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Measuring Performance of BAZNAS South Tanggerang Using Balanced Scorecard Method

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ABSTRACT

The performance improvement of zakat institutions might be escalate and reach potency of zakat in Indonesia. This research aims to measure performance of zakat institutions in Baznas South Tangerang using a Balanced Scorecard. The research method use qualitative method through indepth interviews and questionnaires to informant. Secondary data also gather for employee data, muzakki and financial statements. The balance scorecard analyze the performance of zakat institutions using balanced scorecards in the perspectives of financial, customer, internal, and growth. The result of study show that; First, the financial perspective shows good results because there was an increase in the collection and distribution of zakat funds in from 2018 to 2020. Secondly, the overall customer perspective shows good results because the increasing number and satisfaction of muzakki. Third, the internal perspective shows good results because the programs have realized and the fundraising management has raised zakat fund. Fourth, the growth and learning perspective shows good results since digitalization transformation and employee training have realized. However, the training program still incidental rather than scheduled.

Keywords: *balanced scorecard; performance measurement; zakat institution*

INTRODUCTION

Indonesia, as a country with the largest Muslim population in the world, is still inseparable from the problem of poverty. Recorded in the Indonesian Ministry of Finance in September 2022, around 26.36 million people in Indonesia live in poverty. This poverty rate is slightly higher than March 2022 (9.54%) but lower than the poverty rate in September 2021 (9.71%). (Ministry of Finance, 2023).

South Tangerang City known by the slogan "Smart, Modern and Religious" is one of the municipalities in Banten province. The majority of the population in this city is Muslim with a total population of 1.22 million people or 89.31% of the total population. (BPS South Tangerang, 2023).

As for the economic condition, there are three main business fields that support the economy of South Tangerang where the Real Estate business field contributes the highest as much as 18.52%, the car and motorcycle repair trade trade business as much as 16.20%, the information communication business field as much as 11.15%, the education service business field as much as 9.37% and the role of other business fields as much as 28.86%. Recorded in BPS South Tangerang, the number of poor people in the city of South Tangerang from 2018 to 2021 continues to increase. (South Tangerang: Regional Development Planning Agency, 2021).

Economically, the potential of zakat in Indonesia according to Dr. Irfan Syauqi's study in 2012 reached 217 trillion. However, the realization of the National ZIS fundraising in 2021 has only reached 14 trillion and the number of National ZIS distribution mustahik in 2021 is 25 million people. While in the city of South Tangerang, it was mentioned by Mr. Dadang in the socialization of the role of zakat that the potential of zakat in the city of South Tangerang reached 1.69 trillion but only realized as much as 22 billion with a percentage of 8%. This is certainly still far compared to the overall zakat potential in the city of South Tangerang. (BAZNAS South Tangerang, 2023).

There are two reasons why the author chose the research location at BAZNAS, South Tangerang. First, BAZNAS South Tangerang has an extraordinary mission, three of which are strengthening the competence and professionalism of amil on an ongoing basis, building a good partnership between muzaki and mustahik, and striving to modernize digital zakat management. The mission of BAZNAS South Tangerang is an interesting reason, especially related to the implementation of the *balanced scorecard* method. The mission mentioned by BAZNAS South Tangerang not only focuses on financial management, but also focuses on internal performance to realize the vision that has been set. Second, the collection of zakat funds at BAZNAS South Tangerang continues to increase in 3 years, namely 2018-2020. In 2018, BAZNAS South Tangerang managed to collect zakat funds of Rp. 4,301,537,795, in 2019 it increased slightly by Rp. 4,765,689,287 and in 2020 zakat collection increased quite a lot amounting to Rp. 6,401,430,315. (BAZNAS South Tangerang Financial Report, 2023)

Research conducted by Ari Kristin entitled "*Balanced Scorecard Approach* at the Amil Zakat Institute of the Great Mosque of Central Java" shows that the performance of LAZIS MAJT zakat management is not good enough. From a financial perspective, the distribution of zakat is quite good because it is not only distributed for consumption but for productivity and from a non-financial perspective, LAZIS MAJT still needs improvement in terms of muzaki, employee capabilities and other institutional management functions. (Kristin, 2015: p.31).

Based on the explanation that has been described, the author is motivated to conduct this study to analyze which opinions are most relevant related to the performance of zakat institutions with the *Balanced Scorecard method*. Namely the analysis of the performance of zakat institutions using the balanced scorecard method at the Baznas of South Tangerang City.

LITERATURE REVIEW

Zakat Concept Definition of Zakat According to Language and Terms

According to the language, zakat means to grow, to increase. Here are some meanings or meanings of the word zakat. Among them: The word zakat is pronounced for a sacred meaning. Allah Almighty said: قَدْ أَفْلَحَ مَنْ زَكَّاهَا "How fortunate is the one who purifies it (the soul)". (QS. Ash-Shams [91]: 9). قَدْ أَفْلَحَ مَن تَزَكَّىٰ "*How fortunate is the one who purifies himself (by faith)*". (QS. Al-A'laa [87]: 14).

According to Hafidhuddin, zakat is the name for a certain amount of property that has reached certain conditions required by Allah to be issued and given to those who are entitled to receive it with certain conditions. (Hafidhuddin, 2002: p.28).

Wisdom and Benefits of Zakat. According to Ahmad Syafiq, there are several wisdom and benefits contained in zakat, namely: (1) As a form of our faith in Allah SWT, being grateful for the blessings that have been given by Him to

us, as well as zakat can also cleanse the heart and make us better with the things we have including property. (2) There is an obligation of Zakat to help and build mustahik in order to lead a better life so as to get a decent life. (3) As a pillar of common charity between the well-off and the mujahid mustahik in the way of Allah who, because of their busyness, do not have time to try to provide for themselves. (4) Zakat is a form of reality of social security that has been decreed by Islam because with the sharia of zakat, the lives of mustahik will be well considered. (Syafiq, 2015: 394-95).

Definition of Performance

According to Sulastiningsih, performance is a description of the achievement of the implementation of organizational / institutional activities in realizing the goals, objectives, vision and mission of the organization contained in the strategic planning of an organization. Performance is the result of work that has a strong relationship with the strategic objectives of the organization, customer satisfaction and contributes to realizing these goals. (Sulastiningsih, 2018: p.60-61).

Performance Measurement. According to Rodi Syafrizal, performance measurement is one of the management control processes by investigating deviations that occur and making improvements to these deviations, and is a process to see the evaluation comparison between the targeted plan and the results achieved. As for the performance measurement process, it must not discriminate against Human Resources (HR) based on race, ethnicity, skin color or religion and must not publicize the weaknesses of its employees. (Syafrizal, 2019: p.283).

The concept of Performance in Islam. According to Imam Mahfud, performance evaluation in the Islamic view must be based on the principles taught by the Qur'an, among others: (1) Justice, that is, each of the actions done will get the appropriate reward. (2) Honesty, which is responsible or mandated given both in terms of worship and in terms of fellow humans. (3) Effort, namely initiative towards what is to be achieved. (4) Competence, namely the ability to be able to do work with knowledge and skills. (5) Work experience, which determines the job to be chosen by understanding one's potential. (6) Finally, individual activity, that is, God frees his people to be creative because God has given His creatures an understanding both outwardly and mentally. (Mahfud, 2019: p.59-62).

Factors Affecting Performance. According to Silvera Wanasaputra, there are several factors that affect performance, namely: (1) Effectiveness and efficiency, both must be in harmony. (2) Discipline, namely fulfilling Zakat.

Balanced Scorecard Definition Balanced Scorecard

Balanced Scorecard consists of two words, namely balanced which means balanced and scorecard which means scorecard of work performance of a person / organization. The balanced scorecard method was developed by Robert and Norton in the early 1990s as a concept to measure the performance of management. Balance is a balance between financial and non-financial aspects, short-term and long-term aspects, as well as internal and external aspects. While the scorecard (scorecard) is a card used to measure the performance of personnel with planned performance so that it can be used as evaluation material. (Gunawan and Malik, 2019: p.278

Basically, a *balanced scorecard* is an interconnected management system that translates an organization's vision and strategy into operational goals and measures. If you look at the concept, *a balanced scorecard* has several

advantages, namely: (1) Comprehensive. The perspective in *the balanced scorecard* which was previously only limited to the financial perspective, is now expanded with other perspectives, namely customers, internal processes, learning and growth. (2) Coherent. In a *balanced scorecard*, the cause-and-effect relationship between strategy objectives and strategy planning must be applied either directly or indirectly. (Harahap, 2021: p.20). (3) Balanced. Balance in an organization must be created by a strategic planning system to produce sustainable performance. (4) Measurable. Strategic goals from the customer's perspective, process and learning are not easy to measure. However, in the *Balanced Scorecard*, the targets in these three non-financial perspectives are determined in size so that they can be managed so that they can also be realized. (Princess, 2023: p.18).

Four Perspectives of the Balanced Scorecard

In this *balanced scorecard*, integrated performance measurement connects between customers, internal processes of the institution, employees and finance. The following 4 perspectives are used in the *balanced scorecard*, namely: (1) Financial Perspective is used because it can show whether the planning and implementation of the company/organization's strategy provides improvements or not for the increase in profits of the company/organization. (Princess, 2023: p. 22). (2) The Customer Perspective (Muzaki) is that the organization must make customers happy for the products, services or services offered to customers and to make them happy, an organization must be able to understand customer needs. There are steps in considering the customer's perspective, namely: (a) Find out what the customer needs. (b) Articulate the goal from the customer's point of view. (c) Evaluate the customer's point of view. (Jackson, 2020). To find out this, an in-depth survey can be conducted to customers of a company / organization. The performance indicators in a financial perspective are: (a) *Customer Acquisition,* which is about the success of business units in attracting new customers. (b) *Customer Satisfaction*, which assesses the level of satisfaction with certain performance criteria in an organization. (c) *Customer Retention*, which is how the organization / Company retains its customers. (Sitorus, 2018: p.40). (3) Internal Business Process Perspective, the company / organization must pay attention to and measure all internal activities of the organization both managers and employees, so that the products / services offered can provide satisfaction for customers and shareholders. (Princess, 2023: p.21). (4) The Learning and Growth perspective identifies the infrastructure that must be built by the organization to create long-term improvements. (Sulastiningsih, 2018: p.18-19).

The purpose *of the Balanced Scorecard,* the Balanced Scorecard System can be utilized in all types of organizations although the initial introduction of this system assesses performance in commercial companies. *Balanced Scorecards* can be used in many different ways. That is, this *Balanced Scorecard system* needs adjustments so as to produce measurements that are in accordance with the main objectives of the organization. In commercial organizations, *the Balanced Scorecard* model places the financial perspective above the other three perspectives. This is based on the reason that indeed the main goal of the organization is to maximize profits. (Sulastiningsih, 2018: p. 22).

DATA AND METHODOLOGY

This type of research uses qualitative methods in the form of case studies with an empirical approach. Qualitative research is research conducted to answer problems in detail according to objective conditions. (Bisno and Rifa'i, 2018: p.29).

This research was conducted intensively. Researchers participate in the field, carefully record what happens and conduct reflective analysis of various documents found in the field (Aida, 2019). The method of collecting data and information obtained in this study uses two data sources, namely primary data sources and secondary data sources. Primary data sources are data directly collected by the author. The data collection was carried out by the author in the form of: (a) Interviews with BAZNAS South Tangerang, namely the Deputy Head Section 3 and the Collection Staff Section. (b) Disseminating a list of questions to 22 mustahik, 10 muzaki and 3 employees of BAZNAS South Tangerang.

Secondary data sources are data sources obtained in the form that have been collected and processed by other parties and are usually in the form of publications in the form of employee data, muzaki, and financial statements of BAZNAS South Tangerang. The function of secondary data sources is as a complement and support for researcher data. Data collection techniques are carried out as follows: Questionnaire, which is a list of questions given to related parties, namely muzaki, mustahik and employees of BAZNAS South Tangerang. Interview, namely by asking several questions to related parties who can explain the data needed regarding the Performance of BAZNAS South Tangerang. Documentation, which is a data collection technique by collecting research sources from library materials, documents, notes, journals, scientific, central data related to the performance of zakat institutions using *the Balanced Scorecard*.

The data analysis technique used in this study is a data analysis technique from Miles and Huberman, namely: (1) Data Collection Data analysis at this stage is carried out by paying attention to the results of temporary interviews and comparing with the problem formulation, research objectives and focus, and final analysis. (2) Data Reduction At this stage, the data that has been collected is summarized, determined the main things, focus on important things, then look for themes and patterns. Data from the reduction results will provide a more detailed picture and make it easier for researchers to find the data needed. (3) Data Display After the data is reduced, the next step is to present the data. In presenting the data will be arranged in a pattern of relationships and intended to provide a naturalistic picture of research sourced from informants. (4) Conclusion/Verification: The next stage is for the researcher to draw conclusions. The conclusion at this stage of data analysis is carried out by providing comprehensive research results so that it can answer the formulation of the problem, objectives and focus of research.

RESULT AND DISCUSSION

Performance Analysis of BAZNAS South Tangerang in Financial Perspective

The financial perspective is measured by looking at the trend of collecting and distributing zakat at BAZNAS South Tangerang then categorized in the *Allocation To Collection Ratio* or ACR.

Table 1. BAZNAS South Tangerang Raising Fund

Year	Amount (billion)
2018	IDR 4,301,537,795
2019	IDR 4,765,689,287
2020	IDR 6,401,430,315

Source: BAZNAS Data South Tangerang

Table 2. BAZNAS South Tangerang Distribution Fund

Year	Amount (billion)
2018	IDR 3,027,906,688
2019	IDR 4,190,476,435
2020	IDR 6,843,251,458

Source: BAZNAS South Tangerang

In the regulation of the Ministry of Religious Affairs, there is Decree Number 733 of 2018 concerning sharia audit guidelines for zakat management reports. This decree regulates the ratio between zakat funds distributed with zakat funds collected or the term known as *Allocation to Collection Ratio* (ACR). ACR is categorized as follows: (>90%: Highly effective) (70-89%: Effective) (50-69%: Moderately effective) (20-49%: Less effective) (<20%: Ineffective).

The calculation using ACR is the total distribution divided by the total collection and expressed in percentage form.

Table 3. ACR BAZNAS South Tangerang Period 2018-2022

Year	ACR	Category
2018	70,39%	Effective
2019	87,93%	Effective
2020	106,9%	Highly Effective

Source: Processed Data, 2023.

In table 4.2, the collection and distribution of funds from ZIS-DSKL BAZNAS South Tangerang has continued to increase in the last three years.

While in table 4.3, to see the effectiveness of the funds collected with the funds distributed, it can be seen using ACR. ACR results in 2018 were 70.39%, in 2019 87.93% and increased in 2020 by 106.9%. The overall total of ACR results is categorized as effective.

Performance Analysis of BAZNAS South Tangerang in Customer Perspective

The customer's perspective can be seen from the improvement of muzaki, how to maintain muzaki and service satisfaction with muzaki and mustahik.

Table 4. General Data on the Number of Muzaki BAZNAS South Tangerang for 2019-2022

Year	Muzaki /person	Muzaki Agency
2019	100	50
2020	312	50
2021	500	100
2022	1000	132

Source: BAZNAS Data South Tangerang

(1) *Customer Retention*. Table 4.4 shows that BAZNAS South Tangerang experienced an increase in muzaki for four consecutive years both from individual muzaki and body muzaki. (Yutegi, 2023). (2) Customer *Accusition* (Customer Acquisition/ Muzaki). The acquisition rate (acquisition) is measured by looking at the number of new customers that an institution has managed to acquire in a certain period.

Table 5. Customer Acquisition/Muzaki Measurement at BAZNAS South Tangerang 2020-2022

Year	Number of Muzaki	New Muzaki	Akusisi
2020	382	232	60,7%
2021	600	218	36,33%
2022	1132	532	47%

Source: Data processed 2023.

In table 4.5 that in the last 3 years BAZNAS South Tangerang has succeeded in obtaining new muzaki, although in 2021 the acquisition of muzaki was less than in 2020, but in 2022, the acquisition of muzaki increased by 532 muzaki. This shows that the acquisition of BAZNAS South Tangerang is good. (3) Customer *Satisfaction* (Customer satisfaction / muzaki and mustahik). BAZNAS South Tangerang has two customers, namely muzaki and mustahik who are provided with services and are considered to be satisfied with BAZNAS South Tangerang. The number of questions distributed to 32 people with a ratio of 22 was distributed to mustahik and 10 to muzaki.

Table 6. Respondents' Answer Results (Muzaki)

No	Question	Very satisfied	Satisfied	Quite Satisfied
1	Amil BAZNAS Tangsel provides good service to muzaki	1	7	2
2	Amil served the muzaki swiftly when the muzaki was visiting	1	7	2
3	Amil is skilled in his field	2	7	2

No	Question	Very satisfied	Satisfied	Quite Satisfied
4	Zakat payment to BAZNAS Tangsel is very easy	1	8	1
5	BAZNAS Tangsel maintains good relations with muzaki	2	8	1
6	As a muzaki/donor, you will continue to distribute wealth to BAZNAS Tangsel	1	8	1
7	BAZNAS Tangsel office space as a comfortable room to serve muzaki	1	8	1
8	Amil BAZNAS Tangsel provides information about BAZNAS Tangsel service programs in detail and clearly	1	9	-
9	The number of amils serving is enough so that the muzaki do not wait long	2	5	3
10	Amil responds responsively to muzaki complaints	1	5	4
11	You choose to give zakat at BAZNAS Tangsel because you believe the funds distributed are safe and used appropriately	5	5	-

Source: Processed Data, 2023.

List of statements distributed to 10 muzaki by the author, it is known that the average muzaki is satisfied with the services provided, namely the information provided by the staff to the muzaki can be digested properly, the payment of zakat applied by BAZNAS South Tangerang is also easy for the muzaki, the muzaki are satisfied with the staff of BAZNAS South Tangerang in terms of maintaining good relations with the muzaki, and in terms of consistency, Muzaki will continue to distribute his zakat to BAZNAS South Tangerang because he believes that the zakat funds distributed are right on target.

Table 7. Results of Respondents' Answers (Mustahik)

No	Question	Very satisfied	Satisfied	Quite Satisfied
1	BAZNAS Tangsel staff are polite in providing services	40,9%	45,5%	13,6%
2	BAZNAS Tangsel staff provide information with patient, friendly service to mustahik	40,9%	40,9%	18,2%
3	BAZNAS Tangsel provides assistance according to needs	50%	40,9%	9,1%
4	BAZNAS Tangsel handles properly in realizing zakat	40,9%	40,9%	18,2%
5	BAZNAS Tangsel makes it easy for mustahik to ask for help	40,9%	36,4%	22,7%
6	BAZNAS Tangsel holds regular religious socialization that is beneficial for mustahik	45,5%	22,7%	31,8%

Source: Processed Data, 2023.

Questions distributed to 22 mustahik by the author, the average mustahik answer shows satisfaction with service. It can be seen from the summary results of the two questionnaires above, that BAZNAS South Tangerang is good in service to customers / muzaki and mustahik.

Performance Analysis of BAZNAS South Tangerang in Internal Perspective

The quality of Internal Activities is seen from the achievement of raising and distributing funds, community building, information communication processes, customer service and communication between fields. (2) Innovation programs in non-profit organizations can be seen from the existence of innovative programs and program development. (3) Evaluation of existing Programs and Services. BAZNAS Tangsel has formulated 5 areas of zakat distribution and the programs in it. (Kaplan, 2001: p. 49). The performance of BAZNAS South Tangerang from an overall internal perspective shows good results because the planned targets have almost entirely been realized in the form of an implemented fundraising system, program innovations and regular evaluations.

Performance Analysis of BAZNAS South Tangerang in Growth and Learning Perspective

In this perspective look at how technology is applied in an institution and the improvement of employee capabilities. (1) Technology. One of the missions of BAZNAS South Tangerang is modern digitalization. Everything in this era is digital, so institutions including BAZNAS must also strive to develop digital-based services. During the pandemic situation, the acceleration of digital transformation is increasing, as well as the demands for the use of technology ranging from online meetings, online shopping and other activities. At BAZNAS South Tangerang, they have carried out digitalization transformation. (2) Improvement of Employee Capabilities. In this point, we see how to increase employee competence, employee commitment and the availability of information systems. (TOP Digital Awards, 2022).

In employee development, BAZNAS South Tangerang has not provided regular and significant training to employees. The training provided today is still condition-dependent, so when training is deemed necessary it is carried out. The following is an interview conducted by the author according to Mr. Tarjuni regarding employee training. (Tarjuni, 2023).

Table 8. Respondent (Employee) Answer Results

No	Question	Very satisfied	Satisfied	Quite Satisfied
1	BAZNAS Tangsel is responsive to staff needs	-	1	2
2	Staff are satisfied working at BAZNAS Tangsel	-	3	-
3	The staff take pride in working at BAZNAS Tangsel	-	1	2
4	BAZNAS Tangsel often conducts trainings to improve the skills of its staff	-	2	1
5	BAZNAS Tangsel involves all staff in decision making	-	1	2
6	BAZNAS Tangsel motivates staff to develop the creativity of administrators	1	-	2
7	BAZNAS Tangsel awards skilled staff	-	3	-
8	BAZNAS Tangsel staff can access all the information needed	-	1	2
9	Information related to the duties of each staff is clearly provided	-	1	2

Source: Processed Data, 2023.

It can be seen in the questionnaire distributed to 3 employees, showing that employees feel involved in decision making and easy to access information related to the internal organization.

CONCLUSION AND RECOMMENDATION

From the results of research conducted by the author regarding the analysis of the performance of zakat institutions using a balanced scorecard, the author makes the following conclusions: (1) The performance of BAZNAS South Tangerang in terms of financial perspective shows good results. In fact, there was an increase in the collection and distribution of zakat funds in the period 2018 to 2020 and was categorized as effective. (2) The performance of BAZNAS South Tangerang from the perspective of customers as a whole shows good results. In fact, there is an increase and acquisition of muzaki every period. (3) The performance of BAZNAS South Tangerang from an overall internal perspective shows good results. In fact, the planned targets have almost entirely been realized in the form of an implemented fundraising system, program innovations and regular evaluations. (4) The performance of BAZNAS South Tangerang from the perspective of growth and learning shows good results. In fact,

digitalization transformation and employee training have been realized. However, the training carried out still depends on conditions and has not been applied routinely.

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