

Portrait Of Quran Waqf Accountability Based on Gorontalo Local Wisdom Values: A Netnography Study

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Abstract

This research aims to capture the practices of accountability for Quranic waqf in Gorontalo, based on local wisdom values. The religiousness paradigm is used as a basis for thinking, with a netnographic approach and qualitative methods. Data was obtained thru the analysis of four YouTube videos that recorded the process of sending and distributing the Quran, along with their captions, number of views, likes, and comments. The analysis was conducted thru the stages of data reduction, display, and conclusion drawing. The research findings indicate four forms of accountability: (1) preparation for sending the Quran to Gorontalo, (2) official handover from the Quran Waqf Agency to the local government, (3) delivery of the Quran to remote areas of Pinogu, and (4) distribution to the community and reporting on the completion of activities. This accountability practice reflects the local cultural value of *Eya dila pito-pito'o*, which means "God does not close his eyes," emphasizing honesty, openness, and responsibility in every process. This finding confirms that waqf accountability is not merely an administrative report, but a manifestation of socio-religious integrity rooted in local wisdom.

Keywords: *accountability, waqf, Al-Qur'an, local culture, netnography*

1. Introduction

Al-Quran waqf is one form of Islamic philanthropy that plays an important role in the dissemination of religious values and the improvement of Quranic literacy within society. In various regions, including Gorontalo, the practice of waqf (endowment) of the Quran is not only understood as an individual act of worship, but also as a collective effort to ensure access to the Quran for Muslims. This phenomenon becomes increasingly relevant when linked to the conditions of communities in remote areas that still face limitations in religious facilities, making the existence of the Al-Quran waqf program a real need.

In practice, managing waqf requires accountability from the managers or nazhir. Accountability is not only understood as administrative reporting, but also as a form of moral and spiritual responsibility to the waqf donors, the recipient community, and Allah SWT (Majid, 2021). Transparency regarding the number of mushafs, distribution mechanisms, and activity documentation is an important element in building public trust. Therefore, accountability is a key pillar in maintaining the sustainability and credibility of waqf programs (Al-Qur'an) ((Ghofur & Suhendar, 2021).

Some previous studies have shown that accountability practices are not merely administrative compliance but are imbued with local culture (Handoko & Huda, 2018; Mus, Amirullah, Muslimah, Am, & Ilyas, 2023; Thalib, 2021). However, studies on the accountability of Al-Quran waqf based on local cultural values are still rare. Most previous research has focused more on the management of productive waqf, institutional governance, and regulatory aspects (Aryana, 2021; Ghofur & Suhendar, 2021; Mufid, 2024; Sulaeman, Bayinah, & Hidayat, 2020; Triwibowo,

2020). The limited research highlighting the cultural dimension makes this study important, particularly by utilizing a netnographic approach that can capture real-world accountability practices thru digital media like YouTube.

Based on this background, this study formulates two main questions: (1) what form of accountability for Al-Quran waqf is found in the YouTube video posts of the Al-Quran Waqf Agency (BWA)? and (2) how is the reflection of Gorontalo's local cultural values behind that form of accountability? The purpose of this study is to capture the practices of accountability for Quranic endowments in Gorontalo, emphasizing the reflection of local wisdom values, so that it can contribute both theoretically and practically to the development of local culture-based accountability studies.

2. Method

The paradigm used in this study is the spiritual paradigm. The spiritual paradigm views socio-religious reality as something that is not only empirical but also transcendent (Triyuwono, 2015). In the context of this research, the spiritual paradigm was chosen because the research objective is to capture the accountability practices of Al-Quran waqf, which are not only administrative but also contain local cultural values and religiosity. Thus, this paradigm allows researchers to understand accountability practices as part of social responsibility as well as worship to Allah SWT. The approach used is netnography. Netnography is a development of ethnography applied to the digital space, by observing, documenting, and analyzing social interactions in online media (Kozinet, 2019). This approach was chosen because the research data was obtained from YouTube videos uploaded by the Al-Qur'an Waqf Agency (BWA). Netnography allows researchers to capture accountability practices thru video narratives, captions, comments, and audience responses that represent public perceptions.

The type of research used is qualitative. Qualitative methods are research methods that emphasize understanding meaning, context, and processes rather than measuring numbers (Sugiyono, 2018). This method is appropriate because the research focus is to explore the forms of accountability and reflection of local cultural values in the practice of Al-Quran waqf. With this type of qualitative method, researchers can conduct an in-depth interpretation of the digital data collected. The research data was obtained from four YouTube videos uploaded by the Al-Qur'an Waqf Agency with the theme of distributing Al-Qur'an waqf in Gorontalo. The four videos were chosen because they document various stages of accountability, from shipment preparation, official handover, the delivery process to remote areas of Pinogu, to distribution and completion reporting. Additionally, data was also obtained from video captions, view counts, likes, and netizen comments. In this study, the researcher used three stages of data analysis, namely reduction, display, and conclusion (Sugiyono, 2018). During the data reduction phase, the researcher filtered and selected relevant information from videos of the delivery and distribution of Quranic endowments in Gorontalo, then focused on aspects related to accountability practices and local wisdom values. Next, the display stage is carried out by presenting the reduction results in the form of a narrative description that shows the flow of activities from preparation, handover, to distribution, so that accountability patterns can be seen more clearly. The final stage is the conclusion, which involves drawing conclusions about the forms of Quranic waqf accountability reflected in the practices of the management, and how this reflects the local cultural values.

3. Result and Discussion

1. Accountability Profile in the Preparation for Sending the Quran

The first form of accountability found was in the preparation for sending the Quran to Gorontalo. This form of accountability was found by the researcher thru a YouTube video captioned by the Quran Waqf Agency as "*Berikan Harapan Baru: 40 Ribu Alquran Wakaf Siap Dibagikan untuk Muslim Gorontalo* (Give New Hope: 40 Thousand Waqf Qurans Ready to be Distributed to Gorontalo Muslims)". The video has been viewed 311 times and received 18 likes (Wakaf Quran, 2023a). Here are some photos of the preparations for delivering the Quran to Gorontalo.



Figure 1. Transporting Quran boxes to containers for distribution to Gorontalo



Figure 2. Arranging Quran Boxes in Containers for Distribution to Gorontalo

Source: (Wakaf Quran, 2023a)

The two previous portraits depict the situation where the Quran is temporarily being loaded and arranged into several trucks that will later be delivered to Gorontalo. According to one of the administrators of the Quran Waqf body, a total of 40,000 Qurans were distributed to Gorontalo. This is as stated by the management of the Quranic endowment body in their YouTube video:

Assalamualaikum Warahmatullahi Wabarakatuh Alhamdulillah Wa syukurillah ala nikmatillah wala haula wala quwwata illa Billah. Today, the Al-Quran Waqf Body team is in Klaten, Central Java, to load 40,000 Al-Quran for WAP Gorontalo, consisting of 20,000 Mushaf Al-Quran and 20,000 translated Al-Quran. *Alhamdulillah*, today we have completed loading for 3 WAPs, namely South Sulawesi, South Kalimantan, and Gorontalo, with a total of 100,000 Al-Quran. May Allah *subhanahu wa ta'ala* make this shipment easy and smooth. *Amin ya robbal alamin.* For the waqf donors, there is still an opportunity to donate and invest in rewards at the WAP Gorontalo Project. Let's donate at BWA (Wakaf Quran, 2023a).

Based on the manager's statement, it gave the researcher the understanding that at that time the Badan Wakaf Alquran team was in Klaten, Central Java, to carry out the process of loading the Quran to be sent to several regions. The number of Qurans distributed reached 100,000 copies, with 40,000 of them intended for Gorontalo, consisting of 20,000 mushafs and 20,000 translations. Additionally, at the same time, loading was also carried out for South Sulawesi and South Kalimantan. The manager added a prayer for the smooth distribution process and invited the waqf donors to continue contributing to the Al-Quran waqf program.

Based on the previous discussion, the researcher found the form of accountability for Quranic waqf at the stage of preparation for shipment to Gorontalo. This accountability is evident through the documentation of loading the mushaf into trucks, the open disclosure of the number of Qur'ans to be sent (40,000 copies), and the publication of activities through the BWA YouTube channel. These activities demonstrate that BWA provides information regarding the initial process of Quran waqf distribution, starting from the preparation and mobilization of the donated Qur'ans before they are delivered to the intended recipients. Thus, the preparation for shipment can be seen as a form of accountability because it demonstrates the initial transparent distribution process to the public and the waqif. Furthermore, this transparency reflects BWA's commitment to ensuring that the management of Quranic waqf is carried out responsibly and can be monitored by stakeholders, particularly the waqif who has entrusted their donations to the institution. The documentation of the shipment preparation process also functions as a form of evidence that the waqf assets are being managed according to their intended purpose. Through this disclosure, BWA not only reports the operational activities of Quran distribution but also strengthens public confidence in the institution's credibility, integrity, and responsibility in managing Quranic waqf programs. Therefore, accountability at this stage does not merely refer to the completion of distribution activities but also includes the openness of information throughout the entire waqf management process.

This finding is supported by research (Adistii, Susilowati, & Ulfah, 2021) which confirms that accountability plays an important role in increasing public trust and interest in waqf practices. In line with this, research (Hasanah, Sulistya, & Irfany, 2020) also emphasizes the importance of the Indonesian Waqf Agency (BWI) professionally and transparently managing cash waqf strategies to strengthen public trust. Furthermore, the results of research (Munawar, 2021) reinforce these findings by showing that the professionalism of nazirs in managing productive waqf is supported by transparent and accountable financial reporting practices to BWI, the community, and waqif.

2. Accountability for the Handover of the Quran in Bone Bolango, Gorontalo

Another form of accountability found is the handover of the Quran from BWA members to the Gorontalo government, with the recipient being the Acting Regent of Bone Bolango, Dr. M. Nadjamuddin. Additionally, the Quran mobilization activity was attended by several activists, including nature lovers and the Children's Forum in Gorontalo Province. This form of accountability is found in a video captioned "*ALLAHU AKBAR! RIBUAN AL-QUR'AN TELAH SAMPAI DI SERAMBI MADINAH (ALLAHU AKBAR! THOUSANDS OF AL-QUR'ANS HAVE ARRIVED AT THE VERANDA OF MADINAH!)*". This video has been viewed 786 times and liked 17 times (Wakaf Quran, 2023a). Here are some screenshots of the handover of the Quran to the Bone Bolango government:



Figure 3. Welcome Banner for Quran Waqf in Gorontalo Bolango



Figure 4. Handing over the Quran to the Acting Regent of Bone

Source: (Wakaf Quran, 2023a)

The two previous screenshots depict the situation where Ustad Hazairin, as Chief of the BWA Program, handed over the Quran to the Acting Regent of Bone Bolango, Dr. M. Nadjamuddin. On that occasion, Dr. M. Nadjamuddin expressed his gratitude and hoped that this Quran would eventually be truly read by the community. Here's an excerpt from his statement:

Thank you to the Quran waqf agency for choosing Bone Bolango as the central hub for distributing aid to Gorontalo. As you can see here, there are 20,000 copies in the first phase. *Alhamdulillah*, we have received these Qurans, and God willing, we will distribute them to the community who truly need the Quran for reading, so that this Quran will be truly read by the recipients (Wakaf Quran, 2023a).

Departing from the previous statement by the Acting Regent of Bone Bolango, this provided the researcher with the understanding that as the government in that region, he was very grateful for the selection of Bone Bolango as the central hub for the distribution of Quran waqf assistance for the Gorontalo region. He also stated that the number of Qurans received was 20,000 for the first phase. The Quran will later be given to people in need of it so that it can be read and practiced. A similar sentiment was also expressed by Ramdhan Maku, representing the HIBATA Nature Lovers Community. He conveyed his appreciation and thanks for the Quran waqf. More specifically, the following is an excerpt from Ramdhan Maku's statement:

We appreciate the activities of the Waqaf al-Quran body for the distribution of 20,000 Qurans to the province of Gorontalo, and we hope this activity will be blessed and continue until the eradication of Quran illiteracy is carried out as expected (Wakaf Quran, 2023a).

Based on Ramdhan Maku's previous statement, it gave the researcher the understanding that he appreciated BWA's activities in distributing 20,000 Qur'ans to Gorontalo province. He also hoped that this activity would be blessed and could eradicate Quranic illiteracy. Next, a similar point was also made by Irvan, representing the Children's Forum in Gorontalo Province. Here's an excerpt:

May Gorontalo become even more blessed, and may more Muslims, especially in Gorontalo, read, study, and practice the contents of the Quran, which is a cure and brings benefits, especially for Muslims, and of course, for all people, this will be our good deed (Wakaf Quran, 2023a).

Based on the previous statement excerpt from Mr. Ivan, he conveyed to the researcher that thru this program, he hopes that more Muslims, especially those in Gorontalo, will read, study, and practice the contents of the Quran. And hopefully, this activity can maintain the banner of good deeds together. Furthermore, Dr. Irwan Bempa MP (Imam of Baitul HAQ Islamic Center Mosque) expressed gratitude for the activities organized by BWA and invited the community to donate for Quran waqf. Here's an excerpt from his statement in video post 1:

Alhamdulillah, we have now received a waqf of the Quran from the Indonesian Quran Waqf Agency, which is 20,000 copies of the Quran. This assistance will continue, so we invite all Muslim men and women to donate any excess wealth you may have thru the Quran Waqf Agency (Wakaf Quran, 2023a).

In a previous statement by Mr. Irwan Bempa, he affirmed that he had received the Quran waqf from BWA and explained that this activity would continue. Therefore, he urged Muslim citizens who have excess wealth to channel their assistance thru BWA. This video post about the handover of Quranic waqf to the community and government also received support and prayers from netizens, as can be seen in the comments below:

Table 1. Netizen Comments on Youtube Video

Name of account	Comment	Traslation
@wahyukelana7931	InyaAllah, menjadi amal kebaikan untuk kalian semua	InshaAllah, may it be a good deed for all of you.
@sditdaarululum	Allahu Akbar...	Allahu Akbar...

Source: Researcher's data processing results, 2025

Previous netizen comments provided the researcher with the understanding that the post, which involved distributing Quranic waqf to the local community, elicited responses from netizens in the form of prayers and takbirs for the activity (Waqaf Quran, 2020). Based on the previous discussion, the researcher found the form of accountability for Al-Qur'an waqf thru an official handover to the Bone Bolango District government as a representative of the Gorontalo government. This accountability is reflected in the direct submission by the Chief of Program BWA to the Acting Regent of Bone Bolango, with an initial batch of 20,000 copies, accompanied by the involvement of local communities such as nature lovers and the Children's Forum, as well as public documentation thru videos and community comments. Thus, this handover becomes a form of real accountability because it brings formal legitimacy from the government as well as community support. Based on the previous discussion, the researcher found the form of accountability for Al-Qur'an waqf through an official handover to the Bone Bolango District government as a representative of the Gorontalo government. This accountability is reflected in the direct submission conducted by the Chief of Program BWA to the Acting Regent of Bone Bolango, involving an initial distribution of 20,000 copies of the Qur'an. The handover process was not only a symbolic activity but also represented an institutional mechanism to ensure that the distribution of waqf assets was officially recognized and reached the targeted beneficiaries. Furthermore, the involvement of local communities, such as nature lovers and the Children's Forum, demonstrates that the implementation of Quranic waqf distribution involved various stakeholders who contributed to the success and acceptance of the program at the community level.

This finding aligns with research (Triwibowo, 2020) which confirms that applying the principles of accountability and transparency in waqf management is part of Good Corporate Governance practices to build public trust. In line with this, research (Aryana, 2021) also shows that the accountability of waqf institutions can be strengthened thru the application of the Waqf Core Principle and PSAK 112 on Waqf Accounting. Furthermore, the results of (Ghofur & Suhendar, 2021) confirm that accountability and transparency in zakat management organizations are important factors in maximizing the potential of zakat while increasing the trust of muzakki.

3. Accountability Portrait of the Al-Quran Delivery Process in Pinogu

The next form of accountability is the process of delivering the Quran to Pinogu District, Gorontalo. This form is found in video two, which was captioned by BWA as "*Perjuangan Tim BWA Mengantarkan Al-Qur'an Ke Pelosok* (The Struggle of the BWA Team to Deliver the Quran to Remote Areas)." The video, uploaded to YouTube, has been viewed 4,079 times and received 113 likes. The video showcases the efforts of BWA administrators in delivering the Quran to one of the remote areas in Gorontalo, namely Pinogu sub-district, Bone Bolango Regency, Gorontalo Province (Wakaf Quran, 2022). Here is an excerpt from the delivery process shown in the video:



Figure 5. Delivering the Quran to Pinogu by Motorcycle

Source: (Wakaf Quran, 2022)

The screenshot shows several BWA administrators preparing for a journey to Pinogu District, Bone Bolango Regency, Gorontalo Province. This destination is widely known as a remote area with challenging geographical conditions, dominated by mountainous landscapes and limited infrastructure. Access roads in the area are often unpaved, narrow, and difficult to pass. To overcome these conditions, the BWA administrators used dirt bikes that had been simply modified to better handle rough terrain, including muddy roads, rocky paths, steep inclines, and sharp descents commonly found in remote regions.

In addition to the vehicles, the administrators are seen wearing practical and functional travel equipment. This includes rubber boots to protect their feet from mud, water, and slippery surfaces, as well as backpacks used to carry essential supplies needed during the journey. The use of basic yet effective equipment reflects their adaptability to limited facilities and demonstrates their readiness to face various field challenges and potential risks.

Furthermore, the video also documents the journey undertaken by the BWA administrators to reach their destination. As shown in the subsequent screen captures, the journey required not only physical endurance but also strong riding skills to maintain control of the motorcycles on unstable and hazardous roads. The narrow, uneven, and slippery road conditions significantly increased the level of difficulty, requiring extra caution and close coordination among team members. Overall, the documentation highlights the dedication and commitment of the BWA administrators in reaching remote areas to carry out their organizational responsibilities. Furthermore, the video also recorded the journey that the BWA administrators had to take, which can be seen in the following screen capture:



Figure 6. The Journey of Delivering the Quran by Motorcycle on Rough Roads
Source: (Wakaf Quran, 2022)



Figure7. Difficult Terrain Faced by the Quran Delivery Team
Source: (Wakaf Quran, 2022)

In Figure 6, the BWA administrators are seen traversing a slippery and muddy dirt road, surrounded by dense forest. That narrow path can only be traversed by dirt bike, and even then with great difficulty due to the steep and slippery terrain. Some volunteers were seen struggling to keep their balance, while the riders tried to maintain control of their motorcycles carrying the Quran on the back. Meanwhile, Figure 7 captures the rugged and dangerous terrain of the journey. Volunteers were seen navigating a narrow path along the edge of a cliff with fragile ground conditions. On the left side, there's a deep ravine with dense trees, while on the right side, there's a steep earthen wall. Even during the journey, there was an incident when the motorcycle used to transport the Quran fell due to the slippery and narrow road. This condition illustrates how difficult their struggle was, yet their spirit to deliver the Quran to remote areas remained their primary motivation. This post also demonstrates the real commitment and accountability of BWA in ensuring that waqf funds truly reach the beneficiaries in remote areas.

This video post has prompted reactions from netizens to offer motivation, prayers, and gratitude for the efforts of BWA members in delivering the message of the Quran to its recipients. This is reflected in the following comments from netizens:

Table 2. Netizen Comments in Youtube Video

Name of Account	Comments	Translation
@Robypontianak08	Semoga Allah lindungi tim BWA dimanapun berada	May Allah protect the BWA team wherever they are.
@lilik6620	Semoga ALLAH SWT melimpahkan RAHMAT, TAUFIQ serta HIDAYAH nya, Aamiin.	May ALLAH SWT bestow His MERCY, GUIDANCE, and BLESSINGS upon us, Aamiin.
@imeldamohede8360	Baarakallahu fiikum	Baarakallahu fiikum
@mohtakbir9712	Alhamdulillah..	Alhamdulillah..
@srisayuti6563	Terimakasih BWA,telah menjadi jembatan buat kaum muslim yg ingin berwakaf 🙏	Thank you, BWA, for being a bridge for Muslims who want to donate *
@ghanijani8124	Tim BWA sangat luar biasa Saya baru kenal BWA ini. Semoga Allah jaga lembaga dan para pejuangnya 🙏	The BWA team is amazing. I'm new to BWA. May Allah protect the institution and its fighters.

@TriningsihSuparman	Al Quran dan terjemahannya 👉 agar hafal makna nya juga	The Quran and its translation 👉 so you can memorize its meaning as well.
@amh6855	Masya Allah Tabarakallah	Masya Allah Tabarakallah
@bwacabanglampung6334	Barakallah fikum. Sehat sehat selalu untuk teman- teman Program semua.	May Allah bless you. Stay healthy, everyone in the Program.
@agusniamillah2124	MasyaAllah, semoga Allah jaga lembaga ini dan para pejuangnya. . .	MasyaAllah, may Allah protect this institution and its fighters...
@htajuddinnur3534	Yaa Allah lancarkanlah tim BWA	Oh God, make the BWA team successful.

Source: Researcher's data processing results, 2025

Based on previous netizens' comments about the struggle of BWA in delivering the message, it provided researchers with an understanding that the video post about the struggle to deliver the Quran that had been donated by the community encouraged netizens to pray and express gratitude for the Quran waqf activity organized by BWA (Wakaf Quran, 2022).

Based on the previous discussion, the researcher found the form of accountability for Quranic waqf that was evident in the process of delivering the Quran to Pinogu District. This accountability is evident in the documentation of the BWA team's journey thru difficult and dangerous terrain, the use of trail bikes to reach remote areas, and the volunteers' dedication to ensure the Quran reaches the beneficiaries. The publication of the journey on social media, which garnered support and prayers from the public, also served as a form of open accountability. Thus, this delivery process can be understood as a form of practical accountability that affirms BWA's commitment to distributing waqf endowments even to remote areas.

This finding aligns with research (Sulaeman dkk., 2020) which shows that accountability in managing cash waqf and the role of the nadzir positively influence the level of muwakif trust in Indonesia. In line with this, research (Mufid, 2024) proves that the application of technology in ZISWAF management is able to increase efficiency, transparency, and accessibility, thereby strengthening public trust and participation. A similar view was also emphasized by (Ali & Jadidah, 2024), who found that the utilization of technology is an important factor in improving the efficiency, transparency, and accountability of zakat and waqf distribution.

4. Accountability Portrait of Quran Distribution and Delivery Process Completion

Another form of accountability demonstrated by BWA is the transparent distribution process and reporting of the completion of Quran waqf delivery activities conducted by BWA administrators. This form of accountability was identified through video post 5, which documented the implementation and completion of the Quran waqf distribution program in the interior area of Gorontalo. The post was uploaded with the caption, "*Pedalaman Gorontalo Sangat Membutuhkan Al Qur'an #WakafQuran #Wakaf #Gorontalo*" (The interior of Gorontalo desperately needs the Quran #WakafQuran #Wakaf #Gorontalo). Through this publication, BWA not only informed the public about the needs of communities in remote areas but also provided evidence regarding the realization of the waqf program that had been entrusted by donors (*wakif*). The video post has received 116 views and 11 likes, indicating public engagement with the information shared by BWA (Wakaf Quran, 2023b). In the video, the BWA committee, represented by Fery Triyantno as the Karawang Branch Manager, explained that the series of Quran waqf distribution activities had been successfully completed. The committee reported that the donated Quran had been delivered directly and handed over to the mosque congregation in Pinogu District, Gorontalo. This report serves as a form of institutional responsibility in ensuring that the waqf entrusted by the community reaches the intended beneficiaries (*mauquf 'alaih*). Furthermore, the documentation of the distribution process through video publication reflects BWA's effort to maintain transparency, build public trust, and demonstrate that the management of Quran waqf funds is carried out according to the principles of accountability and social responsibility. The evidence of this distribution activity can be seen in the following screenshot.



Figure 8. Handing over the Quran by BWA Management at Pinogu Mosque



Figure 9. Handing over of the Quran by BWA Management at Pinogu Mosque

Source: (Wakaf Quran, 2023b)

The two previous images show that the BWA administrators have entrusted the waqf of the Quran to the people of Gorontalo in need. Nevertheless, according to the committee's explanation, Fery Triyantno stated that the local community still needs assistance with Quran waqf. Here's an excerpt from Fery Triyantno's explanation in that video post:

In the name of Allah, the Most Gracious, the Most Merciful. Peace, mercy, and blessings of Allah be upon you. Alhamdulillah, we have completed participating in the series of Quran distribution to the Gorontalo region, specifically in Pinogu sub-district. There are about 5 mosques in those 5 villages. We visited one of the mosques, and it turned out that the administrators still need many Quran copies. It turns out that what we distributed was very little, still not enough. They were very enthusiastic, they really wanted to get the Quran, but because of the limited number of Quran we brought, they were scrambling. Why did we only bring a few Quran? One reason is that the terrain is quite extreme, with mud, rocks, and going thru the wilderness. The minimum distance we covered yesterday was from around 7 am to about 2 pm, roughly 6-7 hours. Therefore, let's donate to BWA so they can have Qurans and read them every day, without having to scramble for them like they do now. So, make a waqf at BWA akhiruwalam wassalamualaikum warahmatullahi wabarakatuh (Wakaf Quran, 2023b).

Based on Fery Triyantno's previous statement, it gave the researcher the understanding that they had delivered the Quran waqf to the Pinogu community. Nevertheless, local residents still need a lot of assistance. Fery explained that during their journey, they could only carry a few Qurans due to the extremely difficult terrain. Fery also invited the community to resume donating Qurans so they could distribute more Qurans to those in need.

Based on the previous discussion, the researcher found that the form of accountability for Quranic waqf is reflected in the distribution and reporting of the completion of Quran delivery by the BWA management. This accountability is evident from the open explanation regarding the distribution location in Pinogu District, the number of recipient mosques, the limitations of mushafs due to difficult terrain, and the invitation to the public to continue donating waqf. Transparency is further strengthened thru the publication of videos showcasing the handover of the Quran to mosque congregations, allowing the public to directly see the concrete results of the activity. Thus, this

distribution and reporting is not only proof of accountability, but also a reflection of the actual conditions on the ground.

This finding aligns with research (Adainuri, Fadhil, & Satibi, 2024) showing that the management strategy for waqf in Indonesia has been successful and is increasingly supported by digitalization and integration to maximize waqf revenue. In line with this, research (Wicaksono, 2020) confirms that individuals' trust in waqf institutions positively influences their interest in waqf, while transparency remains key as a form of institutional accountability. The same point was emphasized by (Hanifa & Pramono, 2025), who stressed the importance of efficiency and productivity in managing waqf thru open reporting and strengthening transparency mechanisms.

5. Reflection on the Value of *Eya Dila Pito-pito'o* Behind the Practice of Waqf Quran Accountability in Gorontalo

In the previous discussion, four forms of waqf Quran accountability in Gorontalo were found. These four forms of accountability are: first, accountability for preparing the shipment of the Quran to Gorontalo, which is reflected in the documentation of loading the mushaf into trucks, the open announcement of the number of Qurans to be sent, and the publication of activities thru YouTube videos. Second, accountability for handing over the Quran to the Gorontalo government, which is reflected in the official handover by the Chief of Program BWA to the Acting Regent of Bone Bolango with a total of 20,000 copies in the first phase, the involvement of local communities such as nature lovers and the Children's Forum, and public documentation thru videos and community comments.

Next (third), the form of accountability is the delivery of the Quran in Pinogu sub-district, Gorontalo. This form of accountability is reflected in the documentation of the BWA team's journey, which showcases the difficult and dangerous terrain, the use of trail bikes to reach remote areas, and the volunteers' dedication to ensure the Quran reaches the beneficiaries. Additionally, travel publications on social media that elicit supportive responses and prayers from the public demonstrate open accountability. And finally, the form of accountability is the submission and report on the completion of the waqf al-Quran delivery by the BWA management. This form of accountability is reflected thru the open explanation from the BWA regarding the distribution location in Pinogu District, the number of recipient mosques, the limited number of mushafs due to difficult terrain, and the public invitation to continue donating. Publishing activities thru videos showing the handover of the Quran to mosque congregations also strengthens transparency.

Furthermore, reflecting on the form of Quranic waqf accountability in Gorontalo provided the researcher with the awareness that this form reflects the local cultural value of "*Eya dila pito-pito'o*" which means God does not close His eyes. This expression means that whatever we do, God is always watching. This expression is a feeling of a confident person. Whatever misfortune may befall, he is certain that Allah is All-Seeing. Your elders often give advice, saying that you should adorn this life with honesty. Don't be afraid of being seen only by humans; be afraid that God sees everything we do, both the good and the bad. Even grudges, hatred, and envy that humans cannot see, Allah knows them (Daulima, 2009).

The reflection of the local cultural value of *Eya dila pito-pito'o* from the first form of accountability is the openness of the management in clearly demonstrating the process of preparing the shipment of the Quran to Gorontalo. This cultural value emphasizes the prohibition against concealing or lying when conveying something. This was reflected when the management honestly presented the condition of the number of mushafs, the loading process onto trucks, and the delivery destination thru video documentation. Reflection of the local cultural value of *Eya dila pito-pito'o* from the second form of accountability is the honesty and openness of the management in showing the process of handing over the mushaf of the Quran to the local government. This cultural value emphasizes the importance of honesty and not hiding anything, especially in matters of public trust. This was reflected in the open handover, witnessed by government officials, and documented as proof that the mushaf had indeed reached the authorized recipient.

Reflecting on the local cultural values of *Eya dila pito-pito'o*, the third form of accountability is openness and responsibility in ensuring that the mushaf truly reaches those in need in remote areas. This value was evident when the organizers didn't just stop at the handover at the district government level, but continued the long and difficult journey to Pinogu to distribute the Qur'ans directly. The reflection of local cultural values of *Eya dila pito-pito'o* from the fourth form of accountability is the affirmation that the trust has been truly and completely fulfilled. After the entire delivery process was complete, the administrators didn't just stop at the technical aspects of distribution, but also expressed gratitude together with the people of Pinogu. From a Gorontalo cultural perspective, *Eya dila pito-pito'o* emphasizes the importance of honesty in a job; nothing is covered up, no parts are hidden, and no responsibilities are left unfulfilled.

The study's findings, which represent a form of accountability rich in local wisdom values, align with various previous studies. (Sharon & Paranoan, 2020) show that organizational accountability can be reflected thru the Ammatoa Traditional House with the trilogy of accountability to God, humanity, and the universe. (Majid, 2021) found that the Tudang Sipulung culture promotes transparency and openness in local government budget management as a form of public accountability. (Putra, Afandi, Fadilla, Mansur, & Argantara, 2024) emphasize that the culture of sharing in Islamic philanthropy, thru the values of solidarity and generosity, strengthens the practice of collecting and distributing zakat and sadaqah in Muslim communities. Furthermore, (Mus dkk., 2023) proved that applying Bugis cultural values in village fund management can strengthen accountability thru honesty, responsibility, and the principles of good governance. In line with this, (Piola & Mauli, 2024) emphasize that accountability and transparency in managing mosque grant funds in Gorontalo are enforced thru simple record-keeping based on local wisdom values such as honesty, responsibility, and trust.

Thus, the four forms of management accountability in the process of sending and distributing the Quran in Gorontalo reflect the local cultural value of *Eya dila pito-pito'o*, which emphasizes honesty, openness, and responsibility. From the preparation stage, official handover, distribution in difficult terrain, to final completion, it is evident that accountability is not merely an administrative report, but also a form of integrity rooted in local wisdom. This cultural value reinforces the understanding that accountability in a socio-religious context is holistic, as it is not only directed toward society and institutions, but also toward Allah SWT as the giver of trust.

4. Conclusion

Based on the study's findings, this research reveals that the practice of Quranic waqf accountability in Gorontalo extends beyond mere administrative responsibility, as it reflects the local wisdom value of *Eya dila pito-pito'o*, which emphasizes honesty, transparency, and responsibility in managing entrusted resources. The accountability practices identified in this research demonstrate that waqf management is not only related to reporting and documenting activities but also involves maintaining moral commitment, public trust, and social responsibility toward the *waqif* and beneficiaries. This finding shows that local cultural values can strengthen accountability mechanisms by encouraging ethical practices in the management and distribution of Quranic waqf.

However, this research has limitations because it only analyzes data from four videos, which may not fully represent the broader practices of Quranic waqf accountability in different areas of Gorontalo. The use of video-based documentation also limits the exploration of deeper perspectives from waqf managers, beneficiaries, and other stakeholders involved in the process. Therefore, future research is recommended to involve broader field data and apply ethnographic approaches to provide a more comprehensive understanding of how accountability is practiced and interpreted within local social and cultural contexts. Theoretically, this research contributes to the development of accountability studies by demonstrating the relationship between institutional responsibility, local wisdom values, and socio-religious practices. This study highlights that accountability in religious-based philanthropy is not only shaped by formal procedures but also influenced by cultural norms and ethical principles within society. Practically, this research encourages waqf institutions to strengthen transparency, integrity, and public trust by integrating local cultural values as a foundation for responsible and sustainable waqf management.

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6. Biographies

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