E-ISSN 3048-152X Vol. 3, Issue 4 (2026)
Doi: https://doi.org/10.37899/mjdpp.v3i4.420

Moccasin Journal De Public Perspective

Takeover of Waqf Property by the Waqif when the Nazhir is Unable to Carry Out his Duties

Ai Rahmawati[1], Ahmad Rifat Mathar[2]

[1]*Sharif Hidayatullah State Islamic University, Jakarta, Indonesia*
[2]*Institute of Al-Qur`an Sciences, Jakarta, Indonesia*

**Corresponding Author: Ahmad Rifat Mathar*
E-mail: Rifatmathar0401@gmail.com

Article Info

Article History:
Received: 7 August 2026
Revised: 8 September 2026
Accepted: 13 October 2026

Keywords:
Good Governance, Indonesian Waqf Board, Islamic Law, Nazhir Replacement, Waqf Governance, Waqf Property

Abstract

Waqf is one of the instruments used to promote the welfare of the people. The economic aspect contained in the waqf institution requires professional human resources and integrity in managing waqf so that the goals and objectives of the waqf designation are achieved. The waqf manager, referred to as nazhir, in the perspective of the majority of scholars and the waqf law is a pillar that causes the validity or invalidity of waqf legal actions. Nadzir is authorized by the Law to manage and develop waqf assets as stipulated in Article 11. However, it is often found that nadzir cannot carry out their duties properly, resulting in a deficit or even loss of waqf assets. The method used in this research is the normative juridical method using a legal norms approach. Data is collected based on literature review in the form of application of good governance principles and legal utility theory. This type of qualitative research is conducted by interpreting legal materials comprehensively and systematically so as to produce conclusions. The results showed that the waqif could not change the nazir without the permission of the Indonesian Waqf Board (BWI). However, what a waqif can do is make a report to BWI and recommend a replacement nazir candidate.

INTRODUCTION

The idea of waqf has been known to many different civilizations for a long time, most often in the shape of religious leaders managing waqf endowments for places of worship. In Islamic teachings, waqf is seen as a philanthropic action which plays a significant role as an asset in promoting social welfare. Essentially, waqf is a way of encouraging people who are able to pay attention to the less fortunate by donating endowment funds which are then managed, the results of the management being used to meet people's needs, to provide guidance, and to improve the standard of human life (Ridwan, 2012; Sunaryo et al., 2025; Suwarno et al., 2023; Nguyen, 2024; Celestin, 2022). The practice of waqf, as one of the means employed to promote the welfare of the people, was first carried out by one of the companions of the Prophet Muhammad, namely Umar bin Al-Khattab, with his permission. At that time Umar had a piece of land in Khaibar and was also eager to help others and promote the well-being of the people. Furthermore, other companions of the Prophet also carried

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

out the practice of waqf, namely Ali bin Abi Talib and Uthman bin Affan, by donating part of their property to be managed and then giving the proceeds to the community for their benefit (Jubaedah, 2017). The term waqf comes from the Arabic "Waqafa-Yaqifu-Waqfan", meaning to hold, to stop, to stay, to stand or to remain in a place (Sunuwati, 2022). As for the term itself, scholars differ on this point. They give various definitions of waqf according to their respective schools of thought. Nevertheless, a common definition of waqf can be stated as "a legal act of releasing personal property or assets for religious and social purposes" (Hamzani, 2015).

Since it is one of the means of promoting the well-being of the people, waqf must be properly managed. A good example of this is Al-Azhar University in Egypt, which is over 1,000 years old and is funded by waqf assets; students who are studying are exempt from paying fees and receive their education free of charge, a situation that is also financed. Furthermore, sound practices in the management of waqf can be observed at Pondok Modern Gontor in Ponorogo, where the institution has developed successfully as a result of the management of its waqf lands (Hamzani, 2015). The successful management of waqf shown in these examples is closely linked to the professionalism of the waqf managers known as nazir. The role of the nazir is both important and central in waqf management. The nazir is the person to whom the waqif assigns the duty of receiving, managing, and developing the waqf assets in line with the original objectives. In this case, the nazir does not merely receive the waqf assets but also has a major responsibility to make sure that the assets are well managed, maintained, and kept in accordance with their designated purpose. Put another way, the nazir must ensure that the waqf functions as efficiently as possible in meeting the waqif's expectations and in accordance with the principles of sharia. This involves developing the waqf assets so that their benefits can be enjoyed in a sustainable way by the wider community, in line with the requirements set out in sharia law. Because of this central role, the nazir is a key element in the success of waqf management and ultimately determines how effectively waqf can make a positive contribution to society (Ilyas, 2017; Rahman & Putri, 2025; Abd Aziz et al., 2025; Ayub et al., 2025).

From the point of view of Islamic law, the majority of scholars do not consider the nazir to be one of the essential components of a waqf. Consequently, the lack of a nazir does not render the aqad invalid. The pillars of waqf, according to the majority of scholars, are the waqif, the mauquf, the mauquf, and the shigat. Wahbah Zuhaily states that the waqif has the right to directly decide who will act as nazir of the waqf property, as was the case with Ali R.A., who appointed Hasan and then Husein as nazir for his waqf. From Wahbah Zuhaily's explanation of the role of the nazir, it follows that the nazir may cease to serve in several ways: by resigning, by being dismissed by the waqif, or by being dismissed by the judge (Hafzi & Elfia, 2024). Nevertheless, even within the framework of Islamic law, the nazir is not regarded as one of the pillars of waqf. Given the important role the nazir plays, particularly in the administration of productive waqf, the government, as the competent authority, meets these needs by enacting Law Number 41 of 2004 on Waqf, which in Section Three, in Article 6, states that "a waqf is carried out by fulfilling the following elements of waqf: a. The waqif; b. The nazir; c. The waqf property; d. The waqf pledge; e. The designation of the waqf property; f. The waqf period". The duties of the nazir in waqf administration include the management of waqf assets as well as the management and development of these assets to the best of his ability in order that they conform to their purpose, function, and designation. Furthermore, the nazir is also responsible for supervising and protecting the waqf assets, as well as reporting the implementation of his duties to the Indonesian Waqf Board (BWI). The management of the waqf by the nazir is not for personal benefit, but rather a mandate which must be carried out properly. The benefits of the waqf for the recipient (mauquf 'alaih) and the reward for the waqif depend on the performance of the nazir.

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

Therefore, the role and position of the nazir are crucial in ensuring the sustainability of waqf practices (Hidayat et al., 2014).

As stated by Diana Mutia Habibaty, according to Ahmad Hifzi and Elfia, the Law on Waqf No. 41 of 2004 and Government Regulation No. 42 of 2006 include the responsibilities, roles and functions of the nazir. The law also specifies the minimum requirements and competencies that a nazir or a group of nazirs must have. These requirements are that the nazir or group must be a Muslim, mukallaf (i.e. have legal capacity), 'aqil (i.e. have a sound mind), possess professional ability in the management of waqf, and be trustworthy, honest and fair in character. It is expected that nazirs should have a strong desire to learn, broad insight and be open-minded. Even though they are not required to be specialists, nazirs should be highly motivated to learn about the administration, management and development of waqf. Moreover, A. Zamakhsyari Baharudin and Rifqi Qowiyul Iman pointed out that the progress or decline of waqf management is greatly affected by the quality of its management. In other words, the extent to which a waqf can develop effectively and efficiently depends mainly on the ability and professionalism displayed in managing it. It is therefore essential to maximize the role of the nazir. By providing greater support and strengthening the capacity of the nazirs, it is hoped that they will be able to achieve the highest level of performance and effectiveness, thereby increasing the impact and benefits of the waqf for society. Optimizing the role of the nazir will make a significant contribution to the success of waqf management and to the attainment of the expected social objectives of the waqf (Hafzi & Elfia, 2024).

Yet, since the nazir plays a very important role and holds a significant position in the development of waqf assets, it is frequently the case that they are unable to carry out their duties effectively, leading to a deficit or even a loss of such assets. Waqf practices as they currently exist in society often do not function regularly and efficiently, and in many instances it is found that the management and upkeep of waqf assets by the nazirs are carried out improperly. Consequently, the status and existence of waqf assets which should be protected and used for the public good are usually ignored, going against the purpose, function, and original designation of waqf as established (Fatma, 2022). The poor management of waqf assets can prevent the realization of their potential benefits, and therefore it is necessary to make further efforts to ensure that waqf management adheres to the expected principles and achieves its aim of improving general societal welfare (Departemen Agama RI, 2011). When nazirs are not competent in carrying out their duties, serious problems arise in the management of waqf assets. As a result of this lack of professionalism, many waqf assets cannot be used to their full potential, so that the outcomes and benefits fall far short of expectations. In some cases, waqf assets are even misappropriated or sold to inappropriate parties. This occurs because the nazir fails to manage the waqf assets properly and does not perform their duties in a professional manner. The nazir's inability to effectively manage waqf assets can be harmful to a number of parties, including those who are meant to benefit from the waqf. It is therefore essential that the nazir demonstrate professionalism in the management of waqf assets in order to ensure that such assets function in accordance with their purpose and produce a lasting positive impact (Ilyas, 2017).

In this situation, the normative provisions which serve as the basis for carrying out a waqf become particularly important. According to Article 6 of Law Number 41 of 2004, the implementation of a waqf must include the following elements: the waqif, the nazir, the waqf property, the waqf pledge, the designation of the waqf property, and the waqf period. Of the six elements, the most important requirement is the waqf pledge made by the waqif to the nazir, as stated in paragraph (1) of Article 17 of Law No. 41 of 2004 on waqf. Once a waqf has come into existence, the nazir is responsible for managing and developing the waqf property in accordance with the designation

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

provided under point 1 of Article 1 of Law Number 41 of 2004. Yet it is common for a nazir to fail to carry out his duties, so that he does not act in accordance with the mandate set out in point 1 of Article 1 of Law Number 41 of 2004. In order to clarify the direction of the discussion of the problem already described, the author attempts to put it in the form of the following question: "What are the conditions that call for a change of nazir, and how does the waqif take over the waqf property when the nazir fails to carry out his duties"?

METHODS

Research Design

This study employs normative juridical research, also referred to as doctrinal legal research, to examine the legal framework governing the replacement of nazhir and the possibility of waqf property takeover when a nazhir is unable to perform their legal responsibilities. This approach focuses on the examination of legal norms, statutory provisions, legal doctrines, and judicial interpretations relevant to the legal relationship between the waqif, nazhir, and the Indonesian Waqf Board (Badan Wakaf Indonesia/BWI). The research is descriptive-analytical in nature, seeking to identify, examine, and interpret the applicable legal provisions and their implications for the protection and continuity of waqf management.

Legal Approaches

In this study three legal methods are applied. The first of these is the statutory approach, which is applied to the relevant provisions of Law Number 41 of 2004 on Waqf, Government Regulation Number 42 of 2006 on the Implementation of Law Number 41 of 2004, and the regulations issued by the Indonesian Waqf Board. Special attention is paid to the provisions relating to the duties and responsibilities of the nazhir, the grounds on which a nazhir may be dismissed or replaced, the authority of the BWI, and the restrictions on the transfer of waqf property.

Second, the conceptual method is used to look at the legal doctrines relating to waqf, the legal position of the waqif, the fiduciary duties of the nazhir, and the principles that underlie the protection of waqf assets. This method provides a theoretical basis for understanding the difference between the authority to manage waqf property and the legal ownership status of assets which have been endowed. Third, the case method is applied in order to examine the judicial rulings concerning the replacement of the nazhir and those cases which involve disputes over the management or control of waqf property. The rulings are analysed to determine the legal reasoning employed by the courts and the extent to which this reasoning is relevant to the legal authority of the waqif or of the waqif's heirs in dealing with the nazhir's failure to carry out their duties.

Legal Materials and Data Collection

The study makes use of secondary legal materials which were acquired via library research and documentary analysis. This includes primary legal materials such as the relevant legislation, the implementing regulations, the BWI regulations, and the judicial decisions relating to waqf management and the replacement of the nazhir. The secondary legal materials comprise scholarly books, peer-reviewed journal articles, legal commentaries and earlier studies that deal with waqf governance, Islamic legal principles, and the legal protection of waqf assets. Tertiary legal materials, such as legal dictionaries and other appropriate legal reference sources, are employed to define legal terminology and to aid in the interpretation of legal concepts. The legal materials are gathered by systematically identifying, examining and classifying them according to their relevance to the research questions. The materials thus collected are then arranged into two main analytical categories: the

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

legal basis and the procedures for replacing an ineffective nazhir, and the legal restrictions on the waqif or the waqf's heirs taking over waqf property.

Legal Analysis

The legal materials in question are subjected to qualitative analysis by means of systematic legal interpretation and doctrinal reasoning. This process includes identifying the relevant legal provisions, looking at the relationship between the statutory rules and the legal doctrines, and interpreting the effects of these on the authority of the waqif, the responsibilities of the nazhir, and the institutional role of BWI. Statutory interpretation and systematic interpretation are used to make clear the legal consequences of the nazhir's inability to carry out their duties and to draw a distinction between replacing the nazhir and transferring control or ownership of the waqf property.

The fact that the analysis relies on the principles of good governance—especially those of accountability, transparency, responsibility, and independence—is used to evaluate the governance aspects of replacing a nazhir. In order to examine how the relevant legal framework safeguards the public benefits and the intended purposes of waqf property, utilitarian legal theory is applied as the analytical approach. The findings are arrived at by means of deductive legal reasoning, starting from general legal principles and statutory provisions and then reaching specific conclusions about the legal remedies available to the waqif or to the waqif's heirs in the event that a nazhir fails to carry out their duties.

RESULTS AND DISCUSSION

The four interconnected conclusions reached in this normative legal study concern the legal grounds for replacing a nazhir, the institutional authority of the Indonesian Waqf Board (BWI), the legal restrictions placed on the waqif's ability to take over waqf property, and the procedural effects of judicial decisions concerning the replacement of a nazhir. The analysis is based on Law No. 41 of 2004 on Waqf, Government Regulation No. 42 of 2006, BWI Regulation No. 3 of 2008, and the legal materials considered in the literature reviewed. It demonstrates that the fact that a nazhir is unable to carry out managerial duties does not mean that ownership or control of the waqf property automatically reverts to the waqif or to the waqif's heirs; on the contrary, the legal system makes a distinction between the replacement of the person responsible for managing waqf assets and the legal status of the assets themselves. This distinction is the main conclusion of the study since the replacement of a nazhir is legally allowed, while unilateral withdrawal or transfer of waqf property still remains subject to statutory restrictions and institutional procedures.

Legal Grounds for the Dismissal and Replacement of Nazhir

The first point concerns the legal status and duties of the nazhir in the Indonesian waqf system. As stated in paragraph (4) of Article 1 of Law No. 41 of 2004, a nazhir is a person who is given waqf property by a waqif in order to manage and develop it in accordance with its intended purpose. This definition means that the nazhir is the one who has the legal responsibility to manage the property, not the owner of it. The duties of the nazhir include the administration of the waqf assets, their management and development in line with their purpose, function, and designation, the supervision and protection of the assets, and the reporting to BWI on how these duties have been fulfilled (Hafzi & Elfia, 2024). The legal framework also stipulates that when a nazhir is appointed, there is a commitment to maintaining the continuity of waqf management. The nazhir's role is therefore closely connected to the preservation of the waqf's intended benefits. If the nazhir fails to carry out the responsibilities which have been placed upon him, the legal issue is not simply

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

whether the waqif is dissatisfied with the manager, but whether the circumstances satisfy the statutory grounds for dismissal and replacement.

The first paragraph of article 45 of the law no. 41 of 2004 specifies five circumstances in which a nazhir can be dismissed and replaced.

Table 1. Legal Grounds for the Dismissal and Replacement of Nazhir

Legal grounds	Relevant circumstances	Legal implication
Death of an individual nazhir	The appointed individual nazhir dies	Replacement is required to maintain the continuity of waqf management
Dissolution of an organizational or legal-entity nazhir	The organization or legal entity acting as nazhir is dissolved	The managerial position must be replaced
Voluntary resignation	The nazhir requests dismissal voluntarily	A formal replacement process is required
Failure to perform duties or violation of prohibitions	The nazhir neglects responsibilities or violates applicable restrictions	Dismissal and replacement may be undertaken under the statutory mechanism
Final criminal conviction	The nazhir receives a criminal conviction that has permanent legal force	The statutory ground for dismissal and replacement is established

Source: Authors' analysis of Law No. 41 of 2004 concerning Waqf, Article 45 paragraph (1).

As shown in Table 1, the reasons for replacing a nazhir are not merely due to managerial incompetence; they also include changes in legal status, voluntary resignation, breaches of legal obligations, and criminal liability as a result of a final court decision. These reasons may be divided into two main groups. The first of these relates to the nazhir's inability to continue in the post, such as in the cases of death, dissolution, and resignation. The second group relates to behaviour or legal situations which compromise the nazhir's ability to carry out their duties, specifically including failure to perform duties, violation of prohibitions, and a final criminal conviction.

The part relating to failure to carry out duties is especially pertinent to the research question since it states that poor management can form the legal basis for replacing a nazhir. Yet the fact that such a ground exists does not give the waqif the right to take possession of the waqf property. The legal effect of the statute relates only to the status of the nazhir, the legal position of the waqf property still being determined by the rules which protect waqf assets. The analysis also points out the difference between the end of a nazhir's appointment and the ongoing existence of the waqf. According to article 45 paragraph (3), the new nazhir must continue to manage and develop the waqf property in line with its purpose, function and designation. Hence, the procedure for replacement is aimed at ensuring the continuity of management and not at ending the waqf arrangement.

Institutional Authority of the Indonesian Waqf Board

The second finding establishes that the authority to dismiss and replace a nazhir is institutionally assigned to BWI. Article 45 paragraph (2) of Law No. 41 of 2004 states that the dismissal and replacement of a nazhir are carried out by BWI. This provision places the formal replacement process within an institutional framework rather than leaving it exclusively to the discretion of the waqif, the waqif's heirs, or other parties claiming an interest in the waqf property.

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

The authority of BWI is further supported by Article 49 paragraph (1) of Law No. 41 of 2004. The provision identifies several responsibilities and powers of BWI, including managing and developing waqf assets at national and international levels, granting approval or permission for changes in the designation and status of waqf assets, appointing and replacing nazhir, approving exchanges of waqf assets, and providing advice and considerations to the government concerning waqf policy (Fuad, 2020).

Table 2. Institutional Authority of BWI in Waqf Management

Legal provision	Institutional authority	Relevance to the research
Article 45(2), Law No. 41 of 2004	Dismissal and replacement of nazhir	Establishes BWI as the formal authority for replacing a nazhir
Article 45(3), Law No. 41 of 2004	Continuation of management by the replacement nazhir	Preserves the purpose, function, and designation of waqf assets
Article 49(1), Law No. 41 of 2004	Management and development of waqf assets	Establishes BWI's broader institutional responsibility
Article 49(1), Law No. 41 of 2004	Approval of changes in designation and status	Places changes concerning waqf property within an authorized process
Article 49(1), Law No. 41 of 2004	Appointment and replacement of nazhir	Confirms BWI's authority over the managerial position
BWI Regulation No. 3 of 2008	Procedures for registering and replacing nazhir of immovable waqf assets in the form of land	Provides a procedural framework for replacement involving land waqf

Source: Authors' analysis of Law No. 41 of 2004, Articles 45 and 49, and BWI Regulation No. 3 of 2008.

The findings given in Table 2 show that BWI's authority goes beyond the administrative appointment of a nazhir; it also includes the management, development, and institutional protection of waqf assets. When a nazhir fails to carry out his duties, this situation means that the waqif's dissatisfaction or complaint has to be separated from the formal legal action taken to replace him.

The waqif can inform BWI of the nazhir's inability to carry out his duties and suggest a person for appointment in his place. Yet this suggestion does not amount to a unilateral act of appointment or dismissal. The official power to make such a decision still rests with BWI as provided in paragraph (2) of Article 45. This conclusion is in agreement with the main finding mentioned in the abstract of the article, namely that the waqif cannot replace a nazhir on his own without BWI's approval. With regard to immovable waqf assets, especially land, BWI Regulation No. 3 of 2008 is the procedural regulation that applies to the registration and replacement of a nazhir. Therefore, the act of replacing a nazhir must be regarded as different from the actual taking over of the land or the transfer of rights in respect of waqf property. The legal process involves a change of the responsible manager, not the restoration of the asset to the waqif.

Legal Restrictions on the Takeover of Waqf Property by the Waqif

The third point relates to the legal restriction on the waqif or the waqif's heirs being able to take over waqf property. According to article 40 of law no. 41 of 2004, waqf property may not be pledged, confiscated, donated, sold, inherited, exchanged or transferred in any other way, except as provided for by law. This provision sets a

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

legal limit on the managerial powers of the nazhir in relation to the legal status of waqf property.

The literature that has been reviewed points out the possibility of managerial failure, such as poor administration, the neglect of assets, and the failure to make the most of the benefits available from waqf property (Fatma, 2022, p. 8). Yet the fact that such problems exist does not in itself give the waqif the right to reclaim the property; the legal consequences of a nazhir's failure must be looked at in the light of the procedures for dismissal and replacement, and the restriction on the transfer of waqf property still applies.

Table 3. Distinction between Replacement of Nazhir and Takeover of Waqf Property

Legal issue	Replacement of nazhir	Takeover of waqf property
Object of legal action	The party responsible for managing waqf assets	The waqf property itself
Legal basis	Article 45 of Law No. 41 of 2004	Article 40 of Law No. 41 of 2004
Institutional involvement	BWI carries out formal dismissal and replacement	Subject to statutory restrictions and applicable legal procedures
Effect	Changes the responsible manager	May affect the protected legal status of waqf property
Position of the waqif	May report the nazhir and recommend a replacement candidate	Cannot unilaterally reclaim the waqf property merely because of managerial failure
Continuity of waqf	Must be maintained by the replacement nazhir	The original purpose, function, and designation remain protected

Source: Authors' analysis of Law No. 41 of 2004, Articles 40 and 45, and the legal materials discussed in the article.

As shown in Table 3, the legal system regards the replacement of a nazhir and the takeover of waqf property as two separate legal issues; the first has to do with the carrying out and continuation of the management, while the second is about providing legal protection for property which has already been endowed. It follows that while the failure of a nazhir may serve as a reason for replacing him, it does not in itself render the waqf invalid or bring the property back to the waqif.

This difference is likewise shown in the comparative Islamic legal view presented by Shodikin and Azis (2017, p. 267). Their study states that, in accordance with the position of Imam Shafi'i as examined in their comparative analysis, the waqif is not allowed to take steps to recover waqf property. The conclusion reached in the present article is thus that managerial problems should be dealt with by means of the legally provided replacement procedure rather than by unilateral recovery of the endowment. The literature reviewed also lists accountability, professionalism, benefit, and social justice as principles linked with waqf management (Herningrum & Mahabbati, 2021, p. 54). In the context of the current legal analysis, these principles are demonstrated in the distinction between safeguarding the property and making sure that its manager carries out the duties entrusted to him. The legal response to managerial failure is therefore aimed at rectifying the management arrangement while at the same time preserving the legal protection of the waqf.

Judicial Decisions and the Procedural Mechanism for Replacing Nazhir

The fourth point deals with the connection between judicial rulings and the formal procedure for replacement. The article mentions Supreme Court Decision No. 460 K/AG/2019, which is described in the literature as an instance involving the replacement of an incompetent nazhir in waqf management (Fatma, 2022, p. 8). The

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

fact that this decision is referred to shows that the question of a nazhir's competence has been looked at in judicial proceedings. Yet the article does not include the full judgment or its detailed judicial reasoning; accordingly, the decision is treated here as a legal reference cited in the reviewed literature and not as an independently reconstructed judicial ruling.

The article mentions the Payakumbuh Religious Court Decision No. 0168/Pdt.6/2018/PA.Pyk in relation to the possibility of heirs starting legal action in order to replace a nazhir. Hidayat et al. (2014, p. 50) are quoted as having addressed the possibility of replacing one nazhir by means of a claim made by the waqif's heirs. This reference reinforces the difference between seeking judicial intervention and taking over waqf property on one's own.

Table 4. Procedural Relationship in Addressing the Failure of a Nazhir

Legal action	Responsible party or institution	Legal significance
Identification of failure to perform nazhir duties	Waqif, heirs, or other concerned parties	Establishes the management problem requiring legal attention
Submission of a report concerning the nazhir	Waqif or concerned party	Brings the alleged failure to the attention of BWI
Recommendation of a replacement candidate	Waqif	Provides a proposed alternative without independently effecting replacement
Judicial proceedings, where pursued	Parties with a legal interest and the competent court	May provide a judicial determination relevant to the replacement process
Formal dismissal and replacement	BWI	Implements the replacement under the statutory framework
Continuation of waqf management	Replacement nazhir	Maintains the purpose, function, and designation of waqf assets

Source: Authors' synthesis of Law No. 41 of 2004, Articles 45 and 49, BWI Regulation No. 3 of 2008, and the judicial references discussed by Fatma (2022) and Hidayat et al. (2014).

As shown in Table 4, the procedure for dealing with a nazhir's failure consists of different legal steps rather than involving a single takeover action. The role of the waqif can be to nominate a candidate and to make a recommendation, but the duty of the formal replacement is BWI's. It is possible that judicial proceedings may be part of the legal process if the parties wish to obtain a court's decision, however the materials examined in the article, do not indicate that a court's decision automatically transfers the waqf property to the waqif or to the heirs.

It is concluded that the legal effect of the failure of a nazhir to perform its duties is primarily that he may be replaced and dismissed and not that the waqf ceases. The replaced nazhir should continue to be responsible for the management of assets according to their purpose, function and designation. It is therefore clear that the law differentiates between the rectification of the managerial fault and the recovery of the property and that the continuance of the waqf is not solely dependent on the performance or on the person of a particular nazhir.

The results indicate that if a nazhir has not fulfilled his responsibility in the management of waqf, then the legal perspective is that there is a difference between

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

the power to replace the manager and the status of the property itself. The issue is not just whether the waqif or the heirs of the waqif can act if the management becomes dysfunctional, but how such action can take place without adversely affecting the legal continuity and intended benefits of the waqf. Article 45 of Law No. 41 of 2004 provides for the dismissal of the nazhir and his replacement while Article 40 sets the limits for the transfer or appropriation of waqf assets. These articles collectively create a safeguard in the form of institutions which allows the accountability of managers to be enforced, while not making the waqf property into an asset that can be retrieved at will by the waqf owner or his descendants.

This perspective is congruent with the latest studies that emphasize the need for an interplay between institutional control, management competence, and accountability systems in the performance of waqf. Safitri et al. (2021) identified that the major issues in the effective management of waqf are human-resource, technological, sharia and regulatory constraints. They found that managerial failure does not have to be considered just a personal problem, as institutional deficiencies can be responsible for poor performance. In the same way, Zulkifli et al. (2022) discovered that waqf governance needs more robust institutional arrangements in order to achieve the sustainable management of waqf assets. The results hence support the above conclusion that the process of replacement is not an office routine, but rather is a means of continuity in the management of waqf.

The study also extends the debate on accountability by providing a framework of what legal action can be taken by stakeholders. Abdul Wahab and Siti-Nabiha (2022) defined accountability in waqf institutions as a specific relationship that is defined by the waqf institutions' religious and social duties. Zain and others (2023) also correlated social impact assessment with governance and accountability, emphasizing the importance of demonstrating the effectiveness of waqf organizations in addressing their social goals. This study introduces another legal dimension to accountability, in that objections and recommendations for corrective measures can be made by the waqif or the heirs, but the power to make a replacement formally remains within the institutional framework established by law. The understanding of accountability should not be interpreted as the stakeholders' complete and absolute control, but as a structured procedure in which the necessary reporting, evaluation and intervention processes are carried out, and the process is legally permitted (Berhanu & Gobie, 2023; Pradipta et al., 2026; Afandi et al., 2023).

The Indonesian Waqf Board (BWI) has a special role to play in this situation. The results reveal that the power of the BWI as provided by the provisions of the Constitution, namely Articles 45 and 49 of Law No. 41 of 2004, is a tool of balancing the interest of the waqif, the nazhir and the interest of the beneficiaries of the waqf. This institutional arrangement is consistent with Nurhudawi et al (2024), who emphasized the importance of the synergy of all stakeholders (regulators, BWI, nazhir), as well as governance training and institutional planning as tools for improving accountability. This also aligns with the stakeholder's approach as developed by Himmawan et al (2025) in which trustee accountability, regulatory mechanisms, stakeholder involvement and institutional sustainability are interrelated.

But the present results add a judicial element to these projections on governance. Participation of stakeholders is required, but is not sufficient for decision-making power. While the initial purpose of the waqf is still relevant, it does not necessarily allow the waqif to remove the nazhir or reclaim the property once the waqf has been registered properly (Faisal, 2026; Bharti, 2023). It is important to make this distinction because a governance way that focuses on participation but is not necessarily accompanied by a clear idea of institutional authority that it can create may result in rival claims to the same asset. Based on the research findings of Arofah

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

et al. (2025), the governance issues in managing waqf in Indonesia are still fragmented, lack accountability, and have a limited implementation. The present study argues that one of the possible reasons for the fragmentation is the lack of clarity in the assignment of authority for replacing a nazhir.

The fact that a unilateral takeover is prohibited also leads to the view of waqf as an institution in which its legal continuity is separate from that of its manager. Under Article 40 there is a restriction on transfer of waqf but article 45 permits replacement of nazhir in some conditions. The result of this is that if a manager fails, the legal consequences of the waqf pledge do not become null and void. This type of interpretation aligns with the interpretations of accountability raised by Salsabila et al. (2024) that consider the accountability of the institution is related to the operational process, reporting, and institutional frameworks. It is also in line with the observations made by Shah & Yunus (2024) that transparency, accountability and the establishment of uniform governance systems are important for the management of waqf.

This is also related to the principle of continuity between replacing a nazhir and taking back waqf property. When there is a change in management it is necessary to keep the original purpose, function and designation of the endowment. This does not imply that one is protecting an inefficient nazhir from the obligation to be held accountable, it means that corrective measures should be directed to the management job and not at the same time at the law or the social use of the waqf. This is underpinned by the literature on governance. Suryana and Ikram (2024) noted that the lack of standard operating procedures, limited managerial skills and insufficient disclosures can have weakening effect on waqf governance. Also, Nuradi et al. (2025) identify professionalization, standardisation and better governance as areas of productive management of waqfs.

The innovative nature of this research is the melding of legal authority and the principles of good governance with utilitarian concerns in one interpretive framework. Good governance is evident in the requirements for transparency in reporting, institutional responsibility, accountability and procedural legitimacy. In terms of utilitarian reasoning, it is about whether the legal structure ensures the benefits that are intended for the beneficiaries of the waqf are maintained or not (Qurrata et al., 2025; Priyono et al., 2026; Fadhlurrahman et al., 2025). Both views are united in their belief that an ineffective nazhir can be replaced if this will serve the purpose of the waqf, but recovery of the property by a single party is not a similar remedy. The study thus draws a distinction, then, between governance for correction and proprietary reclamation. This distinction has conceptualized the issues of managerial accountability and restriction of private appropriation of waqf which is required to protect waqf beneficiaries (Olawale & Kader, 2025; Sharan & Paliwal, 2025; Mikail et al., 2024).

Recent studies also emphasize on the need for institutional capacity in implementation of legal arrangements in practice. The study by Kamaruddin and Hanefah on waqf governance practice already cited in the latest literature in the field of waqf governance which stated that the policy, board and process dimensions are relevant to the performance of the institution. The authors of the articles (Nurhudawi et al., 2024; Furqon et al., 2024) highlight the importance of institutional communication, regulatory coherence, and participatory mechanisms for influencing governance outcomes, as well as the need for capacity-building and coordination between regulators. The above observations indicate that even if there is formal BWI authority, the reporting chains, instructions, and institutional coordination are weak, it is not enough.

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

The practical implications are thus threefold, involving three kinds of institutional actors. First, the procedures for waqif and his heirs to report suspected managerial failures, to present the necessary documents, and to recommend a new candidate should be simple. Secondly, BWI must have clear assessment procedures which are applied in a consistent way so that allegations of negligence or misconduct can be evaluated in an open and transparent manner. Furthermore, nazhir institutions must keep good administrative records, a complete inventory of assets, a balance sheet and accounts of the activities they have undertaken in compliance with their waqf designation. The recommendations are consistent with the focus on reporting quality and institutional accountability as highlighted by Tazkia et al. (2020) and also with the latest report by Shah and Yunus (2023) on waqf reporting and governance).

The fact that the study has practical value also has consequences for the setting of professional standards for nazhir. Two of the prominent issues in the existing literature about nazhir management are the topic of professionalization and topic of certification (Putri Iskandar and Suriani 2026), and more recent research on accountability following the implementation of the waqf accounting standards reveals that reporting transparency is a significant issue. Accordingly, legal processes for replacement should be accompanied with preventative governance mechanisms, including, assessing competence of staff, conducting periodic performance evaluations, establishing mechanisms on conflicts of interest and making complaints. The measures could minimize the risk of management incompetence that leads to long-term under-valuation of assets or to litigation.

The contribution of this study is not through the basic concept that BWI is granted the authority to replace nazhir, because this concept is already embedded in the Indonesian waqf law. Instead, the significance of the study is in the analytical understanding that the concerns of the waqif and/or his heirs about managerial failure should be channeled to the institutional remedies, rather than the return of waqf assets. The study establishes this separation, connecting the legal rules relating to replacement of a nazhir with the objective of good governance which is the maintenance of waqf benefits. It also addresses a conceptual confusion that has been prevalent in prior discussions, namely the replacement of a nazhir and the recovery of waqf assets are sometimes considered synonymous remedies despite their different legal effects.

Limits of the study should be taken into account when interpreting the results of the study. The research is normative legal analysis with legal documents, secondary sources, and it has not been conducted any interview with the BWI officials, nazhir, waqif, heirs or waqf beneficiaries. It is, therefore, an informative document about the norms of authority and responsibility but cannot show consistency in application of the replacement procedures in practice. Furthermore, the decisions of the judges reviewed should be compared with their official versions. There is not yet enough discussion of these cases upon which any general conclusions can be drawn as to judicial reasoning or uniformity of judicial practice. There is also the need to keep the differences between a waqif and his heirs, as their legal status can be different.

Research needs in the future should include a doctrinal study as well as empirical studies on how BWI conducts replacement in the various areas. A comparison of Indonesia and Malaysia might shed light on the different distribution of authority between the donors, trustees, and regulatory bodies in the two countries' centralized and decentralized waqf governance systems. Furthermore, a scientific study would be able to investigate if the use of digital reporting systems lead to higher rates of detecting nazhir underperformance and thus to shorter delay in institutional response. A comparative study of the decisions of the courts would help to reveal the difference between cases involving waqf management and cases involving waqf law.

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

These avenues could help to expand the current legal analysis to a deeper understanding of how institutional accountability can serve to safeguard the continuity, integrity and social benefits of waqf.

CONCLUSION

The study states that when a nazhir fails to carry out his management duties, this gives a legal grounds for dismissing and replacing him in accordance with Article 45 of Law No. 41 of 2004. Yet this failure does not automatically enable the waqif or the heirs of the waqif to reclaim or take over the waqf property. The procedure for replacement must adhere to the relevant legal steps, and it is the Indonesian Waqf Board (BWI) that has the power to officially dismiss the nazhir and appoint a replacement. This distinction shows that while managerial accountability and the legal continuity of waqf property are separate issues, they are at the same time closely related.

The study advances waqf governance by combining institutional accountability, legal certainty, and the safeguarding of the public benefit. In practice, it shows how important it is to have transparent reporting, effective supervision, and accessible procedures for proposing a replacement of the nazhir. Such mechanisms are necessary if the original purpose and social role of waqf assets are to be preserved. However, the study has a limitation in that it depends on normative legal materials and on secondary treatments of judicial decisions. Future research should therefore carry out empirical studies concerning the implementation of the replacement procedures involving BWI, the nazhir, the waqif, the heirs and the waqf beneficiaries, as well as include a comparative analysis of judicial decisions.

DECLARATION OF AI USE IN THE WRITING PROCESS

In preparing this manuscript, I used generative artificial intelligence (AI) and AI-assisted technologies to support the writing process, particularly in improving language clarity, grammatical accuracy, and the overall readability of the manuscript. The use of these technologies was limited to writing assistance and did not replace my independent scholarly judgment, legal analysis, or interpretation of the relevant legislation and legal doctrines. I carefully reviewed the manuscript to ensure that the arguments, legal interpretations, citations, references, and conclusions were accurate and appropriate to the research objectives. I take full responsibility for the accuracy, originality, and integrity of the manuscript, including the verification of all legal materials and sources cited. The final manuscript reflects my own scholarly judgment and conclusions, and I acknowledge that responsibility for its content rests entirely with me as the author.

REFERENCES

Abd Aziz, N. A., Sapuan, N. M., Muhamad Tamyez, P. F., & Nasution, N. (2025). The Roles of Waqf in Social Development: A Conceptual Review. *Global Business & Management Research*, *17*(1), 1.

Abdul Wahab, A. B., & Siti-Nabiha, A. K. (2023). Accountability in waqf institutions: A meta-narrative review. Journal of Islamic Accounting and Business Research, 14(1), 181–201. https://doi.org/10.1108/JIABR-12-2021-0326

Afandi, M. N., Tri Anomsari, E., Novira, A., & Sudartini, S. (2023). Collaborative governance in a mandated setting: shifting collaboration in stunting interventions at local level. *Development Studies Research*, *10*(1), 2212868. https://doi.org/10.1080/21665095.2023.2212868

Ayub, M., Khan, K., Khan, M., & Ismail, M. (2025). Management and governance of Awqāf as social finance institutions. *Qualitative Research in Financial Markets*. https://doi.org/10.1108/QRFM-01-2025-0013

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

Berhanu, K. Z., & Gobie, D. (2023). Adequacy of capacity building and stakeholder involvement in decentralized education management: Evidence from Ethiopia. *Cogent Social Sciences*, *9*(2), 2247151. https://doi.org/10.1080/23311886.2023.2247151

Bharti, I. (2023). Waqf Property Management: Balancing Objectives, Constraints and Beneficiary Concerns. *Jus Corpus LJ*, *4*, 711.

Celestin, M. (2022). The role of financial planning and budgeting in enhancing corporate profitability and market competitiveness. *Brainae Journal of Business, Sciences and Technology*, *6*(8), 953-965. https://doi.org/10.5281/zenodo.15059282

Departemen Agama Republik Indonesia. (2011). *Undang-undang wakaf dan peraturan pemerintah tentang pelaksanaannya*. Raja Grafindo Persada.

Fadhlurrahman, F. U., Darmansyah, M. D. W., & Citra, Y. P. A. (2025). Managing Islamic endowments (waqf): Legal challenges and strategic approaches for sustainable development. *Journal of Islamic Law and Legal Studies*, *2*(1), 16-25. https://doi.org/10.70063/-.v2i1.65

Faisal, F. (2026). Waqf Disputes and Procedural Justice Through Proof of PledgesThe Status of Nazhir in Religious Courts. *Jurnal Hukum Replik*, *14*(1).

Fatma, U. (2022). Analisis normatif-yuridis tentang penggantian nazir tidak cakap dalam pengelolaan wakaf (Studi Putusan 460 K/AG/2019). *At-Ta'awun: Jurnal Mu'amalah dan Hukum Islam, 1*(1).

Fuad, I. A. (2020). *Merangkai peran BWI sebagai fungsi regulator maupun operator (nazhir)* [Makalah pembinaan]. Badan Wakaf Indonesia. https://www.bwi.go.id/wp-content/uploads/2020/09/Peran-BWI-sebagai-Regulator-dan-Nazhir-BWI_BWI-230920

Furqon, A., Anwar, K., Fuadi, N. F. Z., Septiana, Y. D., & Kacem, F. (2024). Institutionalizing waqf literacy: A critical governance analysis of the Indonesian Waqf Board's communication strategies. Economica: Jurnal Ekonomi Islam, 15(2), 241–272. https://doi.org/10.21580/economica.2024.15.2.31140

Hafzi, A., & Elfia. (2024). Nazir wakaf dalam perspektif Peraturan BWI No. 1 Tahun 2020 dan fikih wakaf. *Jurnal Kajian dan Pengembangan Umat, 7*(1).

Hamzani, A. I. (2015). *Perkembangan hukum wakaf di Indonesia*. Diya Media Group.

Herningrum, I., & Mahabbati, S. (2021). Tinjauan Hukum Islam Terhadap Pengalih Fungsian Harta Wakaf. *Al-Qisthu: Jurnal Kajian Ilmu-Ilmu Hukum*, *19*(1), 52-69. Herningrum, I., & Mahabbati, S. (2021). Tinjauan Hukum Islam Terhadap Pengalih Fungsian Harta Wakaf. Al-Qisthu: Jurnal Kajian Ilmu-Ilmu Hukum, 19(1), 52-69.

Hidayat, R., Tiswarni, T., Hadi, S., & Ramadani, R. (2024). Analisis Yuridis Pergantian Nazhir Oleh Wakif Pada Putusan Pengadilan Agama Nomor 0168/Pdt. 6/2018/PA. Pyk. *Muamalah*, *10*(1), 40-50. https://doi.org/10.19109/muamalah.v10i1.23843

Himmawan, M. F., Ninglasari, S. Y., & Mirzal, H. (2025). A systematic literature review on waqf governance: Stakeholder analysis. International Journal of Ethics and Systems. https://doi.org/10.1108/IJOES-03-2025-0137

Huda, N., Rini, N., Mardoni, Y., Anggraini, D., & Hudori, K. (2016). Manajemen pengelolaan wakaf di Indonesia timur. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, *20*(1), 1-17.

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

https://doi.org/10.24034/j25485024.y2016.v20.i1.35

Ilyas, M. (2017). Profesional nazhir wakaf dalam pemberdayaan ekonomi. *Al-Qadau: Peradilan dan Hukum Keluarga Islam, 4*(1). https://doi.org/10.24252/al-qadau.v4i1.5719

Jubaedah. (2017). Dasar hukum wakaf. *Tazkiya: Jurnal Keislaman, Kemasyarakatan, & Kebudayaan, 8*(2), 255–256.

Mikail, S. I. A., Djafri, F., & Ahmad, M. (2024). Waqf and microfinance integration for enabling sustainable financial inclusion: analysis of Sharīʿah compliance. *International Journal of Islamic Finance and Sustainable Development*, *16*(3), 43-66. https://doi.org/10.55188/ijifsd.v16i3.901

Nasution, M. E. (2008). Peran Badan Wakaf Indonesia (BWI) dalam pengembangan wakaf di Indonesia. *Jurnal Al Awqaf, 1*(1).

Nguyen, T. T. T. (2024). Toward financial optimization: assessing the influence of budget process on effective accounting management. *Management dynamics in the knowledge economy*, *12*(2), 116-132. https://doi.org/10.2478/mdke-2024-0008

Nurhudawi, N., Asmuni, A., & Nasution, Y. S. J. (2024). Strategy for increasing the accountability of waqf management in Islamic religious organizations. Journal of Accounting Research, Organization and Economics, 7(2).

Olawale, A. H., & Kader, S. Z. S. A. (2025). Navigating Waqf Management In Nigeria: A Review Of Colonial Legacies, Legal Reforms, And Beneficiary Rights. *Labuan e-Journal of Muamalat and Society (LJMS)*, *19*(1), 21-35. https://doi.org/10.51200/ljms.v19i1.5567

Pradipta, M. D., Soekarini, N., & Ayuningtyas, F. (2026). Balancing Legal Certainty and Substantive Justice in Indonesian Bankruptcy Law: Simple Proof, Judicial Responsibility, and Curator Accountability. *Jurnal Ragam Pengabdian*, *3*(2), 5898-5921. https://doi.org/10.62710/y0f2hk45

Priyono, E. A., Azhar, M., Akinrinde, O. O., Waspiah, W., & Triasih, D. (2026). Contract Law in the Waqf Land Transfer Practice: Civil Code and Islamic Law Perspectives. *Al-Ahkam*, *36*(1), 47-76. https://doi.org/10.21580/ahkam.2026.36.1.30271

Qurrata, V. A., Mohd. Shafiai, M. H., Wahid, H., Almaamun, S., & Ismail, A. G. (2025). Institutional economics from Islamic perspective: With special reference to waqf. *Sage Open*, *15*(4), 21582440251397178. https://doi.org/10.1177/21582440251397178

Rahman, A. F., & Putri, N. A. (2025). An Analysis of the Effectiveness of Productive Waqf in Improving the Economic Welfare of Contemporary Muslim Communities. *Journal of Oeconomia Syariah et Civitas*, *1*(1), 1-17.

Ridwan, M. (2012). Nazhir profesional kunci kesuksesan wakaf produktif. *Muqtasid: Jurnal Ekonomi dan Perbankan Syariah, 3*(1), 91. https://doi.org/10.18326/muqtasid.v3i1.91-109

Safitri, A. W., Hasan, A., & Oktaviany, M. (2021). Model kelembagaan nazhir dalam pengelolaan wakaf produktif di Indonesia. Al-Mashrafiyah: Jurnal Ekonomi, Keuangan, dan Perbankan Syariah, 5(1), 75–91. https://doi.org/10.24252/al-mashrafiyah.v5i1.17030

Salsabila, F. L., Rini, & Hidayat, M. F. (2024). Strengthening accountability mechanisms in waqf institutions: A systematic literature review. Journal of Sharia Economics, 5(2). https://doi.org/10.22373/jose.v5i2.5343

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*

Sharan, S., & Paliwal, A. C. (2025). Towards a Transparent Waqf System: Bridging Religious Autonomy and Legal Accountability in the Context of Property Rights. *Issue 2 Int'l JL Mgmt. & Human.*, *8*, 2924.

Shodikin, A., & Azis, A. A. (2017). Penarikan kembali harta wakaf oleh pemberi wakaf (Studi komparatif Imam Syafi'i dan Imam Abu Hanifah). *Mahkamah: Jurnal Kajian Hukum Islam, 2*(2), 267.

Sunaryo, D., Yanti, N. M., Amrulloh, R., & Lestari, T. (2025). Evaluation of traditional and innovative budget approaches in improving resource allocation efficiency. *Advances in Applied Accounting Research*, *3*(1), 55-68. https://doi.org/10.60079/aaar.v3i1.457

Sunuwati. (2022). *Hukum perwakafan*. IAIN Parepare Nusantara Press.

Suryana, & Ikram, S. (2024). Implementasi good waqf governance pada nazhir wakaf dalam meningkatkan ekonomi umat di Indonesia. Jurnal Ekuilnomi, 6(2), 233–239. https://doi.org/10.36985/2r3a5456

Suwarno, S., Fitria, F., & Azhar, R. (2023). Optimizing budget allocation: A strategic framework for aligning human resource investments with financial objectives and business goals. *Atestasi: Jurnal Ilmiah Akuntansi*, *6*(2), 835-855. https://doi.org/10.57178/atestasi.v6i2.880

Tazkia, S. M., Mukhlisin, M., & Fatah, D. A. (2020). Enhancing waqf accountability: Nazhir's perspective towards waqf reporting. Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah, 12(2). https://doi.org/10.15408/aiq.v12i2.15828

Zain, N. S., Hassan, R., & Syed Marwan, S. (2023). Social impact measurement as a tool of governance and accountability for waqf organisations. International Journal of Islamic Economics and Finance Research, Special Issue, 132–148. https://doi.org/10.53840/ijiefer122

Zulkifli, N., Ismail, M. N., Osman, G., & Zulkarnain, Z. (2022). A systematic literature review on waqf governance. e-*Bangi: Journal of Social Sciences & Humanities, 19*(4). https://doi.org/10.17576/ebangi.2022.1904.03

Copyright © *2026 by Author, Published by Moccasin Journal De Public Perspective. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).*