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Abstract
This study is intended to gauge the elements of performance measurement framework for private tahfiz schools (PTS) in Malaysia and to determine the expectation gap between regulators and tahfiz operators on the performance measurement. Series of interviews were conducted with the representatives from the State Islamic Religious Council (SIRCs) and tahfiz school operators. The thematic analysis using Atlas.ti revealed that there are four (4) main elements of PTS performance measurement identified namely, school infrastructure, students' achievement, students' evaluation, and clustering. These elements are essential principles to be used in evaluating PTS capability in providing tahfiz education. Future research could focus on quantifying the quality indicators of PTS performance measurement.
Keywords: Private Tahfiz School, Performance Measurement, Element, Framework

Introduction
The rapid growth of Tahfiz education in Malaysia is influenced by the expansion of schools that offer tahfiz curriculum throughout Malaysian states with many of these school being privately managed. Based on statistics disclosed on the Religious Education Information System (SIMPENI), Ministry of Education (MOE), a total of 704 Private Tahfiz schools (PTS) are registered under the jurisdiction of each state enactment and monitored by the SIRC. There are four (4) criteria of the PTS namely; (i) its primary and secondary tahfiz schools are governed by individuals, private organizations, or corporate entities and not governed by the MOE, (ii) is a religious school with no specific age limit to enrol to the school with majority of the students are between 6 to 20 years old, (iii) may offer tahfiz program only or tahfiz and academic subjects, (iv) may offer the national curriculum and is free to adopt either the national tahfiz integrated curriculum (KBT) or any tahfiz curriculum, and (iv) is a self-funded school. The substantial increase in the establishment of PTS indicates the overwhelming demand of tahfiz education by parents for their children to become huffaz. Accordingly, this also suggest that Islamic education is gradually making its distinct presence alongside secular education. PTS does not only offer Quranic teaching and learning but essentially, it provides

the foundation in good character building according to the Islamic adab (etiquette) and akhlak (virtue). The PTS also offer extra-curricular activities which are also a core value in Islam. However, choosing the right school may require conscientious evaluation from parents prior to registering their children to the PTS of their choice.

Comprehensive information of PTS performance is a major concern among parents when they make inquiries of the PTS. The absence of specific ranking or rating as reference makes deciding on the right school an arduous task. To make matters more troubling, information on school management, infrastructure, study plan and student's performance in many PTS are also not publicly available. This is because they are mostly governed and authorised by the state religious enactment and jurisprudence which do not require the PTS to make their information publicly available nor are, they subject to the requirement stipulated by the MOE. PTS are free to execute their own study plan unless they offer the national academic curriculum alongside the tahfiz program. The lack of information required on their performance especially the quality of services rendered, welfare and safety of the students under their custody call into question the PTS entire management.

Various issues have been raised concerning the PTS in considering its standards when compared to the national mainstream education. The concerns include the school governance, operational management, financial management, academic management, student affairs, and the school's accountability to the relevant stakeholders including students, parents, and donors. It has been drawn to attention by Solahuddin (2016) the impeding issues faced by PTS. They include contemporary and current development of tahfiz education system, the advancement of technology, and tahfiz certification to ensure the sustainability of the tahfiz learning. Therefore, it is timely that an appropriate framework of performance measurement to be developed in promoting a uniform evaluation of PTS performance. The framework is hoped to transform the unique performance measurement more objectively to improve tahfiz education in PTS.

Literature Review

Tahfiz or the Quranic memorization education is one of the most popular streams of Islamic education in Malaysia. The tahfiz education has improved tremendously since its traditional "pondok" years to a more institutionalised education method. The Quranic learning is currently offered for school students at private and national religious schools. Astoundingly, more than 91% of the tahfiz institutions are privately owned (Bani et al., 2017). The tahfiz education model is rapidly growing in Malaysia due to the increase of awareness towards the importance of Quranic learning among Muslim parents in Malaysia. Recent trends have demonstrated that more parents are choosing tahfiz education for their children (Haron et al., 2020). Nevertheless, its growth since the early "pondok" years to contemporary period comes with various challenges.

There are several impediments to progress and development for private tahfiz institutions (PTS) operating in Malaysia (Ridza et al., 2017). Among the challenges for private tahfiz institutions is its weak management system for decision making, insufficient management of the workforce skills, tight fiscal management policies, supervisory problems, poor staff development system, and poor working conditions which include the low wages paid to the teachers. Further challenges also include the limited building capacity, inadequate teaching facilities, and poor school management system including the process of hiring teachers. These excessive obstructions occur probably due to the situation where most of the PTS are fully dependent on the government and other charitable endowment (waqf).

In this instance, performance measurements are vital to keep the tahfiz institution on a par with the mainstream education in Malaysia. Braithwaite et al (2017) described performance measurement as a measurable element of practice performance for which there is evidence that it can be used to assess the quality and hence change in the quality. The most commonly used domains in performance frameworks are safety, effectiveness and access.

Importantly, performance measurement and evaluations will assist accountability of non-profit organizations such as the tahfiz institutions by assessing their achievements based on the charted objectives. However, performance measurement may cause tension and discomfort to members of the institution because performance is a concept open to a multitude of operational definitions and different stakeholders may measure and interpret performance differently. Performance measurement requires resources that are supposed to be allocated to the beneficiaries. Eventually, performance measurement is performed not only for compliance purposes, but more importantly for adaptive learning and continuous improvement for the institution (Bani et al., 2014).

School infrastructure is undoubtedly one of the most important elements in evaluating an institution's performance measurement (Cuyvers et al., 2011) because it contributes to the student's wellbeing in the educational system. Meanwhile, Stevens (2006) considers that the infrastructure as a central point in social development and is the accelerator for the overall activities carried out by the community.

In this situation, Nugroho & Wibowo (2020) are in the opinion that the procurement of school infrastructure must be prepared through educational institution policies to ensure that the provisions would facilitate students' learning. By focusing on enhancing the school infrastructure, learning in the classroom and outside the classroom can run optimally besides supporting teachers and students in the learning process. Students will feel comfortable, excited and facilitated in the learning process when the classroom is in its ideal condition (Lawanson & Gede, 2011). Successively, Ridza et al (2017) also substantiated that good infrastructure creates the safe environment necessary to make the learning institution develop progressively. Importantly, several important criteria for the transformation of tahfiz institution (TI) teaching and learning environment needs to be clearly upheld. This include requiring the top management of TI to be more responsible in providing better facilities management towards a conducive learning environment, and importantly to have clear standard guidelines in operating their activities.

A study conducted by Che Nidzam et al (2014) found that there is a positive relationship between the usage of school resource centres and the increase of students' awareness about environmental issues. The classroom environment should be conducive for learning as students spend most of their time in the classroom.

An interactive classroom learning experience for students can be optimised with technology that can improve students' achievement and performance relevant to the contemporary digital culture (Haron et al., 2019). In a subsequent article, Haron et al (2020) further revealed that the quality of facilities and infrastructure in school affects students' achievement as demonstrated in the 'Tahfiz Model Ulul Albab' (TMUA). A prior study by Kadir & Sarif (2016) on private Islamic schools revealed that the key elements of sustainability in its operation depend on how the entity's management in generating funds, affording facilities, and delivering services to the stakeholders effectively.

Students' academic and non-academic achievements are among the most important elements in measuring the Tahfiz institution performance in Malaysia. Various studies have been performed on students' achievement and the literature also include how the mass

media influences the reputation of a particular school. Therefore, it is relevant for educators to considerably take into account the factors related to students' achievement including their attitude towards the learning process (Bakar et al., 2010).

Students' assessment and evaluation are equally important elements of performance measurement for tahfiz schools. PTS students who are enrolled in the tahfiz and academic curriculum are also evaluated based on their ability in memorizing Al-Qur'an (hafazan), academic subjects, and co-curriculum activities. Regrettably, Hashim (2015) had identified the teaching and learning methods of the tahfiz has weaknesses that contributed to the unsatisfactory performance of the learning institution. Among the weakness identified include the persistent use of backdated methods in the teaching and learning process. Notably et al (2019) asserted that effective tahfiz learning strategies could assist in producing professionals in various fields, technologist and entrepreneurs who are not only masters in academic but also equipped with the knowledge of Quran and as-Sunnah towards creating a generation of *Ulul Albab*.

It is observed that there are still limited studies on performance measurement specifically on PTS. Pertinent issues need to be appropriately addressed for PTS in Malaysia to gain the public confidence and recognised as a respectable learning body. Consequently, this study is carried out to determine the elements of PTS performance measurement framework from regulators and tahfiz operators' perspectives.

Methodology
This study employed the thematic analysis, using the Atlas.ti. tool to identify the indicators of performance measurement for PTS. Open-ended interviews were conducted with the representatives from four different State Islamic Religious Council (SIRCs) and four tahfiz school operators from Melaka, Perak, and Selangor. The interview used structured questions focusing on the overview of tahfiz management and operation, leadership, board effectiveness, accountability, staffing and remuneration, stake holders' relationship. The researcher also included other unstructured questions when any unique information surface from the structured questions. The interviews were transcribed verbatim and analysed.

The transcribed interviews were coded to label the topic mentioned by the respondents. The codes were then validated to code category or specific issue to find meaningful theme. The code is organized in such a way to subsequently allow the researchers build the final code structure. Codes pertaining to performance measurement and its related issues were pooled into a network and are related to each other. The thematic content analysis of the transcribed interviews applied the phases introduced by (Friese et al., 2018). The pre-phase involves familiarising with the data, material exploration, generating initial codes, building a structured code system, searching for themes, reviewing themes, defining and naming themes, and producing the report.

The network framework showing each theme of performance measurement was included in the report. The network is supported by analysis of the frequency of the indicators mentioned by the respondents. It also includes the quotation of original words expressed by the respondents in the interviews on specific issues. The elaborations provide depth and breadth of the issues which provide support to the research findings.

Discussion of Result
Interviews with the SIRCs and tahfiz schools' representatives were transcribed verbatim and analysed using the thematic analysis to fulfil the objectives of the study. The analysis

indicated that there are four main elements in the proposed performance measurement framework of PTS in Malaysia as summarised in Figure 1. The elements include; (i) school infrastructure, (ii) students' achievement, (iii) students' evaluation, and (iv) clustering. Further discussions ensued in the subsequent section.
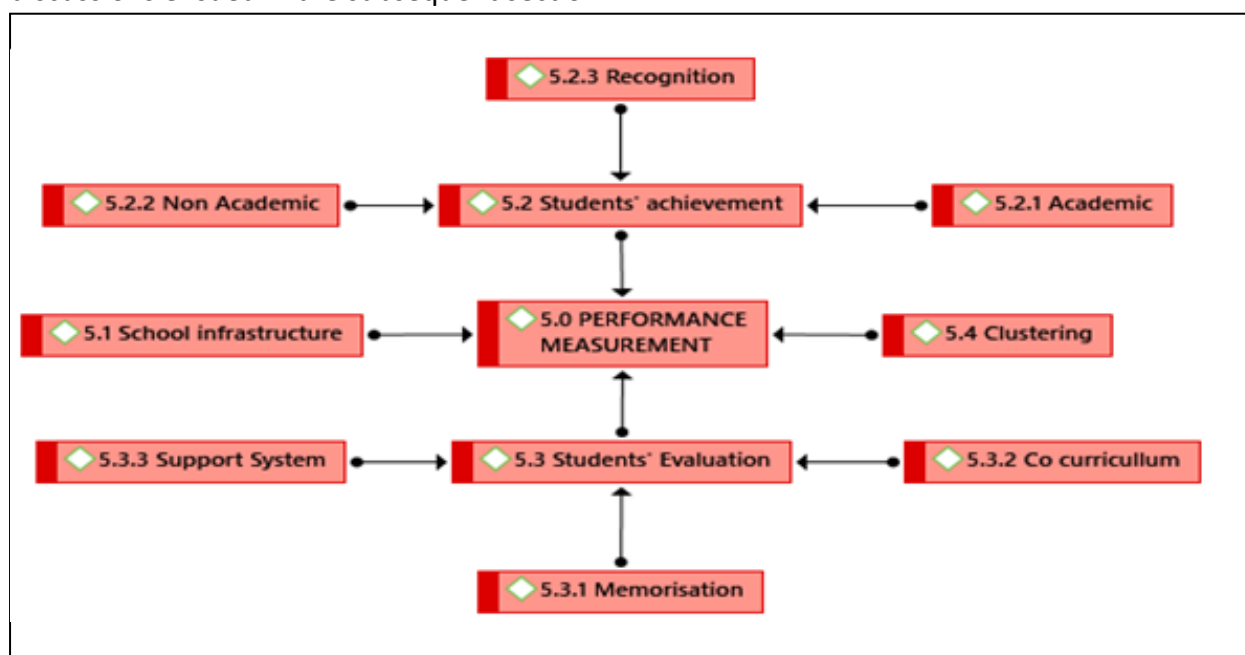
Figure 1. Networking of performance measurement

Table 1
The Frequency of Discussion on Indicators' Performance Measurement

Indicators of performance measurement	SIRC (4)	Tahfiz School (4)	Total
1 school infrastructure	3	0	3
2 students' achievement			
2.1 academic	5	13	18
2.2 non-academic	2	0	2
2.3 recognition	0	7	7
3 students' evaluation			
3.1 memorisation	1	13	14
3.2 co curriculum	1	0	1
3.3 support system	2	3	5
4 clustering	1	1	2
Total	15	37	52

School Infrastructure

Basic school infrastructure is elemental in measuring the PTS performance. Both SIRCs and tahfiz operators agreed that the acquisition of permanent buildings to be occupied by students is a fundamental requirement. Though there is no specific type of building required for PTS operation, SIRCs emphasized that the building must not be owned by any specific person in ensuring sustainability. Aside from conducive classroom setting, other facilities required include the hostel, library, mosque, restroom, multipurpose laboratory, communal hall, and sport facilities.

Many private tahfiz schools, especially those that are operating with small number of students and owned by an individual, are still struggling to provide the schools with proper basic facilities. There are PTS that rent commercial buildings or temporarily use the community mosque or musholla to operate their program while working out efforts for a permanent premise. However, being self-funded, insufficient fund is a critical factor that could impede the intention in acquiring a permanent premise. In order to overcome the problem, there are tahfiz school board members and management team who proposed a master plan to construct permanent buildings either on a newly acquired land or waqf land. The capital expenditure was raised through the Islamic social funding instruments such as endowment funds, cash waqf, waqf shares, zakat and donation. The proactive and integrated effort between the public and PTS in materializing the intention to have their own premises is an example of good philanthropy practice. Though PTSs are privately owned, the government has made several efforts to assist them. Shouldering the responsibility to assist the PTS, the government has a yearly one-off national budget allocation of financial assistance for the qualified PTS to maintain and improve their infrastructure since several years ago.

Aside from learning with basic available infrastructure, PTS students are usually taught in traditional methods which do not pun emphasis on using digital technologies like mainstream education. Students in mainstream school curriculum have gradually been exposed with digital learning while students in PTS are still wrestling with basic infrastructure needs.

A substantial number of PTSs owners still find it challenging to register their tahfiz school with SIRC because most of them are unable to certify the status of their building and fail to fulfil other requirements stipulated in the regulation and state enactment. The enforcement authority imposed very strict rules on registration requirements, especially for the establishment of fixed buildings and other supplementary regulations including fire safety and local council. Failure to get their registration endorsed by the SIRC has contributed in the PTS efforts in securing the one-off financial assistance from the federal government budget, Department of Islamic development Malaysia (JAKIM), state government, including the private sectors.

The issues previously discussed have demonstrated that it is necessary to have a checklist of school infrastructure for all PTS in measuring their performance. Conducive teaching and learning environment could be achieved with well-maintained school infrastructures.

Students' Achievement

Students' achievement is the second element necessary in measuring PTS performance as suggested by SIRCs and tahfiz operators. It takes into consideration students' academic and non-academic achievements but priority is emphasized on the ability of tahfiz students to memorize the whole Quran within a stipulated period of time. Though memorization achievement is the focus for students in tahfiz schools, students' achievement from one PTS to another is not comparable because of the different syllabus, diverse method of

memorization, and execution process. SIRCs suggested for a standard tahfiz syllabus to be complied by PTS. They suggested a comprehensive syllabus which encompasses various aspects of the Quranic knowledge such as techniques of memorization, "Tajwid" knowledge, and the interpretation and exegesis of Quran. It is suggested that PTSs replicate or improve the national tahfiz integrated curriculum (KBT) initiated by MOE. Consequently, the tahfiz could overcome the issue for certification since every PTS can comply to the same syllabus endorsed by the relevant authorities especially MOE and JAKIM.

Besides memorization achievement, academic achievement is an important indicator to assess the performance of PTS in the challenging economic landscape. The needs for academic achievement such as "Sijil Pelajaran Malaysia" SPM and its equivalent prevail as they are mandatory national finishing school certification for secondary school leavers to further their study either in a local or international university. Similarly, it was brought to light by one of the operators that "*to qualify for enrolment in technical program such as Certificate in Mosque Administration, students from PTS need to have a tahfiz certificate that is complemented with academic qualification*".

The state of Selangor has recently announced that every PTS in the state is required to offer academics together with tahfiz program. If many PTSs incorporate the academics and tahfiz syllabus in their program, there will be an increase in the expected number of students becoming professional huffaz or those who have memorized all verses of the Quran. The move could elevate the tahfiz education in Malaysia.

Students' achievement at the school level needs to be recognized but the practices would vary from one PTS to another. Analysis of the interview identified that there are at least three different ways of recognizing students' achievements. Schools may recognise the achievement in the academic report with grading or issue separate certificate of completion in memorizing the Al- Quran, or certification by a third entity. The first PTS operator clarified that "*the school record students' memorization achievement in students' academic report and graded them accordingly (A, B, C)*".

Meanwhile, another PTS operator clarified that, *"Students are not streamed according to their memorization (hafazan) achievements. Students who are unable to complete the targeted Quranic syllabus of fifteen juzuk at lower secondary school are still allowed to continue to higher secondary school. However, if students completed their form five secondary school level but unable to complete memorizing the whole Al Quran (thirty juzuk), the students will only be recognized with certificate of school completion. No certificate of hafazan completion will be issued".*

Following that, another PTS has different practise in recognizing students' achievement. It was explained by the respondent that, "The issuance of Sijil Tahfiz Malaysia (STM) is to recognize PTS student's achievement in hafazan. PTS students are required to take verbal and written test (Syahadah) conducted by representatives from Jabatan Kemajuan Islam Malaysia (JAKIM). Upon satisfactorily fulfilling the requirements, STM will be issued to them. Yet in order to qualify furthering their study in any government owned institutions, students are required to have SPM". The tedious process for getting certification for further studies may furhter cause complications that both students and parents could avoid if the PTS comply with a standard and accepted curriculumsystem. It is crucial that PTS assessment and recognition to be thoroughly outlined, measured and evaluated in ensuring that the achievement is recognised locally and internationally.

Students' Evaluation

The third element in performance measurement for PTS is students' evaluation. The evaluation involves the assessment on the level of cognitive knowledge acquired by students. It measures the actual performance of students as compared to the targeted mark or grade determined by the school. This to allow for any improvement measures to be executed in overcoming unfavourable results or outcome.

In the context of PTS, the students' evaluation is a mandatory process. It ensures that the memorization of Quran is consistently applied. The evaluation is a continuous process performed daily and involves reviewing the newly memorized verses (jadid); revision on verses which was memorized the day before (sabki), reviewing the memorized verses for the whole week (murajaah), and recitation of what was memorized (hafazan). Moreover, the number of hours allocated for tahfiz activities including evaluation varies according to the method of memorization employed by each PTS such as; Deobandy, Panipati , Luh, Cirebon, Turki, and Malwali methods for tahfiz, and academic. A minimum of ten hours or more are generally allocated for a day's learning but there is also three hours for tahfiz activity daily. Students are required to evaluate two pages of newly memorized verses of the Al Quran and one page of verses which were memorized the day before.

One of the successful factors in students' evaluation is the quality and number of tahfiz teachers. It was suggested that the ideal ratio of one teacher is to ten students (1:10) in order to optimize the potentials for students to excel in their Quranic memorisation. This is because the process requires an environment that is ideal for religious knowledge. Besides that, factoring facilities and elements such as access to technology, good infrastructure, conducive tahfiz environment, and good relations between parents and teachers provide are added value to student's evaluation and achievement.

Clustering

Clustering is the fourth elements identified by SIRCs and tahfiz operators as essential in measuring the performance of PTS. Clustering refers to the PTSs' engagement in a specific niche area to be a dynamic and an excellent centre of tahfiz institution. A collaborative effort made with strategic partners such as international tahfiz schools, higher learning institutions, and other creative industries would be advantageous for the PTSs. The collaborations may include in the areas of science and technology, communication and interpersonal skills, local and international exchange students' programs, and entrepreneurship.

Expectation Gap on Performance Measurement of PTS Between Regulators and Tahfiz Operators.

On proposing the indicators to measure the performance of PTS, the holistic approach considered is by analysing the perspectives of two main key players namely; the tahfiz operators' and the regulators. The tahfiz operators are more concerned about their main business of tahfiz operation by focusing on students' performance and achievement as summarised in Table 1. This is because the ultimate objective of PTS is to produce good quality of huffaz by offering students the best techniques and methods of Quranic memorization. Correspondingly, they also provide students with the academic subjects such as mathematics, science, and English while including extra-curricular activities to ensure in efforts of producing a holistic huffaz.

Meanwhile, it is in the regulator's perspectives that the SIRCs focus has shifted to the compliance aspect of tahfiz on evaluating the performance of PTS. They relied on the

infrastructure facilities of PTS as critical to be addressed by school operators to ensure good delivery of tahfiz education. Certainly, this requirement caused a significant compliance cost for PTS to fulfil. Differences in focus by these two parties on evaluating the tahfiz performance measurement is considered relevant as they reflect the different responsibilities and jurisdiction imposed on them. Nevertheless, they are moving in the same direction and aspiration to strengthen PTS alongside the mainstream national education.

Conclusion and Policy Recommendation

In the absence of specific and standardized form of performance measurement, it is recommended that PTS could consider the elements of school infrastructure, students' achievement and evaluation and lastly clustering to assess their yearly performance. At the regulators' level, SIRC should require the PTS to submit their self-performance evaluation yearly for monitoring and ranking purposes. By having a standardized ranking system based on the clear performance indicators, it will encourage PTS to improve from year to year to maintain their school ranking and will help the stakeholders to assess their performance. In brief, the success in uplifting the PTS performance requires the cooperation and commitment from all private tahfiz operators, parents, NGOs and other relevant stakeholders. These synergies play vital roles to expedite improvement to the current governance and practices of PTS and ultimately will propel the success of the National Tahfiz Educational Policy (DPTN) and in achieving its ultimate goal to produce 125,000 huffaz by 2050.

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