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# The indexing of resources toward nazhir waqf

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#### **Abstract**

**Purpose** – This paper aims to find the factors for designing an index of the quality of developing human resources as nadzir waqf to control and to be the reference for waqf management in every waqf institution.

**Methodology** – This study used a qualitative method with the Analytic Network Process. The data analysis shows the most dominant influence and etermines the priority order, and decision-making. The data analysis will be ne weighted sum for the performance ratings for each alternative across all attributes using the Simple Additive Weighting method and at the end, the Nazhir Wakaf Index (INW) value will be obtained.

https://doi.org/10.20885/JEKI. Findings - The research finds the factors in the internal and external resolutions bringing experts into the field by monitoring, and synergies with the government. The Nazhir Waqf Index that tried implemented is low with a score of 40.731. From the table and figure, it can be concluded that the highest variable design score of the Nazhir Wakaf Index (INW) at Pondok Modern Gontor is the assignment with a score of 100. With that assignment, the nadzir waqf has the autonomy to develop his competencies and abilities.

> Implications – If approached the index one would be the solution to the development. By offering a preliminary index and delivering informative advertising nadzir waqf resources will ensure the ability to provide efficient management.

> **Originality** – This research takes an important research gap to analyze the competence of nadzir waqf by making measurements in the development of nadzir waqf resources that can be used by any waqf institution.

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#### Introduction

Waqf institutions are one of the dominant economic factors besides the government (Babacan, 2011; Othman et al., 2015) which come as an important role to the social economic development (Zauro et al., 2020; Saifuddin et al., 2014; Thaheransyah, 2020; Khairi et al., 2011; Qurrata et al., 2021). This is supported by the 2006 UIN Jakarta Language and Culture Center research conducted on 500 nazhir respondents (waqf managers) The previous research shows that the waqf assets in Indonesia that are silent are 77%, and those that are managed productively are only 33% (Najib & Al-Makassary, 2006). While the potential of time money in Indonesia reaches 3 trillion a year. These funds will continue to increase if handed over to professional managers and invested in productive sectors (Nurjannah & Abdullah, 2020; Fauziah et al., 2021; Susilo et al., 2021). Some problems arise in the management of waqf which tends to be consumptive, traditional, and with an "old"

understanding (Huda et al., 2014; Siddiq, 2018; Zein et al., 2020). Therefore, the priority problem from the management aspect is the weakness of nazhir (Abdullah et al., 2018; Rusydiana et al., 2021; Hasan & Shauki, 2022; Syamsuri, 2021) with many studies related to the results of the implementation of accountability and transparency in the management of waqf are less efficient, such as a lack of government intervention in nazir guidance (Ahmad et al., 2019). Increased productivity of waqf (Osman et al., 2020), the accuracy of management administration (Ihsan & Ibrahim, 2011), nazir's ability to manage waqf and take responsibility for it (Shafii, 2013).

The unoptimal management of waqf assets also lies in the unresponsibility of Nadzir as a vital holder in managing and developing waqf assets (Syamsuri et al., 2020; Sukmana, 2020; Nurjamil & Nurhayati, 2021; Pikoli et al., 2021). Which is not in accordance based on prevailed laws and will cause Nadzir did unoptimal manage unprofessionally and unproductively. A survey found the development of the lowest value rate (Putra & Isfandayani, 2020; Aldeen et al., 2021; Hartanto et al., 2021). As the current waqf phenomenon can be seen from research results showing 84% of claiming to be a nadzir is just a second job (Aswad, 2019; Effendi et al., 2022). Indeed, if Nadzir's human resources are qualified, then waqf assets can develop and be productive (Ismal, 2013; Fauzi et al., 2022; Aldeen et al., 2020).

Thus, the development of human resources for Nadzir is important (Winarsih et al., 2019; Firmansah et al., 2020). The phenomenon that often occurs is that the nazhir competence of waqf institutions is not appropriate both in terms of knowledge and expertise in managing waqf (Charda et al., 2020; Umar & Aliyu, 2019; Yumarni et al., 2019). That all analyzed research adopting Islamic or sharia corporate governance can be applied in the management of waqf itself (Daud, 2019). Understanding the concepts and application of corporate governance, and mastering Islamic fiqh and waqf affected determining the professionalism of nadzir (Syamsuri et al., 2020; Syakur et al., 2018; Iman et al., 2020). With that, it can be seen that much of the research on nadzir competency analysis is limited to these theories.

In other hand, the solution to the success of the management and development of waqf lies in the existence of nadzir, a solid working team to maximize the expected wealth if the waqf asset is managed professionally, consequently waqf assets will become potential Islamic philanthropy (Syamsuri et al., 2020). This research is to analyze the competence of nadzir waqf by making measurements in the development of nadzir waqf resources. Also, internal and external resolutions from the waqf stakeholder and expertise can best measure the index of nadzir waqf measurement (Pyeman et al., 2016). For this reason, designing indexing the quality, and developing human resources of nadzir waqf is important, according to controlling and reference by waqf institutions in every country.

Meanwhile, there is a concept of the index of nadzir to measure the performance of nadzir waqf in waqf institutions in achieving good nadzir governance and the professionalism using the simple additive weighting (SAW) method, using the pentagon-shaped and octagon-shaped models and Asutay and Harningtyas (2015) using the octagon shaped method, where all used simple expert opinion to assign weights of the factors (Asutay, 2007). Moreover, studies on designing or calculating nadzir resources and the index of nadzir are limited. The index of nadzir resources tried to formulate an index for waqf institution qualitatively. However, there has been limited study to design the index of nadzir resources for waqf institutions in Indonesia, such as Islamic boarding schools based on waqf system.

### Literature Review

### Waqf Management

Waqf management is done for the fulfillment of needs, in addition in terms of asset protection carried out certification on behalf of the organization (Solihah et al., 2017). There are various modes of productive waqf management such as istibdal, hukr, ijaratayn, venture philanthropy of waqf model (VPWM), a value-based capital model of waqf (VBCMW), and social enterprise waqf fund model (SEWF) (Kahf, 1999). The challenges faced are related to constraints in waqf management to raise funds and awareness of management regulations (Azha, 2013). Therefore, it is expected

that modern models of waqf management for instance venture philanthropy of waqf model (VPWM), the value-based capital model of waqf (VBCMW), and the social enterprise waqf fund model (SEWF) (Qurrata et al., 2019).

In management-related guidelines, standards and evaluations need to be considered (Kamaruddin & Ramli, 2015). Waqf management caught the comprehensive attention of the Government (Diniyya, 2019; Abdullahi, 2020). It was initiated by an issuance the Government Law No. 28 of 1977 about waqf for owned land. However, it not covers yet management for productive waqf. Moreover, the Indonesian government enhances related management productive waqf by issuing Law No. 41 of 2004 and No. 42 of 2006. Indonesia experienced a development phase of waqf (Qurrata et al., 2019).

The management of waqf institutions becomes the most crucial part in understanding the issue of waqf. Waqf management is related to nadzir as waqf manager, waqf management system, and accountability (Pikoli et al., 2021). in fields related to types of waqf, requirements, management spects, and allotments with the qiyas method and maslashat al-mursalah (Nur Iman et al., 2021). The development of the Islamic boarding school in Indonesia encourages the growth of waqf management institutions in Indonesia because one form of worship taught in Islam is carrying out waqf. In general, every boarding school will have its waqf management institution (Iman et al., 2020).

### Nadzir Profesionalism

Professionalism is the important one of the factors that must be owned by every employee in an organization (Poerwopoespito et al., 2000). Professionalism concerns the compatibility between the capabilities and the needs of the task, which is a requirement for the formation of professional employees. Professionalism should be based on rational education and specialization.

The importance of the professionalism of nadzir waqf, fostering nazhir's professionalism is a very important part. Coaching is carried out using modern management standards, formal and non-formal education, training, or guidance (Ridwan, 2012). Waqf institutions, acted as nazhir, are given responsibility by donors, ie. waqif, to manage waqf assets. To account for this responsibility, waqf institutions must provide information about the waqf management under their control (Monica et al., 2020).

### Competence and Professionalism of Nazhir Waqf

Competitiveness and professionalism are important elements at the same time as being a standard measure of bad time management (Fawwaz et al., 2020; Laallam et al., 2020). Another study found that nazhir should have the ability and ability to administer waqf assets (Furqon, 2016; Habibaty, 2017; Ibrahim et al., 2020). However, in reality, the nazhir resources and competencies in waqf institutions still lack knowledge about waqf, lack expertise in managing waqf, and lack nazhir training and coaching (Charda et al., 2020; Khaled Nour Aldeen, 2021).

Strategies for developing nadzir resources in realizing professionalism standards can be carried out through strengthening waqf institutions, increasing nazir capacity, and fostering waqf management (Ridwan, 2012; Ilyas, 2017; Aini & Nasri, 2018; Astuti & Tanjung, 2019; Sholihah & Zaenurrosyid, 2021). In addition, in developing productive waqf, it was found that a nazir was required to have competence, be professional with his competence, and meet certain criteria (Munauwir, 2017; Munawar et al., 2022; Ibrahima et al., 2020; Ascarya & Masrifah, 2022).

While in other studies it was found that the strategy required in the development of nazhir waqf was to embrace competence (Edriyanti et al., 2021). As in Monica and Charda's research, education and certification are needed to improve human resource skills. As well as implementing strategies that are carried out in collaboration with institutions related to waqf (Monica et al., 2020; Charda et al., 2020). Therefore, this previous research may add to the treasures of previous research on the efforts of nadzir waqf in maximizing the management of waqf.

#### Indexation

Index as a sign that indicates natural relationships between signs and markers that are causal or

have a causal relationship; it is a sign that directly refers to the fact (Mahardika, 2016). This test requires a disclosure index that gives an opportunity at various accrual levels, including cash basis reporting, such as cash receipts and disbursement statements (Torres, 2003). The disclosure index is rebuilt based on the accrual basis of the disclosure checklist (Sturesson, et al., 2013). This index is produced annually and usage is encouraged to develop ideas for promoting greater stability worldwide (Soesilo, 2018). Such as the index of cash waqf institutions in Indonesia. An accountability index can show the reported activity of cash waqf institutions. The index is tested to cash waqf institutions based on a web basis (Siswantoro et al., 2018). So this research would develop a socioeconomic development index based on internal and external waqf management problem solutions from the stakeholder, especially by analyzing nadzir resources on waqf toward good waqf management.

### Nazhir Resource Competency Development

Human resources should meet the requirements of being Muslim, mature, and capable of legal action (Edriyanti et al., 2021; Abbazi & Zarqan, 2019; Fatoni et al., 2019). Human resource development is more focused on long-term needs(Swanson, 2022; Armstrong & Taylor, 2020; Stone et al., 2020). It is intended to support each other's efforts to increase capital income and productivity (Syamsuri et al., 2020). The development process plays a role in increasing welfare in the economic and social fields (Bukhari, 2018; Rahdari et al., 2016).

Human resource development aims to improve individual performance and organizational effectiveness and productivity (Khamis & Che Mohd Salleh, 2018; Wilton, 2022; Anwar & Abdullah, 2021). In addition, it can increase organizational expertise, improve quality and efficiency, and integrate people into the business. So the process of developing human resources includes 3 things, namely training, education, and development (Swanson, 2022; Werner, 2021; Kareem, 2019; Laing, 2021). The nature of this mandate can be applied in waqf management where the nazir must be someone who can be trusted, both in terms of education, skills, understands the job well, has clear rights, obligations and all aspects of spirituality (Wardiana & Prastiti, 2019; Ibrahima et al., 2020; Mas'ud et al., 2019).

#### Human Resources Development of Nadzir Waqf

Various efforts have been made to obtain quality nazhir to maximize the potential of waqf in Indonesia (Aswad, 2019; Abdullah et al., 2018). The priority of the nazhir waqf problem is an external problem, namely the conflict between the nazhir and the wakif family (Rofiqoh et al., 2021) and less understanding of waqf and supportive regulation (Shaikh et al., 2017; Fauziah et al., 2021). While the priority of internal problems is low competence and professionalism, (Rusydiana et al., 2021; Hasan & Shauki, 2022) generally individual nazhir. The priority for Nazhir's external solution is to optimize BWI's role by revising regulations and consulting or mediation (Astuti & Tanjung, 2019). The internal solution is nazhir certification, coaching, and mentoring to improve the quality of nazhir human resources (Marpaung, 2020).

### Research Methods

This research is qualitative research to explore the form of the value of the development of nadzir waqf resources. The sample was selected using purposive sampling, namely the waqf institution. This study uses a qualitative method with the Analytic Network Process (ANP) tool. Meanwhile, ANP method is a type of multicriteria decision-making developed by Thomas L. Saaty in 1996, applied in research extensively because of its suitability to address complicated and unstructured problems, to integrate either subjective and objective perceptions or tangible and intangible assessments based on simple pairwise comparison matrices (Saaty, 2005). ANP enables the researchers to select an alternative that best satisfies a given set of criteria out of a set of choices or to determine the weight of the criteria using the expert's experience or knowledge in a matrix of a pairwise comparison (Saaty & Vargas, 2006). ANP is a non-parametric and non-bayesian qualitative

method used in the decision-making process without any assumption about independence between elements in a network (Monica et al., 2020). In obtaining primary data, it was obtained from PMDG documentation, YPPWPM, and interviews. While the previous research studies as secondary data.

This study uses the Analytic Network Process data analysis technique to show the most dominant influence and determine the priority order, and decision-making (Ascarya, 2005). The advantages of ANP can be utilized by researchers in completing their research (Saaty & Vargas, 2006). Judging from previous studies, the Analytic Network Process methodology has also been widely used in research on the development of waqf (Ascarya et al, 2022). Conducted to Qudsi, the main priority of the problem is the nadzir aspect. Furthermore, each criterion's problems are a low public trust, and unprofessional nadzir (waqf manager). Meanwhile, the main priorities for each aspect of the solution are socialization and education to the community, nadzir certification (Fauzi et al., 2022).

This study seeks the weighted sum of the performance ratings for each alternative across all attributes using the Simple Additive Weighting (SAW) method. The next step in this research is to identify the relevant measurable ratio to be used as a proxy in the maslahah program measurement. The ratio will be calculated using the planned budget and the actual allegation of DAU returns, referred to as the maslahah fund. Finally, the additive weighting method was used for the weighting, aggregating, and ranking processes. The Indexing of Resources of Nadzir Waqf is calculated by multiplying the allocation ratio (AR) for each competency, professionalism, and also management by AR, and the weight calculated from ANP, denoted by W:

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\begin{split} INW &= \sum_{i=1}^n W_i [AR_i] \\ INW &= W_1 [AR_1] + W_2 [AR_2] + W_3 [AR_3] + W_4 [AR_4] + W_5 [AR_5] ; \end{split}
```

INW : Nadzir waqf index

 $\begin{array}{ll} W_1 \; dan \; AR_1 & : Internal \; problem \; allocation \; weight \; and \; ratio \\ W_2 \; dan \; AR_2 & : External \; problem \; allocation \; weight \; and \; ratio \\ W_3 \; dan \; AR_3 & : Internal \; solution \; allocation \; weights \; and \; ratio \\ W_4 \; dan \; AR_4 & : External \; solution \; allocation \; weights \; and \; ratio \\ \end{array}$ 

W<sub>5</sub> dan AR<sub>5</sub>: Strategy allocation weight and ratio

After obtaining outcomes the summation results from the performance rating, it was then reviewed again conducting in-depth interviews with several experts, academics, regulators, and practitioners who were used to compile the questionnaire (Hasim et al., 2016). After that, the quantification of the model applied to the ANP software is a super decision. This model uses ANP questionnaires in the form of pairwise comparisons between elements to discover which of the two is more important. The measurements of this study and from the previous study are made with a rate of numerical scale 1-9 (Fauzi et al., 2022; Firdaus et al., 2017). The made scale in this research is based on the general theory of relative measurement to lower the composite of individual ratio priority scale reflecting the relative measurement of inter-interaction elements influences related to control criteria (Saaty, 1999). Then, data on measurement results are collected and inputted into the software of Superdecisions. In the illustration, nadzir waqf problems in Indonesia will be solved and are compared from two aspects of Internal waqf institutions and of government's role' (Huda et al., 2017). Of the two aspects, which one is the most dominant, and how big the difference is. At this stage, the respondents were asked to fill out the second questionnaire, by determining the most important priority scale (Aswad, 2019). Then look for the average value of each response and calculate the contract value so that it can give the right strategic recommendations (Saaty & Vargas, 2006).

### **Results and Discussion**

According to the regulator, in terms of internal nazhir problems, the first priority is that nazhir's professionalism is still low (0.25) and the second is that nazhir's understanding of waqf is still lacking (0.25). Furthermore, the third priority is nazhir's management knowledge is still low (0.16), fourthly nazhir is not a main professional (0.16), and fifthly nazhir's appointment is due to an assignment (0.16). In an aspect of nazhir's professionalism, it is still low and nazhir's understanding of waqf still

lacks the same value, meaning that according to the regulators, these two aspects have the same priority. According to scientific experts, Nazhir's management is still low by the highest priority of Nazhir's internal problems (0.30). Furthermore, the second priority is that nazhir's professionalism is still low (0.24), thirdly, nazhir's understanding of waqf is still lacking (0.14), fourthly, nazhir is not a main profession (0.13), and fifth, nazhir's appointment is due to assignment (0.12).

Then according to academics the highest priority of Nazhir's internal problems is that Nazhir's management knowledge is still low (0.26). Followed by the second priority, nazhir's understanding of waqf is still lacking (0.25), thirdly, nazhir's appointment is due to an assignment (0.14), fourthly, nazhir's professionalism is still low (0.13), and fifth, nazhir is not a main profession (0.12). These funds will continue the previous study to increase if handed over to professional managers (Nurjannah & Abdullah, 2020; Fauziah et al., 2021; Susilo et al., 2021). Likewise, in the scientific aspect of Nazhir's management, it is still low, Nazhir is not the main profession, and the appointment of Nazhir is because of the assignment. This result of the study confirmed the same opinion as the other research that the professionalism of nadzir is an important factor in waqf management (Syamsuri et al., 2020; Iman et al., 2020).

Furthermore, according to practitioners the highest priority of Nazhir's internal problems is the appointment of Nazhir because of assignment (0.24). The second priority is nazhir is not a main profession (0.23), and thirdly nazhir's understanding of waqf is still lacking (0.18). The fourth priority is Nazhir's management knowledge is still low (0.15) and the fifth priority is Nazhir's professionalism is still low (0.15). In the scientific aspect, Nazhir's management is still low and Nazhir's professionalism is still low. They have the same value, meaning that according to practitioners, these two aspects have the same priority. According to previous research, the result should be the same opinion that professionalism is still low (Putra et al., 2020; Aldeen et al., 2021).

In terms of external nazhir problems according to the regulator, the priority is the waqf manager who alternates (0.46). The second priority is land administration policies per region that are different (0.18), third is business competition with other non-waqf institutions (0.12), fourth is BPN regulations that are complex and often change (0.11), and fifth is new regulations from Complex Local Government (0.09). According to the expert, the top priority for Nazhir's external problems is BPN regulations which are complicated and often change (0.23). The second priority is waqf managers who alternate (0.22), the third is new regulations from the regional government that are complicated (0.18), the fourth is that land administration varies per region (0.17), and the fifth is business competition with other non-governmental organizations for waqf (0.10).

Furthermore, according to academics managing waqf, alternating is a top priority for Nazhir's external problems (0.28). The second priority is BPN regulations which are complicated and often change (0.20), the third is new regulations from the Regional Government which are complicated (0.20), and the fourth is that land administration varies per region (0.20). The fifth priority is business competition with other non-waqf institutions (0.09). Regarding the aspects of BPN regulations which are complicated and often change, new regulations from Regional Governments which are complicated, and land administration per region which differ have the same value, meaning that according to academics these three aspects have the same priority.

Meanwhile, according to practitioners, the priority for Nazhir's external problems is that land administration varies per region (0.28). The second priority is new regulations from the local government that are complicated (0.22), the three BPN regulations are complex and often change (0.18), the four waqf managers are changing (0.16), and the fifth is business competition with other non-governmental organizations. waqf (0.12).

According to regulators the top priority in Nazhir's internal solution is synergy with ICAST UNIDA (0.25). The second priority is periodic nazhir training (0.21), third is bringing in experts in their fields (0.19), fourth is outreach to nazhir (0.14), and fifth is nazhir certification by ICAST UNIDA (0.13). According to the expert, the first priority in Nazhir's internal solution is Nazhir's periodic training (0.23) and the second is synergy with ICAST UNIDA (0.23). The third priority is the dissemination of waqf to nazhir (0.17), the fourth is bringing in experts in their fields (0.15), and the fifth is nazhir certification by ICAST UNIDA (0.13). In the aspects of Nazhir's periodic training and synergy with ICAST UNIDA, they have the same value, meaning that according to

experts, these two aspects have the same priority. This report should conduct that nadzir must be an expert on waqf management and waqf development (Charda et al., 2020; Umar & Aliyu, 2019; Yumarni et al., 2019).

Meanwhile, according to academics, the top priority in Nazhir's internal solutions is Nazhir's periodic training (0.22). The second priority is the socialization of waqf to nazhir (0.21). The third priority is bringing in experts in their fields (0.20) and the fourth is synergy with ICAST UNIDA (0.20). The fifth priority is nazhir certification by ICAST UNIDA (0.14). The aspect of bringing in experts in their fields and synergy with ICAST UNIDA has the same value, meaning that according to academics these two aspects have the same priority.

According to practitioners, the main priority for internal solutions is to bring in experts in their fields (0.29). The second priority is synergy with ICAST UNIDA (0.23) and the third is periodic Nazhir training (0.15). The fourth priority is nazhir certification by ICAST UNIDA (0.14) and fifth is outreach to nazhir (0.14). In the aspect of nazhir certification by ICAST UNIDA and socialization of waqf to nazhir have the same value, meaning that according to practitioners these two aspects have the same priority.

According to the regulator, the priority for Nazhir's external solution is synergy with the National Land Agency (0.25). The second priority is synergy with the Regional Government (0.25). The third priority is the appointment of quality supervisors in the Foundation's business units (0.18), the fourth is the establishment of a fixed Foundation SOP (0.15), and the fifth is the transparency of land administration per region (0.12). In the aspect of synergy with the National Land Agency and synergy with the Regional Government, they have the same value, meaning that according to the regulator, both have the same priority.

According to experts in the external solution, the priority is to show quality monitoring in the Foundation's unit of work (0.29). The second priority is the transparency of the farm administration per area (0.20) and the third is the creation of a permanent SOP Foundation (0.20). The fourth priority is synergy with the National Agricultural Authority (0.16) and the fifth priority is synergy with the Regional Government (0.11). In terms of the transparency of the farm administration per area and the creation of the Foundation's SOP, which remains of equal value, the two aspects, according to the experts, have the same priority.

Meanwhile, according to academics in Nazhir's external solutions, the main priority is synergy with the National Land Agency (0.20), secondly synergy with Regional Government (0.20), thirdly transparency of land administration per region (0.20), fourthly appointment of quality supervisors in units -Foundation business unit (0.20), and the fifth establishment of a fixed Foundation SOP (0.20). These five aspects have the same value, meaning that according to academics the five aspects have the same priority and this result of the study is the same and supported with the previous study about the importance of transparacy in waqf management (Wardiana & Prastiti, 2019).

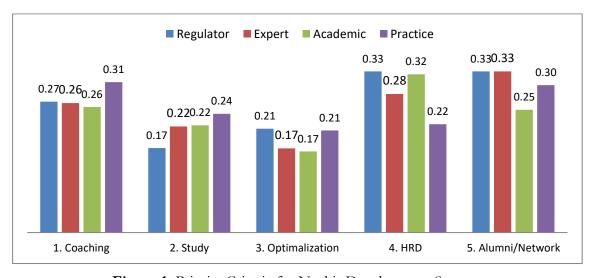


Figure 1. Priority Criteria for Nazhir Development Strategy

According to practitioners, in Nazhir's external solutions, the top priority is the appointment of a quality supervisor in the Foundation's business units (0.25) and the second priority is the creation of a permanent Foundation SOP (0.25). The third priority is the transparency of land administration per region (0.21). The fourth priority is synergy with the National Land Agency (0.14). The fifth priority is synergy with the Regional Government (0.12). In the aspect of appointing quality supervisors in the Foundation's business units and the creation of Foundation SOPs, they still have the same value especially as the previous study, meaning that according to practitioners, these two aspects have the same priority (Astuti & Tanjung, 2019; Marpaung, 2020).

Figure 1 shows that according to the regulator, in the Nazhir development strategy, the main priority is the role of alumni/network (0.33) and the second priority is the establishment of a Nazhir HR improvement bureau (0.33). The third priority is the coaching and mentoring of nazhir by ICAST UNIDA Gontor (0.27), the fourth is optimizing the role of ICAST UNIDA Gontor (0.21), and the fifth is further studies on superstition (0.17).

According to experts in nazhir development strategy, the priority is the role of alumni/network (0.33). The second priority is the establishment of a Nazhir HR improvement bureau (0.28), the third priority is coaching and mentoring Nazhir by ICAST UNIDA Gontor (0.26), the fourth is further studies on nazhir (0.22), and the fifth is optimizing the role of ICAST UNIDA Gontor (0.17). Meanwhile, according to academics, the main priority for nazhir development strategy is the establishment of a Nazhir HR improvement bureau (0.32). The second priority is coaching and mentoring nazhir by ICAST UNIDA Gontor (0.26), the third is the role of alumni/network (0.25), the fourth is further studies on nazhir (0.22), and the fifth is optimizing the role of ICAST UNIDA Gontor (0.17).

**Table 1.** Calculation results for the Nazhir Wakaf Index for 2022

No	7	Variable Variable	Rasio	Bobot	Indeks
1		Knowledge	40	0,045	1,798
2		Professionalism	80	0,039	3,156
3	Internal Problem	Understanding	40	0,042	1,699
4		Profession	20	0,033	0,666
5		Assignment	100	0,034	3,434
6		BPN Regulation	40	0,036	1,457
7	Eksternal Problem	Local Government Regulation	40	0,035	1,405
8		Administration	20	0,044	0,871
9		<b>Business Competition</b>	60	0,023	1,394
10		Alternate	60	0,055	3,279
11		Training	40	0,043	1,705
12		Sertification	20	0,029	0,574
13	Internal Solution	Socialization	60	0,035	2,075
14		Experts	60	0,043	2,592
15		Icast Synergy	20	0,049	0,971
16		BPN Synergy	20	0,039	0,775
17		Local Government Synergy	20	0,034	0,679
18	Eksternal Solution	Transparency	20	0,038	0,769
19		Quality Supervisory	40	0,048	1,932
20		SOP Fostering Foundation	20	0,042	0,845
21		Advanced	40	0,046	1,849
22		Study	60	0,036	2,144
23	Strategy	Optimization	20	0,032	0,638
24	~ <b>.</b>	SDM Bureau	20	0,048	0,967
25		Alumni/Network	60	0,051	3,057
		Total		1,000	40,731

According to practitioners, the main priority in nazhir development strategy is nazhir coaching and mentoring by ICAST UNIDA Gontor (0.31). The second priority is the role of alumni/network (0.30), the third is further studies on oversight (0.24), the fourth is the establishment of a Nazhir HR improvement bureau (0.22), and the fifth is optimizing the role of ICAST UNIDA Gontor (0.21). Furthermore, the calculation results of the Simple Additive Weighting (SAW) for calculating the Nazhir Wakaf Index at Pondok Modern Gontor are as seen in Table 1.

From the Table 1 can be seen that the calculation of the Nazhir Waqf Index (INW) at Pondok Modern Gontor is 40.731. This value is obtained from the product of the ratio number with the weight in each variable. Then the sum of each variable is carried out, resulting in the final total Nazhir Wakaf Index at Pondok Modern Gontor. This result was not found in studies (Aswad, 2019), (Abdullah et al., 2018), and (Furqon, 2016) because this research examines how to get a professional waqf nadzir.

## Indexing Human Resources of Nadzir Waqf

The Nazhir Waqf Index (INW) research aims to analyze the quality level of waqf nazhir at Pondok Modern Gontor, somewhat different from research (Aswad, 2019) which makes various efforts to obtain quality nazhir. This will be very useful to provide an overview to each waqf authority and institution to take steps in educating and socializing waqf to their nazirs. Lecause Nazhir's level of understanding of waqf can influence Nazhir's attitude or performance in managing waqf. The following is an overview of the scores from the calculation results of ANP nazhir waqf at Pondok Modern Gontor:

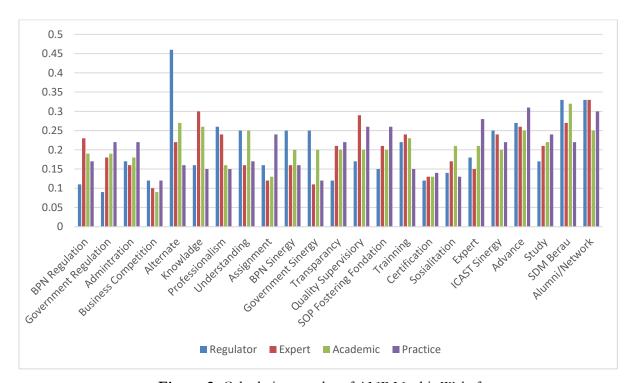


Figure 2. Calculation results of ANP Nazhir Wakaf

From Figure 2, it can be concluded that in terms of Nazhir's internal problems, experts and academics have the same opinion, that is, the scientific aspect of Nazhir's management is still low, which is a top priority. Unlike the regulators, according to him, Nazhir's professionalism is still low and Nazhir's understanding of waqf is still not a top priority. Meanwhile, according to practitioners, the appointment of Nazhir is because the assignment is the highest priority.

Furthermore, it can be concluded that in terms of external nazhir problems, the regulators and academics agree that alternating waqf managers are the top priority in the criteria for external nazhir problems. According to experts, the top priority is BPN regulations which are complicated

and often change. According to land administration practitioners, different areas are the top priority. This study has the same result as the previous study that indicated several problems, low literacy of waqf, lack of professionalism of nazhir, and low accountability of waqf institutions are still encountered by waqf institutions in collecting and developing waqf funds. In addition, the efforts made by waqf institutions have not been sufficiently qualified to foster waqif's commitment and trust to optimize the collection and development of waqf funds (Hasan & Shauki, 2022).

While in the internal resolution, the regulators and experts have an agreement that synergy with ICAST UNIDA is a top priority. While the experts and academics have agreed on parental training is a top priority. Unlike the practitioners, he believes that bringing experts into the field is a top priority. It can then be concluded that, in the external solution, the legacy of experts and practices agreed to show quality monitoring in the foundation's unit of work is a top priority. According to the regulator, the main priority is synergies with the National Agricultural Authority and synergies with the regional government. While according to the academy, five aspects of the external nasal solution have the same priority.

Next, the regulators and experts agreed on the primary priority in the strategy for developing the Nazir is the alumni/network role. According to the Founding Academy, the biroraising SDM Nazhir is a top priority. While the practitioners argue that the primary priority is the construction and accompanying of the Nazarene by ICAST UNIDA Gontor. Next is a score picture of the results of the Nazhir Wakaf Index (INW) calculation at Pondok Modern Gontor:

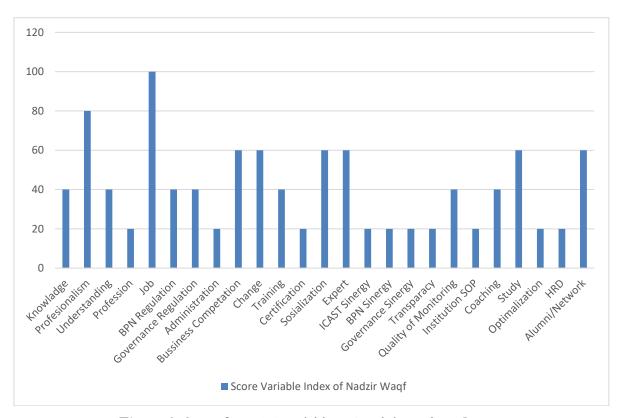


Figure 3. Score for INW Variable at Pondok Modern Gontor

From Figure 3, it can be concluded that the highest variable design score of the Nazhir Wakaf Index (INW) at Pondok Modern Gontor is the assignment with a score of 100. With that assignment, the nadzir waqf has the autonomy to develop his competencies and abilities. Next is the final picture of Nazhir Wakaf Index (INW) calculations at Pondok Modern Gontor:

**Table 2.** Final results of the calculation of Nazhir Wakaf Index (INW)

No	Index	Score	Category
1	Nazhir Waqf Index	40,731	Low

From Table 2 it can be concluded that the Nazhir Waqf Index at Pondok Modern Gontor is low with a score of 40.731. This is because the nazhir waqf quality development program at Pondok Modern Gontor has just started. Of the many waqf nazhirs who are involved in managing waqf waqf assets, most of them do not have sufficient knowledge in terms of entrepreneurship, their understanding of modern waqf management is also lacking, and many other things are lacking which hinders the development of these nazhir qualities. Therefore necessary to take strategic steps to overcome these matters, including through periodic training, socialization, and education regarding modern waqf, as well as providing opportunities for nazirs to increase their level of education in the hope that their competence and quality can increase (Astuti & Tanjung, 2019; Marpaung, 2020). This includes optimizing the role and function of Unida Gontor's ICAST in the Gontor waqf nazhir quality development program.

### Conclusion

Nazhir Waqf Resource Development Index research at Pondok Modern Darussalam Gontor shows that the Nazhir Waqf Index (INW) at Pondok Modern Gontor obtains a value of 40.371, which means the development of the quality of nazhir waqf at Pondok Modern Gontor Gontor Modern Pondok is still low. This happened because the Gontor nazhir waqf HR development program had just been implemented. The highest indicator of the constituent variable of the Nazhir Waqf Index (INW) at Pondok Modern Gontor is the assignment with a score of 100. Therefore the assignment is an advantage of developing the quality of nazhir waqf at Pondok Modern Gontor.

The results of the Nazhir Waqf Index at Pondok Modern Gontor are expected to be able to create policy recommendations for Waqf Authorities or Regulators in Indonesia in compiling maps of waqf nazhir HR development. As well as being feedback to Waqf Authorities or Regulators in Indonesia regarding the quality level of nazhir waqf human resources. In addition, it can be used as a guide for Waqf stakeholders in Indonesia in formulating policies so that the development of human resources for nazhir waqf is carried out in a planned, effective, efficient, and measurable manner.

From the table and figure, it can be concluded that the highest variable design score of the Nazhir Wakaf Index (INW) at Pondok Modern Gontor is the assignment with a score of 100. With that assignment, the nadzir waqf has the autonomy to develop his competencies and abilities. Research is still limited by the scope of the research object and the waqf nadzir criteria that apply in Indonesia. So that for future researchers, it is hoped that they can sharpen the analysis of nazhir waqf HR development and be able to expand the survey area to determine precisely the level of quality of nazhir waqf in Indonesia.

The limitation of this research is related to the data collection instrument. In this study, researchers only used interview instruments to make some discussion with the expertise, as the process of Analytical Network Process method. Researchers did not use another instrument to obtain more comprehensive information related to the collection and development of waqf funds in waqf institutions. In addition, the object of research is still limited to one waqf management institution in several provinces in Indonesia, not including all waqf institutions in Indonesia. For further research, it is expected to collect more diverse data to obtain more comprehensive information related to the phenomenon of developing nadzir waqf resources. Further researchers can make direct observations of the phenomena that occur in waqf institutions, especially on nadzir waqf development, and can use the questionnaire to obtain data with a wider scope of research objects.

The findings in this research have important implications for future financial development policies. In this regard, this research recommends two main points below. First, for waqf management institutions or waqf stakeholders to be able to increase socialization, education, and campaigns about the importance of developing waqf nazhir human resources. In addition, knowledge of regulations relating to waqf, waqf institutions, and knowledge of modern waqf also needs to be improved considering that these variables are still in the low category. Second, for future researchers, it is hoped that they can sharpen the analysis of nazhir waqf HR development and be able to expand the survey area to determine precisely the quality level of nazhir waqf in Indonesia.

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