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## Towards providing the best Shari'ah governance practices for Waqf based institutions (Article)

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## Abstract

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Waqf is the donation for the sake of Allah (s.w.t). Historically, it is proven that society can benefit from waqf assets. Waqf assets can be used for religious purposes like building mosques, public health, transportation and education and others. However, due to the limited regulatory framework and control over waqf institutions, there are many undesirable issues regarding the Waqf management authority. Most of the issues are due to inadequate management of waqf and their accountability towards the donors and beneficiaries. If these issues continue, the waqf institutions will have a negative public image and undermine the objective of the waqf leading people hesitant to donate to waqf. Thus, this paper highlights the negative issues in the waqf institutions and proposes the need for Shari'ah governance. This paper proposes that Shari'ah governance practices for waqf institutions should be based on trust, accountability, God consciousness, hisbah, and mutual consultation. It is believed that this paper will alert the respective authorities and waqf management to issue a Shari'ah governance framework.

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