its benefit objectives.

## RESULTS AND DISCUSSION

The investigation found that BAZNAS Kediri Regency had successfully achieved its *Maslahah Performa* (MaP) targets while fulfilling its role and obligations as an institution responsible for overseeing the management of *zakat*, *infaq*, and *sadaqah* in the region. Moch. Najib Sa'dulloh, Deputy Chair III for Administration and Human Resources, stated that BAZNAS Kediri Regency had achieved remarkable progress each year. BAZNAS Kediri Regency continues to collaborate with the Ministry of Religious Affairs to fulfill its responsibilities.

**Table 1. Worship Orientation Performance of BAZNAS Kediri Regency**

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Establishing Organizational Management with Strong Integrity	Employees participating in regular religious activities	Number of active employees	90%	a. The <i>Tilawah Al-Qur'an</i> (Recitation of the Qur'an) program is conducted every morning before work for 15 minutes, followed by <i>Dhuhur</i> and <i>Asr</i> prayers in congregation at the office.	95%
	Preparation of organizational financial reports	Auditor's opinion: "fair without exception"	100%		90%
Enhancing Social Function and Exemplary Conduct of the Community	Worship-based social programs	Number of worship-based social programs conducted by BAZNAS Kediri Regency,	95%	b. Friday short sermons ( <i>kultum</i> ) are delivered by <i>amil</i> staff on a rotating basis. c. <i>Zakat</i> accounting training is provided for financial staff. d. The <i>Jumat Berkah</i> (Friday Blessing) program.	100%

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
				e. The <i>Ramadan Safari</i> and breaking fast with <i>mustahik</i> .	

Source: BAZNAS Kediri Regency, 2025

**Table 2. Internal Process Orientation Performance of BAZNAS Kediri Regency**

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Enhancing the effectiveness of <i>zakat</i> collection	Growth of the <i>zakat</i> , <i>infaq</i> , and <i>sadaqah</i> (ZIS) fund collection	Realization of ZIS funds	100%	Digitalization of services using the e-Zakat Kediri application and collaboration with civil servants (ASN) and MSMEs	100%
Enhancing distribution efficiency	Ratio of operational costs to collected funds	Operational costs	100%	Implementation of the ERP <i>Zakat</i> system and <i>amil</i> training	85%
Expanding the network of <i>Zakat</i> Collection Units (UPZ)	Number of active UPZ	Number of active UPZs in the current year	45 UPZ	Establishment of school-based UPZ and <i>zakat</i> villages	48 UPZ

Source: BAZNAS Kediri Regency, 2025

**Table 3. Talented Workforce Orientation Performance of BAZNAS Kediri Regency**

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Improving <i>amil</i> ( <i>zakat</i> administrator) productivity	Employee productivity index	<i>Amil's</i> work output	85%	<i>Zakat</i> management and public speaking training	90%
Enhancing employee welfare and satisfaction	Job satisfaction index	Measured by employees' length of service	80%	a. Provision of employment and health insurance (BPJS) b. Annual rewards	82%
Improving <i>amil</i> digital competence	Percentage of employees passing IT training	Number of employees completing training	75%	<i>SIMBAZ</i> and Excel application training	78%

Source: BAZNAS Kediri Regency, 2025

**Table 4. Learning Orientation Performance of BAZNAS Kediri Regency**

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Building an organizational learning culture	Number of training activities per year	Number of training activities realized	70%	<i>Amil's</i> training and knowledge sharing among UPZ	80%

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Increasing innovation in productive zakat programs	Number of new program innovations	New programs per year	80%	Zmart MSME incubation and Z-Productive Scholarship (Z Beasiswa Produktif) programs"	90%

Source: BAZNAS Kediri Regency, 2025

**Table 5. Customer Orientation Performance of BAZNAS Kediri Regency**

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Increasing muzakki (zakat payer) satisfaction	Muzakki satisfaction index	Satisfaction survey score	90%	Provision of digital donation services, real-time reporting, and customer care	92%
Improving the welfare of mustahik (zakat recipient)	Ratio of upgraded mustahik	The number of mustahik moving to a higher economic level	80%	"Zakat Naik Kelas" (Zakat Moving Up a Class) program in the culinary and agricultural sectors	85%

Source: BAZNAS Kediri Regency, 2025

**Table 6. Wealth Orientation Performance of BAZNAS Kediri Regency**

Strategic Objectives	Measurement	Formula	Target	Strategic Initiatives	Performance Results 2024
Maintaining institutional asset integrity	Ratio of internal amil zakat	Total amil zakat paid	75%	Automatic zakat deduction from amil salaries	82%
Increasing productive zakat assets	Ratio of productive assets to total funds	Value of productive assets	80%	Revolving business capital program for mustahik	82%

Source: BAZNAS Kediri Regency, 2025

### Maslahah Scorecard (MaSC) Performance Measurement Results of BAZNAS Kediri Regency MaSC Performance Outcomes

In summary, BAZNAS Kediri Regency, the National Agency for Protection and Community Welfare, achieved a welfare score of 0.941. This score reflects several targets that were not fully accomplished in 2024. The targeted areas included: Worship Orientation (3 targets) with all three achieved; Internal Process Orientation (3 targets) with all three achieved; Talented Workforce Orientation (3 targets) with 2 out of 3 achieved; Learning Orientation (2 targets) with both achieved; Customer Orientation (2 targets) with both achieved; and Wealth Orientation (2 targets) with both achieved. The resulting score was calculated as 0.941 using the following formula:

$$P(p) = \sum_{i=0}^{n=8} W_i \times \frac{A_i}{T_i}$$

Description :

P(r) = Result-oriented performance measurement

i = The i-th orientation of MaSC

A<sub>i</sub> = Number of targets achieved in the i-th MaSC orientation

$T_i$  = Number of targets established in the i-th MaSC orientation  
 $W_i$  = Weight of the i-th MaSC orientation  
 $P(r)$  = P Worship Orientation + P Internal Process Orientation + P Workforce Orientation + P Learning Orientation + P Customer Orientation + P Wealth Orientation  
 $= [W_1 \times A_1 / T_1] + [W_2 \times A_2 / T_2] + [W_3 \times A_3 / T_3] + [W_4 \times A_4 / T_4] + [W_5 \times A_5 / T_5] + [W_6 \times A_6 / T_6] = 0,941$

The welfare outcome is evaluated on a scale ranging from 0.000 to 1.000. A score of 0.000 indicates that the organization provides no benefit to the parties involved. Conversely, a score of 1.000 signifies that the organization fully delivers benefits to all stakeholders. Based on the calculations, BAZNAS in Kediri Regency obtained a score of 0.941. This figure indicates that BAZNAS in Kediri Regency has contributed positively to all parties involved, including employees, muzakki (zakat payers), mustahik (zakat recipients), and the surrounding community.

The field observations support these findings, as the institution has consistently shown year-over-year improvements in the mobilization and distribution of zakat funds. Based on internal reports and interviews with the Deputy Chairman III for Administration and Human Resources, BAZNAS in Kediri Regency successfully expanded the network of Zakat Collection Units (UPZ) from 45 to 48 active units in 2024, and implemented a digital service system through the e-Zakat Kediri application. Furthermore, the implementation of mustahik empowerment programs, such as "Z-Mart" and "Z-Productive Scholarship", has shown significant success in helping mustahik transition from being zakat recipients to becoming economically independent individuals (upgraded mustahik). This fact confirms that the results of the Maslahah Scorecard (MaSC) assessment not only reflect administrative achievement but also show the social and economic impacts of BAZNAS's maslahah programs.

These results align with the findings of Oktarina (2022), who examined the performance measurement of BAZNAS Bengkulu Province using the Maslahah Performa (MaP) approach. The study showed an average score above 0.900, indicating a high level of success in the maslahah orientations of worship, internal processes, learning, and asset management.

**Table 7. Total Maslahah Performa (MaP) Results of BAZNAS Kediri Regency**

No	Maslahah Orientation	Weight	Number of Targets	Target Achievement	Achievements
1	Worship Orientation	0.166	3	3	0.166
2	Internal Process Orientation	0.166	3	3	0.166
3	Talented Workforce Orientation	0.166	3	2	0.111
4	Learning Orientation	0.166	2	2	0.166
5	Customer Onboarding	0.166	2	2	0.166
6	Wealth Orientation	0.166	2	2	0.166
Total Weight		1000	Total Performance Result		0.941

Source: Data processed, 2025

### MaSC Process Performance of BAZNAS Kediri Regency

$$P(p) = \sum_{i=0}^{n=8} W_i \times S_i$$

Description :

$P(p)$  = MaSC process performance

$W_i$  = Weight of the i-th MaSC step

$i$  = The i-th MaSC step

$S_i$  = 1, if the i-th MaSC step is implemented  
 0, if the i-th MaSC step is not implemented

$$\begin{aligned}
 & \text{Process 5} + \text{Process Performance 6} + \text{Process Performance 7} + \text{Process Performance 8} \\
 & = [W_1 \times S_1] + [W_2 \times S_2] + [W_3 \times S_3] + [W_4 \times S_4] + [W_5 \times S_5] + [W_6 \times S_6] + [W_7 \times S_7] + [W_8 \times S_8] \\
 & = [0.050 \times 2] + [0.050 \times 0] + [0.050 \times 0] + [0.050 \times 0] + [0.050 \times 2] + [0.050 \times 1] + [0.050 \times 4] + \\
 & \quad [0.050 \times 2] = 0.550
 \end{aligned}$$

**Table 8. Total Masalah Process Performance of BAZNAS Kediri Regency**

No	Performance Steps	Weight	Number of Steps	Implementation	Value
1	Developing strategic planning	0.050	3	2	0.100
2	Identifying the foundation of masalah	0.050	1	0	0
3	Determining masalah behavior	0.050	1	0	0
4	Establishing measurement	0.050	6	0	0
5	Agreeing on work contracts	0.050	2	2	0.100
6	Implementing Masalah Performa (MaP)	0.050	1	1	0.050
7	Conducting monitoring	0.050	4	4	0.200
8	Carrying out follow-up actions	0.050	2	2	0.100
Total Weight					0.550

Source: Data processed, 2025

In general, the MaSC process performance assessment at BAZNAS Kediri Regency resulted in a score of 0.550. Each stage in the MaSC process was assigned a weight of 0.050, calculated by dividing 100% by 20 stages, with a maximum score of 1.000 indicating completion of all stages. Based on this calculation, the MaSC process achieved a performance level of 55% (0.550 multiplied by 100), indicating that 45% of the performance targets have not yet been achieved. The score of 0.550 indicates that BAZNAS Kediri Regency has implemented an adequate welfare performance measurement system, although not all stages of the MaSC process performance have been fully implemented. Field evidence shows that BAZNAS Kediri Regency has entered a phase of achieving concrete outcomes. BAZNAS Kediri Regency has implemented an adequate welfare performance measurement system, supported by statements from its leadership indicating that, since 2023, mustahik empowerment programs have increased participants' average income by 75% within one year. This finding is consistent with previous research by Hidayati and Tohirin (2019) which showed that the Masalah Scorecard (MaSC), based on the maqasid shariah, can comprehensively measure the performance of zakat institutions.

## CONCLUSION AND RECOMMENDATIONS

Based on the results of this study, which used the *Maslahah Performa* (MaP) method to evaluate BAZNAS in Kediri Regency, the institution has shown excellent performance in welfare. The performance evaluation, which focused on outcomes, yielded a score of 0.941, indicating that BAZNAS in Kediri Regency has provided significant benefits to all parties involved, including worship, internal operations, staff, learning, clients, and asset management.

On the other hand, the performance evaluation focusing on processes achieved a score of 0.550, indicating that 55% of the MaP process steps have been completed. Thus, although the performance outcomes are already commendable, there remains an opportunity to improve the implementation of the welfare process steps to build a more comprehensive and sustainable performance management system. These results affirm that applying the *Maslahah Performa* (MaP) method can provide a holistic depiction of *zakat* institution performance, not only from a financial perspective but also in alignment with *sharia* principles that support BAZNAS's social

and spiritual objectives to advance community welfare. Although this study provides a comprehensive overview of BAZNAS Kediri Regency's performance using the *Maslahah Performa* (MaP) method, several limitations should be noted. One of them is the tendency of some respondents to be less open when providing information during interview sessions, which can result in data that do not fully reflect the institution's internal dynamics. Therefore, future researchers are expected to expand the scope and diversity of informants, including leaders, *amil*, and *mustahik*, to obtain a more comprehensive perspective.

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