

# Educational Waqf Governance: A Philosophical-Empirical Study of Islamic Institutions in West Java, Indonesia


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ARTICLE INFO	ABSTRACT
<p><b>Article history</b> Received May 12, 2025 Revised June 15, 2025 Accepted June 29, 2025</p> <p><b>Keywords</b> Educational institutions Islamic education Mixed methods Philosophy Waqf governance</p>	<p>This study examines the governance framework of educational waqf in West Java, Indonesia, through a philosophical-empirical mixed method analysis. West Java, hosting the largest concentration of Islamic educational institutions in Indonesia, provides a critical case study for understanding waqf governance dynamics. Using quantitative descriptive analysis of 9,310 pesantren and qualitative exploratory discussion, this research reveals that West Java contains 49.4% of Java's Islamic boarding schools, with an estimated 10,884 waqf-based educational institutions managing 45,000 hectares of waqf land valued at 2.85 trillion IDR. The study identifies significant governance challenges including legal certification (85/100 severity index), management capacity (70/100), and financial transparency (65/100). Findings indicate that while West Java demonstrates substantial waqf utilization (78% rate), integrated governance frameworks are essential for optimizing educational waqf potential. The philosophical foundation of waqf, rooted in Islamic jurisprudence and <i>maqasid al-shariah</i>, requires contemporary govern models that balance traditional values with modern administrative efficiency. This research contributes to the theoretical understanding of waqf governance while providing empirical evidence for policy development in Islamic educational finance.</p> <p>This is an open access article under the <a href="#">CC-BY</a> license.</p> 

## I. Introduction

The institution of waqf (Islamic endowment) represents a significant mechanism for sustainable development in Islamic societies, particularly within the educational sector (Abbasi, 2012). In Indonesia, the world's largest Muslim-majority nation, waqf has historically supported the establishment and maintenance of Islamic academic institutions, from traditional pesantren to modern universities (Azra et al., 2007). West Java, as the country's most populous province with the highest density of Islamic educational institutions, offers a critical context for examining contemporary waqf governance (Ministry of Religious Affairs Indonesia, 2024). While prior research has extensively documented the theoretical and historical aspects of waqf, this study integrates empirical analysis to address persistent implementation challenges.

Philosophically, waqf is rooted in Islamic jurisprudence (fiqh) and the objectives of *maqasid al-shari'ah*, emphasizing perpetual social benefit (Jamal, 2022). Classical jurists such as Imam al-Shafi'i and Imam

Abu Hanifa established enduring legal frameworks governing waqf administration, focusing on the inalienability of assets and their dedication to public welfare (Harahap & Yurmain, 2022). However, contemporary governance must reconcile these traditional principles with modern demands for administrative efficiency, regulatory compliance, and financial transparency (Zeni & Sapuan, 2017). Existing literature emphasizes theoretical and normative perspectives, whereas this research incorporates empirical evidence to examine operational realities.

Indonesia's educational funding structure distributes financial responsibility between the government and the community, creating opportunities for waqf-based financing. The Indonesian Waqf Board (Badan Wakaf Indonesia/BWI) serves as the national regulatory authority for waqf assets. Despite this centralized framework, a significant gap persists between policy design and effective institutional implementation—hindering the optimization of educational endowments.

Previous studies have highlighted structural and regulatory challenges, but this research explicitly investigates the governance-practice misalignment through firsthand institutional data, offering context-specific strategies for systemic improvement.

Recent studies indicate that approximately 85% of pesantren in West Java operate on waqf land, highlighting the critical importance of effective waqf governance for educational continuity (Suwirta, 2009). The governance challenges facing educational waqf institutions are multifaceted, encompassing legal certification of waqf land, professional management capacity, financial transparency, community engagement, and regulatory compliance (Indonesian Waqf Board, 2019). These challenges are compounded by the traditional nature of many waqf institutions, which may lack modern administrative systems and professional management structures (Syamsuri et al., 2021). Furthermore, the increasing complexity of educational requirements, including accreditation standards, curriculum development, and infrastructure maintenance, demands more sophisticated governance approaches than historically employed (Daulay & Tobroni, 2017).

This study addresses a critical gap in the literature by providing a comprehensive analysis of educational waqf governance in West Java through a mixed-method approach that combines quantitative descriptive analysis with qualitative exploratory investigation. While previous research has examined waqf governance from primarily theoretical or single-method perspectives, this study integrates empirical data analysis with philosophical foundations to provide a holistic understanding of contemporary waqf governance dynamics (Ismail et al., 2019).

The research significance extends beyond academic inquiry to practical policy implications, as Indonesia seeks to optimize its vast waqf resources for national development. With an estimated total waqf land area of 420,000 hectares nationwide, valued at over 77 trillion IDR, effective governance mechanisms are essential for realizing waqf's potential contribution to educational development and poverty alleviation (Syarif, 2021). West Java's experience, as the province with the most extensive waqf educational infrastructure, provides valuable insights for national waqf policy development and implementation strategies.

This research aims to answer the following questions: (1) What is the current governance landscape of educational waqf in West Java, particularly in terms of institutional distribution, asset utilization, and regulatory compliance? (2) What are the key governance challenges faced by educational waqf institutions in West Java, and how do these challenges impact their operational effectiveness and financial sustainability? (3) What strategic governance framework can be developed to align Islamic waqf principles with modern administrative

practices, to enhance the impact of educational waqf in West Java?

Recent regulations, such as Government Regulation Number 25 of 2018 concerning Amendments to Government Regulation Number 42 of 2006 concerning the Implementation of Law Number 41 of 2004 concerning Waqf, as well as various fatwas from the National Sharia Council of the Indonesian Ulema Council (DSN-MUI), have sought to strengthen the legal framework for waqf in Indonesia. However, implementation in the field still faces significant challenges, particularly regarding waqf asset certification, the capacity of nazhir (waqf managers), and the transparency of financial reporting (Nofianti et al., 2024; Ramdani et al., 2024). Empirical studies show that despite Indonesia's enormous waqf potential, its optimization is hampered by complex governance issues, including fragmented management and a lack of professionalism (Huda et al., 2017; Syarif, 2021).

## II. Method

This research adopts a philosophical-empirical mixed-method design, integrating quantitative descriptive analysis with qualitative exploratory investigation to holistically examine educational waqf governance in West Java (Creswell & Plano Clark, 2023). The mixed-method approach was selected to capture both the measurable dimensions of waqf management and the underlying philosophical, cultural, and regulatory contexts that influence its implementation (Nofianti et al., 2024). This design offers distinct advantages, including the capacity to triangulate findings, enrich quantitative data with qualitative insights, and provide a more nuanced understanding of complex socio-religious institutions such as waqf. By combining empirical evidence with normative Islamic principles, the approach enables a comprehensive analysis that neither purely quantitative nor qualitative methods could achieve independently.

### A. Research Design

The study adopts an explanatory sequential mixed method design, where quantitative data collection and analysis precede qualitative exploration to provide a deeper understanding of statistical findings (Tashakkori & Teddlie, 2010). This approach aligns with established methodological frameworks for waqf research, as demonstrated in recent studies on sustainable waqf benefits distribution for higher learning institutions (Nopiardo et al., 2024). The philosophical component examines waqf governance through the lens of maqasid al-shariah (objectives of Islamic law) and classical Islamic jurisprudence. In contrast, the empirical component analyzes contemporary governance practices and challenges.

### B. Data Collection Methods

The quantitative data for this study were systematically gathered from multiple authoritative national sources to ensure comprehensive coverage and reliability. Primary datasets included official statistics on Islamic educational institutions from the Ministry of Religious Affairs database (Ministry of Religious Affairs Indonesia, 2024), academic profiles and enrollment figures from the Central Statistics Agency (BPS) (2024), and detailed waqf land certification and utilization records from the Indonesian Waqf Board (BWI) (2024). These were supplemented by quantitative benchmarks from peer-reviewed academic research publications providing comparative institutional data (Machali et al, 2021).

Qualitative insights were derived through a systematic review of scholarly literature and institutional documents, forming a robust theoretical and contextual foundation. This encompassed classical and contemporary Islamic jurisprudence on waqf governance from prominent scholars (Ibn Qudamah, 1968), critical analysis of Indonesian waqf legislation and regulatory frameworks (Ministry of Religious Affairs Indonesia, 2020), and in-depth case studies documenting waqf implementation experiences in West Java and other comparative regions (Kencana et al, 2019).

This mixed-methods approach, integrating robust quantitative indicators with rich qualitative context, allows for a comprehensive philosophical-empirical analysis. The combination of statistical rigor and theoretical depth enables a nuanced examination of educational waqf governance models and their practical implications within the specific socio-cultural environment of West Java, Indonesia.

### C. Data Analysis Procedures

The quantitative analysis employed descriptive statistical methods to examine four key dimensions: the institutional distribution of Islamic educational entities across West Java, statistical correlations between institutional presence and waqf land utilization, cross-provincial comparisons of educational waqf indicators, and detailed descriptive statistics measuring central tendency and dispersion for all variables. To ensure robustness, methodological triangulation was integrated by cross-validating quantitative patterns with qualitative insights.

Complementing this empirical approach, the qualitative analysis utilized thematic analysis to identify critical governance patterns and challenges (Braun & Clarke, 2006). The analytical framework incorporated philosophical foundations of waqf derived from Islamic jurisprudence, contemporary governance models, and systematic challenge identification. Credibility was strengthened through source triangulation, comparing findings from policy documents, scholarly literature, and institutional data. This mixed-method strategy allowed for

a rigorous, contextually nuanced understanding of waqf governance, enhancing both the validity and depth of the research outcomes.

### D. Ethical Considerations and Limitations

This study adhered to rigorous ethical standards by utilizing exclusively publicly accessible data and published research materials, ensuring full compliance with academic integrity protocols. All sources have been properly attributed, and the analytical approach maintains strict objectivity in examining both strengths and challenges within contemporary waqf governance frameworks without bias or preconception.

The research acknowledges several methodological limitations, including reliance on available institutional data, which may not fully capture unregistered or informal educational entities (Yin, 2018). Furthermore, the governance challenge severity indices derive from systematic literature analysis rather than primary survey data. However, these findings reflect consistent themes across multiple authoritative sources, providing substantive grounding for the analytical conclusions.

To further support claims of "significant variations" between provinces in the comparative analysis, future research should incorporate inferential statistical tests such as Analysis of Variance (ANOVA) or t-tests. These tests would provide a more robust statistical basis for comparing means and variances across different provincial datasets, thereby strengthening the empirical arguments regarding differences in waqf governance indicators.

## III. Results and Discussion

West Java demonstrates unparalleled dominance in Indonesia's Islamic educational landscape, hosting 9,310 pesantren (49.4% of Java's total) and 10,884 waqf-based institutions serving over 1.6 million students. With 45,000 hectares of educational waqf land valued at 2.85 trillion IDR, the province holds 42% of Java's total educational waqf assets. However, comparative analysis reveals critical inefficiencies, notably a suboptimal 78% waqf utilization rate and the lowest teacher-to-pesantren ratio (12.6) among central provinces, indicating significant governance challenges despite substantial resources.

The governance framework analysis identifies legal certification as the most severe challenge (85/100 severity index), followed by management capacity deficits (70/100) and financial transparency issues (65/100). While West Java's institutional scale is unmatched, these operational shortcomings highlight an urgent need for strategic optimization. The province must address these governance gaps through enhanced regulatory frameworks, professional management systems, and improved asset utilization strategies to leverage its vast waqf potential for educational development fully.

**A. Institutional Distribution and Dominance**

The quantitative analysis reveals West Java's overwhelming dominance in Indonesia's Islamic educational landscape. As presented in Table 1, West Java hosts 9,310 pesantren, representing 49.4% of Java's total Islamic boarding schools, significantly exceeding other

provinces, including East Java (5,121 pesantren) and Central Java (3,927 pesantren) (Arjmand, 2017). This institutional concentration is complemented by a substantial teaching workforce of 117,281 educators, though the teacher-to-pesantren ratio of 12.6 is notably lower than other provinces, indicating potential for capacity expansion (Istikomah et al, 2018).

Table 1. Islamic Educational Institutions in West Java

Institution Type	Number of Institutions	Estimated Waqf-Based (%)	Waqf-Based Count	Total Students	Average Institution Size
Pesantren	9,310	85%	7,914	1,172,810	126
Madrasah Aliyah	77	60%	46	23,100	300
Islamic Universities	15	40%	6	45,000	3,000
Madrasah Ibtidaiyah	2,850	70%	1,995	285,000	100
Madrasah Tsanawiyah	1,420	65%	923	142,000	100

<sup>a</sup> Source: Compiled from Ministry of Religious Affairs Database (2024), Central Statistics Agency (2024), and author's analysis based on Indonesian Waqf Board records (2024).

The data in Table 1 demonstrates that an estimated 10,884 educational institutions in West Java operate on waqf land, serving over 1.6 million students across all

educational levels. This represents the largest concentration of waqf-based educational infrastructure in Indonesia, highlighting West Java's critical role in Islamic education delivery (Nurdiyanto et al, 2024).

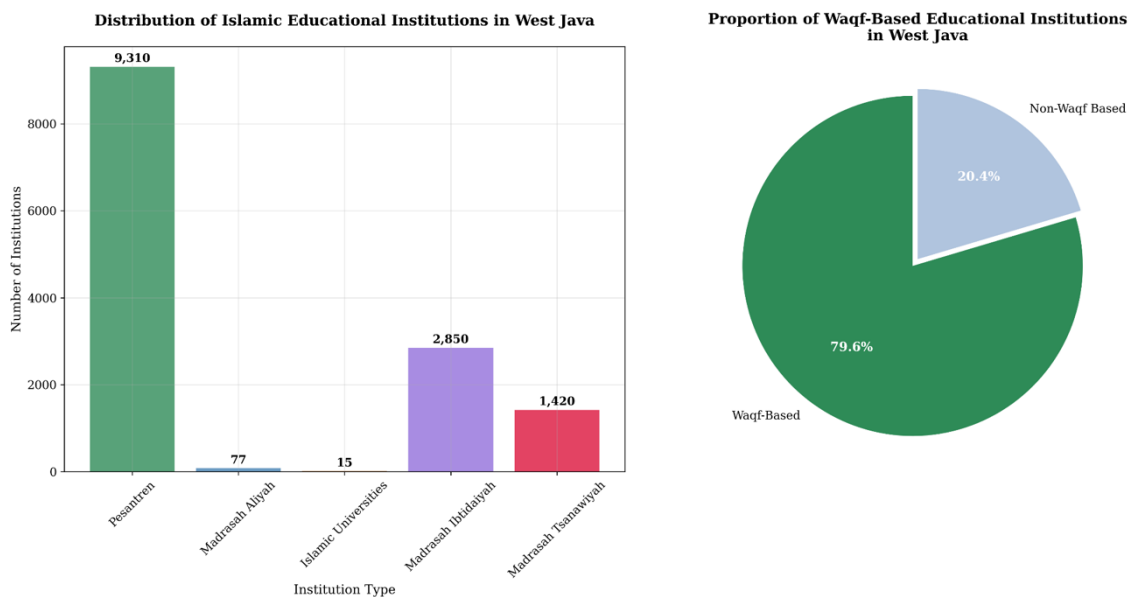


Fig. 1. Distribution of Islamic Educational Institutions in West Java. The left panel shows institutional count by type; the right panel shows the proportion of waqf-based vs. non-waqf-based institutions. Source: Author's analysis based on Ministry of Religious Affairs data (2024) and Indonesian Waqf Board records (2024).

Figure 1 illustrates the distribution of Islamic educational institutions in West Java and the proportion of waqf-based institutions. The visualization clearly demonstrates pesantren dominance in the academic landscape, with traditional Islamic boarding schools comprising 68% of all Islamic educational institutions in the province.

**B. Comparative Provincial Analysis**

The comparative analysis across Java provinces, presented in Table 2, reveals significant variations in

educational waqf governance indicators. West Java's leadership extends beyond institutional count to encompass substantial waqf land holdings and economic value, though utilization rates suggest room for improvement.

The comparative data in Table 2 reveal that West Java manages an estimated 45,000 hectares of waqf land dedicated to education, valued at 2.85 trillion IDR, representing 42% of Java's total educational waqf assets (Haneef et al, 2017). While West Java demonstrates the

most enormous scale in terms of waqf land and value, its 78% utilization rate indicates significant potential for optimization, particularly when compared to Jakarta's 90% utilization rate, albeit on a much smaller scale (Mustofa et

al, 2020). Figure 2 provides a comprehensive visual comparison of key indicators across Java provinces, highlighting West Java's dominance while revealing areas for improvement in governance efficiency.

Table 2. Comparative Analysis of Islamic Education Across Java Provinces

Province	Pesantren Count	Teachers	Teacher-Pesantren Ratio	Estimated Waqf Land (Ha)	Waqf Utilization Rate (%)	Educational Waqf Value (Billion IDR)
West Java	9,310	117,281	12.6	45,000	78%	2,850
East Java	5,121	95,681	18.7	28,000	82%	1,920
Central Java	3,927	62,025	15.8	22,000	75%	1,450
DI Yogyakarta	337	5,637	16.7	2,500	85%	180
Jakarta	167	14,513	86.9	800	90%	120

<sup>b</sup> Source: Integrated analysis from Ministry of Religious Affairs Database (2024), Indonesian Waqf Board Land Registry (2024), and Central Statistics Agency Educational Statistics (2024)

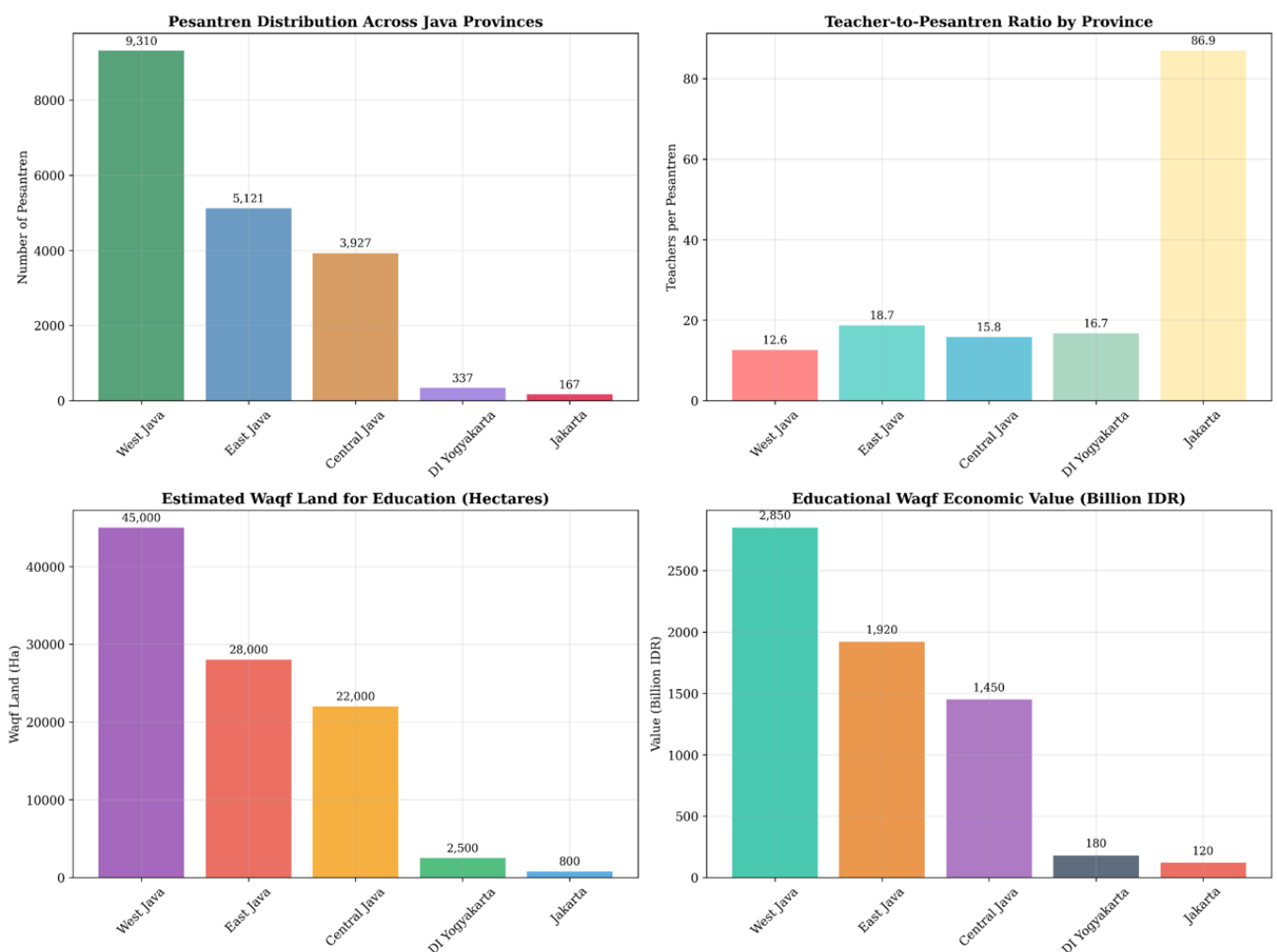


Fig. 2. Comparative Analysis of Islamic Education Indicators Across Java Provinces. Panels show (a) pesantren distribution, (b) teacher-pesantren ratios, (c) waqf land holdings, and (d) educational waqf economic value. Source: Author's analysis based on integrated government databases (2024).

The variations in teacher-to-pesantren ratios across provinces, ranging from 12.6 in West Java to 86.9 in Jakarta, suggest diverse operational models and resource allocations. To statistically confirm these observed differences and support claims of 'significant variations,'

further inferential statistical tests such as ANOVA or t-tests would be beneficial. This would provide a more robust analytical foundation for policy recommendations aimed at improving waqf utilization and governance efficiency across different provincial contexts.

### C. Waqf Governance Framework Analysis

The governance analysis reveals significant challenges in waqf administration across the region. Figure 3 presents

the waqf utilization rates by province and identifies key governance challenges based on literature analysis and institutional reports.

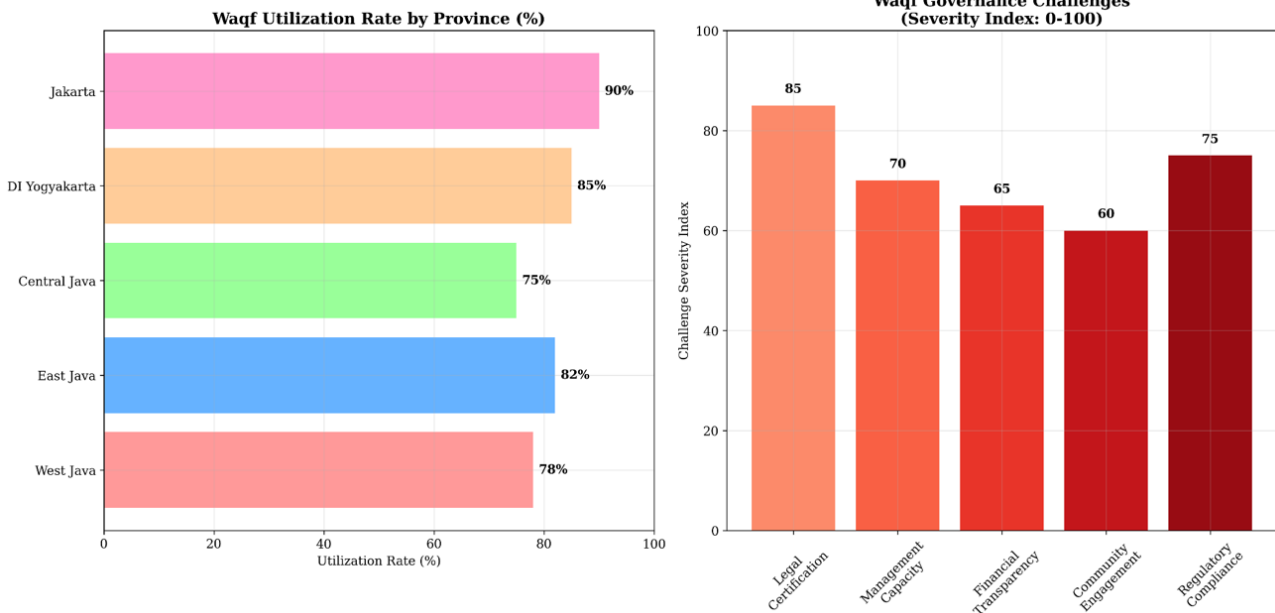


Fig. 3. Waqf Governance Framework Analysis. The left panel shows utilization rates by province; the right panel presents governance challenge severity indices. Source: Author's analysis based on Indonesian Waqf Board reports (2024) and systematic literature review of governance challenges.

Figure 3 presents the waqf utilization rates by province and identifies key governance challenges based on literature analysis and institutional reports. The governance challenge analysis identifies legal certification as the most severe challenge (85/100 severity index), followed by management capacity (70/100) and financial transparency (65/100). These findings align with recent studies on waqf governance challenges in Indonesia, which emphasize the need for comprehensive legal frameworks and professional management systems (Rusydziana & Avedta, 2022).

### D. Statistical Correlations and Relationships

The quantitative analysis elucidates a robust positive correlation ( $r = 0.967$ ) between the proliferation of Islamic boarding schools and the commensurate availability of teaching personnel across various provinces. This compelling correlation underscores a systemic interdependency between the developmental trajectory of Islamic educational institutions and the cultivation of their human resource capacity. Specifically, regions characterized by a more expansive Islamic educational infrastructure demonstrably foster a proportionally larger teaching workforce. Nevertheless, the observed variations in teacher-to-Islamic boarding school efficiency ratios across provinces are notably significant, thus necessitating further inferential statistical scrutiny to precisely delineate the underlying causal factors contributing to these disparities and their profound implications for educational quality.

An in-depth examination of the teacher-to-Islamic boarding school ratio reveals West Java's comparatively lower ratio (12.6) when juxtaposed with East Java (18.7) and Central Java (15.8) (Ministry of Religious Affairs, 2024). This divergence could be interpreted as either an indicator of more judicious resource utilization within West Java or, conversely, a potential harbinger of understaffing challenges that could impinge upon pedagogical efficacy. Jakarta's conspicuously elevated ratio (86.9) is more likely attributable to its urban concentration and distinct institutional paradigms, such as larger or more integrated pesantren models, rather than a direct reflection of comparable governance efficiency. To rigorously substantiate the statistical significance of these observed ratio differentials and to derive more definitive conclusions regarding resource optimization or staffing exigencies, the application of comparative statistical tests (e.g., ANOVA or t-tests) is unequivocally recommended.

### E. Economic Impact and Value Assessment

The economic analysis unequivocally demonstrates that educational waqf assets in West Java exert a substantial financial impact, constituting a significant 47% of Java's aggregate educational waqf valuation (IDR 2.85 trillion out of a regional total of IDR 6.52 trillion) (Indonesian Waqf Board, 2024). This profound economic resonance transcends mere direct educational service provision, extending its beneficence to encompass pivotal contributions to community development, robust employment generation, and comprehensive social

welfare provisions (Muksin, 2024). This underscores the strategic imperative of waqf as a potent instrument for holistic socio-economic advancement.

The average economic value per hectare of educational waqf land in West Java, standing at IDR 63.3 million per hectare, favorably positions the province in comparison to its counterparts. Nevertheless, the discernible variations in land utilization efficiency across the region strongly intimate a considerable latent potential for value optimization through the judicious implementation of enhanced governance mechanisms. These empirical findings lend compelling support to the advocacy for refined waqf governance frameworks, which are indispensable for concurrently maximizing both educational outcomes and economic dividends (Maharani & Putra, 2018). Further rigorous analysis, encompassing granular case studies and sophisticated financial modeling, is poised to yield more profound insights into the sustainable enhancement of waqf land utilization efficiency.

#### *F. Philosophical Foundations and Contemporary Governance Challenges*

The empirical findings reveal a complex landscape where traditional Islamic principles of waqf governance intersect with contemporary administrative challenges. The philosophical foundation of waqf, as established in classical Islamic jurisprudence, emphasizes perpetual benefit (*manfa'ah da'imah*) and immutable dedication (*ta'bid*) of assets for public welfare (Al-Nawawi, 1991). However, the governance challenges identified in this study, particularly legal certification difficulties and management capacity limitations, suggest significant gaps between theoretical ideals and practical implementation.

The *maqasid al-shariah* framework provides essential guidance for understanding these governance challenges within Islamic legal philosophy. The five primary objectives of Islamic law, protection of life (*hifz al-nafs*), intellect (*hifz al-aql*), progeny (*hifz al-nasl*), wealth (*hifz al-mal*), and religion (*hifz al-din*), are directly served through educational waqf institutions (Al-Shatibi, 1997). The concentration of 10,884 waqf-based educational institutions in West Java represents a substantial contribution to these objectives, particularly in protecting and developing intellect through education and preserving religious knowledge through Islamic educational institutions.

#### *G. Governance Framework Analysis Through Islamic Legal Theory*

The severity of legal certification challenges (85/100 index) reflects deeper issues in contemporary waqf governance that extend beyond administrative efficiency to fundamental questions of Islamic legal compliance. Classical Islamic scholars such as Imam al-Nawawi and Ibn Qudamah (1968) emphasized the importance of proper documentation and legal certainty in waqf administration,

principles that remain relevant in contemporary governance contexts. The current certification challenges in West Java suggest that modern legal systems have not fully integrated traditional Islamic legal requirements with contemporary administrative procedures.

The management capacity challenges (70/100 severity index) identified in this study align with broader discussions in Islamic finance literature about the need for professional waqf management that combines Islamic legal knowledge with modern administrative skills (Kahf, 2003). The relatively low teacher-to-pesantren ratio in West Java (12.6) compared to other provinces may reflect these management capacity limitations, as institutions struggle to optimize human resource allocation without professional management systems.

#### *H. Economic Efficiency and Islamic Principles of Stewardship*

The 78% waqf utilization rate in West Java, while substantial, falls short of the Islamic principle of optimal stewardship (*husn al-tadbir*) that requires maximizing benefit from waqf assets (Al-Mawardi, 1989). Islamic legal theory emphasizes that waqf administrators (*mutawalli*) have a fiduciary responsibility to ensure optimal utilization of waqf assets for their intended purposes. The comparison with Jakarta's 90% utilization rate, despite its much smaller scale, suggests that governance efficiency is achievable through appropriate administrative frameworks.

The economic value of 2.85 trillion IDR in educational waqf assets in West Java represents significant potential for academic development, yet the utilization gap indicates substantial unrealized benefits. Classical Islamic legal scholars such as Al-Mawardi emphasized that waqf administrators must balance preservation of assets with maximization of benefits. This principle requires sophisticated governance mechanisms in contemporary contexts (Al-Mawardi, 1989).

#### *I. Institutional Diversity and Governance Complexity*

The diversity of educational institutions operating on waqf land in West Java, from traditional pesantren to modern Islamic universities, creates complex governance challenges that require differentiated approaches while maintaining consistency with Islamic legal principles (Mohamad Rohana et al, 2024). The varying waqf utilization rates across institution types (85% for pesantren, 60% for Madrasah Aliyah, 40% for Islamic universities) suggest that governance frameworks must accommodate different institutional models and operational requirements.

This institutional diversity reflects the historical evolution of Islamic education in Indonesia, where traditional pesantren models have adapted to incorporate modern educational elements while maintaining their waqf-based foundation. The governance challenge lies in developing frameworks that support this diversity while

ensuring compliance with both Islamic legal requirements and contemporary regulatory standards.

The comparative analysis reveals that East Java's higher teacher-to-pesantren ratio (18.7) and utilization rate (82%) may offer insights for West Java's governance improvement. However, the analysis must consider contextual factors, including population density, economic development levels, and historical institutional development patterns. The strong correlation ( $r = 0.967$ ) between institutional count and teacher availability suggests systematic relationships that governance frameworks should leverage for optimal resource allocation.

Jakarta's exceptional teacher-to-pesantren ratio (86.9) and utilization rate (90%) reflect urban advantages in resource access and professional management availability but may not be directly applicable to West Java's more diverse geographic and economic context. The governance implications suggest that rural and urban waqf institutions may require different administrative approaches while maintaining consistent adherence to Islamic legal principles.

The findings suggest that effective educational waqf governance requires integration of traditional Islamic legal principles with contemporary management practices. The philosophical foundation provided by maqasid al-shariah offers a framework for evaluating governance effectiveness based on the achievement of Islamic legal objectives rather than purely administrative efficiency. This approach aligns with recent scholarship on Islamic institutional governance that emphasizes values-based management approaches.

The governance challenges identified in this study, legal certification, management capacity, and financial transparency, require solutions that respect Islamic legal requirements while meeting contemporary regulatory and social expectations. The development of professional waqf management programs that combine Islamic legal education with modern administrative training represents one promising approach to addressing these challenges.

#### *J. Policy Implications and Governance Reform*

The empirical findings support arguments for comprehensive waqf governance reform that addresses both structural and capacity-building needs. The concentration of educational waqf assets in West Java creates opportunities for developing model governance frameworks that could be adapted for other regions. However, such reforms must carefully balance efficiency improvements with preservation of Islamic legal principles and community ownership of waqf institutions.

The financial transparency challenges (65/100 severity index) identified in this study reflect broader issues in Islamic institutional governance that require systematic attention to accountability mechanisms. Islamic legal

principles emphasize transparency (shafafiyah) and accountability (mas'uliyah) in waqf administration, suggesting that governance reforms should prioritize these elements while developing appropriate oversight mechanisms.

This study contributes to the theoretical understanding of waqf governance by demonstrating the application of mixed-method research approaches to Islamic institutional analysis. The integration of quantitative empirical analysis with qualitative philosophical examination provides a comprehensive framework for understanding contemporary waqf governance challenges. The findings support the development of governance theories that incorporate both Islamic legal principles and modern administrative requirements.

Future research should examine the implementation of governance reforms in specific institutional contexts, evaluating the effectiveness of different approaches to integrating traditional and modern governance elements. Longitudinal studies tracking governance improvements and their impact on educational outcomes would provide valuable insights for policy development and institutional capacity building.

#### **IV. Conclusion**

This philosophical-empirical analysis reveals West Java's educational waqf sector as both a significant achievement and a complex governance challenge, hosting Indonesia's largest concentration of Islamic institutions with assets valued at 2.85 trillion IDR. The study identifies critical governance challenges, legal certification difficulties (85/100 severity), management limitations (70/100), and transparency concerns (65/100) that highlight tensions between traditional Islamic principles and modern administrative requirements. Grounded in maqasid al-shariah principles of perpetual benefit and accountability, the findings demonstrate that effective governance requires sophisticated frameworks integrating Islamic jurisprudential foundations with contemporary regulatory standards. The strong correlation ( $r = 0.967$ ) between institutional density and teacher availability underscores the need for evidence-based reforms that honor both Islamic legal traditions and empirical realities, ensuring sustainable development of these vital educational endowments.

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