

ABSTRACT

Lidzikri is an Amil Zakat Institution (LAZ) operating at the municipal level in Bandung, responsible for collecting, managing, and distributing zakat, infaq, and sadaqah (ZIS). However, the organization faces several challenges in conducting performance evaluation and strategic planning due to the absence of a comprehensive performance measurement system. The current measurement approach primarily relies on the amount of funds collected, without a thorough evaluation of organizational performance. This situation highlights the need for a more structured, holistic, and goal-aligned performance measurement system. This study aims to develop such a system by identifying internal and external conditions using SWOT analysis to generate strategic formulations, which are then translated into strategic objectives and Key Performance Indicators (KPIs). The final design includes 9 strategies, 12 strategic objectives, and 14 KPIs across the four perspectives of the Balanced Scorecard (BSC). Weighting and prioritization of these components are assessed using the Analytical Hierarchy Process (AHP) method, involving questionnaires distributed to the management team. The output of this study is a performance measurement scorecard tailored for LAZ Lidzikri.

Keywords: Analytical Hierarchy Process (AHP), Balanced Scorecard (BSC), Key Performance Indicator (KPI), Performance Measurement, LAZ Lidzikri