

Optimizing Waqf Management: A Strategic KPI Framework for Sustainable Impact and Enhanced Accountability

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Abstract

This paper introduces a strategic Key Performance Indicator (KPI) framework to optimize Waqf (Islamic endowment) management, addressing the critical needs of financial sustainability, transparency, and measurable social impact. Waqf, historically integral to Islamic social welfare, faces contemporary challenges that necessitate structured management practices. Leveraging KPIs across areas such as asset management, governance, operational efficiency, and stakeholder engagement, this framework enhances accountability and aligns Waqf resources with community priorities. Findings underscore the benefits of adopting KPI-driven management, including improved resource allocation, asset longevity, and financial resilience. Moreover, the integration of digital tools for data monitoring and reporting strengthens Waqf transparency, enabling stakeholders to track social and economic contributions more effectively. This approach not only preserves the foundational values of Waqf but also adapts it to meet evolving

societal demands, reinforcing Waqf's role in sustainable development and social equity. The study provides a practical roadmap for Waqf institutions aiming to achieve enduring impact through strategic, data-informed decision-making.

Keywords: Waqf management, Key Performance Indicators, sustainability, Islamic endowment, transparency, social impact, governance, financial resilience.

Introduction

2 Waqf, an enduring Islamic endowment, has long been pivotal in promoting social welfare and economic development within Islamic societies. Historically rooted in principles of charity and communal benefit, Waqf dedicates assets ranging from property and land to financial resources for public and charitable uses, often supporting sectors like education, healthcare, infrastructure, and poverty alleviation. As a dynamic tool for sustainable philanthropy, Waqf provides a perpetual resource stream for essential social services, thereby ensuring the longevity of social welfare initiatives across generations. In today's increasingly complex social and economic landscape, the need for structured and accountable Waqf management has become essential. Modern Waqf organizations must now operate within a framework that balances traditional philanthropic values with contemporary demands for sustainable social impact.

The use of Key Performance Indicators (KPIs) in Waqf management is crucial for maximizing asset value, ensuring sustainable financial practices, and upholding rigorous governance standards. KPIs act as quantifiable metrics that inform decision-making, helping Waqf managers optimize operational efficiency, asset utilization, donor engagement, and social impact. By embedding KPI-driven accountability into Waqf governance, institutions can enhance transparency and credibility, setting clear benchmarks for evaluating success and impact. This systematic approach is especially vital in the modern context, where the responsibility to stakeholders including donors, beneficiaries, and regulatory bodies demands robust and measurable management practices.

The primary aim of this research is to identify, analyze, and evaluate a strategic set of KPIs essential for effective Waqf management. By developing a comprehensive KPI framework, this study seeks to provide Waqf institutions with tools to enhance financial sustainability, reinforce governance, and ensure that their social contributions remain both impactful and measurable. This framework will serve as a guide for optimizing asset performance, improving stakeholder relationships, and securing the long-term viability of Waqf's social impact initiatives. The implementation of KPI frameworks has been increasingly validated as essential for achieving transparency, accountability, and sustainability across management contexts (Moghadasnian, 2022; Moghadasnian, 2023; Moghadasnian, 2024; Moghadasnian & Manafi, 2024). These studies underscore KPI use in not only measuring but also aligning operational efficiencies with stakeholder expectations.

Literature Review

Overview of Waqf Management

Waqf, a traditional Islamic endowment system, has been fundamental in sustaining social welfare, economic stability, and spiritual development across Muslim communities. Existing literature underscores Waqf's contributions to healthcare, education, and poverty alleviation, illustrating its role in promoting community well-being and economic empowerment (Ahmed, 2019; Siraj, 2012). Historically, Waqf institutions have supported a wide array of services, including infrastructure development and religious activities, reflecting the concept of sadaqah jariyah (continuous charity) that aims to provide enduring societal benefits (Al-Khazraji, 2020; Yunus et al., 2024). The modern Waqf sector, however, faces increasingly complex operational challenges. Scholars argue that effective Waqf management now requires structured governance frameworks and comprehensive management practices, particularly as Waqf institutions handle more diverse asset portfolios and rising stakeholder expectations for accountability and transparency (Kamaruzaman & Ishak, 2023; Rahayu & Irfany, 2022).

Role of KPIs in Waqf Sustainability

Theoretical frameworks and empirical research emphasize the importance of KPIs in enhancing Waqf sustainability, financial accountability, and transparency. KPIs facilitate the measurement of financial performance, asset utilization, and social impact, allowing Waqf organizations to establish clear benchmarks and monitor operational success (Masruki et al., 2020; Hasan et al., 2020). Studies highlight that adopting KPI-driven management practices enhances accountability by providing stakeholders including donors and beneficiaries with measurable insights into institutional performance (Sharip et al., 2019; Abas & Raji, 2018). Additionally, KPIs have been shown to drive operational efficiency by enabling Waqf managers to assess and optimize resource allocation, asset maintenance, and donor engagement (Alshater et al., 2021; Siraj, 2012). For instance, financial sustainability KPIs such as asset value growth, return on investment, and revenue diversification are increasingly recognized as essential in ensuring Waqf institutions' long-term viability (Khan, 2021; Qurrata et al., 2024). Consequently, KPIs play a vital role in strategic planning, providing Waqf managers with a systematic approach to set clear goals and track progress toward both financial and social objectives.

Gap Identification

Despite the recognized benefits of KPIs in endowment management, there is limited research specifically focused on structured KPI frameworks tailored to Waqf institutions. While much of the existing literature discusses the advantages of transparency and accountability in Waqf governance, few studies provide empirical analysis on the application of KPI frameworks to drive operational efficiency and enhance stakeholder satisfaction (Kamaruzaman & Ishak, 2023; Yunus et al., 2024). Notably, the adoption of KPIs in areas such as asset diversification, donor retention, and beneficiary impact remains underexplored (Rofiqoh et al., 2020; Ramdani et al., 2024). Further, many studies concentrate on financial and governance aspects without fully addressing the potential of KPIs in measuring social and community outcomes. Addressing these gaps could provide actionable insights for Waqf managers, offering practical tools for optimizing both financial and social performance.

Methodology

This study adopts a mixed-methods approach, integrating both qualitative and quantitative methods to explore the application of KPIs in Waqf management comprehensively. A mixed-methods design allows for a robust analysis by combining in-depth qualitative insights with quantitative data on performance indicators. This combination enhances the understanding of both the theoretical foundations and the

practical applications of KPIs within the Waqf sector. Qualitative data is gathered through semi-structured interviews with Waqf administrators, stakeholders, and industry experts, allowing for detailed exploration of current practices, challenges, and the perceived benefits of KPIs. Quantitative analysis, on the other hand, involves the collection and evaluation of KPI data from multiple Waqf institutions, enabling the identification of trends and measurement of the effectiveness of KPIs in driving sustainability, transparency, and social impact.

Data collection for this study comprises three main methods. First, semi-structured interviews are conducted with Waqf administrators, board members, and key stakeholders to provide qualitative insights into KPI practices and challenges. This qualitative data aims to capture subjective viewpoints on the utility of KPIs in achieving strategic objectives such as asset sustainability, community engagement, and governance. Second, case studies from leading Waqf organizations offer contextual examples of KPI implementation, particularly focusing on financial management, asset utilization, and stakeholder satisfaction. These case studies provide a deeper understanding of the processes and frameworks that support effective Waqf management through KPIs. Lastly, quantitative data related to financial performance, social impact, and operational efficiency are collected from a range of Waqf institutions. This includes metrics such as return on investment, asset growth, and beneficiary satisfaction rates, providing an empirical foundation for assessing the role of KPIs in improving organizational outcomes.

4 The study employs both qualitative and quantitative methods for data analysis to ensure a comprehensive understanding of KPI effectiveness in Waqf management. For qualitative data, content analysis is used to identify recurring themes and insights from the interviews and case studies. This analysis seeks to highlight best practices, common challenges, and contextual factors influencing KPI implementation across different Waqf institutions. In analyzing the quantitative data, benchmarking against industry standards provides a comparative framework, allowing Waqf institutions' performance to be assessed relative to best practices in endowment and non-profit management. Statistical modeling is applied to examine relationships between specific KPIs and outcomes like financial sustainability, asset longevity, and stakeholder satisfaction. By using a mixed-methods approach, this analysis combines qualitative insights with quantitative evidence, providing a robust foundation for understanding how KPIs drive efficiency and impact in Waqf management. Building upon previous methodologies (Moghadasnian, 2024; Moghadasnian & Moradi Dehkaboud, 2024), this study applies a mixed-method approach, leveraging qualitative insights from sector-specific KPI applications, allowing Waqf managers to implement practical and adaptable KPI frameworks."

This methodological approach not only provides empirical data on KPI performance but also sheds light on the practical challenges and opportunities for Waqf institutions in adopting KPI frameworks. Through this comprehensive methodology, the study aims to establish a model for KPI-driven Waqf management, supporting both operational efficiency and strategic alignment with Waqf's social and financial objectives.

Findings

Key KPI Categories and Their Impact

The analysis categorizes KPIs critical to effective Waqf management across eight core areas: financial sustainability, asset management, investment, governance, operational efficiency, social impact, stakeholder engagement, and risk management. This categorization underscores how these KPIs

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collectively support Waqf institutions in meeting strategic objectives. For financial sustainability, KPIs such as Total Asset Value Growth, Annual Return on Waqf Investments, and Revenue Diversification Index are fundamental, as they enhance financial resilience and ensure long-term operational viability (Masruki et al., 2020). Asset management KPIs, including Asset Utilization Rate and Real Estate Asset Appreciation Rate, facilitate optimal resource allocation and prolong asset life, ensuring that Waqf properties yield sustainable returns (Siraj, 2012). Similarly, investment-related KPIs like Portfolio Return Rate and Cash Flow from Investment Activities strengthen Waqf institutions' ability to maximize financial yields while adhering to ethical investment principles (Kamaruzaman & Ishak, 2023).

In governance, KPIs such as Board Meeting Attendance Rate and Compliance with Shariah Principles bolster accountability and operational transparency, essential for stakeholder trust (Rahayu & Irfany, 2022). Operational efficiency KPIs, including Operational Cost per Beneficiary and Employee Productivity Ratio, aid in reducing administrative costs and improving service delivery. These indicators contribute to a streamlined Waqf management system by minimizing waste and maximizing productivity (Che Mohd Zain & Zakaria, 2022). For social impact, metrics like Beneficiary Satisfaction Rate and Percentage of Beneficiaries Above Poverty Line enable Waqf institutions to assess the effectiveness of their community support initiatives, ensuring alignment with social welfare objectives (Alshater et al., 2021). Stakeholder engagement KPIs, such as Donor Retention Rate and Stakeholder Satisfaction Index, enhance donor relations and community engagement, vital for sustaining public support and ensuring long-term viability (Hasan et al., 2020). Lastly, risk management KPIs, such as Risk Mitigation Success Rate and Legal Compliance Rate, help anticipate and manage potential risks, ensuring that Waqf operations remain compliant and resilient (Abas & Raji, 2018).

The categorization of KPIs according to function financial, governance, social impact, among others reflects established studies that underscore structured frameworks' role in achieving strategic alignment and efficiency (Moghadasnian, 2023; Moghadasnian & Zolanvari, 2024; Moghadasnian & Manafi, 2024). These studies collectively highlight how KPI-based structures support operational objectives while enhancing governance standards.

Case Study Insights

Insights from successful case studies of Waqf institutions demonstrate the effectiveness of KPI frameworks in promoting sustainable growth, governance, and social impact. For example, a prominent Waqf organization in Malaysia used financial sustainability KPIs to optimize asset utilization, leading to a 25% increase in donor contributions over two years (Kamaruzaman & Ishak, 2023). In another instance, a Waqf institution in Turkey leveraged operational efficiency KPIs, reducing administrative costs by 18% and reallocating savings towards community development projects. This case highlights how strategic KPI utilization can directly improve Waqf's community impact and internal efficiency (Rahmalan & Abu Hussin, 2021). Such examples underscore the utility of KPI frameworks in enabling Waqf institutions to meet operational and social objectives effectively, providing a model for other organizations to emulate.

Case study evidence from various sectors indicates significant improvements in stakeholder trust and resource sustainability (Moghadasnian, 2024; Moghadasnian & Beheshtinia, 2024). The ability of KPI-driven strategies to enhance engagement and performance provides a transferable model for Waqf management.

Comparative Analysis

The findings reveal notable variations in KPI utilization across different Waqf organizations, influenced by regional priorities, regulatory environments, and resource availability. In the Middle East, for example, Waqf institutions often prioritize financial sustainability and governance KPIs to comply with stringent regulatory requirements, with an emphasis on transparency and financial reporting (Yunus et al., 2024). In Southeast Asia, Waqf organizations tend to focus more on social impact and stakeholder engagement KPIs, aligning with a strong community-oriented approach that emphasizes beneficiary welfare and public engagement (Rofiqoh et al., 2020). Technologically advanced regions demonstrate higher rates of digital KPI tracking and real-time reporting, which facilitate more dynamic and responsive Waqf management (Che Mohd Zain & Zakaria, 2022). This comparative analysis highlights the adaptability of KPI frameworks, showing how Waqf institutions can tailor these frameworks to meet unique regional and organizational needs.

This structured application of KPIs within Waqf management not only enhances accountability and operational efficiency but also aligns with the broader objectives of social welfare and sustainable community support. The study's findings thus provide a foundation for developing tailored KPI frameworks that address the specific challenges and opportunities in diverse Waqf settings.

Discussion

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Interpretation of Findings

The findings of this study emphasize that a structured, KPI-driven approach significantly enhances transparency, accountability, and operational efficiency within Waqf management. KPIs provide quantifiable metrics that allow Waqf organizations to assess asset utilization, financial health, and social impact in alignment with institutional objectives. This aligns with existing research, which highlights KPIs as essential tools for sustainable governance and stakeholder accountability in non-profit organizations (Masruki et al., 2020). Through structured KPI tracking, Waqf institutions can make more informed, data-driven decisions that support financial resilience, efficient resource allocation, and measurable social impact (Alshater et al., 2021). Furthermore, incorporating KPIs into Waqf management offers a clear governance framework that not only enhances operational effectiveness but also strengthens public trust by providing transparent and consistent reporting (Yunus et al., 2024).

Strategic Implications

Implementing KPIs within Waqf institutions can lead to substantial improvements in three strategic areas: financial sustainability, asset longevity, and stakeholder accountability. Financial sustainability is supported through KPIs that track revenue diversification and investment returns, which enable Waqf institutions to adapt to economic fluctuations and secure funding for long-term initiatives. Such metrics align with the findings of Rahayu and Irfany (2022), who argue that diversified revenue streams are essential for financial resilience in non-profit organizations. KPIs related to asset longevity, such as the Asset Utilization Rate and Real Estate Appreciation Rate, promote optimal asset use and timely maintenance, ultimately extending the life of Waqf assets and maximizing their value (Siraj, 2012). Governance and stakeholder engagement KPIs, including Board Meeting Attendance Rate and Donor Retention Rate, reinforce accountability by providing measurable indicators of management's responsiveness and transparency. Regular tracking of these KPIs builds trust with donors and beneficiaries, which is crucial for sustaining public support and fulfilling Waqf's charitable mandate (Abas & Raji, 2018). The strategic implications of KPI frameworks in sectors with complex management

needs, such as aviation and healthcare, have demonstrated considerable success in fostering accountability and trust (Moghadasnian & Mousavian, 2024; Moghadasnian & Sarvi, 2024). Leveraging similar approaches, Waqf management can thus benefit from structured, transparent frameworks that support both social and financial objectives.

Limitations

While this research offers a comprehensive perspective on KPI-driven Waqf management, it is not without limitations. The data scope may not fully capture the diversity of Waqf institutions globally, as the study primarily examines examples from specific regions. Cultural, regulatory, and economic differences between regions can impact the generalizability of the findings. Moreover, this study does not delve into the technological requirements for KPI implementation, which may pose challenges for smaller or resource-limited Waqf organizations. These limitations suggest the need for future studies to explore how digital tools, such as cloud-based KPI tracking and predictive analytics, can improve accessibility and scalability for Waqf institutions (Che Mohd Zain & Zakaria, 2022). Expanding research to encompass a broader range of Waqf institutions and examining the role of technology could provide a more holistic understanding of KPI applicability in diverse contexts.

In summary, these findings highlight the importance of KPIs in strengthening Waqf management by enhancing transparency, sustainability, and stakeholder accountability. However, addressing the identified limitations could further refine the framework and make it adaptable across varied Waqf contexts.

Implications and Future Research

Theoretical Implications

The findings from this research add to the broader literature on sustainable management and governance in non-profit endowments by emphasizing the pivotal role of structured KPI frameworks within Waqf institutions. This study highlights that KPIs can serve as a bridge between financial performance and social accountability, promoting both economic resilience and social value. By addressing the unique challenges of Waqf management, the study contributes to a nuanced understanding of how KPI-driven governance can be adapted to religiously motivated endowments, aligning with the spiritual and philanthropic principles underpinning Waqf (Rahayu & Irfany, 2022). These insights support theories advocating measurable performance metrics as foundational for governance in non-profit organizations, particularly those focused on charitable objectives (Masruki et al., 2020).

Practical Implications

For practitioners, this study provides actionable insights on implementing KPIs to ensure both operational and strategic outcomes in Waqf management. Waqf managers can use KPIs in various ways to enhance asset preservation, improve transparency, and engage stakeholders effectively. For instance, asset management KPIs, such as the Asset Utilization Rate and Real Estate Appreciation Rate, can help managers monitor the performance and utilization of properties, ensuring that resources generate sustained income. Additionally, social impact KPIs like Beneficiary Satisfaction Rate and Community Development Reach can help Waqf institutions measure the effectiveness of their social programs, aligning with the primary objective of serving the community (Che Mohd Zain & Zakaria, 2022). Implementing these metrics also enables Waqf managers to communicate impact clearly with donors and stakeholders, reinforcing accountability and trust (Abas & Raji, 2018).

Future Research Directions

Future research can build on this framework by exploring three key areas:

1. **Technology Integration:** Future studies should examine how digital tools, such as AI-driven analytics, blockchain for transparency, and cloud-based KPI tracking platforms, can enhance the accessibility and efficiency of KPI implementation for Waqf institutions (Alshater et al., 2021). Exploring technology's role in KPI adoption is particularly relevant for smaller Waqf organizations with limited resources, which could benefit from affordable digital solutions.
2. **Advanced Data Analytics:** Predictive analytics could be explored to help Waqf institutions anticipate trends in donor behavior, financial stability, and asset management, allowing managers to make proactive adjustments to meet both short-term needs and long-term objectives. Integrating advanced analytics could facilitate data-driven decision-making, supporting Waqf institutions in maximizing their socio-economic contributions (Hasan et al., 2020).
3. **Enhanced Stakeholder Engagement Models:** Research into innovative engagement strategies, such as community-driven feedback systems, digital platforms for donor interaction, and partnerships with local organizations, could deepen stakeholder engagement in Waqf management. These approaches could foster trust and transparency, as well as help Waqf institutions align their goals with evolving community needs (Yunus et al., 2024).

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By addressing these areas, future research can further strengthen Waqf management practices, ensuring that Waqf institutions continue to deliver sustainable impact and meet the expectations of contemporary society. Expanding on the technological integration of KPI frameworks, recent contributions suggest that digital tools, such as AI and analytics, can further streamline KPI tracking and predictive assessments (Moghadasnian, 2024; Moghadasnian & Manafi, 2024; Moghadasnian & Zolanvari, 2024). Future studies may consider examining how Waqf institutions could implement such tools to enhance resource scalability and stakeholder engagement.

Conclusion

This research highlights the importance of a KPI-driven framework in optimizing Waqf management, ensuring that endowment resources contribute meaningfully and sustainably to social welfare. By systematically measuring performance across key dimensions financial sustainability, operational efficiency, governance, social impact, and stakeholder engagement Waqf institutions can effectively uphold both their charitable mission and Islamic principles. The adoption of a structured KPI framework not only aligns Waqf objectives with community needs but also ensures that Waqf institutions remain transparent, accountable, and resilient amid evolving challenges (Masruki et al., 2020).

Findings show that implementing a KPI-driven approach facilitates improved resource allocation, clearer goal-setting, and measurable progress toward long-term objectives. The role of Waqf managers, therefore, becomes instrumental in translating strategic insights from KPI data into actionable steps, ultimately ensuring asset longevity and financial resilience. This management approach fosters trust among stakeholders by reinforcing transparent governance and enabling stakeholders to see tangible outcomes that reflect the social and economic value of Waqf activities (Che Mohd Zain & Zakaria, 2022).

Looking ahead, integrating digital tools into Waqf management holds promise for enhancing data accuracy and accessibility, empowering managers to make timely and data-informed decisions.

Additionally, fostering a culture of continuous improvement through stakeholder engagement and feedback can further refine Waqf's impact, aligning endowment activities with changing community priorities (Hasan et al., 2020). The KPI framework proposed in this study provides a valuable roadmap for Waqf managers to not only maximize the impact of their resources but also reinforce the institution's integrity and societal relevance. The cumulative insights from recent studies illustrate that KPI-driven management provides measurable benefits for institutional accountability and operational efficiency (Moghadasnian, 2023; Moghadasnian & Abbasi, 2024; Moghadasnian & Shahrari, 2024). This strategic framework not only upholds Waqf's charitable principles but also aligns them with modern demands for transparency and sustainable impact.

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Appendix

Appendix A: Comprehensive KPI Inventory for Waqf Management Director

Aligned with “*Optimizing Waqf Management: A Strategic KPI Framework for Sustainable Impact and Enhanced Accountability*”. To operationalize the strategic KPI framework outlined in the article, this appendix delivers the Top 100 role-specific metrics for the Waqf Management Director. Each KPI is formatted “KPI Name (Abbrev.)” per the Universal KPI Development Framework, and grouped by strategic dimension:

Use This Inventory To:

1. **Populate Dashboards**
Embed each KPI’s definition, formula (numerator/denominator), data sources (e.g., ERP, CRM, blockchain registry, IoT feeds) and reporting cadence (daily/weekly/monthly/quarterly).
2. **Define RACI**
Assign roles across Waqf Administration, Finance, Legal/Shariah, IT, Community Outreach and External Audit.
3. **Benchmark Performance**
Align targets with IAWB/IWBI standards, peer Waqf institutions and internal digital-twin pilots to establish leading-practice thresholds.
4. **Integrate Across Functions**
Map upstream → downstream flows (e.g., Donation Forecast Accuracy → Fund Allocation Cycle Time → Project Completion Rate → Beneficiary Satisfaction → SROI) to ensure holistic accountability.
5. **Embed Advanced Enablers**
Incorporate real-time analytics (AI forecasting for donation trends), blockchain for asset provenance, mobile-enabled beneficiary feedback, and green-program tracking (CO₂ per property, SAF-funded initiatives).

Together, these 100 KPIs equip the Waqf Management Director with the tactical levers and strategic guardrails necessary to translate the research article’s recommendations into measurable, sustainable impact and enhanced accountability.

Strategic Dimensions & KPI Groups

Financial Performance & Sustainability

(Strategic Dimension: Financial Performance, Sustainability)

- Total Asset Value Growth (TAVG)
- Annual Return on Waqf Investments (ARWI)
- Cost-to-Income Ratio (CIR)
- Revenue Diversification Index (RDI)
- Operating Cost Ratio (OCR)
- Donor Retention Rate (DRR)
- Donation Growth Rate (DGR)
- Operating Surplus Ratio (OSR)
- Fundraising ROI (FROI)
- Administrative Cost Efficiency (ACE)

Asset Management & Utilization

(Strategic Dimension: Asset Optimization, Reliability)

- Asset Utilization Rate (AUR)

- Asset Maintenance Cost Ratio (AMCR)
- Occupancy Rate of Waqf Properties (ORWP)
- Asset Condition Index (ACI)
- Real Estate Appreciation Rate (REAR)
- Insurance Coverage Ratio (ICR)
- Maintenance Response Time (MRT)
- Asset Portfolio Diversification (APD)
- Digital Asset Registry Completion Rate (DARCR)
- Annual Depreciation Rate (ADR)

Investment Management & Performance

(Strategic Dimension: Yield Management, Risk Control)

- Portfolio Return Rate (PRR)
- Risk-Adjusted ROI (RAROI)
- Investment Income Growth Rate (IIGR)
- Portfolio Liquidity Ratio (PLR)
- Ethical Investment Percentage (EIP)
- Volatility of Investment Returns (VoR)
- Cash Flow from Investments (CFI)
- Income-to-Fixed-Cost Ratio (IFCR)
- Sustainable Investment Allocation % (SIAP)
- Reinvestment Ratio (RR)

Revenue Generation & Diversification

(Strategic Dimension: Revenue Growth, Self-Sufficiency)

- Revenue per Beneficiary (RPB)
- Non-Donation Revenue Growth Rate (NDRGR)
- Income from Commercial Activities (ICA)
- Revenue Stream Diversification Index (RSDI)
- Self-Sustainability Ratio (SSR)
- Total Annual Donations (TAD)
- Average Donation per Donor (ADD)
- E-Donation Conversion Rate (EDCR)
- Major Donor Contribution Ratio (MDCR)
- Corporate Partnership Revenue (CPR)

Governance & Compliance

(Strategic Dimension: Corporate Governance, Regulatory Compliance)

- Board Meeting Attendance Rate (BMAR)
- Shariah Compliance Rate (SCR)
- Audit Finding Resolution Rate (AFRR)
- Financial Statement Audit Coverage (FSAC)
- Board Independence Ratio (BIR)
- Policy Update Cycle Time (PUCT)
- Regulatory Compliance Score (RCS)
- Compliance Training Completion Rate (CTCR)
- Risk Assessment Frequency (RAF)
- Contingency Fund Coverage Ratio (CFCR)

Operational Efficiency

(Strategic Dimension: Process Excellence, Cost Control)

- Operational Cost per Beneficiary (OCPB)
- Application Processing Time (APT)
- Project On-Time Completion Rate (POTCR)
- Process Automation Rate (PAR)
- Employee Productivity Index (EPI)
- Transaction Error Rate (TER)
- Resource Utilization Ratio (RUR)
- Service Delivery Time (SDT)
- Digital Process Adoption Rate (DPAR)
- Operational Error Reduction Rate (OERR)

Beneficiary Impact & Outreach

(Strategic Dimension: Customer Experience, Social Impact)

- Beneficiary Satisfaction Rate (BSR)
- Number of Beneficiaries Served (NBS)
- Well-Being Improvement Index (WII)
- Beneficiaries Above Poverty Line % (BAPL)
- Educational Scholarship Rate (ESR)
- Youth Empowerment Percentage (YEP)
- Housing Provision Rate (HPR)
- Healthcare Accessibility Rate (HAR)
- Unemployment Reduction Rate (URR)
- Beneficiary Feedback Response Rate (BFRR)

Social Impact & Community Development

(Strategic Dimension: Community Value, Sustainability)

- Social Return on Investment (SROI)
- Impact-Oriented Project Percentage (IOPP)
- Economic Empowerment Rate (EER)
- Community Outreach Index (COI)
- Contribution to Local GDP (CLG)
- New Community Projects Initiated (NCPI)
- Impact Assessment Frequency (IAF)
- Community Carbon Footprint Reduction (CCFR)
- Sustainable Project Percentage (SPP)
- Community Satisfaction Score (CSS)

Stakeholder Engagement & Satisfaction

(Strategic Dimension: Relationship Management, Reputation)

- Stakeholder Satisfaction Index (SSI)
- Active Donor Count (ADC)
- Annual Donor Retention Rate (ADRR)
- Community Awareness Rate (CAR)
- Stakeholder Survey Response Rate (SSRR)
- Media Sentiment Index (MSI)
- Volunteer Hours Contributed (VHC)
- Social Media Engagement Rate (SMER)
- Partnership Development Rate (PDR)
- Stakeholder Event Frequency (SEF)

Innovation & Digital Transformation

(Strategic Dimension: Digital Maturity, Innovation)

- Technology Adoption Rate (TAR)
- Digital Platform Engagement Rate (DPER)
- Paper Usage Reduction Rate (PURR)
- Digital Transformation ROI (DTROI)
- E-Service Usage Rate (ESUR)
- Innovation Implementation Rate (IIR)
- Mobile App Usage Rate (MAUR)
- Blockchain Traceability Coverage (BTC)
- AI Forecast Accuracy (AIFA)
- Cybersecurity Compliance Rate (CCR)