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## Privileging downward accountability in Waqf management (Article)

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### Abstract

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Purpose: This paper aims to argue for the need of beneficiaries' involvement in matters impacting them. The current effort to improve waqf management and the trend of waqf studies seems to focus on waqf financing/investment using sophisticated financial tools and inviting participation from business entities. There was no conscious effort to engage the beneficiaries/public as the means to inform and improve the way waqf properties are managed despite it being, arguably, the primary stakeholder. Design/methodology/approach: This is a qualitative study informed by the concept of downward accountability. Interviews with staff involved in managing waqf properties are conducted. Data is interpreted, resulting in emerging themes. Findings: This paper argues that the way waqf entity is structured and the staff's value is important in determining whether benefit accrues to beneficiaries. Grounded on Islamic ethos, the values of individual staff is imperative in ensuring downward accountability is discharged. The closeness and empathy between staff and beneficiaries contribute towards a meaningful operationalisation of downward accountability. Research limitations/implications: Because of the nature of methodology focusing on specific waqf practices in two specific waqf settings, the result must be interpreted within its context. Practical implications: Waqf entity needs to have a structure where beneficiaries are meaningfully involved. Social implications: This paper argues that the benefit of waqf establishment may not accrue to beneficiaries if it is undertaken without their engagement. Originality/value: This paper raises the importance of engaging beneficiaries as one of the approaches in serving them. Any future project involving the targeted beneficiaries should involve them in some capacities. © 2020, Emerald Publishing Limited.

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