

ON THE DIMENSIONS OF WAQF PERFORMANCE MEASUREMENTS: A SURVEY

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Abstract	<p><i>Issues in waqf management have been extensively deliberated, with concerns about whether they have been efficiently and competently managed in order to accomplish the intended objectives of their stakeholders. Studies on the performance measurement of these organizations exposed the use of financial ratios as the dominant dimension in the measurements. It has been contended that because of their non-profit religious nature and because they are entrusted with assets for the social and economic development of society, their performance measurement should additionally measure dimensions related to and focused on the realization of their goals, missions, and stakeholders' objectives. In order to provide a framework of performance measurements that includes both financial and non-financial aspects, this research reports a survey of these extra performance measurement dimensions that have been suggested in the literature. In order to comprehend how non-profit organizations' (NPOs') non-financial performance aspects might be applied to waqf institutions' performance assessments, a literature analysis was conducted. The primary objective of this paper is to compile an assortment of quantitative and qualitative measurement tools that may be customized for use in assessing waqf institutional performance. Besides, the main findings of this research are that the elements of effectiveness should be utilized in measuring the success and productivity of Waqf institutions. Also, the idea of waqf institution performance metrics based on financial and non-financial elements of measurement is one of the key findings of the study. In addition to offering a substantial insight into the "available" dimensions of evaluating the performances of waqf institutions, it is hoped that this study will prove to be an informative collection of methodologies.</i></p> <p>Keywords: <i>Waqf, Performance, Measurement, Stakeholders, Survey.</i></p>
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INTRODUCTION

Waqf refers to a property or asset donated in perpetuity to be used for the benefit of the community. An asset, once turned into a waqf, cannot be revoked and can no longer be sold nor inherited (Megat et al., 2023). While waqf is a permanent form of endowment, the act of performing a waqf is voluntary. For a transaction to become a waqf it needs to have four (4) properties. First, as in any act of charity the donor or benefactor (*waqif*) needs to have complete ownership of the asset or property which is to be made waqf. Hence the asset or property needs to be free from any claims or encumbrances, such as being under mortgage

or is secured as collateral to a loan. Second, the asset selected for waqf (*mawquf*) must be syariah compliance in the sense that its value is identifiable, quantifiable and non-perishable. Third, the intended beneficiary or recipient of the proceeds and benefits of the waqf (*mawquf 'alayh*) must be a living member of the community. In a waqf, the donor/benefactor or *waqif* can also be one of the recipients. Fourth, the *waqif* must demonstrate intent to establish a waqf through explicit or implicit statement (*sighah*). A waqf is consummated when the *waqif* puts his/her intention in clear terms whereby the *sighah* is decisive, clear, and unconditional.

It has been observed that the contributions of waqf in the political and socioeconomic growth and development of Muslim communities over the years has become visible evidence of the charitable nature of Islam. Waqf assets provide social and economic "safety valves" in providing education, shelter, health, food security. Singer (2008) observed that in the tenth century, waqf replaced zakat as the vehicle for financing social economic development in Islamic societies. The perpetual nature of waqf has resulted in the accumulation of waqf properties in many Muslim countries. For example, a typical case is seen in the accumulation of 32,000 acres of waqf land in Malaysia. A large-scale development of waqf land in Malaysia was carried out through a collaboration between the Federal Territories' Islamic Religious Council, The Tabung Haji, TH Technologies Sdn. Bhd., and Bank Islam Malaysia Berhad. A 34-storey building was developed at a cost of RM151 million. Contrary to the above cases, for example, in Malaysia several waqf land remained under-utilized and undeveloped. However, encouragingly, in Singapore there were 99 waqf institutions, which are managing over 200 properties with S\$300 million worth of assets. Most of the awqaf in Singapore were created with the objectives of building and mosques maintenance, religious schools financing and revenues generation for the poor (Abdul Karim, 2010).

THE NEED FOR WAQFS INSTITUTIONS' PERFORMANCE MEASUREMENTS

Pirasteh (2011) has explored the issue of efficiency, in particular, the financial and operational effectiveness of government- and privately-administered waqf. The Objective Achieved Index (OAI) (ratio of distribution to proceeds) and the Expected Income Achieved Index (EIAI) (ratio of remaining balance from years to total earnings) were introduced in the study. The EIAI assesses the degree to which the institution is able to maximise the generation and collection of waqf income while minimising uncollectable profits. The OAI measures the extent to which institutions have achieved their aims. The study concluded that privately managed waqf outperformed waqf maintained by the government. Scholars have investigated and put forth a number of definitions and measurements that are related to an organization's performance over the years. Determining, conceptualising, and measuring performance is a difficult issue, particularly for non-profits organisations and in particular for waqf institutions. Different academics within the field have differing views on how to gauge achievement. This is a result of the measurement's complexity, as these organisations place a lot of emphasis on completing their missions, the accomplishments of which are challenging to gauge (Forbes, 1998; Epstein & McFarlan, 2011). Since "intentional action" is a broad definition of performance, performance measurement can be characterised as an evaluation of the outcomes of purposeful action (Cordery & Sinclair, 2013).

The accomplishment of organisational goals can serve as a barometer of results (Helmig et al., 2014). According to Kaplan (2001), the effectiveness and efficiency of a NPO's actions in meeting the requirements and expectations of the stakeholders should be used to determine the organization's success. According to Cutt & Murray (2002), effectiveness is the capacity of an organisation to achieve the goals of an activity, policy, other interventions, programmes, and operations, as well as optimising an action's outcomes in respect to the resources employed (Mihaiu et al., 2010). Therefore, efficiency refers to the successful conversion of inputs into outputs, whereas effectiveness refers to the relationship between output and objectives (Sulaiman & Zakari, 2015). Efficiency can be seen of as a portion and

a subset of effectiveness, according to Helmig et al. (2014) and Lecy et al. (2012). According to the authors, effectiveness encompasses a wider range of factors, including output interaction with the social and economic environment, quality, the generation of value added, and satisfaction for staff members.

When evaluating an organization's performance, several metrics are employed. In their study on evaluating organisational effectiveness, Zheng et al. (2010) used a measurement that was based on how well-liked, profitable, growing, and inventive the organisation was by its members. However, as NPOs do not prioritise maximising profits and attaining financial success, measuring management performance for the organisation is more difficult (Helmig et al., 2014). According to Herman and Renz (1999), measuring should take into account not only financial considerations but also the degree to which NPOs respond to the values that motivate donors and beneficiaries. It can also be claimed that the measurement must take into account other factors, regardless of whether the organisation was founded to serve social, cultural, welfare, or religious goals. Waqf management is linked to the idea of responsibility, and one way to fulfil accountability is through performance evaluation. The definition and methods for evaluating the performance of NPOs can be applied to evaluate the performance of waqf institutions because the primary goal of waqf is to fulfil non-profit reasons and because of its nature (Ramli & Muhamed, 2013). Both financial and non-financial factors will be taken into account in this study when evaluating the effectiveness of waqf institutions in Malaysia.

It has been argued that to achieve sustainability of Waqf institutions, there is a need for Waqf managements to possess skills for effective decision making (Sapuan & Zeni, 2021). To achieve this the performance measure of Waqf has been based on financial analyses with financial ratios used as performance indicators (Siraj, 2012; Shafii et al., 2016; Sulaiman & Zakari, 2015). However, it has been argued that one dimensional performance measures are not suitable for non-profit organizations as the nature of the business is not solely monetary in nature (Lucy et al., 2012). There have been recommendations that non-financial factors be included as performance measures to give wider coverage and provide information in improving performance of non-profit organization (Arena et al., 2015; Noordin et al., 2017; Arshad & Zain, 2017; Arshad et al., 2018). This paper advocates a call for multi-dimensional measures of Waqf performance with the inclusion of non-financial measurements to "boost" Waqf institutions performance measurement, specifically to the inclusion of measurements to evaluate performance of the management team of Waqf institutions.

THE VARIOUS ASPECTS OF WAQF MANAGEMENT PERFORMANCE

Since waqf is a perpetual voluntary charitable act which is meant to promote equitable and just distribution of wealth the related assets should not be left idle. Hence sustainability and efficiency are essential (Sadeq, 2002). It has been a common criticism that despite its potentials in the socio-economic developments of community's management of waqf institutions are generally unsatisfactory (Hassan & Abdus Shahid, 2010). A vast number of waqf properties, many with vast potentials, are poorly managed, not well maintained and failed to yield optimum benefits. Legislative gap, administrative lapses, lack of political will, indifferent management attitudes and lack of honesty and integrity are among the causes cited. According to Chowdhury et al. (2012) waqf institutions, particularly those in Malaysia, have not yet developed into organisations that can improve the economic well-being of society. Despite being in prime locations, many waqf lands remain undeveloped. According to statistics from 2010 released by the Department of Waqf, Zakat, and Haj (JAWHAR), Malaysia has 11,511 hectares of waqf land worth RM 116 million. Only 0.72% of it was developed out of those (Mohamad, 2014). The State of Islamic Religious Councils (SIRC's), Malaysia's management of waqf for the calendar year 2014 was audited by the National Audit Department in 2015, and it was discovered that, generally speaking, the institutions were not managing waqf properties properly or effectively (Auditor General's Report, 2014). The Auditor General has advised the SIRC's to enhance the management of

waqf properties in order for the Muslims to benefit socioeconomically from the properties. In order to fulfil their obligations and further the goals of the waqf, it was also advised that the SIRC start an initiative to enhance the management and development of waqf assets.

Hence here has been suggestions that waqf assets be professionally managed within a “modern administrative framework”, in particular, involving identification of stakeholders’ in waqf management. Two categories of sources of funds; cash waqf and musharakah sukuk to finance the development of waqf properties may be considered. (Saad et al., 2016). The main objectives of non-profit organizations like the waqf institutions are neither profit-making nor financial growth. Their effectiveness and productivity are hence not easily measurable, nor straight forward (Helmig et al., 2014). The elements of effectiveness should be utilized in measuring the success and productivity of Waqf institutions are dependent on the contexts.

THE DIMENSIONS OF WAQF PERFORMANCE

It has been argued that the performance of Waqf institutions needs to be evaluated based on its effectiveness. A significant view on this issue is that since Waqf is a third sector organization (TSO)¹ its performance should be indicated by the input, output and outcome dimensions (Mohd Arshad & Mohamed Haneef, 2015; 2016; Cordery & Sinclair, 2013). A similar view is that effectiveness of Waqf management need to be measured through several financial and non-financial dimensions; accountability (Arshad & Zain, 2017), transparency (Arshad & Zain, 2017; Shafii et al., 2015), finance (Shafii et al., 2014) and governance (Ihsan & Ayedh, 2016). Siraj (2012) argued that indicators of Waqf management effectiveness do not follow any set standards. Nevertheless, it may be argued that influencing factors of Waqf management effectiveness should be identified in order to determine dimensions that aid in improving the effectiveness and retain the role of Waqf as a significant contributor to the society. A relevant case in point was the use of multi-dimensional approach to waqf performance measurements in a study of the relationship between several dimensions, termed “determinants of efficient Waqf management”, and sustainability of Waqf institutions. The determinants were (i) relevant policies and legislations, (ii) capacity and capability of human capital, (iii) intensity of entrepreneur financing programme, (iv) strength of enabling infrastructure, and (v) governance effective (Sapuan & Zeni, 2021).

Other than the above case several other dimensions of Waqf institutions performance measurement has been identified in the course of this survey. They are outlined in the remaining part of this paper. It is hereby proposed that the following dimensions of performance measurements be considered in any effort to formulate a viable framework of a Waqf Performance Measurement Strategy. Eight (8) main dimensions of performance measurements useable to Waqf institutions are proposed.

Dimensions Of Performance – A Viable List

Lecy et al. (2012) proposed four (4) dimensions for a better measurement of organizational effectiveness based on managerial, program, network effectiveness, and legitimacy. Financial ratios, human resource statistics, and balance scorecards are used to assess the managerial effectiveness. Programme output and impact are used to gauge programme effectiveness. The attainment of strategic goals through participation in networks and the mobilisation of actors through networks or control resources are used to gauge network effectiveness. The capacity of an organisation to raise money, its access to the legislative process, and its ability to win over partners and funders are all indicators of its legitimacy. Goal achievement, financial performance, social performance, service quality, resource acquisition, survivability, efficiency, stakeholder satisfaction, and organisation transformation are the characteristics that can describe an organization's success,

¹ TSO includes charities, social enterprises and voluntary groups. They deliver essential services, helps to improve people's wellbeing and contributes to economic growth. It plays a vital role in supporting communities at a local level.

according to Helmig et al. (2014). Lee and Nowell (2015) developed viewpoints that can be used to conceptualise and measure NPO performance. Inputs, organisational capability, outputs, outcomes, achievement of public benefit, and network/institutional legitimacy are some of them. These viewpoints provide waqf institutions with useful information about how to assess both their financial and non-financial performance.

The following is a list of the dimensions, which in the authors' opinion has a high probability of being useful to the development of a framework for a thorough measurement of Waqf institutions' performance. The choice of each dimension will be highly dependent on the viability of the data collection efforts. While several dimensions are technical in nature in the sense that they require the use of institutional data there are others, which may turn out to be perceptive in nature; requiring opinion surveys on the institution's performance. Hence, a particular mix of the dimensions to be adopted will be highly dependent upon data availability and other practical considerations. Several dimensions are purely financial in nature while others may be mixed or purely non-financial.

1. Sustainability

Sustainability of growth is a necessity to the health of Waqf institutions (Sulaiman & Zakari, 2015; 2019). Sustainability aids perseverance in the face of uncertainties and enhance management and operations in sustaining the demand for Waqf services in the future. It is in parallel with the need to be in perpetual existence – a necessary characteristic of Waqf. Sustainability is a necessary feature of long-term goals of organizations (Mitchell, 2012). To measure the impact of an organization's activity, comparisons of the level of beneficiaries' population or characteristics before and after they received goods/services (MacIndoe & Barman, 2012). It has been argued that an appropriate performance measure of an organization is how its operations reflect its ultimate goals and objectives, and how accountability is upheld (Cordery & Sinclair, 2013; Lee & Nowell, 2015). Relevant sub-dimensions include (i) Presence of proactive regulations for continuous reforms and sustainability of Waqf institution, (ii) Accountability of mutawallis (preventions against mismanagement and inefficiencies), (iii) Efforts to acquire new sources of Waqf assets for improving the sources of funding, (iv) Development and application of Waqf to new sectors.

2. Strength of Policy

It has been proposed that Waqf managements be well-organized and Waqf institutions need specific legal framework that can be implemented (Siraj & Ismail, 2015; Ismail et al., 2015). In order to minimise and finally eliminate the inefficiencies of Waqf management, it has also been advised that an effective strategic planning framework be developed (Siraj & Ismail, 2015). A manual of Waqf implementation is also required, according to Puad et al. (2014), in order to provide beneficial guidance on how to enhance and raise the efficiency and effectiveness of the management of Waqf institutions. The relevant sub-dimensions may include (i) Measure of efforts by the institution to develop and strengthen relationships with stakeholders, (ii) Measure of efforts by the institution to strengthen endowment policy and legislation, (iii) Number of available publications and manuals as a guideline and reference for the Waqf management.

3. Human Capital

It does make a lot of sense to suggest that Waqf institutions be managed by knowledgeable, qualified, and professionals who are familiar with Shariah laws and Islamic principles. A Shariah advisory body has to be a compulsory part of Waqf management. The need to hire qualified and professional managers is to ensure accountability in the Waqf institutions. The hiring of qualified and knowledgeable personnel with good Waqf management skills to oversee the tasks helps in the improvement of productivity and effectiveness of the Waqf institutions. The relevant sub-dimensions may include (i) Presence of knowledgeable, skilful, and innovative Waqf managers in the institution, (ii) Presence of selection and

screening process in selection of human capital to ensure the Waqf institution employ the best potential and skilful officers.

4. Strength of Infrastructure

To promote more efficient Waqf management, all administrators must utilise the ICT infrastructure of Waqf institutions in a systematic manner (Isa et al., 2011). By making it possible to identify information about the status of Waqf properties (such as the number of lands being gazetted under the institution, proceeds-producing land, the purpose of a contribution to the Waqf, and the total area of Waqf lands), improved ICT facilities make it easier to manage the Waqf. Additionally, the database needs to be updated periodically to ensure systematic and effective Waqf management and to speed up the information-searching process (Puad et al., 2014). The relevant sub-dimensions may include (i) Presence (quality) of a comprehensive information system that displays the most recent data on endowments, (ii) Presence (quality) of efficient infrastructure, system and ICT equipment, (iii) Presence (quality) of ICT technical support service that are efficient and responsive, (iv) Presence (quality) of ICT equipment, (v) Presence (quality) of a high-impact application to ensure an effective application system in the institution, and (vi) Sufficient financial allocation for ICT development.

5. Governance

Governance is connected to accountability. In Islam accountability, to Allah (SWT) and the society, is a central theme. Accountability is the foundation to a Muslim's faith and belief. Accountability encompasses ibadah (servitude to Allah SWT), and amal saleh (virtuous deeds) for al-Falah (benefit) of the people for both the world and the hereafter. Islamic values such as ikhlas, amanah, should be inculcated in every staff handling the operation of Waqf. All of these values represent accountability. The management of Waqf institutions must be accountable while discharging their duties. The relevant sub-dimensions may include (i) whether board members ensure that amanah, ikhlas, adil, ihsan are fulfilled in the operations of the institution, (ii) whether Waqf members make decisions through musyawarah process and are transparent in all decision making, (iii) whether Waqf management committee demonstrate transparency and accountability in their roles and responsibilities.

6. Effectiveness

According to Cutt and Murray (2002), effectiveness is the likelihood that an organisation will be able to carry out the goals of its activities, policies, plans, and operations. According to Suleiman and Zakari (2015), effectiveness reflects the connection between production and objectives. Effectiveness takes into account output interaction with the social and economic environment, quality, value addition, employee happiness, and output. Zheng et al. (2010) assessed perceived overall success, profitability, growth rate, and inventiveness in order to gauge organisational performance. Since their primary goal is not profit maximisation, measuring the management effectiveness of Non-Profit Organisations (NPO) is more difficult (Helmig et al., 2014). In addition to financial considerations, the measurement should take into account the degree to which NPOs' reaction values motivate donors and beneficiaries (Herman & Renz, 1999). The measurement must also take into account additional factors, such as whether the organisation was founded with social, cultural, welfare, or religious goals in mind (Khamis & Salleh, 2018; Fishel, 2004). Financial ratios have been utilised as performance indicators in a number of studies on the effectiveness of waqf institutions. Sulaiman et al. (2009) employed three ratios to measure the management effectiveness of the fund, focusing on programme efficiency, return on investment, and fundraising efficiency. Disbursement to proceeds (goal achieved index) and the balance remaining for the year to total earning (anticipated income achieved index) were the ratios utilised in a study on the effectiveness of waqf management by H Pirasteh (2011). Net income, operating income, income growth, administrative efficiency,

programme efficiency, programme growth, fundraising efficiency, and cash availability ratios were the main topics of Shafii et al. (2014) study of ratios to gauge financial and operational effectiveness. Financial vulnerability and sustainability ratios were examined in a study by Sulaiman and Zakari (2015). In order to measure the financial health of waqf institutions and inform them of the information that must be disclosed in their reporting in order to be transparent and enable performance evaluation, Arshad and Zain (2017) proposed twelve (12) ratios. These ratios were adopted.

7. Accountability

Waqf management efficacy is linked to accountability, monitoring of performance, and measuring of results, which is a key indicator of performance and effectiveness. (Arshad & Zain, 2017; Dalila Daud, 2017; Noordin et al., 2017; Siswantoro et al., 2017). Accountability allows for the proper execution of operations to manage resources that have been entrusted in order to achieve social commitments (Arshad & Zain, 2017). According to the needs of the waqif, properties are managed by waqf institutions (Sulaiman & Zakari, 2015). When a Waqf institution bases its operations on the goals of a donor, it is being held accountable. In order to increase stakeholders' trust, an institution must perform well (Siswantoro et al., 2017). Accountability is in line with the ideas of amanah and khilafah, according to which Muslims must act in a way that upholds Islamic principles in order to get rewards in the afterlife (Afifuddin & Siti-Nabiha, 2010). Waqf properties are intended for the benefit of the public, and operations of Waqf institutions are frequently carried out without scrutiny by the waqif (Sulaiman & Zakari, 2015). As a result, the public and stakeholders must be kept informed about the management of the resources and the progress of the institutions relative to their obligations.

8. Transparency

Transparency is the degree to which organizations' activities and performance are revealed to the public (Cutt & Murray, 2000). Within non-profit organizations, transparency and accountability goes hand in hand (Bothwel, 2000). Taufiq (2015) In good governance accountability is moot without transparency. Effectiveness of an institution is higher when public disclosure of its information is greater. Transparency is an indicator of an institution's level of accountability towards the beneficiary as well as level of trust between both parties (Liket & Maas, 2013). Transparency of an institution is correlated with the amount of disclosure of information pertaining to its operations and performance. It also reflects the institution's level of efficiency in resource allocation (Shafii et al., 2015). An institution's activity reports have to reflect the truth and be comprehensive (Ihsan et al., 2019) with data provided being accessible by the stakeholders (Liket & Maas, 2013). Information disclosure such as strategic plans and annual reports should be made easily accessible. The shortage of proficient staff and non-transparency of jurisdictions in Waqf management had led to critical issues in the online collection of Waqf funds because no legislative mechanisms exist to ensure transparency and integrity (Adila, 2019; Ramasamy, 2019). Digital and technological innovations could be the solution to the issues of transparency and trust faced by Waqf institutions. Transparency has a direct relationship to information provided online (Mohd Noor & Salleh, 2016). It has been said that the online-based disclosure of Waqf-related information can be used as an indicator of transparency. It has been argued that proper transparency and disclosure indicators could improve Waqf management effectiveness, efficiency and equity (Taufiq, 2015).

9. Financial Elements

Accountability and transparency are tied to financial factors. To gauge an organization's effectiveness, finances alone are insufficient (Lecy et al. 2012). Solid funding is necessary to maintain the organisation, nonetheless, in the context of Waqf institutions (Arshad & Zain, 2017). Waqf institutions must be financially stable in order to remain operational. Several financial aspects of effectiveness have been suggested in the literature. They include, inter

alia, administrative efficiency, program efficiency and fund-raising efficiency. These are pertinent to determining an organization's resource spending, costs and financial success of its programs. These measures help revenue growth which in turn encourage funders for the organization's programs (Epstein & Buhovac, 2009). Effectiveness of Waqf institutions can also be measured through several aspects of fundraising and program efficiency which could help in getting allocations for programs and yield surplus from the contributions (Shafii et al., 2014; Arshad & Zain, 2017). Performance efficiency ratio and operating expenses ratio are two main aspects in Waqf management effectiveness (Atan et al., 2013). There have been occasions when Waqf institutions fail to properly organize their spending and/or expenses leading to non-standardized financial reports and difficulties in providing documents for the subsequent referrals. Proper records of spending/expenses are an indicator of the institutions' efficiency in managing resources, crucial for the stakeholders' information (Atan et al., 2013). Revenue concentration based on financial sustainability helps the institution in identifying its financial health. Revenue concentration is the square of the percentage share of the total revenue denoted by each source of revenue (Sulaiman & Zakari, 2018). It has been suggested that based on the above, a framework for measuring Waqf management effectiveness and performance using financial elements can be developed for the purpose of enhancing the institution's financial condition is crucial for achieving their goals, missions and stakeholders' interest (Sulaiman & Zakari, 2018).

10. Input

Arshad, R. and Zain, N. M (2017) put forward three perspectives of waqf performance measurement; input, output and outcome. Resources used only for the operation are known as input and are required for the creation of goods and services. Here, the emphasis is on the effective acquisition and use of financial and non-financial resources to ensure sustainability and support operations in achieving the goals of the organisation (Helmig et al., 2014; Mitchell, 2012; Connolly & Hyndman, 2004; Cutt & Murray, 2002; Sillanpää, 2011). There are two methods for approaching this viewpoint:

- i. Has to do with how money, resources, people, equipment, programmes, and services are acquired and used (Epstein & McFarlan, 2011). Increased revenue, a variety of revenue streams, the ability to acquire and manage human resources, employee satisfaction, motivation, and retention are a few examples of performance measurements (Lee & Nowell, 2015). Use of resources, including financial ones, was recommended by Sillanpää (2011). In waqf, waqifs transmit money, assets, or securities, the resources that waqf institutions need to manage in accordance with their goals and mandates. All immovable waqf properties must be registered and gazetted in accordance with regulations. Increases in cash waqf collection, diversification of cash waqf collection, and employee turnover are examples of criteria that are appropriate for performance measuring resources or input (Mokhtar et al., 2015).
- ii. The second strategy focuses on controlling expenses effectively in relation to resources and organisational activities (Fishel, 2004). This strategy typically uses financial ratios to gauge performance.

11. Output

The products and services that an organisation produces are known as its output (Mitchell, 2012; Cordery & Sinclair, 2013). The success of input consumption in achieving aims and short-term objectives is measured by output views (Mitchell, 2012; Berman, 2015). On-time service delivery, the quantity of participants serviced, objective accomplishments, and service quality are typical outputs (Lee & Nowell, 2015). Monetary and quantitative measures comprise Cost per unit of service, the number of clients served, and the number of clients is additional financial and quantitative variables (Sillanpää, 2011). Waqf management's output must serve the institutions' goals and purposes. Distribution of benefits to recipients, development of waqf properties, income from waqf properties,

financial investment, and fulfilment of waqif intention on waqf properties are all related output performance measurements.

12. Outcome

In relation to the long-term objectives of the organisation (Mitchell, 2012), outcomes are the results and impacts of the goods and services that an organisation provides on the beneficiaries (Cordery & Sinclair, 2013; MacIndoe & Barman, 2012). It denotes the behavioural and environmental modifications brought about by the organization's products and services (Lee & Nowell, 2015). The difference between the attribute measures before and after due to the obtained products and services is the influence of result. The efficiency of the associated actions is determined by the gap's size (MacIndoe & Barman, 2012). As it reflects the accomplishment of objectives and organisational accountability, outcome is a suitable metric for assessing an organization's success. Lee and Nowell (2015) identified two methods for gauging the effectiveness of organisational actions. They might complement each other:

- i. The first discusses changes to the group that is being targeted. Performance is evaluated based on whether the targeted population or their environment has seen a significant shift (Cordery & Sinclair, 2013; Packard, 2010). Examples include the target group's condition improving, their skills and knowledge increasing, and their behaviour or attitude improving (Lee & Nowell, 2015).
- ii. The second strategy focuses on customer satisfaction when the calibre of the products and services provided by an organisation is evaluated based on the perceptions of the targeted group discovered through surveys.

Measures of customer satisfaction include those related to accessibility, punctuality, facility standards, client retention, and new customer acquisition. Relevant metrics for measuring the effectiveness of waqf institutions include an increase in the number of waqf and waqf properties as well as an improvement in public understanding of the relevance of waqf and waqf involvement (Lee & Nowell, 2015).

CONCLUSION

This paper reports a survey of elements and dimensions of institutions' performance measurements that has been suggested in the literature. A literature review was carried out in the search for elements of performance measurements as practiced by Non-Profit organizations (NPO) to gain an understanding of how they can be adapted to waqf institutions. The main objective of this paper is an attainment of a fairly wide collection of measurement tools, be they quantitative and qualitative, which may be adapted and adopted for measuring waqf institutional performance. It is a hope of its authors that this paper serves to provide a sufficient collection of methods as well as offer significant insights into the "available" dimensions for assessing performances of waqf institutions so as to provide a benchmark for best practices towards their achievements of goals and missions. The idea of waqf institution performance metrics based on financial and non-financial element of measurement is one of the survey's key findings. Financial and non-financial viewpoints on performance measurement were used. These viewpoints provide waqf institutions with useful direction for measuring their performance thoroughly based on both financial and non-financial characteristics. The practical relevance of this conceptualization should empower waqf institutions to improve their performances so as to be accountable and relevant to their goals and mission.

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