

Strategy of the Indonesian *Waqf* Agency, North Sumatra Representative Office in Increasing the National *Waqf* Index

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Article Info	Abstract
<p>Keywords: Indonesian Waqf Board Strategy, National Waqf Index, North Sumatra</p> <hr/> <p>DOI: 10.33830/elqish.v1i1.104.2024</p>	<p>The long-term objective of the research is to design a recommended model for the Indonesian <i>waqf</i> Board in North Sumatra so that it can be applied to improve the national <i>waqf</i> index in North Sumatra. The success of this model can be measured by the achievement of the National <i>Waqf</i> Index value of North Sumatra Province. The specific target of this research is to improve the understanding of the national waqf index indicators of BWI and in North Sumatra, to identify obstacles, and to determine actions that must be taken. This research produces mandatory outputs of the Model recommended to BWI North Sumatra regarding the steps in filling out the National <i>Waqf</i> Index (IWN) and Simple Patents and Additional Outputs of Sinta Accredited Journals. This research uses a qualitative method with data collection techniques through observation and interviews, where the research team will conduct interviews with BWI Representatives of North Sumatra Province, BWI representatives of districts and cities throughout North Sumatra, and <i>waqf</i> stakeholders and requires a cost of Rp. 10,500,000 (Ten Million Five Hundred Thousand Rupiah).</p>

1. Introduction

North Sumatra, which is the fourth most populous province in Indonesia and the largest outside Java with a Muslim population of 10.12 million (66.24%) of the total population of North Sumatra of 15.24 million with a waqf land area of 7,942 Ha and only 6855 certified in 11,857 locations, of course, must follow the development of Indonesian waqf towards a new era of waqf which has so far only focused on mosques, madrasas and graves (Ministry of Religion, 2022). North Sumatra, which has quite a large waqf potential, it turns out that its use for the welfare of its people is not in reality, this can be seen from the many waqf problems in North Sumatra. Based on the waqf case presented to the Indonesian Waqf Representative of North Sumatra Province since it was officially formed through the Decree of the Indonesian Waqf Agency Number 003/BWI/P.BWI/2011 dated July 11, 2011, (Minister of Law and Human Rights, 2014) there are several problems faced related to this waqf, including unrecorded waqf objects and no documents. Deviations from waqf objects. Traditional Nazir does not have qualifications.

Weak waqf administration. The phenomenon of control over waqf assets is related to the human desire to control waqf assets. The absence of a joint commitment even though legal products have been issued in the form of laws and regulations. The problem of waqf

in Indonesia is not only related to public perception of waqf or the lack of support from the government but also the lack of public trust in waqf institutions, the professionalism of waqf managers/nazir and the absence of integrated data related to waqf that shows the development of waqf performance in Indonesia. Thus, it is necessary to measure waqf performance as a means to increase awareness of waqf management and as a tool to monitor waqf development (BWI, 2022). Waqf performance measurement can be carried out using the National Waqf Index (IWN) which was launched in 2020 as a standardized measurement tool that can be a reference for national waqf performance. The results obtained from the calculation of the waqf index can be used to compare the measurement results of each region from time to time to prepare long-term plans for waqf management in Indonesia (BWI, 2022).

Standardized waqf index measurement is a tool for waqf authorities to evaluate and monitor the overall condition of waqf activities in a region/country improve the recording of waqf assets (BWI, 2022), and reflect the transparency and accountability of waqf managers as a whole in a region/country (BWI, 2022). This is necessary because the state-level waqf performance index can be a benchmark for all *mutawali* (waqf managers and supervisors) to comply with the progress of waqf management and become a medium to inform the public about how waqf has succeeded for the community and the extent to which the potential of waqf has been utilized, which will ultimately increase public awareness of waqf. So that the waqf development agenda can be fulfilled. A study conducted by the Indonesian Waqf Board (BWI) and the Ministry of Religion in 2020 showed that the waqf literacy index score had only reached 50.48, which is in the low category. This means that the level of public understanding of waqf still needs to be improved and increased. Three literacy concepts need to be socialized, namely literacy about waqf object assets, literacy about the allocation of waqf assets, and waqf institutional literacy.

The National IWN (Waqf Index Value) is the average value of the 34 provinces in Indonesia. In Figure 1, the IWN value for 2022 is 0.274 (sufficient), and the value for 2023 is 0.301 (good). For North Sumatra, the IWN value for the province of North Sumatra for 2021 is in the very poor category with a value of 0.07 and in 2022 it obtained an IWN value of 0.172 with a sufficient category from a score of 0.587 for the very good category. This shows that the quality and quantity of waqf stakeholder involvement in North Sumatra greatly affects the results of the IWN for North Sumatra (BWI, 2022). The existence of the National Waqf Index (IWN) which was launched in 2020 as a standardized measurement tool can be a reference for national waqf performance. The implementation of IWN in 2021 has also helped to measure how waqf is performing in each province in Indonesia so that BWI in particular can compare the results of regional measurements from time to time in preparing long-term plans for waqf management in Indonesia. The existence of a standardized and acceptable waqf index measurement at the country level can also be a tool for waqf authorities to evaluate and monitor the overall condition of waqf activities in a country and improve the recording of waqf assets (BWI, 2023). Waqf is a form of worship that also has high social value. In its function as worship, waqf is expected to be a provision for the life of the wakif (donor of waqf) in the afterlife because the reward will continue to flow as long as the waqf property is utilized. In terms of its social function, waqf is a very valuable asset in development. Its role in equalizing welfare among the people and overcoming poverty is one of the targets of waqf. So that its utilization needs to be developed by sharia principles. The problem of waqf continues to develop with the development of society, both in terms of management, development, and utilization.

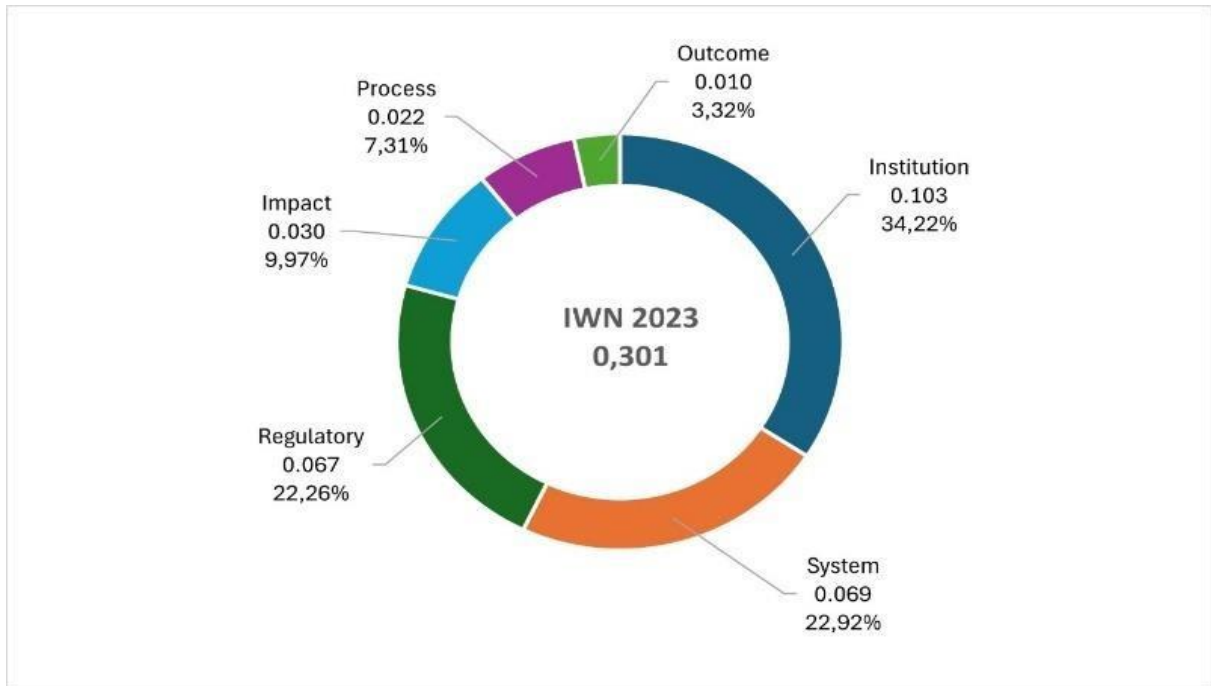


Figure 1. Factors that influence National Waqf Index

From this data, can be collected to form the IWN result of 0.301 in 2023, the largest percentage of contribution is obtained from institutional, system, and regulatory factors. Based on the description above, is the basis for the team to research the Strategy of the Indonesian Waqf Board. Representative of North Sumatra in increasing the national waqf index. The object of the study is the Indonesian Waqf Board representative of North Sumatra and BWI in the city districts in North Sumatra. BWI representative of North Sumatra as a research partner. The selection of this partner is also based on the results of the research team's initial observations that the BWI representative of North Sumatra is the party given the authority and responsibility to fill in the data needed by the Central BWI Jakarta to measure the national waqf index value of the province of North Sumatra.

2. Research Method

This study has 5 stages collecting research data from trusted sources, identifying problems in BWI representatives of North Sumatra, BWI representatives of districts/cities and waqf stakeholders, and making research proposals. Researchers collect data by conducting studies using observation, interview, and documentation methods. The data that has been obtained is then processed and analyzed systematically with qualitative methods. The processed data will be presented descriptively by explaining the main problems in depth so that they are easy to understand. The author then makes a research report to be submitted to P3M as one of the evidences of the implementation of the research, the results of the research will also be simplified. The data for this study were obtained from the BWI representative office of North Sumatra, BWI representative offices of districts/cities, and waqf stakeholders. This study uses several methods to obtain the required data, including the following:

1. Interview. An interview is a form of communication between two people, involving someone who wants to obtain information from another person by asking questions, based on certain objectives. The informants in this study were the administrators and

staff of the BWI representative office of North Sumatra, BWI representative offices of districts/cities, and waqf stakeholders (*mutawali*) who can provide representative information related to the national waqf index.

2. Observation. The observation method is a method of observation supported by systematic data collection and recording of the objects being studied. The objects observed in this study are the process of collecting and filling in data related to the National Waqf Index.
3. Documentation. Documentation is any written material or film. The documentation required in this study is data on the results of filling in and assessing the National Waqf Index obtained by the BWI Representative Office of North Sumatra Province.

3. Results and Discussion

Development of the National Waqf Index in Indonesia

The National Waqf Index is an index designed to be an instrument or tool to measure waqf performance in a region from various measurement dimensions. Sukmana et al., (2021) built the National Waqf Index (IWN) model as a tool to measure waqf performance at the national and subnational levels (Tauhid, 2024).

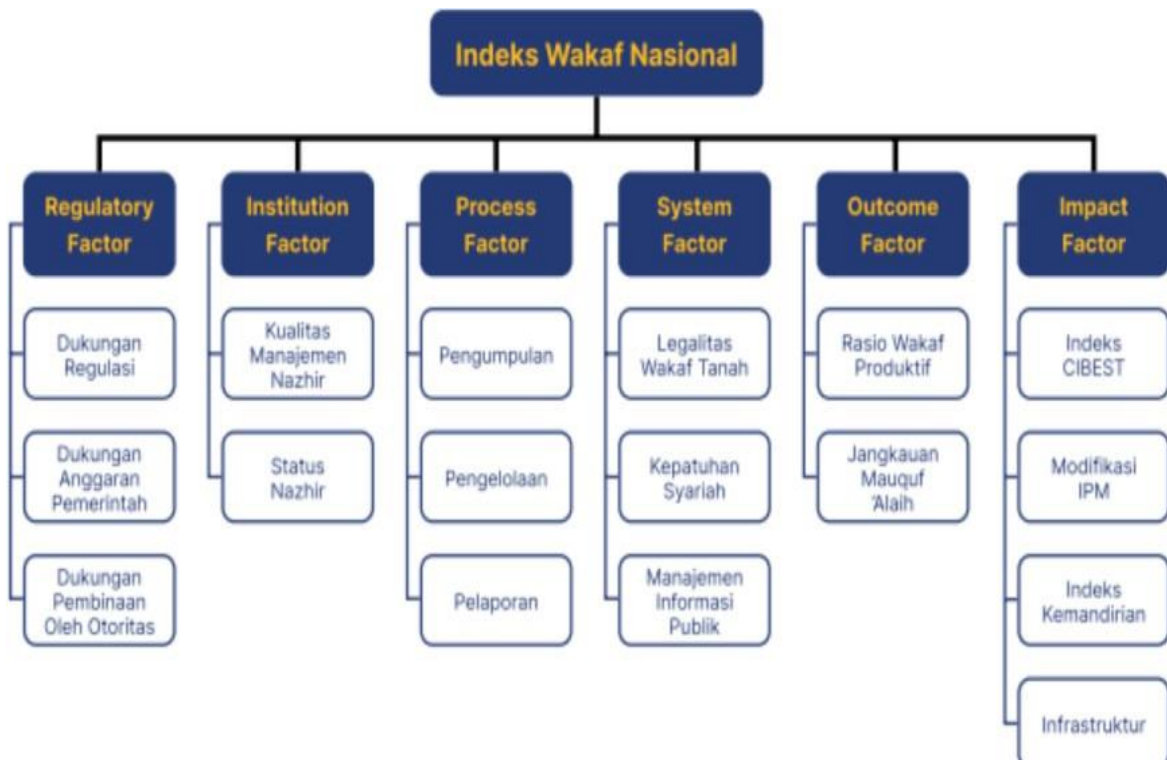


Figure 2. National Waqf Index Structure

The National Waqf Index (IWN) is an index proposed to be a tool for measuring waqf performance by a waqf authority in a country at the national and local levels. The measurement of IWN is based on data inputted by the waqf authority at the local level which can then be aggregated at the national level. IWN is structured in such a way that it can be adopted by any country in the world. In the context of this study, the pillars of IWN are structured based on regulatory provisions, standards, and literature related to waqf in Indonesia. Adoption by other countries can be adjusted to the conditions in that country.

Dimensions of the National Waqf Index

The National Waqf Index consists of six main dimensions, namely:

1. **Regulatory factors.** Regulatory factors are factors related to the strategic support of the government as the authority for the waqf system and waqf activities in the region. This factor has three sub-factors as follows. Regulatory support relates to the question of whether a country or region has specific laws or regulations regarding waqf within its jurisdiction. Regulation is the basic infrastructure that must be provided by the state to improve waqf development. Another important aspect that can be addressed with good waqf regulation is waqf property disputes. Supervision by the state to prevent encroachment and occupation of marques can only be enforced if there is a regulatory framework on the issue. (Indonesia, 2022). Budget support relates to the question of the nominal amount of budget support for waqf development provided by the government. If budget support is lacking, this will be an obstacle to optimal waqf development, conversely, if budget support is optimal, waqf development will lead to better development as part of Islamic da'wah, even in countries where Muslims are a minority. Training Support relates to the question of the frequency of training provided by the waqf authority for nazir (waqf managers) to improve waqf management skills. Professionalism is a common issue raised by various studies. Training is a solution to improve the professionalism of waqf managers. Training is also important for Nazir to solve problems in waqf management, including obtaining funds for business operations, understanding duties and responsibilities, and increasing the efficiency of waqf asset management.
2. **Institutional Factor.** The institutional factor is a factor related to the institutional conditions of waqf managers (nazir) in a region. This factor includes improving the quality of waqf institution management and transforming waqf asset management from individual nazir to institutional nazir to ensure professionalism, transparency, and accountability. This sub-factor is important because one of the factors that are often found as an obstacle to attracting people to donate waqf is the lack of public trust in the quality of nazir. If management quality certification is taken carefully by waqf institutions, people's trust and authority can be achieved (Karim, 2010). Nazhir status is related to the question of how many institutional nazhirs there are in a jurisdiction, compared to individual nazhirs. In essence, waqf exists to organize and institutionalize charity. This means that someone who manages the waqf must be an institution, not an individual.
3. **Process Factor.** The Process Factor is a factor related to the business process of waqf practices. This factor includes ensuring monitoring of waqf developments in a jurisdiction and improving the recording of waqf business activities by nazir, such as collecting waqf assets, surplus utilization of waqf assets, and improving the financial reporting of waqf institutions to authorities and the public with proper accounting and sharia standards. The collection relates to the question of the number of waqf assets or principal collected by all nazir in a jurisdiction, whether it is land, cash, or other types of assets. Nazir needs to record the assets they manage because the lack of such a database can cause assets to be abandoned or there is a possibility of illegal encroachment (Hassan et al., 2017; Zain et al., 2019). Waqf collection is voluntary and Nazir's ability to increase waqf collection is a reflection of public trust in Nazir (Sadeq, 2002). Management is related to the question of the amount of profit or surplus generated by all nazir in a jurisdiction. Waqf assets that have been collected by nazhir are not only left idle but must be invested in every productive activity by Islamic law (Sadeq, 2002; Mohammad, 2015; Azman & Ali, 2016). This profit or surplus is the

basis for the benefits and services provided by Nazhir to the general public (Zain et al., 2019). If nazir in a jurisdiction can generate more profit/surplus compared to other jurisdictions, it is a signal of more efficient waqf management in the previous jurisdiction (Hassan et al., 2017). Reporting relates to questions about the number of institutional Nazir who report their activities and financial conditions to the waqf authority. Reporting is an important part of waqf activities to maintain the trust of waqf and the general public in the waqf system (Abduh, 2019) and as a monitoring tool to ensure the sustainability of the waqf financial condition (Sulaiman & Alhaji Zakari, 2019).

4. **System Factor.** System Factor relates to aspects that are not directly related to the waqf business process but are important to support the process. System factors include ensuring that the supporting aspects of waqf management are properly considered by the waqf authority and nazir. This includes registration of waqf land, compliance with sharia, and provision of waqf information to the public. The legal status of waqf land relates to questions about the portion of certified waqf land that has been legally certified by the local authority. Registration and certification of waqf land are essential to formalize the transfer. Sharia Compliance relates to the question of the proportion of waqf institutions in a jurisdiction that has Sharia scholars as the Sharia Supervisory Board (SSB) for nazir, as well as ensuring the implementation of the rules. Most (if not all) studies on waqf agree that the implementation of sharia principles is a fundamental requirement for proper waqf management (Ihsan & Ibrahim, 2011; Masruki & Shafii, 2013; Azmi & Hanifa, 2015; Ihsan et al., 2017) and standardized waqf accounting can improve the efficiency and transparency of waqf management (Abu Talib et al., 2020). Public Information Management Public information management is related to the question of which channels or media are used by the waqf authority to provide information on its activities to the public, whether it is an internal website or external media. This is important because it is feared that the awareness and knowledge of Muslims about waqf is still limited, and is generally only understood as a religious donation to mosques (Hassan et al., 2017; Gebara, 2018).
5. **Outcome Factor.** The outcome factor is related to the productivity of waqf and the reach of waqf benefits. The outcome factor is important so that concern for productive waqf and the reach of waqf beneficiaries increases. This factor will be a benchmark for the sustainability and inclusiveness of the waqf program. The Productive Waqf Ratio is related to the question of the proportion of productive waqf units in a jurisdiction over all waqf units. The permanence of waqf implies that waqf assets must be managed to generate income, which in turn will be used to finance public services (Abduh, 2019). However, a limited understanding of waqf means that many waqf assets managed are only religious and unproductive (Gebara, 2018). Productive waqf means incorporating commercial aspects into waqf management and transformation into more professional management (Winarsih et al., 2019). Beneficiary outreach relates to the question of the proportion of waqf recipients (*mauquf alaih*) of the total population in a jurisdiction. Waqf is an instrument of wealth redistribution and is expected to reach most of the population with essential services, especially the poor, the needy, and the deprived. Therefore, this sub-factor is also a good indicator for measuring waqf performance, because a nazhir not only manages waqf assets but also manages programs and services for beneficiaries (Karim, 2010; Ihsan et al., 2017).
6. **Impact Factor.** Impact factor is a factor related to the impact of waqf on community welfare and the provision of services to the community. This factor is intended to measure the impact of waqf programs on community welfare and the extent of social

and religious services provided through waqf. This factor has four sub-factors, with the first three sub-factors inspired by the Indonesian National Zakat Index. The CIBEST Welfare Index is an index that measures the level of community welfare based on household data to then be grouped based on poverty conditions, namely material and spiritual poverty. The CIBEST Welfare Index is calculated by dividing the number of families without material or spiritual poverty (prosperous families) by the number of households observed. The Modified Human Development Index measures the health and education index which is part of the HDI with modifications as a proxy for community welfare in terms of health and education (Puskas BAZNAS, 2016). The Independence Index is an index that measures the proportion of beneficiary working hours that have a fixed income, savings, and business. This is also inspired by the Indonesian National Zakat Index (Puskas BAZNAS, 2016). The Waqf Infrastructure sub-factor relates to the question of the extent to which Waqf can provide infrastructure that supports essential services needed by the general public. These services include: religious (mosques), education (schools), and health (hospitals) by considering the proportion of quantity and capacity of waqf-based infrastructure from the total infrastructure in a jurisdiction.

National Waqf Problems

Before the enactment of Law Number 41 of 2004 concerning Waqf, there were concerns about the large number of waqf assets that were lost. With the enactment of Law Number 41 of 2004, efforts to reorganize waqf assets, especially waqf land, have increased day by day, as seen from the increasing number and objects of waqf, both in the form of land, money, and others that are spread across various corners. In 2010, waqf land data stated that there were 415,980 objects throughout Indonesia (previously recorded at 366,595 locations). This number increased to 435,995 locations in 2013 with an area of 414,246,429 Ha (4,142,464,287.906 m²) of waqf land in Indonesia. Imagine how much the waqf land is worth if calculated at the current rupiah value. In North Sumatra, waqf land data recorded 16,280 locations with an area of 36,035,460 m², 7,761 certificates (47%) and 8,719 uncertified (53%). Cash Waqf began in 2010 with the BWI Cash Waqf Movement with a value of 2 billion rupiah, in 2015 the total collection was around 185 billion and continues to increase every day; currently data from Islamic Financial Institutions Receiving Cash Waqf (LKS/PWU) at 19 Islamic Banks, the realization of cash receipts reached Rp. 199 billion, with a potential of Rp. 180 trillion. Waqf is an extraordinary and very potential Islamic Community Asset if it is developed and managed properly and can even become a new pillar in the development of the community's economy. And of course, we do not want this extraordinary asset to die if it is not developed and empowered again for the wider interests of the community.

An imagination that needs to be nurtured and developed in the minds of waqf managers is the need for continuous innovation amidst the development and progress of the times by developing productive waqf so that religious institutions can become strategic sectors in community development. Waqf assets should not only have social ritual worship value but also have economic value. Neglected or unused waqf land can be used as office buildings, supermarkets, factories, rentals, restaurants, education, polyclinics, hospitals, and the establishment of mosques. The reality in the field shows that the extraordinary waqf potential is only potential on paper which can eventually die if not managed and developed properly. Some waqf problems encountered in the field can even be called classic problems amid waqf, including generally, Nazhir manages waqf conventionally if they do not want to be called traditional. With a simple understanding, waqf is understood

as the activity of handing over part of one's property to be used forever or for a certain period to be used for worship purposes which in fact should not be in contact with the business. There are still many people who assume that distributing waqf property for economic empowerment has the potential to spark conflict, and in this situation, waqf is seen as a very sacred form of worship, therefore if the initial intention is for worship and then ends in conflict and disrupts the solemnity of worship, then it is better to use the waqf property directly as a mosque or prayer room from the start (even though the initial example of waqf during the time of the Prophet that was spread was plantation waqf). There are still many waqf donors who donate their property for the construction of a place of worship, and it becomes even more crucial when the waqf donor asks his surviving family to donate his land. There are still many people who think that channeling waqf assets for economic empowerment has the potential to spark conflict, and in this situation, waqf is seen as a very sacred form of worship, therefore if the initial intention was for worship and then ends in conflict and disrupted the solemnity of worship, then it would be better if from the start the waqf assets were directly allocated to become a mosque or prayer room (even though the initial example of waqf during the time of the Prophet that was spread was plantation waqf). On the other hand, the classic problems that still exist, especially in North Sumatra, may also be felt in other areas to be very necessary to be seriously considered and handled, which encompass our waqf due to the legal/regulatory vacuum in terms of waqf management, including Nazhir passed down from generation to generation without replacement, no competence and unclear duties and responsibilities as Nazhir, which results in waqf assets becoming static and even tending to change hands to other people, and there is waqf land but it is not clear who the Nazhir is, there are no documents but all the people know that the location is a waqf.

Analysis of the Condition of the Indonesian Waqf Board in North Sumatra

The condition of the Indonesian Waqf Board (BWI) in North Sumatra in 2024 experienced several significant developments, especially in the management and certification of waqf land. The management of waqf assets in this region has become a major concern for various parties, including the provincial government, religious institutions, and community organizations, which are trying to improve the quality of management and resolution of various disputes related to waqf land. One of the quite important achievements in North Sumatra is the increase in the number of certified waqf land. According to data from the North Sumatra Regional Office of the Ministry of Religion (Kanwil Kemenag), as of October 2024, of the total 14,605 waqf land plots with an area of 21,225,922 square meters, around 55.9% or 8,185 plots have certificates. However, around 6,420 waqf land plots are still uncertified. The acceleration of waqf land certification is part of the national target set by the Ministry of Religion. For 2024, North Sumatra was given a target to complete the certification of 840 waqf land plots. Currently, progress shows that around 596 plots have been achieved, and this effort continues to be monitored and encouraged by the local government.

Problems of Disputes and Management of Waqf Assets In North Sumatra, there are various problems related to uncertified waqf land, which is often the object of disputes. Some waqf land is suspected of being used by private parties for commercial purposes, such as the establishment of factories and fish ponds, without providing benefits to the surrounding community. This dispute often occurs due to the lack of legal certainty regarding the status of waqf land. The Governor of North Sumatra, Edy Rahmayadi, paid special attention to resolving this problem. He emphasized the importance of cooperation between various parties, including the BPN, TNI, Polri, and related institutions to resolve

this dispute with concrete steps. Edy Rahmayadi also urged the provincial government to allocate the necessary budget to accelerate the resolution of waqf land issues, as well as ensure legal certainty for waqf assets. The North Sumatra Government, in collaboration with the Indonesian Waqf Board (BWI), is committed to making this region a national model for resolving waqf issues. In addition to resolving disputes, the main focus is optimizing the potential of certified waqf land for productive purposes. This includes the use of waqf assets for social, educational, and community welfare programs, such as the development of productive waqf. Support from the central government is also seen through increased public awareness of the importance of officially registering waqf land. Data shows an increase in the number of certified waqf land plots, from 6,778 plots in 2021 to 6,855 in 2022, and continues to increase until 2024.

This development reflects the increasing public awareness of the importance of waqf land certification. In the future, BWI North Sumatra plans to strengthen synergy with all stakeholders, including local and central governments, religious institutions, and community organizations, to resolve waqf land issues. One of the concrete steps proposed is the formation of a special Task Force (Satgas) to handle waqf disputes, which is expected to increase the efficiency of problem-solving. BWI also proposes a special regional regulation (Perda) related to waqf management, which will be the legal basis for strategic steps in saving waqf assets in North Sumatra. With support from the DPR and related institutions, it is hoped that North Sumatra can become a national role model in waqf management.

Model recommended to BWI in North Sumatra to increase the national waqf index in North Sumatra.

The following is an explanation of the steps in filling in the National Waqf Index (IWN) that need to be taken, especially by the Indonesian Waqf Board (BWI) of North Sumatra. This stage includes the process of collecting, sorting, and verifying data related to waqf in the North Sumatra region that is needed to fill in the National Waqf Index. The data that needs to be prepared includes information on waqf assets, nazir, use of waqf proceeds, and related financial data. The readiness of complete and accurate data is very important so that the index-filling process runs smoothly. National data is usually provided by the Central BWI and Regency/City data is usually provided by the Regency/City BWI, but often the Provincial BWI attempts to do so through communication and interviews. At this stage, representatives of the North Sumatra BWI are expected to attend the kick-off or socialization event held by the central BWI. This socialization aims to provide a basic understanding of the National Waqf Index, its filling mechanism, and its benefits. By attending the socialization, the team will receive the technical guidance needed to ensure that the index-filling process meets standards. In the implementation of the Kick-Off/Socialization of the Central BWI, there is usually an opportunity to ask questions and have discussions.

The IWN WhatsApp Group was created as a direct communication platform between the central BWI and BWI representatives in the regions, including North Sumatra. By joining this group, BWI North Sumatra can receive the latest information, and discussions related to problems faced, and get direct assistance or direction from the IWN team. This group is a means to share experiences, challenges, and solutions. Active Consultation and Communication with the BWI Central IWN Team. Active consultation and communication with the IWN team at the central BWI is important to ensure a correct understanding of filling in the index. At this stage, BWI North Sumatra can ask questions,

ask for clarification regarding filling instructions, and get assistance if they encounter obstacles in the data-filling process.

4. Conclusions

The results of this study indicate that the model regarding the steps in filling out the National Waqf Index (IWN) needs to be prepared for data. Participating in Kick-Off/Socialization. Joining and Being Active in the IWN WhatsApp Group, Actively Consulting and Communicating with the BWI Central IWN Team. Being Active in Every Activity and Further Socialization on Filling and Understanding. Filling in data that is available or not available by BWI North Sumatra. Identifying Data Availability Problems Faced by BWI North Sumatra. Finding Solutions to Data Availability Problems Faced by BWI North Sumatra. Planning Future IWN Filling Strategies. IWN is a measuring tool that can be dynamic and developed according to needs. Therefore, the IWN that has been implemented for three years can be reviewed, especially by researchers, waqf authorities, and practitioners to provide better measurement results in the future. For example, considering that each province has diverse geographic and demographic conditions, the calculation of IWN needs to consider the demographic and geographic factors of each province such as population and area. The use of information technology in waqf management is recommended to be further optimized. A digital system for waqf registration, monitoring, and reporting can increase transparency and accountability in waqf asset management. In addition, digitalization also makes it easier for the public to participate in waqf online. Closer collaboration is needed between the government, the Indonesian Waqf Board (BWI), and religious institutions such as the Indonesian Ulema Council (MUI) to increase the capacity of waqf management. This collaboration is also important in supporting policies and regulations that encourage the use of waqf for the economic development of the community.

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