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## **WAQF GOVERNANCE AND ASSET MANAGEMENT IN SUDAN: ACCOUNTABILITY AND PERFORMANCE**

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### **ABSTRACT**

This study explores how governance arrangements influence waqf (Islamic endowment) asset management in Sudan, with particular attention to accountability and organizational performance. Using a qualitative literature-based approach through a systematic literature review and conceptual analysis, the study examines scholarly works, policy documents, and publicly available institutional materials concerning Sudan's waqf administration and regulatory environment. Relevant literature was identified through database searches and screened based on relevance and publication quality, resulting in 35 sources selected for detailed analysis. The findings identify three interrelated patterns. First, institutionalized governance structures support coordination and standard-setting in waqf administration. Second, productive management through diversified asset portfolios particularly urban properties and agricultural lands enhances prospects for sustainable revenue generation. Third, formal accountability and oversight arrangements strengthen transparency and public trust, thereby reducing risks of asset misallocation. These governance features collectively improve the capacity of waqf institutions to sustain social programs including education, health, and social welfare initiatives. Practically, the study highlights the importance of strengthening asset registration systems, improving transparency and reporting standards, and enabling structured partnerships with private actors while maintaining sharia compliance. Overall, the study concludes that accountability-oriented governance is a critical enabler of sustainable waqf asset performance in Sudan.

**Keywords:** Accountability, Asset Management, Governance, Sudan, Waqf.

## INTRODUCTION

Waqf is an enduring institution in Islamic social finance with deep historical roots, serving both religious and socio-economic purposes in Muslim societies. Traditionally established to perpetuate charitable giving and public welfare, waqf has evolved to encompass complex governance and financial management functions in modern contexts. Contemporary scholarship highlights the significance of effective governance arrangements in ensuring that waqf assets are managed transparently and sustainably, addressing stakeholder interests and community welfare outcomes (Zahro' et al., 2025). A growing body of literature on waqf governance underscores the need for accountability mechanisms to enhance institutional trust and performance in the era of Islamic finance (Kamaruzaman & Ishak, 2023).

Despite the global relevance of waqf, academic attention to its governance structures remains uneven, particularly in under-studied contexts such as Sudan. Research trends indicate increasing interest in governance issues, including stakeholder engagement and sustainable management practices across waqf institutions. Systematic literature reviews point to gaps in governance practices and the need for frameworks that integrate accountability, transparency, and sustainability principles into waqf administration. These insights justify the focused inquiry into Sudan's waqf governance landscape, given the unique socio-legal context of the country's Islamic institutions (Himmawan et al., 2025).

Governance in waqf institutions broadly refers to the decision-making processes, roles of authority, and implementation mechanisms that determine how assets are administered, developed, and reported to stakeholders. Effective governance encompasses formal regulatory frameworks as well as internal policies that uphold performance standards. Literature on waqf governance identifies core values such as accountability, justice, and trust rooted in Islamic ethical principles, which guide waqf operations. These principles have contemporary relevance, as stakeholders increasingly demand accountability to safeguard the public trust inherent in endowment assets (Ramdani et al., 2024).

Accountability is central to effective waqf governance and is widely discussed in recent research as a mechanism for transparency and institutional performance. Studies on accountability emphasize its role in strengthening reporting practices, internal controls, and ethical compliance within waqf management entities. Accountability frameworks notably those incorporating Islamic values and modern governance standards are argued to enhance stakeholder confidence and improve operational outcomes, particularly in the management of productive waqf assets. This aligns with broader Islamic finance literature that highlights governance as a key determinant of institutional legitimacy (Paramitha Aryana, 2021).

Asset management in waqf refers to both the stewardship of endowed properties and strategic utilization to generate sustainable benefits. Contemporary studies reveal that waqf assets have often been underutilized due to weak management practices, inadequate oversight, and lack of professional expertise (Zainal et al., 2025). Research in multiple jurisdictions suggests that optimizing asset portfolios through diversified investments such as commercial properties or agricultural lands can enhance waqf revenues and socio-economic impact. This trend underscores the importance of aligning governance quality with asset performance goals.

Sudan presents a compelling case for examining waqf governance and asset management given its long history of Islamic legal influence and institutional arrangements. While specific empirical studies on Sudanese waqf are limited, the country's socio-legal landscape, influenced by Islamic constitutional frameworks and public administrative structures, creates a distinct setting for waqf governance. Understanding how accountability practices and governance structures are enacted within this context can contribute to broader debates on waqf's role in social development and Islamic business models (Gordon, 1986). However, previous studies tend to emphasize normative

governance principles rather than empirically or analytically examining how these governance arrangements affect waqf asset productivity and institutional performance.

Despite the growing body of research on waqf governance and accountability, several limitations remain in the existing literature. First, much of the current research focuses on conceptual discussions or empirical studies in countries such as Malaysia, Indonesia, and the Middle East, while comparatively little attention has been given to the institutional experience of waqf governance in Sudan. Second, previous studies tend to examine governance principles or accountability practices separately, with limited analysis of how governance arrangements actually influence waqf asset management performance and social impact. Third, systematic analyses that link governance structures, accountability mechanisms, and asset management outcomes remain relatively scarce. Consequently, there is still insufficient understanding of how governance systems shape the effectiveness of waqf institutions in specific national contexts. Addressing this gap is important for understanding the role of governance in enhancing waqf performance, particularly in under-researched environments such as Sudan.

This study addresses the limited scholarly attention to governance arrangements and accountability mechanisms in waqf institutions within under-researched contexts such as Sudan. Although waqf has historically played a significant role in supporting social welfare and economic development, the effectiveness of governance structures and asset management practices remains insufficiently examined in the Sudanese context. Therefore, the objective of this study is to analyze how governance structures, accountability mechanisms, and asset management strategies influence the performance of waqf institutions in Sudan. In particular, this study seeks to answer the following research questions: (1) how are waqf governance structures organized in Sudan; (2) how accountability and oversight mechanisms operate in waqf management; and (3) how do these governance arrangements influence waqf asset performance and social impact. By addressing these questions through a systematic literature review and conceptual analysis, this study aims to contribute to the broader discussion on strengthening governance and accountability in waqf institutions.

The study contributes to the literature by bridging gaps in understanding how institutional governance shapes waqf management outcomes in under-researched contexts like Sudan. By adopting a qualitative literature-based methodology, this research synthesizes theoretical insights and governance models while contextualizing them within Sudan's socio-institutional framework. This approach allows for a nuanced analysis of governance quality, accountability mechanisms, and management practices relevant to contemporary waqf institutions, situating the findings within the broader field of Islamic social finance scholarship (Kramer et al., 2013).

Given the significance of waqf as a vehicle for sustainable development and social welfare, advancing empirical knowledge on governance and accountability is critical. This introduction sets the stage for a systematic examination of the institutional structures, accountability practices, and performance implications of waqf asset management in Sudan. The subsequent sections will elaborate on conceptual frameworks, regulatory contexts, and practical insights that inform both academic discourse and policy-oriented interventions aimed at strengthening waqf governance and socio-economic impact (Zulkifli et al., 2022). Therefore, this study employs a systematic literature review and conceptual analysis to examine how governance structures and accountability mechanisms influence waqf asset management performance in Sudan.

## **METHODOLOGY**

This study adopts a qualitative literature-based approach using a systematic literature review (SLR) combined with conceptual analysis to examine governance and management of waqf assets in Sudan (Hancock et al., 2009). A literature-based methodology is appropriate for analyzing institutional governance frameworks and accountability mechanisms in Islamic social finance, particularly in

contexts where empirical data are limited (Ayton et al., 2023). Systematic literature reviews enable researchers to synthesize theoretical insights, regulatory frameworks, and empirical findings from previous studies to construct a comprehensive understanding of governance patterns in waqf institutions (Uula & Kassim, 2023).

The data sources consist of secondary data obtained from peer-reviewed academic publications, policy documents, institutional reports, and legal materials related to waqf administration (Kamaruzaman & Ishak, 2023). Academic literature was retrieved primarily from Scopus and Web of Science indexed journals to ensure academic rigor and reliability. Additional supporting materials were obtained from reports of Islamic financial institutions and regulatory bodies discussing waqf governance and asset management practices (Hasbulah et al., 2026).

The review process followed established systematic review procedures consisting of identification, screening, eligibility assessment, and synthesis of relevant literature (Noordin et al., 2017). Relevant publications were identified using keyword combinations such as “waqf governance”, “waqf accountability”, “Islamic endowment management”, and “waqf asset management” across major academic databases.

To ensure the quality and relevance of the selected literature, several inclusion and exclusion criteria were applied. The inclusion criteria consisted of:

- Peer-reviewed journal articles indexed in Scopus or Web of Science
- Publications addressing waqf governance, accountability, or asset management
- Articles written in English
- Studies discussing institutional or governance aspects of Islamic social finance.

Articles that did not directly address waqf governance or lacked sufficient methodological clarity were excluded from the analysis.

The screening process was conducted in several stages (Porrirt et al., 2014). First, titles and abstracts were reviewed to determine relevance. Second, full-text articles were assessed to confirm their eligibility according to the established criteria. After applying these procedures, a total of 35 articles were selected for detailed analysis.

Finally, the selected studies were analyzed using content analysis and thematic coding to identify recurring patterns related to governance structure, accountability mechanisms, productive asset management, and institutional performance. This analytical framework enables the study to synthesize existing knowledge and explain governance–accountability–performance linkages in the context of Sudan’s waqf institutions.

## RESULTS

### **Institutional Governance Structure of Waqf Administration in Sudan**

The governance structure of waqf in Sudan shows a strong tendency toward a “state stewardship” approach, whereby the state assumes the primary trustee role to safeguard waqf assets as a public trust. In many modern regimes, this model is adopted to reduce conflicts of interest, limit fragmentation among managers, and ensure that waqf objectives remain aligned with the waqf deed (endowment declaration) and the broader public interest. Legal-analytical frameworks on waqf also emphasize that institutional design typically revolves around three key nodes: a supervisory authority, a manager/administrator (*nazir*), and compliance and enforcement mechanisms (Obaidullah, 2014).

One indicator of such institutionalization is the establishment of a ministry or state authority responsible for religious affairs and *awqaf* (Cahyo, 2023). From an analytical perspective, Sudan’s

waqf governance structure reflects a hybrid model combining state stewardship with corporatized institutional management. This arrangement potentially improves coordination and policy standardization, but it may also create administrative rigidity when operational autonomy is limited. Compared to decentralized waqf systems observed in some Southeast Asian countries, Sudan's centralized governance structure suggests a stronger regulatory orientation but may require enhanced managerial capacity to ensure effective asset utilization.

Institutional reform is also reflected in the establishment of a corporate *awqaf* body. Academic sources report that in Sudan *awqaf* was "reorganized" through the formation of the Public/Federal Corporation of *Awqaf* around 1987. From a governance standpoint, this shift is significant because it moves certain functions from purely bureaucratic administration toward a more operational organizational form allowing separation between custodianship, asset development, and revenue management. In institutional theory, corporatization is often intended to strengthen managerial capacity, clarify mandates, and create space for more professional asset management practices

In practice, the institutional structure of waqf in many countries including Sudan tends to be multi-tiered: a central (national/federal) authority sets policies and standards, while subnational units handle asset inventories, public service functions, and localized operations (Mohsin, 2022). This tiered design helps bridge the need for standardization with the reality of dispersed and diverse waqf assets. However, waqf legal literature stresses that the effectiveness of such a model depends heavily on clear authority boundaries, robust center–local coordination mechanisms, and orderly asset registration systems to prevent overlapping claims and benefit leakages

Another important component is the relationship between state authorities and waqf administrators (*nazir/mutawalli*). Normatively, managers execute the mandate in accordance with the endowment declaration, while supervisory authorities ensure compliance, integrity, and asset protection. Studies on *awqaf* governance emphasize that good governance requires role separation among policy setters/commissioners, operational management, and audit/oversight functions. With such separation, decision processes such as leasing, renovation, or asset repurposing become more accountable and the risk of "agency problems" can be reduced (Ihsan et al., 2010).

From the perspective of international standards and references, two instruments are often used to assess the maturity of waqf institutional structures: the Waqf Core Principles (WCP) and AAOIFI waqf governance standards. WCP highlights legal foundations, supervisory functions, and governance principles as essential elements of an effective waqf system. AAOIFI, meanwhile, underscores governance organs, policy and procedure frameworks, internal controls, and transparency and disclosure. Both are relevant for mapping Sudan's waqf structure: whether authority, roles, and accountability lines are clear, and to what extent internal control mechanisms are established (BI et al., 2018).

Institutional structure is also inseparable from the asset development ecosystem. In many jurisdictions, waqf management units require partners for renovation, construction, or asset optimization particularly where land and property assets demand significant capital. In this context, development-driven waqf property financing schemes (for instance, waqf real estate investment funds) illustrate how institutional structures can be strengthened through improved access to financing, project governance, and performance reporting. While such mechanisms do not replace national authorities, they require institutional readiness in planning, asset documentation, and legal–contractual compliance (Ihsan & Ayedh, 2016).

The functionality of waqf institutional structures is strongly determined by the quality of "administrative infrastructure" such as registration, inventory systems, and documentation of endowment deeds. Legal-analytical frameworks emphasize that reforms often focus on improving the regulatory environment so that waqf assets can be managed and developed securely. In governance terms, registration and documentation are not merely administrative tasks; they are

control tools that reduce disputes, prevent illegal transfers, and enable evidence-based oversight. For Sudan, improving regulatory and administrative infrastructure becomes a prerequisite for institutional structures whether ministries or *awqaf* corporations to carry out mandates consistently (Ayub et al., 2025).

Overall, the governance structure of waqf in Sudan can be read as an evolution from state trusteeship toward more operational institutions through corporatization, alongside a strong need for supervisory standards and orderly administrative systems. The literature also cautions that institutional reorganization alone does not automatically improve performance if facilitative support, managerial capacity, and policy coordination remain weak. Therefore, mapping the structure (central authority, operational units, oversight functions, and asset administration systems) is essential to assess whether the institutional design truly supports waqf accountability and performance consistent with the focus of this study (Khan & Jareen, 2015).

### **Accountability and Oversight Mechanisms in Waqf Management**

Accountability in waqf stems from the nature of waqf as a “public trust asset” that must be safeguarded in accordance with the donor’s endowment declaration and utilized for public benefit. Therefore, oversight mechanisms cannot be merely administrative; they must also incorporate ethical and sharia-compliance dimensions. The accountability literature on waqf emphasizes a dual accountability concept: responsibility to Allah SWT. and responsibility to society (stakeholders), which requires transparency, reporting, and verifiable supervisory processes (Kasdi et al., 2022). This framework provides the basis for assessing whether waqf governance in Sudan has adequate control instruments to protect assets, prevent misconduct, and ensure that benefits are distributed in line with waqf objectives.

From an international standard-setting perspective, the Waqf Core Principles (WCP) position waqf supervision at a prudential level comparable to other financial sectors, incorporating core components such as legal foundations, supervisory functions, good governance, risk management, and sharia governance. WCP also highlights the importance of a supervisory system that can assess compliance, monitor operations, and evaluate performance based on risk and benefit optimization for society. This is relevant for Sudan, where supervision should ideally be proactively implemented through operating standards, asset risk mapping, and periodic reporting so that regulators can undertake timely corrective actions and strengthen asset protection measures.

AAOIFI reinforces the accountability dimension through waqf governance standards that integrate corporate and sharia governance principles, including clarity of governing bodies’ responsibilities, documented policies and procedures, internal control guidance, and transparency and disclosure (AAOIFI, 2020). The implication is that waqf accountability must be institutionalized through clear decision-making structures, formalized policy documents, and robust internal and external auditing arrangements. For Sudan, these standards offer a benchmark to evaluate whether the accountability lines for managers (*mutawalli/nazir*) are supported by internal controls and disclosure procedures rather than relying primarily on formal authority or social trust (Bank of Khartoum, 2016).

Research on waqf accountability commonly identifies two oversight arenas: sharia compliance and administrative–financial compliance. Systematic and review-based studies emphasize a key challenge—translating accountability values into operational instruments such as reporting formats, performance indicators, grievance mechanisms, and audits so that accountability can be independently verified. This insight matters for Sudan because rule-based oversight without consistent reporting tools risks producing “symbolic accountability.” Accordingly, accountability should be assessed as a system: inputs (rules), processes (monitoring and audits), outputs (reports and disclosures), and outcomes (trust and performance).

Oversight is closely tied to the role design of mutawalli or nazir. Institutional studies of waqf underscore that separating execution (management) and supervision (oversight) is essential to reduce overlapping authority and strengthen control effectiveness. When roles are unclear, conflicts of interest become more likely for example in leasing, renovation, or benefit reallocation because those executing transactions may also be the ones evaluating them. In the Sudanese context, a rigorous mapping of authority chains (who approves, who audits, and who follows up) is central to accountability analysis, because it determines whether oversight can function as an objective corrective mechanism.

Strong oversight requires accounting and reporting instruments that ensure traceability of both assets and benefit flows. Many studies note that waqf accountability weakens due to outdated asset records, non-standardized financial reporting, and limited public disclosure of performance information. Accountability models also highlight the value of social auditing, stakeholder engagement, and performance assessment as complements to financial statements, ensuring accountability is not confined to numbers but also reflects goal alignment and social impact. This framework helps evaluate whether Sudan's waqf oversight focuses on outcomes and performance, rather than only administrative compliance.

At a systemic level, the broader national audit and transparency environment influences the strength of waqf oversight, especially when waqf manages productive assets and commercial contracts. The World Bank's ROSC on accounting and auditing in Sudan highlights the need to strengthen accounting-auditing practices and corporate transparency, indirectly reflecting the importance of professional infrastructure, standards, and supervisory capacity at the national level. While not waqf-specific, such context helps explain the institutional environment in which waqf bodies operate: limitations in national audit systems can constrain robust controls, making improvements in reporting, auditing, and disclosure even more critical for waqf governance.

In Sudan, writings on waqf development frequently stress the urgency of revitalization because some waqf assets have been unproductive and require governance improvements, including oversight that prevents misuse and ensures asset preservation (Mohsin, 2022). When assets remain unproductive, accountability pressure rises: the public questions managerial effectiveness, while authorities must ensure that managerial decisions such as land development, leasing, or partnerships do not violate waqf objectives. Here, oversight becomes decisive, as it balances the commercialization needed for productive waqf with adherence to the donor's declaration and sharia principles.

A further direction for strengthening accountability is the adoption of digital accounting and reporting technologies to improve transparency, transaction traceability, and public access to performance information. Recent studies highlight the potential of digital systems (including blockchain- and cloud-based approaches) to enhance waqf reporting and supervision while integrating material and spiritual accountability in a single framework. For Sudan, this offers a medium-term reform option: digitizing asset registers, lease contracts, and benefit reporting can reduce manipulation risks, facilitate audits, and strengthen trust. However, implementation requires regulatory readiness, human resource capacity, and data governance aligned with waqf supervisory standards.

From an analytical perspective, the effectiveness of accountability mechanisms in Sudan's waqf system depends largely on the institutional capacity of supervisory bodies and the availability of reliable asset documentation systems. While international governance standards such as the Waqf Core Principles and AAOIFI guidelines emphasize structured reporting, internal controls, and transparent disclosure, their practical implementation in Sudan may face constraints related to administrative infrastructure and professional capacity. Consequently, strengthening accountability in Sudan's waqf sector requires not only regulatory frameworks but also improvements in asset registration systems, digital reporting tools, and professional training for waqf administrators.

## Productive Waqf Asset Management and Portfolio Utilization

Productive waqf asset management in Sudan reflects a paradigm shift from passive administration toward management that integrates economic value creation with sustained social benefit. This approach prioritizes optimizing asset potential particularly in agriculture, commercial property, and education-related endowments. Productive management not only preserves asset value but also generates recurring income streams to support public services such as health and education. Recent scholarship on productive waqf emphasizes that managerial innovation and portfolio diversification are central to the long-term sustainability of waqf institutions (O’Fahey, 1997). (See also: waqf governance and management studies in contemporary Islamic social finance literature.)

In Sudan, a substantial portion of waqf assets consists of agricultural land managed under the oversight of relevant waqf authorities. Such an arrangement enables agricultural outputs to be allocated toward funding educational institutions and social programs (O’Fahey, 1997). This practice aligns with the theory of productive waqf, in which assets are professionally managed without undermining their spiritual purpose. Land-based waqf management can also strengthen local food security and expand waqf’s function beyond charity into a broader instrument of socioeconomic development.

From an analytical perspective, the dominance of land-based waqf assets in Sudan indicates that agricultural productivity remains a central determinant of waqf sustainability. However, reliance on traditional asset forms may limit diversification opportunities unless supported by stronger investment governance and professional asset management systems.

Portfolio diversification is often treated as an indicator of waqf management maturity. In Sudan, waqf assets are not limited to idle land; they can be developed into housing complexes, office buildings, and income-generating rental properties. This strategy increases liquidity and broadens the base of social benefits. However, challenges arise in asset valuation and investment risk management, both of which require financial capability and professional expertise. Contemporary research recommends performance-based evaluation and audit mechanisms to mitigate losses and maintain the continuity of waqf benefits.

Sudan has also begun to explore cooperation with the private sector in waqf asset development. Public–Private Partnership (PPP) arrangements can facilitate waqf infrastructure projects by leveraging investors who share returns under agreed terms. This strategy is often viewed as effective for enhancing asset value, accelerating development, and strengthening the competitiveness of the Islamic economy. Nevertheless, PPP models require clear regulation to ensure alignment with sharia principles and to safeguard the rights of beneficiaries (*mawquf ‘alayh*).

Beyond agriculture and real estate, Sudanese waqf institutions may also explore financial investment instruments, such as sharia-compliant deposits and waqf-linked funds, following broader global trends where waqf bodies partner with Islamic banks to optimize temporary cash surpluses. This financial approach strengthens the position of waqf as a key component of modern Islamic social finance. Its success, however, depends on effective risk governance, sharia compliance, and national regulations that support responsible innovation in waqf finance.

The performance of productive waqf management is strongly shaped by human resource capacity. Many studies emphasize the need for managerial training, sharia accounting competence, and economic analysis skills among waqf administrators. Weak technical competence is frequently identified as a major source of inefficiency. Accordingly, capacity-building through professional training and certification becomes a strategic priority in reform agendas for waqf management in Sudan.

Despite its potential, productive waqf management in Sudan faces administrative and legal constraints. Several studies highlight gaps in asset documentation, land valuation systems, and coordination among authorities, which can hinder investment effectiveness. Therefore, modernization of waqf information systems and digital mapping of assets are widely viewed as important measures to strengthen oversight and enable evidence-based decision-making.

The productive waqf concept also requires balancing economic objectives with spiritual and social mandates. Classical *fiqh* principles emphasize that waqf benefits are not measured solely in financial returns, but also in their contribution to community welfare. In Sudan, social orientation remains foundational, meaning that any asset development strategy must remain consistent with *maqasid al-shariah*, particularly social justice and equitable benefit distribution.

Overall, Sudan's waqf policy direction indicates a move toward more professional and measurable management models, although stronger governance and investment regulation remain necessary. The combination of economic rationality and spiritual values creates significant potential for transforming waqf into a pillar of national development. Future research is recommended to empirically assess the impact of productive waqf management on sustainable development indicators within Sudan.

### **Performance Outcomes and Social Impact of Waqf Assets**

Waqf performance is fundamentally assessed by the institution's ability to preserve the principal (asset preservation), generate sustainable benefits (financial sustainability), and deliver social impact in line with the donor's endowment declaration (purpose compliance). Within contemporary governance frameworks, performance should not be reduced to "how much revenue is generated," but should also reflect the quality of social services, the breadth of beneficiaries reached, and the traceability of benefit distribution. This perspective is consistent with the Core Principles for Effective Waqf Operation and Supervision, which emphasize that waqf supervisors should obtain both financial and asset-performance information from waqf managers in order to optimize management and benefits (BI et al., 2018).

Performance assessment is increasingly supported by structured indicators. Recent studies have developed indices to evaluate the implementation of waqf principles, capturing dimensions such as governance quality, core operational activities, and risk management as foundations of institutional performance. For example, the Waqf Core Principles Implementation Index places governance and risk management among key determinants linked to institutional "health." This approach is useful for assessing outcomes more objectively: whether institutions can protect assets, improve productivity, and reduce misconduct risks through robust controls. With measurable indicators, discussion of social impact can be connected to processes and controls, rather than relying solely on narrative descriptions (Tanjung et al., 2025).

In the Sudanese context, waqf is often framed in the literature as a strategic instrument for social development, particularly where the state faces limitations in meeting basic public needs. Waqf's developmental relevance is frequently discussed in relation to education, health, housing, and broader access to essential services (O'Fahey, 1997). This framing underscores a clear performance logic: stronger governance and more effective asset management increase the likelihood that waqf can function as a social safety mechanism complementing state capacity. In this sense, waqf performance in Sudan should be read through the extent to which waqf contributes to sustained social service provision.

Waqf performance in Sudan is also shaped by the agenda of revitalizing previously underperforming or unproductive assets. Studies on waqf development for sustainable outcomes highlight that, in many contexts including Sudan some waqf assets have historically remained unproductive, thereby limiting their social contribution. When assets fail to generate returns, social programs become

unstable because education, health, and social assistance financing depends on recurring revenues. Therefore, a central performance achievement is the institutional capacity to transform passive assets into productive ones that yield continuous benefit flows. Here, “performance” is not merely a final outcome but a process involving asset rehabilitation, governance strengthening, and strategic utilization.

Social impact can also be conceptualized through a human security lens, focusing on waqf’s contribution to meeting basic needs and enhancing community resilience such as education access, health services, and social protection. Literature on waqf and human security notes Sudan’s institutional reorganization of *awqaf* into a public corporation as an example of state interest in positioning waqf as a more managed social instrument. This lens helps operationalize impact: whether waqf expands access to services, strengthens sustainable financing, and reduces vulnerability among disadvantaged groups. Under this approach, waqf performance is interpreted as service impact rather than purely financial output.

In education, contemporary studies consistently show that waqf has historically served as a key funding pillar, and in modern practice has expanded through cash waqf, waqf-linked instruments, and technology-enabled governance to improve transparency and efficiency. While such studies are not always Sudan-specific, they provide an evaluative framework: educational performance indicators may include the number of supported institutions, continuity of operational funding, scholarship provision, and measurable improvements in service quality. Applied to Sudan, such indicators become particularly relevant due to fiscal pressures and social instability, where strong waqf performance would appear as “funding resilience” for education services.

Health and social welfare impacts can similarly be understood through waqf’s role as a provider of essential services. Research on waqf for poverty reduction, education, and health emphasizes that waqf can address fundamental needs sustainably when managed productively and accountably. At the policy level, waqf is also discussed as a pillar of social security, capable of supporting modern social protection mechanisms especially for vulnerable groups provided that governance and accountability are robust. In Sudan, potential impact indicators may include coverage of assistance programs, continuity of services, and reductions in vulnerability.

Robust social performance also requires explicit impact measurement rather than activity reporting alone. Studies on Social Impact Measurement (SIM) in waqf organizations show that impact measurement can serve as a governance and accountability tool by requiring institutions to define targets, indicators, and evidence of achievement. SIM encourages waqf institutions to answer “what changed” for beneficiaries such as improved education or health access rather than only “what was distributed.” This is particularly relevant for Sudan, where waqf legitimacy depends heavily on demonstrable outcomes. When SIM is applied, performance discussions become stronger because social outcomes can be compared over time and used to improve asset management decisions.

Finally, the accountability–performance relationship is reinforced by waqf accountability literature, which identifies transparency, reporting, and clear responsibility mechanisms as prerequisites for public trust. Systematic and review-based studies emphasize that waqf accountability is distinctive because it combines sacred and social dimensions; therefore, reporting quality and governance practices directly influence institutional legitimacy. In the Sudanese setting, stronger accountability can facilitate public support and partnerships, thereby expanding the capacity to finance social impact programs. Overall, waqf performance emerges as a combined output of governance quality, accountability strength, and effective asset management strategy consistent with the core focus of this study.

From an analytical perspective, the performance of waqf assets in Sudan reflects the broader interaction between governance capacity and social development needs. In contexts where state resources for public services are constrained, waqf institutions potentially function as

complementary providers of social welfare. However, the effectiveness of this role depends on the institutional ability to transform underutilized assets into productive sources of revenue. In the Sudanese case, strengthening governance quality and accountability systems therefore becomes essential not only for financial sustainability but also for ensuring that waqf benefits reach intended social sectors such as education, health, and social assistance.

### **Governance–Accountability Linkages Explaining Waqf Performance**

Waqf performance generally follows the quality of governance: the clearer the authority structure and the stronger the accountability mechanisms, the greater the likelihood that waqf assets will be managed productively and their benefits sustained over time. The Waqf Core Principles (WCP) position waqf operations and supervision at a prudential level comparable to other financial sectors and emphasize an interlinked system of elements: legal foundations, supervision, governance, risk management, and sharia governance (Lestari et al., 2023). In this logic, “performance” is not an isolated output but the result of a governance chain that ensures asset-development decisions, reporting, and oversight are implemented consistently.

The first and most decisive linkage is between legal–institutional foundations and compliance performance. WCP stresses that waqf systems require adequate regulatory foundations so that supervisory authorities can carry out their functions, set standards, and correct deviations. In Sudan, the establishment and reorganization of *awqaf* institutions including the creation of a public *awqaf* corporation around 1987 illustrate how institutional design can be used to clarify mandates and separate functions. If the legal framework is weak, performance becomes fragile: asset registration, lease contracts, and asset protection are more easily disputed, reducing productivity and undermining benefit continuity.

The second linkage is between internal governance (organs, roles, and procedures) and the effectiveness of asset-related decision-making. AAOIFI’s exposure draft on Waqf Governance (GSIFI 11) emphasizes principle-based guidance for institutional governance and sharia governance for waqf and waqf-based institutions. Practically, this requires role differentiation (board/committees and management), documented procedures, and clear accountability lines that allow investment and utilization decisions to be reviewed and justified. When roles and procedures are clear, decisions on land development or property leasing can be made more efficiently while remaining controlled thereby improving operational performance.

The third linkage connects accountability with public trust, which then influences an institution’s capacity to form partnerships and mobilize support. Accountability in waqf is distinctive because it merges sacred and social responsibility; therefore, reporting quality, transparency, and supervision strongly shape institutional legitimacy. Meta-narrative reviews in the waqf accountability literature show that accountability is frequently studied through lenses such as disclosure, governance, performance measurement, and enabling conditions. This strengthens the argument that Sudan’s waqf performance especially its social impact will be difficult to sustain without a trust ecosystem supported by credible accountability mechanisms.

The fourth linkage is between risk-based supervision and financial sustainability performance. WCP emphasizes risk-oriented assessment by considering the classes of assets managed and the optimization of benefits for society. In productive waqf management (such as rental properties and agricultural lands), key risks include legal risks (disputes), market risks (rental declines), operational risks (maintenance), and governance risks (conflicts of interest). If supervision focuses only on administrative compliance and ignores risk exposure, asset performance can easily deteriorate. Conversely, when risks are mapped and controlled, revenues become more stable and social programs are less disrupted.

The fifth linkage is between sharia governance and purpose performance (goal alignment and benefit integrity). AAOIFI highlights that waqf governance standards provide institutional and sharia safeguards so that management does not drift away from waqf principles and public objectives. These matters because asset development often sits at the boundary between commercial interests and social commitments. Sharia governance acts as a “directional safeguard,” ensuring that innovations such as development partnerships remain aligned with the donor’s declaration, avoid non-sharia practices, and preserve the public-benefit orientation of waqf.

The sixth linkage concerns the relationship between institutional design and social impact performance. Literature using a human security perspective treats waqf as a service and social protection provider; therefore, institutional reforms such as Sudan’s *awqaf* reorganization into a public corporation should be accompanied by service-impact metrics (education, health, welfare assistance) to verify social performance. Without such metrics, institutional reforms risk becoming structural shifts without corresponding improvements in service delivery. Hence, performance evaluation should incorporate consistent social indicators rather than relying only on institutional presence.

The seventh linkage connects governance standards to organizational learning performance. WCP has been promoted as a reference for improving waqf governance and supervision, enabling institutions to conduct self-assessments across core areas such as policies, reporting, supervision, and risk controls. In Sudan, a self-assessment framework can help prioritize reforms realistically: improve asset registration, standardize transaction procedures, strengthen reporting quality, and then reinforce risk-based supervision. This sequencing reflects the idea that sustainable performance growth depends on building foundational governance capacities.

The eighth linkage consolidates the causal mechanism emphasized in this study: governance → accountability → performance. Governance provides structure and procedures, accountability ensures decisions and outcomes are traceable and reviewable, and performance emerges as both asset productivity and sustained social impact. This mechanism aligns with WCP’s integrated supervisory logic (law–supervision–governance–risk–sharia) and with AAOIFI’s principle-based governance guidance that links institutional and sharia accountability to waqf outcomes.

In the Sudanese context, these governance–accountability linkages illustrate how institutional arrangements shape the practical performance of waqf institutions. While formal governance structures and regulatory frameworks exist, the effectiveness of these mechanisms depends on consistent implementation, supervisory capacity, and transparent reporting systems. Strengthening these governance elements can enhance both asset productivity and public trust, thereby reinforcing the role of waqf as a sustainable instrument of social development within Sudan’s Islamic economic framework.

## DISCUSSION

Results of this study indicate that the institutional structure of waqf in Sudan (ministries/state authorities and an *awqaf* corporation) provides a relatively clear coordination framework, yet performance is largely determined by how far this framework is operationalized through supervisory standards and risk management. From the perspective of the Waqf Core Principles (WCP), supervision is not merely administrative; it is meant to ensure the presence of legal foundations, governance, control systems, and adequate performance evaluation so that waqf assets can deliver sustained social benefits (Mohsin et al., 2016). Accordingly, the existence of formal institutions should be understood as a prerequisite rather than a guarantee; performance depends on the quality of supervisory implementation and governance practice.

The governance–accountability–performance linkage elaborated in Section 4.5 is consistent with the direction of global standardization. AAOIFI, through its exposure draft on Waqf Governance (GSIFI

11), emphasizes principle-based guidance for institutional governance and sharia governance for waqf and waqf-based institutions. This standard helps explain why strengthening governance organs, policies and procedures, disclosure, and sharia compliance constitutes a central pathway to improving asset performance and social legitimacy. If Sudan reinforces these dimensions, productive waqf management such as rental properties or agricultural land can be more effectively directed toward waqf objectives, rather than being driven primarily by short-term revenue considerations.

On accountability, the literature highlights that waqf is distinctive because it combines sacred and social responsibility; therefore, accountability indicators should extend beyond financial statements alone. A meta-narrative review in the *Journal of Islamic Accounting and Business Research* shows that waqf accountability research has developed around reporting, governance, performance measurement, and enabling conditions, while also illustrating that much of the evidence base is drawn from Scopus and Web of Science. The implication for Sudan is that improving reporting quality, oversight, and performance measurement will increase the traceability of benefits and reduce the risk of symbolic accountability.

The evaluation of waqf performance in Sudan also requires distinguishing two domains: asset performance (asset productivity) and social performance (social impact). WCP explicitly positions benefit optimization as the ultimate objective, making asset productivity a means to sustain social outcomes. With this distinction, waqf institutions can construct a clear results chain from asset development decisions → stable revenues → sustained financing of social services → measurable social impact. Without such a chain, performance discussions often blur the line between income generation and social outcomes. Given Sudan's social and economic pressures, strengthening this results chain makes waqf more defensible as an instrument of social development.

The findings on productive waqf management (Section 4.3) can also be interpreted as a response to a classic problem: “frozen” or underdeveloped waqf assets due to regulatory constraints, weak oversight, and limited managerial capacity. Legal reform literature emphasizes the need for an enabling regulatory environment so that *awqaf* can be managed and developed as a viable socio-economic sector, including the removal of legal and administrative barriers. In Sudan, strengthening contract governance, asset registration, valuation systems, and transaction approval mechanisms becomes essential to ensure that agricultural lands and rental properties generate sustained benefit flows.

Sudan is particularly noteworthy because the literature records the reorganization of *awqaf* into a Public Corporation of *Awqaf* around 1987, which can be interpreted as corporatization intended to strengthen operational capacity and social service delivery. Under a human security lens, waqf is treated as a provider of services and social protection; therefore, institutional reorganization should be accompanied by social impact metrics (education, health, social assistance) so that performance can be verified. Without impact metrics, corporatization risks becoming structural change without meaningful improvement in service outcomes. Thus, assessing waqf performance in Sudan should rely on consistent service indicators rather than institutional existence alone.

Recent national assessments by the Sudanese Ministry of Religious Affairs and *Awqaf* (2022) reveal that more than 60% of registered waqf properties remain underutilized, primarily due to limited documentation, insufficient investment planning, and weak coordination between central and state-level authorities. These findings underscore the institutional challenges that the Waqf Core Principles seek to address through stronger asset registration and supervisory functions. Moreover, interviews conducted in previous academic works highlight that many local waqf offices in Sudan lack digital databases and professional asset managers, further constraining transparency and accountability (Gordon, 1986; Kramer et al., 2013). Such constraints justify the call for structured reform that integrates digital asset mapping and capacity building for waqf personnel.

At the policy level, the results imply that waqf strengthening in Sudan should follow a staged reform sequence: consolidating asset data and registration systems, standardizing transaction procedures and reporting, strengthening audit capacity and risk-based supervision, and optimizing productive portfolios with sharia safeguards and purpose alignment. This sequence mirrors WCP's logic, which treats legal foundations and supervision as primary levers for performance improvement. In parallel, AAOIFI guidance underscores that institutional and sharia governance should progress together, ensuring that asset-development innovations do not compromise waqf objectives.

The main analytical contribution of this discussion is the clarification of a relatively stable causal mechanism: governance clarifies mandates and processes, accountability strengthens traceability and control, and performance emerges as both asset productivity and sustained social impact. The waqf accountability literature indicates that performance measurement and reporting instruments are integral to accountability; therefore, strengthening performance indicators and impact measurement is not a cosmetic add-on but a core element of governance reform. In other words, if Sudan aims to enhance waqf performance, the priority must be building an "accountability architecture" that links decisions, evidence, and outcomes.

## CONCLUSION

This study concludes that waqf management in Sudan is best understood through a governance lens linking institutional structures, accountability, and performance. While formal authorities and institutional reorganization can strengthen coordination and clarify mandates, waqf outcomes still depend on the quality of supervision, internal controls, and reporting practices that enable productive asset utilization and sustained benefit delivery. The Waqf Core Principles (WCP) emphasize legal foundations, governance, supervision, and benefit optimization, while AAOIFI highlights institutional and sharia governance as safeguards for waqf objectives; therefore, structural change alone will not automatically improve performance. The Sudanese case further shows that despite a relatively clear legal-institutional basis, operational efficiency varies across regions, and reforms in registration and corporate governance have not always translated into proportional improvements in social outcomes.

Practically, these findings imply the need to strengthen accountability infrastructure through asset registration and mapping, valuation, contract documentation, and standardized reporting to facilitate auditing, reduce disputes, and improve traceability of benefit flows. Risk-based supervision should also be adopted to manage legal, market, operational, and governance risks within productive waqf portfolios such as rental properties and agricultural lands. In addition, asset-management innovation should be aligned with sharia governance and purpose compliance, supported by documented approval processes, internal controls, and sharia oversight to prevent mission drift, while social outcomes should be assessed using clearer impact indicators rather than narrative reporting alone. Given the literature-based design, future studies should incorporate primary data such as stakeholder interviews, asset-level case studies, or internal records to empirically test the governance-accountability-performance relationship and strengthen evidence on waqf's contribution to social development.

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