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The Significance of Mentorship in Enhancing the Implementation of the Waqf Core Principle: Case study of Harapan Dhuafa

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Abstract: The Waqf Core Principles Implementation Index (WCPII) was developed in 2021 by the Indonesia Waqf Board and Central Bank of Indonesia as a standardized framework to assess the core activities, governance, and risk management of waqf managers (nazir) in the country. This index is critical for ensuring the effectiveness, transparency, and governance of waqf institutions. The objective of this study is to evaluate the significance of mentorship in enhancing the implementation of the WCPII, focusing on Harapan Dhuafa, one of the nazhir organizations in Banten, Indonesia. This study employs a case study approach by using three stages of structure evaluation: pre assessment, intervention and post assessment. The intervention consists of a structured mentoring program aiming to build institutional capacity in line with WCPII criteria. The findings indicate that, the intervention significantly improve the WCPII, including core activities, governance, and risk management. The study contributes to the body of knowledge on institutional waqf governance and highlights mentorship as a strategic approach for capacity-building in waqf institutions.

Keywords: Mentorship, Waqf Core Principles, Structured Evaluation.

1. Introduction

Waqf has been acknowledged as an effective tool for improving social welfare, economic development, and poverty reduction in Muslim countries. In Indonesia, the world's most populous Muslim country, waqf has the ability to support state-led developmental initiatives and reinforce social safety nets. However, despite its high potential, waqf's contribution to socioeconomic development remains unsatisfactory because to ongoing governance and management issues. Many waqf institutions encounter a lack of institutional capacity, professionalism, and accountability, which undermines public trust and the viability of waqf initiatives (Kasdi, 2016; Masyita, 2012).

In order to optimize the contribution of *waqf* to social and economic development in Indonesia, strategic steps are needed to ensure that all aspects of waqf management, especially related to the role and responsibilities of *nazhir*, run effectively and accountably. Good management, coaching, supervision, and continuous evaluation of *nazhir* are crucial to maximize the potential of *waqf* in Indonesia (Iqbal and Beik, 2024). Given the important role of *waqf* in economic empowerment and poverty alleviation, *nazhir* is required to manage *waqf* assets in a professional, transparent, and responsible manner (Iqbal et al., 2022). Good *nazhir* governance will increase the efficiency and effectiveness of *waqf* management and build public trust in *waqf* institutions (Kasdi, 2016). Therefore, continuous training, intensive coaching, and strict supervision need to be carried out to minimize moral hazards and increase accountability so that *waqf* can provide long-term benefits for the welfare of the community (Masyita, 2012).

To enhance the effectiveness of waqf management, the Indonesian Waqf Board (BWI), the Central Bank of Indonesia (BI), and the Islamic Development Bank (IsDB) introduced the Waqf Core Principles (WCP) in 2018. The WCP is designed to provide guidance on the position, role of management, and supervisory system in the management of waqf. There are five core areas in WCP, namely legal foundation (WCP 1-6), waqf supervision (WCP 7-12), good nazhir governance (WCP 13), risk management (WCP 14-24) and sharia governance (26-29) (IDB, 2018). As a follow-up to the implementation of the WCP, Indonesian Central Bank and Indonesian Waqf Board initiated the Technical Notes (TN WCP) on risk management in 2020, followed by the technical notes on good nazhir governance in 2022 and on sharia governance in 2023. The framework is designed to serve as a standard for improving the credibility, transparency, and effectiveness of Indonesia's waqf institutions.

However, the actual implementation of WCP remains limited. The survey conducted by BWI in 2023 using Waqf Core Principles Implementation Index (WCPII) shows that many nazhir still perform poorly in adopting WCP standards. The survey, that gathered data from 35 nazhir across seven provinces, found that the overall performance of nazhir remains suboptimal, with index values ranging from 0.203 to 0.905 and an average score of just 0.488 (Tanjung et al., 2022). This finding indicates that nazhirs, on average, have not implemented Waqf Core Principle optimally, highlighting substantial problems in the governance capacity, such as risk management, accountability, and transparency.

To bridge these gaps, BWI and BI have launched a capacity-building initiative through the Technical Notes (TN WCP) Program, which includes mentorship for nazhir categorized as “not

good” in their WCP performance. Mentorship has emerged as a powerful tool for bridging capacity gaps and fostering institutional growth in philanthropic organizations. Mentorship is widely regarded as a useful tool in organizational development because it provides ongoing direction, knowledge exchange, and problem-solving assistance tailored to the institution's needs (Garvey et al., 2017). Mentorship, in particular, is crucial in supporting the implementation of new frameworks and governance norms by assisting institutions in translating abstract ideas into practical actions and daily activities (Crisp and Cruz, 2009). In terms of waqf management, empirical studies in Indonesia reveal that coaching and mentoring greatly increase nazhir capacity and competence in managing productive waqf assets (Munawar, Pangestu, & Qomaruddin, 2022). These findings show that mentorship can increase both individual capacity and institutional readiness in adopting new framework, therefore it is crucial for increasing institutional governance. However, despite the advantages, the role of mentorship in enhancing waqf core principle remains underexplored.

The objective of this study is to investigate the impact of mentorship in enhancing the implementation of Waqf Core Principles in waqf institutions in Indonesia. This study focuses on the case of Harapan Dhuafa, a nazhir that is located in Banten Indonesia. The reasons of selecting this nazhir as case study will be further explained in the chapter three. The rest of the paper will discuss the theoretical background of Waqf Core Principles in chapter 2, case study methodology in chapter 3, finding and discussion in chapter 4 and conclusion and study implication in the last chapter.

2. Literature Review

2.1. The Waqf Core Principles (WCP).

The Waqf Core Principles (WCP) serve as the global standard for waqf management, initiated by the Indonesia Waqf Board, the Central Bank of Indonesia, and the International Research and Training Institute of the Islamic Development Bank (IRTI-IsDB). The WCP was inaugurated at the World Bank Annual Meeting in Bali in October 2018. The objective of WCP is to improve the governance of nazhir institutions, allowing them to proficiently oversee *waqf* assets and distribute the resulting benefits. The WCP is anticipated to further bolster initiatives aimed at the development of *waqf*. The WCP consists of 29 essential principles. The articulated principles persist in providing adaptability within the international evolution of *waqf*. The principles presented aim to establish effective *waqf* management and augment the function of *waqf* as a financial instrument in Muslim countries (Tanjung et al., 2023).

2.2. Technical Notes of Waqf Core Principles (WCP) and Waqf Core Principles Implementation Index (WCPII).

The WCP Implementation Index was developed to provide a structured framework for assessing the governance and operational soundness of waqf institutions (ISRA, 2020). It includes principles on transparency, governance, accountability, risk management, and Shariah compliance.

The index's indicators are based on the criteria specified in the Waqf Core Principles for 2018. This guarantees that the index precisely represents the execution of WCP by waqf managers. Table 1 provides a detailed breakdown of the dimensions, indicators, and variables that comprise the WCPII, including the corresponding weights for each aspect.

Dimention*)	Indicator*)	Source
1. Core Activities (0.36)	1.1. Collection Management (0.51)	WCP-15
	1.2. Distribution Management (0.19)	WCP-17
	1.3. Problems with waqf assets, provisions and reserves (0.13)	WCP-18
	1.4. Transactions with related parties (0.17)	WCP-19
2. Governance (0.34)	2.1. Good Nazir Governance (0.25)	WCP-13
	2.2. Sharia Compliance and Internal Audit (0.33)	WCP-26
	2.3. Financial Reports and External Audit (0.13)	WCP-27
	2.4. Disclosure and Transparency (0.16)	WCP-28
	2.5. Misuse of Waqf Assets (0.12)	WCP-29
3. Risk Management (0.30)	3.1. General Risk Management (0.19)	WCP-14
	3.2. Risk of Asset Management Partnership or Waqf Funds (0.18)	WCP-16
	3.3. Transfer and Country Risk (0.03)	WCP-20
	3.4. Market Risk (0.06)	WCP-21
	3.5. Risk of Loss of Reputation and Waqf Assets (0.21)	WCP-22
	3.6. Risk of Profit and Loss Sharing (0.13)	WCP-23
	3.7. The Distribution Risk (0.09)	WCP-24
	3.8. Operational Risk and Sharia Compliance (0.11)	WCP-25

Table 1. Dimensions, indicators, and variables comprising the WCPII and their respective

*) The numbers in brackets are the weights of each dimension and indicator (Tanjung et al., 2023)

All of these indicators were then lowered into 38 constituent variables with different weights determined using the *Analytical Hierarchy Process* (AHP) method. Once the index and weights have been determined, a

quantitative approach is used using a *multi-stage weighted index*. The final WCPII measurement results will have a value from 0 to 1. A detailed explanation can be seen in Table 2.

Score	Category	Explanation
0,00 – 0,20	Poor	Nazhir has not implemented the WCPII variables
0,21 – 0,40	Fair	Nazhir is still in the process of implementing the WCPII variables
0,41 – 0,60	Average	Nazhir has implemented WCPII variables which are crucial in Nazir management
0,61 – 0,80	Good	Nazhir has implemented the WCPII variable which supports Nazir's performance
0,81 – 1,00	Excellent	Nazir has become a model for institutions that have implemented WCPII

Table 2. Waqf Implementation Index Value Categories Cores Principles (WCPII)

Sources: Tanjung et.al (2024)

2.4 Gaps in WCP Implementation

Recent studies show that many waqf institutions struggle with full compliance with WCP standards due to lack of expertise, poor documentation, and limited training (Abdullah & Wahid, 2021; Ismail et al., 2022).

In 2021, BWI conducted a WCP implementation survey to 16 nazhir respondents who were selected based on certain criteria. The survey results showed that the average respondents' IIWCP nazhir index value was 0.51 or in the category of quite good. The score of the respondents' nazhir is: 44% of the respondents' nazhir has an WCPII score which is in the category of quite good, 19% of the category of good, 6% of the category of excellent. However, 31% percent of nazhir are in the poor category.

Meanwhile, the 2022 survey conducted on 31 nazhir showed the following results: 6% were in the category of not good, 32% were classified as poor, 23% were quite good, 26% were good and 13% were very good. Furthermore, in 2023, a survey was conducted again with 35 nazhir respondents from 7 provinces with the results: 11% of nazhir is in the very good category, 20% of nazhir is in the good category, 23% is classified as quite good, 43% is in the poor category and 3% is still in the bad category.

These findings underscore a fundamental problem: a significant number of nazhir continue to operate below acceptable governance requirements. Low performance in areas such as accountability, transparency, and operational management affects waqf institutions' legitimacy while also limiting their potential to contribute effectively to socioeconomic development (Shaikh, 2019; Cizakca, 2020). The present situation highlights the urgent need for organized interventions such as mentoring programmes, which may give focused assistance, increase compliance with WCP requirements, and strengthen institutional capacity (Kahf, 2019; Abdullah & Wahid, 2021).

3. Research Methodology.

This study adopts a case study approach focusing on *Harapan Dhuafa*, a *nadzir* located in Banten, Indonesia. The institution was selected because it recorded the lowest WCPII score among all *nadzirs* participating in the 2023 WCPII survey. Accordingly, this case is categorized as a deviant case study, in which an institution's performance is markedly weaker than that of its peers (Yin, 1994). The central research question is whether mentoring based on the technical notes of the Waqf Core Principles can lead to a significant improvement in the WCPII score.

This study uses primary data in the form of institutional SOP documents and the results of interviews with nazhir management. To analyze the data, this study uses three stages of structured evaluation: pre assessment, intervention and post assessment. The intervention consists of a structured mentoring program aiming to build institutional capacity in line with WCPII criteria. The detail of procedure is below:

- a. Phase 1 (Pre-assessment): *nadzir* was required to conduct self-assessments on WCPII framework. This step is important to ensure nazhir realizes and understand the quality of the institution based on WCPII framework. In this stage, both *nadzir* and researcher identify the aspects of WCPII that need further intervention in this institution.
- b. Phase 2 (intervention): In this stage, the researchers implemented two interventions: an online workshop and a structured mentoring program. The workshop was held virtually on 19–22 August 2024. Following the workshop, a two-month structured mentoring program was carried out from August to October 2024. During the mentoring process, the researchers applied standard operating procedures (SOPs) to assess the weak aspects of WCPII and to monitor the improvements made by the *nadzir*.
- c. Phase 3 (post-assessment): after the intervention, the researchers calculate the WCPII score using 29 principles of WCP in three core dimensions: core activity, governance and

risk management. Each dimension is calculated using a scale of 1 to 5, where 1 show the lowest performance and 5 show the highest. This average score is calculated using Multi stage weighed index where each dimension has different weigh as discussed in the chapter 2.

4. Result and Discussion

4.1. Harapan Dhuafa Foundation's Company Profile

Harapan Dhuafa Foundation (HARFA) is a non-profit institution that was established on September 25, 2004. HARFA concentrates on empowering the poor and participates in the social humanitarian field through the management of zakat, infaq, shodaqoh, waqf, and other social funds. To achieve its vision of "Becoming a Trusted Institution in Empowering the Poor", Harfa has five missions. First, building community participation and concern for the poor. Second, managing zakat, infaq, alms, waqf (ZISWAF), and other social funds for improving welfare. Third, developing community potential through empowerment and partnership. Fourth, building the institutional professionalism in realizing excellent services. Fifth, building the character and professional human resources as pioneers of change.

The collection programs of ZISWAF fund include retail channels, corporate partnership, and digital adoption. The retail channels used contain the ZISWAF outlet, ZISWAF collection service, banking channel, and collaboration with the community, mosques, schools, and foundations. The corporate partnership includes the ZISWAF collection from the employees, corporate social responsibility (CSR) distribution program, and international partnership. Adopting digital technology in the ZISWAF collection includes a digital donation portal, e-commerce, crowdfunding sites, social media marketing, and email marketing. The distribution and utilizations ZISWAF programs in Harfa focus on several areas: education, health, economic, social, humanitarian, and Islamic preaching. Data from Harfa in the financial statements of ZISWAF collections in 2023 amounted to IDR 24,478,693,200 (Harfa,2024). However, the collection of waqf fund is amounted to IDR 636,600,609 or only 3% from total fund collections.

4.2. Mentorship Structures at Harfa

This activity included several stages. First, pre assessment: analysis of WCPII scores in 2023 and determination of variables that need improvement. Second, mentoring: organizing workshops on capacity building nazhir, assistance through online consultation sessions and field visits. Third, post assessment to assess the increase in nazhir capacity after this mentoring activity.

4.2.1 Pre assessment

Harfa conduct a self-assessment based on the IIWCP framework and compare it with his IIWCP score. The score of IIWCP's self-assessment compared to IIWCP's survey score as follows.

Core Activities		Governance		Risk Management		Total Score	
IIWCP 2023	Self- Assessment	IIWCP 2023	Self- Assessment	IIWCP 2023	Self- Assessment	IIWCP 2023	Self- Assessment
0,091	0,134	0,138	0,149	0,060	0,060	0.289	0,334

Table 3. The score of self-assessment compare to IIWCP's score 2023

The score of self-assessment shows that Harfa has made improved the implementation of the WCP Index. The score of 2023 WCPII used as a basis to assess the improvement in their WCPII score after mentoring, because the score carried out by external researchers is considered more objective than the self-assessment. Furthermore, the Harfa and the coach discussed about the WCPII variables which will be improved during the assistance period.

4.2.2. Mentoring

The goal of mentoring is to assist to Harfa to improve its WCPII score in core activities, governance, and risk management. The mentoring included two steps namely workshop and coaching. The workshop was conducted online through the Zoom Meeting Application on August 19-22, 2024. The workshop aims to improve nazhir knowledge and skills in matters related to the dimensions in WCPII, included fundraising & waqf management, risk management, and developing standard operating procedure (SOP) documents that will be needed in all dimensions of WCPII.

Furthermore, the coaching activities are carried out by helping the nazhir to increase the WCP scores that have been agreed to be improved, including by checking the SOP documents that have been created by the nazhir and providing solutions to the obstacles faced by the nazhir in meeting the WCPII criteria. The coaching conducted via online and offline regularly minimum once a week, since end of August until first October 2024. In addition to online assistance, the coach also conducts site visits to the nazhir to provide

direct consultation and verification of WCPII score improvement activities. This activity was carried out in the second weeks in October 202

4.2.2. Post assessment

The final stage in mentoring is the re-measurement of IIWCP scores. The follows is the result of measurement WCPII after mentoring.

Dimensions (Score)	Indicator (Score)	Variable	Score	
Core Activities	1.1. Collection Management	1.1.1. Collecting waqf assets	5	It has a complete SOP including planning, actuating, controlling & reporting
		1.1.2. Waqf assets management based on its type	4	It has a waqf assets SOP including planning, actuating & controlling
		1.1.3. Utilization of digital technology in collecting waqf assets	4	Utilize it social media, in cooperation with crowdfunding platforms and e-commerce for collecting waqf assets
		1.1.4. Waqf asset collection partnership	4	It has a SOP for determining partners, cooperation

			agreements, and program targets
1.2 Distribution Management	1.2.1. Distribution of waqf benefit	4	It has a SOP for the distribution of waqf benefits starting from planning, implementation, and control
	1.2.2. Criteria for waqf beneficiaries (maquf' alaih)	4	It has three of the following indicators, namely detailed criteria based on the type of program, and demographics.
	1.2.3. Partnership for waqf benefits distribution	4	It has a SOP for partner determination, agreement and target of distribution program
1.3 Problems of waqf assets, provisions and reserves (0.87)	1.3.1. Monitoring and evaluation system for the performance of waqf assets	4	Carry out regular monitoring and evaluation, and provide reporting at least once every three months
	1.3.2. Handling problematic waqf assets	4	It has a SOP for handling problematic waqf assets including planning, actuating and controlling

		1.3.3. Investment diversification strategy	4	It has three strategies investments that including investing in sharia banking products, Islamic financial products non-bank (stocks and insurance), sukuk and real sector productive investment
1.4 Transactions with related parties	1.4.1. Code of ethics in empowering waqf assets		4	It has three indicators from the criteria are codes ethics, organizational units that oversee code implementation ethics, whistle blower systand complaint services
	1.4.2. Waqf asset management partners		4	It has as a set SOP partners, partner evaluation SOPs,

				management of waqf assets agreement
2. Governance	2.1 Good Nazir Governance	2.1.1. Nazhir organization Strategic Plan	4	It has a Strategic Plan or General Policy nazir organization that has been approved by the top of management
		2.1.2. Policy/SOP for source of fund for nazhir's operation	4	It has a policy for nazhir funds start from planning, actuating, and controlling
		2.1.3. Organizational structure and job description	4	It has a complete organizational structure
		2.1.3. Human resources recruitment and development system	4	It has system for recruitment and development of HR
		2.1.4. Certified nazir human resources	5	All of HR have certified
		2.1.5. HR's ethic code	4	It has HR's ethic code that has been approved by top of management
		2.1.6. HR's remuneration system	4	It has remuneration system that has been

			implemented in certain job level
2.2 Sharia Compliance and Internal Audit	2.2.1. Shariah Supervisor Body and a SOP for shariah supervision	4	It has Shariah Supervision Body and a SOP for shariah supervision
	2.2.2. SOP for the financial internal audit	4	It has financial internal audit regularly including planning, but it hasn't reported regularly
	2.2.3. SOP for the internal audit program	4	It has internal audit regularly, including planning, but it hasn't reported regularly
2.3 Financial Reports and External Audit	2.3.1. Financial report	4	It has an audited financial report, but hasn't publication the report regularly
2.4. Disclosure and transparency	2.4.1. Database	4	It has database system minimum including: assets waqf, cash waqf, waqif, mauquf alaih and certified HR
	2.4.2. Waqf management report	4	It has waqf management report and regularly publication

	2.5. Misuse of waqf assets	2.5.1. Detection and control system for the source of funds or waqf assets	4	It has a SOP for detection and control system including pland controlling for the source of fund or waqf assets.
		2.5.2. SOP to prevent misuse of waqf funds or assets	4	It has a SOP to prevent misuse of waqf funds or assets including planning, actuating and controlling
3. Risk Management	3.1. General Risk Management	3.1.1. Have risk management knowledge, SOPs and human resources	4	It has risk management knowledge, SOP's risk management, and specific structure for handling risk management, but the HR hasn't certified.
		3.1.2. Report of risk management audit	3	It has competency to identify, measure and evaluate risk management

3.2. Risk of Asset Management Partnership or Waqf Funds	3.2.1. The ability to manage partnership risks	3	It has ability to identify, measure and evaluate partnership risk management
3.3. Transfer and Country Risk	3.3.1. The ability to manage the risk of inter-country transfers	3	It has ability to identify, measure and evaluate the inter-country transfer risk
	3.3.2. The ability to create a profile of the cooperation country	4	It has ability to identify and compile a country profile who will cooperate, mitigate risk, and communication with the authorities
3.4. Market risk	3.4.1. The ability to manage market risk	3	It has ability to identify, measure and evaluate market risk.
3.5. Risk of Loss of Reputation and Waqf Assets	3.5.1. The ability to manage reputation risk and loss of waqf assets	3	It has ability to identify, measure and evaluate reputation risk and loss of waqf assets.
3.6. Risk of Profit	3.6.1. The ability to manage profit and loss sharing risk	4	It has ability to identify, measure, evaluate, and

	and Loss Sharing			mitigate profit and loss sharing risk
	3.7. Distribution Risk	3.7.1. The ability to manage distribution risks	3	It has ability to identify, measure, evaluate, and mitigate distribution risk
	3.8. Operational Risk and Shariah Compliance	3.8.1. The ability to manage operational risk	4	It has ability to identify, measure, evaluate, and mitigate operational risk
		3.8.2. The ability to manage shariah compliance	4	It has ability to identify, measure, evaluate, and mitigate shariah compliance

Table 4. Indicators and Variable's Score after mentoring

Table 4 outlines the indicators and variables within the core activities, governance and risk management dimension.

4.2 Impact Mentoring on WCPII score

Impact of mentoring program to Harfa organization is improvement of its performance in waqf collection, management, distribution of waqf benefit,

good governance and risk management. The score of WCPII after mentoring is described in table 5.

Table 5. The final score of WCPII Harfa post mentorship program:

Nazhir	Core Activities		Governance		Risk Management		Total Score		Category	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
HARFA	0.091	0.252	0.138	0.212	0.060	0.129	0.289	0.592	FAIR	AVERAGE

Nazhir HARFA has shown progress across all indicators within the dimensions of core activities, governance, and risk management. This progress is reflected in the notable increase in variable scores across almost every indicator. In the core activities dimension, the average score rose from 2 to 4, covering key areas such as collection management, distribution management, waqf property issues, provisions and reserves, as well as transactions with related parties.

Similarly, in the governance dimension, significant improvements were observed, with the average score increasing from 1 to 4. The indicators showing growth include good Nazir governance, sharia compliance and internal audit, financial reporting and external audit, disclosure and transparency, and the prevention of waqf asset misuse.

Finally, the risk management dimension also recorded a positive shift, with values rising from 1 to 4. The indicators here span various aspects, such as overall risk management, risks in waqf asset management partnerships, transfer and interstate risks, market risks, reputational risks, risks related to asset loss, revenue and profit-sharing, distribution risks, operational risks, and sharia compliance.

5. Conclusion and Recommendations

This study affirms the critical role of mentorship in enhancing the implementation of the WCP Implementation Index. The Technical Notes Waqf Core Principles (TN WCP) Implementation program has succeeded in increasing the capacity of nazhir in implementing the WCP principles in core activity, governance and risk management dimension.

The mentoring method is very effective in increasing the capacity and quality of nazhir because of the improvement or capacity building activities on the weak IIWCP variable. In addition, improvements are carried out with assistance and consultation from waqf experts, both experienced workshop resource persons or BWI administrators who are competent in coaching nazhir. This assistance also improves the understanding and competence of nazhir human resources. Because in addition to getting a theory, they immediately put the theory into practice.

Nazhir institutions seeking to improve their waqf governance practices should invest in structured mentorship initiatives as part of their capacity-building strategy. Policymakers and regulators can facilitate this by creating a national mentorship platform for waqf institutions.

The TN WCP program is highly recommended to be continued every year, and even deserves to be one of the priority programs for national endowment, especially in supporting the third pillar of the 2024-2029 national waqf roadmap prepared by KNEKS (National Committee for Sharia Financial Economics)

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