

Developing a Utilisation of WAQF Property and Governance Framework by Mutawalli

Selamah Maamor^{1*}, Hasyeilla Abd Mutalib², Suraiya Hashim³, Norazlina Abd Wahab⁴, Zairy Zainol⁵, & Mohd Saharudin Shakrani⁶

^{1,3,4,5,6}Department of Islamic Finance and Islamic Economics, Islamic Business School, Universiti Utara Malaysia, Economics Building, 06010 Sintok, Kedah, MALAYSIA

²Finance Department, Faculty of Business and Management, Universiti Teknologi MARA Perlis Branch, 02600 Arau, Perlis, MALAYSIA

*Co-author: selamahm@uum.edu.my

Article Info

Volume 82

Page Number: 6790 - 6797

Publication Issue:

January-February 2020

Abstract

Most of the waqf property in Malaysia is managed and governed entirely by the State Islamic Religious Council (SIRC) because all of SIRC is the sole trustee at the state level. Every SIRC has their own state's enactment, regulation and procedure to manage all the waqf institutions and resulted in different practices to all states in Malaysia. Islamic law stated that the waqf property must be managed, administrated and supervised by the pertinent parties or institutions called Al-Mutawalli whereby it can be a person, a group of people or an institution. Therefore, the purpose of this study is to develop a framework on the waqf property utilisation and governance practised by institutional mutawalli in Malaysia. This study employs qualitative methods by investigating five selected institutional mutawalli in Malaysia in term of their utilisation and governance practised. This study has performed a formal and semi-structured interview with waqf manager, deputy CEO, waqf coordinator and manager of the waqf development unit as a representative to the institutional mutawalli. Framework on Utilisation of Waqf Property and Governance is a structure of utilising waqf property by the institutional mutawalli (IM) which involves five components. The five components are input, process, output, governance and roles, responsibility and accountability. This framework disseminates the importance of utilisation and governance in waqf property management structure to enhance better administration and management of institutional mutawalli towards the utilisation of the waqf property. Thus, from the information, each institutional mutawalli can take proactive action to ensure all waqf properties in their institution is well managed, administered and developed accordingly as it can contribute to the socio-economic of Ummah.

Keywords: Waqf property, institutional mutawalli, qualitative method, semi-structured interview, socio-economic

Article History

Article Received: 18 May 2019

Revised: 14 July 2019

Accepted: 22 December 2019

Publication: 01 February 2020

1. Introduction

Islamic law describes all the waqf property that has been donated must be managed, administer, supervise and develop by the pertinent parties or the organization. The person who is responsible for managing the waqf property is called Al-Mutawalli. The Mutawalli can be a person, a group of people or an organization/institutions and waqf property need to be managed and utilised accordingly (Mohamad Salleh, 2010; Mohd Afendi & Asmah, 2010). Therefore, mutawalli are responsible to manage and develop the waqf property to ensure it can benefit the society either Muslim or non-Muslim. However, up to dates, there are issues related to the

unutilised and mismanagement of a waqf property (Chowdhury et al., 2012; Hidayatul, Shahul Hameed, Ihsan, & Ibrahim, 2011; Sanep & Nur Diyana, 2011). Unutilised of waqf property is related to the several supported factors such as change of title of waqf land, waqf building not utilised, location of waqf land where some of the waqf land located in rural area and difficult to access, smaller size of waqf land and difficulty to develop these lands (Abd Shakor, 2011; Abdul Ghafar & Noraziah, 2009; Abul Hasan, 2014; Abul Hassan & Mohammad Andus, 2010).

Major factors that lead to the unutilised of waqf property are lack of fund (Mohd Bakri, 2014; Syed Aisam, 2013). This issues also have been supported by

the studies done by (Abu Bakar, 2007; Ahmad Zaki et al., 2008; Chowdhury et al., 2012; Mazrul Shahir, 2012) where most of them found that the shortage of fund is the major problems in developing and managing the productivity of *waqf* property. Likewise, the same scenario faced by all the SIRC's in the context of government institution where they lack fund in developing and managing the *waqf* property (Mohd Bakri, 2014; Syed Aisam, 2013). Indirectly, these situations lead to the inefficient and ineffective usage of *waqf* property as well as unutilised of *waqf* property (Che Zuina, Syafini, and Nor Jawanees, 2014; Mohd Bakri, 2014; Syed Aisam, 2013). Even though there are a variety of sources of income gained, but it still not enough and insufficient to funding or maintaining the sustainable expenses to develop the *waqf* property. Due to that scenario, *waqf* property cannot be used as a transformation in the state economic development. It is a belief that with a good *waqf* property management the property is fully utilised and lead to the Islamic wealth development (Mohd Afendi & Asmah, 2010). Therefore, there is an urgency to explore the factors that lead to the high utilisation of *waqf* property in Malaysia and this study will attempt to reduce the dependency of sustainable expenses from the government fund to manage and developed the *waqf* property.

The utilisation of *waqf* property also related to the poor governance practices of institutional *mutawalli*. Due to poor governance practices, institutional *mutawalli* unable to enhance their management strategies in utilising the *waqf* property. This is supported by studies done by (Rabitah Harun et al., 2012; Zuraidah Mohamed Isa et al., 2011; Mohd Bakri, 2014; Syed Aisam, 2013) due to a non-standardisemanagement and governance practices, lack of professional and expertise (Mohd Bakri, 2014; Syed Aisam, 2013), lack of human capital or human resources in *waqf* unit or department in order to managed the *waqf* property (Abdul Halim, 2007), non-standardise legal framework (Abu Bakar, 2007; Hasan Hafizi & Mohamad Idris, 2010; Ismail et al., 2014; Siti Mashitoh, 2006), and the administrator are not qualified and professional in certain area (Mohd Bakri, 2014; Syed Aisam, 2013).

Therefore, the purpose of this study is to develop a framework on the *waqf* property utilisation and governance practised by institutional *mutawalli* in Malaysia. The following section will provide a literature review, while Section 3 describes the methodology. This article then proceeds to section 4 on the findings and discussions on the framework. The conclusion of the paper is presented in Section 5.

2. Literature Review

Debates relating to the issue in development of *waqf* property are widely discussed (Abdul Halim, 2007; Abul Hassan & Mohammad Andus, 2010; Asmak, 2009; Jalil & Ramli, 2008; Koehler, 2014; Mazrul Shahir, 2012; Md. Shahedur Rahaman Chowdhury, 2011; Rosnia & Zurina,

2013) however there is still lack of literature about ibadah of *waqf*, which can bring waqif to be closer to Allah (Razali, 2013). So, the roles of the institutional *mutawalli* need to expand not only in the development but to promote to other parties or institution to make sure the *waqf* property is fully utilised and more productive (Hasnol Zam Zam, 2007; Mohd Izhar Ariff & Mohd Ridzuan, 2009). Therefore, the institutional *mutawalli* can encourage people or *waqif* to donate the property to increase the strength of the ummah and at the same time to gain confident level to donate the property to the right or establish *waqf* institution in the future.

Waqf property should be managed and administered with good governance and in a professional manner. This will show the passion of the institutional *mutawalli* inperforming their duties as a trustee for the *waqf* property. For example, YayasanWaqf Malaysia (YWM)would be meaningless if management has no control over the professional workforce. Good governance and systematic nature determine the success of an organization. Therefore, the government shall provide a labour force that is responsible for developing the *waqf* as JAWHAR and SIRC can implement governance for both institutions professionally. They should consist of personnel with integrity, efficiency and quality (Abdul Halim, 2007).

Moreover, in order to manage the *waqf* property professionally, there are vast opportunities to formulate innovative Islamic legal and administrative framework based on *ijtihad*. On the other hand, there is also a need for a complete revitalisation of the management of *waqf* property especially, immovable *waqf* property. Thus, these can fulfil the two objectives which are (i) to increase the efficiency and productivity of the *waqf* properties; and (ii) to minimise fraudulent practices and corruption by the *mutawalli*(Abul Hassan & Mohammad Andus Shahid, 2010). Furthermore, according to Islam, the social responsibility of a firm or Islamic financial institution means the liability of a firm or institution for the consequences of its actions. The more concern there is for the harm that a firm or institution causes rather than the good that it does, the more likely the manager of the firm or institution will be called to hold accountable for their action.

Establishment of JAWHAR and YWM is a pioneering effort and a turning point for the advancement of the *waqf* property field which can benefit all *Muslims* in Malaysia. It hopes that someday, a government will establish a ministry to plan and coordinate all the development and utilisation of the *waqf* property across the country. Thus the funds that can be collected is larger allowing more community programs to be implemented and more Muslim students who may be financed by the fund. We should realise that planning is the development of endowment is a means, not an end. There is still much work that needs to be reviewed and updated to make a successful*waqf* property with effective fundutilisation becoming a reality. Meanwhile, Che Zuina et al., (2014), suggested the SIRC's should act actively in playing its

role to transform its governance strategy for the *waqf* property. This is to ensure the *Baitulmal* or Islamic treasury and institutional *mutawalli* would be able to generate more competitive capital and returns as it aligns with the National Key Result Areas (NKRA).

In addition, Chowdhury et al., (2012), suggested the *waqf* property should be granted to the right *mutawalli* or the *waqf* manager by considering their sound ability, willingness and beliefs for them to utilise the *waqf* property with trust and reliance.

In connection with the establishment and management of *waqf* property funds, the government should ensure that key aspects of the collection and distribution of *waqf* property funds are focused. Knowledge related to the *waqf* element has been given since so long. One of the aspects is human resources, which is the party responsible for managing these funds. The human resource should have two of the most basic characteristic, which is capabilities and trust (Abdullaah & Muhamad, 2008).

Thus, it is a responsibility of a *waqf* manager or *mutawalli* to administer the *waqf* property to the best interest of the beneficiaries. The first duty of *waqfmutawalli* was to preserve the property and then, to generate revenues for the beneficiaries (Basar, 1987). A *waqf* deed usually mentions how the *waqfmutawalli* was compensated for this effort and if the document did not mention compensation for the *waqfmutawalli*, then it was presumed that they might have worked either in a volunteer basis or sought assignment of compensation from the court (Abul Hassan & Mohammad Andus Shahid, 2010). Also, the person assigned with responsibility for making policy gets a specific mandate, authority and power upon being appointed. But the person is in due course accountable to the principal for that persons' acts. Main authority of a non-profitmaking institution like a *waqf* institution is a *waqf* property management board. The *waqfmanager (mutawalli)* is responsible for the daily operation of *waqf* property and have to inform the *waqf* management board.

Furthermore, some *Muslim* jurists argue that the right of the ownership of a *waqf* property belongs to Allah. On the other hand, *waqf* property belongs to beneficiaries. Therefore, the management board of the *waqf* and its beneficiaries together may be called as the stakeholders of a *waqf*. All groups (e.g. *waqf* board members, beneficiaries, and *mutawalli* of the *waqf*) who in one way or another experience the effects of the activities of such an institution and who are therefore considered as the involved parties (Abul Hassan & Mohammad Andus Shahid, 2010).

Hasanah (2003) points out that this phenomenon is due to the lack of skill of the *mutawalli*. Prihatna (2005) agrees that the failure of *waqf* in solving many problems in Indonesia is not because of the reduction in, or lack of, *waqf* property but rather due to the improper management and unskilled *mutawalli* (Hidayatul Ihsan et al., 2011). A professional and talented *mutawalli* will enhance the accountability and transparency in the work system.

Thus, it is important for the institutional *mutawalli* to give a property training and development for their subordinates as this will indicate a good governance practice in the institutions.

Moreover, a good and professional *mutawalli* will ensure the *waqif* can determine what happened to their property after they died. At the same time, this will ensure protection against interference or abuse by third parties (Koehler, 2014). Further provisions safeguarded against possible conflicts of interest amongst the institutional *mutawalli*, *waqif* and *mauquf alaihi*. Thus, a corporate check and balance need to be done to ensure the compliance with the *waqif's* intention. Decisions regarding a *waqf's* property business plan were especially sensitive, as *mutawallis* needed to balance the requirement within constraints imposed by the *waqif*. This also will contribute to the systematic governance practices in the institution.

Mazrul Shahir, (2012), stated that the institutional *mutawalli* must have flexible organisational structure due to the fact the person in charge of administering the *waqf* property can shape it as he wishes. This is aligned with the responsibilities as the institutional *mutawalli* as the trustee for the *waqf* property. However, the manager is bound by some moral duties as well as legal responsibilities. For instance, it is the *mutawalli* obligation to protect the *waqf* property and to maximise its profit. The *mutawalli* has a right to employ agents to help him. Moreover, the *mutawalli* cannot give or lease the property of *waqf* without permission from the court (Ibrahim, 1996). Thus, the person who is appointed as a manager should be trustworthy and honest.

In addition to organisational characteristics of *waqf*, the characteristics and vision of the institutional *mutawalli* should play a significant role. The literature on *waqf* management quite strongly emphasises the personal role of the *mutawalli* as the guardian of the *waqf's* mission. The factors such as a professionally committed *mutawalli* of *waqf*, practising religious conviction, and a vision of society oriented towards open and direct democratic consultation (*shura*), should exhibit a significant positive effect on the social responsibility into the institutions of *waqf* (Abul Hassan & Mohammad Andus Shahid, 2010). Salih (1999) notes that one of the operational tasks needed to facilitate the development of *waqf* is related to the challenge of adapting modern management techniques to the prevailing economic relations among societies where *waqf* exists. In this way, the *waqf* management structures may be made more efficient, transparent and responsive by introducing the principles of stakeholders' theory into the daily functioning of the *waqf*.

Thus, it is important for the institutional *mutawalli* to ensure good governance practices as it can be a benchmark for the effective utilization of *waqf* property. It can be seen as the importance of *Islamic* institution and got it deeply rooted and flourished extensively in the *Islamic* civilisation.

3. Methodology

This study is using a qualitative design case study approach through in-depth interview with the management team of the *waqf* institutions. There are five (5) selected *waqf* institutions which are Penang Islamic Religious Council (MAINPP), Perbadanan Wakaf Selangor (PWS), Waqaf A-Nur Corporations Berhad (WANCorp), Yayasan Wakaf Malaysia (YWM), and USIM *Waqf* Funding Development Centre (WFDC). Semi-structured interviewed supported with the document review are implemented to gain more information. The procedure began with sending the interview questions by email followed with a phone call to confirm the interview session. The interview session setting was at the respondent office where this is to ensure the convenience of the respondent. The interview session is recorded using digitally recorder to gain the information. Next, after the end of the interview session, the interview conversation transcribed and analysed using the computer-aided software Atlas.ti 8. The function of the software is to identify the thematic that is relevant to the study and to make the analysis easier. The framework developed also have been approved by the three (3) scholars and one (1) practitioner who are the experts in *waqf* area.

4. Finding

Background of the Institutional *mutawalli* (IM) investigated in this study is discussed in terms of their year of establishment, their types, location, regulatory framework, capital formation and organisational structure.

In terms of establishment, IM1 is the first established IM among all 5 institutions as can be seen in Table 1. IM1 is established in 1959 after it took over its management from the previous one since 1905. The latest IM established was IM4 which has been developed in 2013. In terms of type, all five IM is different. IM1 is a state Islamic religious council while IM2 is an incorporated institution specifically on *waqf* matters. IM3 is a corporation developed by a company while IM4 is a *waqf* institution developed within an educational institution. IM5 is a trustee under the federal government. In order to operate, the IM form their capital from different resources as shown in Table 2. Since IM1 and IM2 are state-owned institutions, the capital comes from acquired administrative grants from the state government. IM5 on the other hand, acquires its capital from the federal government grant as well as other resources including CSR grants from other corporation and individuals. Similarly, all IM have different organisational structure reflected by different ownership and type.

Next discussion is on the framework for the utilisation of *waqf* property and governance by *mutawalli*. This framework has been developed based on the finding from the interviews session with all the 5 institutional *mutawalli* (IMs) as discussed above. This framework

also has been approved by three (3) experts of *waqf* which are 2 scholars and one practitioner.

The framework as in Diagram 1, is a structure of utilising *waqf* property by the IM which involves five components. The five components are input, process, output, governance and roles, responsibility and accountability. The input component is *waqf* property (*mauquf*) resources which are received from *waqif*. Process component consists of two elements; (1) development and (2) utilisation of *waqf* property, which is managed by IM. The next component is output which is related to the benefit of *waqf* property towards *mauquf alaih*. Governance consists of all of the processes of governing by IM in utilising the *waqf* property. The last component is roles, responsibility and accountability of IM which is referring to the feedback about *waqf* property from *mauquf alaih* towards IM and IM towards *waqif*.

The framework disseminates the importance of utilisation and governance in *waqf* property management structure to enhance better administration and management of institutional *mutawalli* towards the utilisation of the *waqf* property as shown in Diagram 1.

Based on Diagram 1, *waqif* will donate the *waqf* property and that resources will be the input in the first process. Then, the *waqf* property will be processed through 2 stages by institutional *mutawalli*. The first stage is the development of the *waqf* property and later followed by utilisation process of the *waqf* property. The utilisation process is the new element which includes in the framework. After the utilisation process, the *waqf* property will be benefited by the *mauquf alaih* as output category. The whole process starting from the input, process and output need to have good governance to ensure the *waqf* property can be benefited to the *mauquf alaih* as *waqf*'s intention (*niat*).

Furthermore, to ensure a smooth process, the *mauquf alaih* should be allowed to give feedback about the utilisation of *waqf* property. At the same time, the institutional *mutawalli* also have to give feedback by informing the *waqif* the progression of the process for the *waqf* property. These process should include roles, responsibility and accountabilities of the IM as well as *mauquf alaih*.

5. Conclusion

This study contributes to the body of knowledge by enriching more literature on the utilisation of *waqf* property. From observation and literature, the number of literature on the utilisation of *waqf* property and institutional *mutawalli* is very limited as compared to the management of *waqf* institution and development of *waqf* property. Therefore, this study has the opportunities to enrich the literature on utilisation *waqf* property and should be seen as a valuable contribution in the area of Islamic economics and finance. Moreover, it also contributes towards the development and utilisation of *waqf* property literature from the administrator of the *waqf* institution's perspective. These also can be used to

assess the implicit relations of knowledge workers experience the phenomenon of the utilisation of *waqf* property in the institutional *mutawalli* and also to provide institutional *mutawalli* with interpretation about the utilisation of *waqf* property by offering explicit knowledge to their workers or subordinates based on their experiences.

Apart from that, this study has developed a new framework for institutional *mutawalli* which focus on utilisation and governance of *waqf* property. This study can be applied to the *waqf* property institutions with some changes which applicable to the various types of *waqf* institutions.

The finding of this study also can provide meaningful insights as it develops the new variable or input that are important in the utilisation and governance of *waqf* property. The development of these variables from the common themes would enable the institutional *mutawalli* to focus on this aspect that is crucial in utilising of *waqf* property. Institutional *mutawalli* also could get the benefit through better development planning after realising which aspect that needs to be given primary or extensive focus in their governance practices. Thus, this can facilitate the institutional *mutawalli* to have a good balance in managing its resources in a more efficient way which can help to optimise productive planning for the future development of the *waqf* property.

Furthermore, the findings would also assist institutional *mutawalli* in improving its services so that satisfaction of *waqf* stakeholder can be achieved and maximised. Indirectly, it's also will enhance the public confidence towards the institutional *mutawalli*. Therefore, it will encourage the public to contribute their donation to the *waqf* property and benefited the *Ummah*.

References

- [1] Abd Shakor Borham. (2011). Pelaksanaan Pembangunan wakaf korporat Johor Corporation Berhad (JCORP): Satu tinjauan. In International Conference on Humanities (pp. 1–13).
- [2] Abdul Ghafar Ismail, & Noraziah Che Arshad. (2009). Pengurusan zakat dan wakaf di Malaysia: satu langkah ke hadapan. Jurnal Pengurusan Jawhar, 3(2), 25–46.
- [3] Abdul Halim Sunny. (2007). Dana wakaf untuk pendidikan: Satu tinjauan awal. Jurnal Pengurusan Jawhar, 1(2), 33–44.
- [4] Abd Halim Mohd Noor, Rozman Md Yusof, & Ahmad Che Yaakob. (2007). Performance indicators model for zakat institution. Jurnal Pengurusan Jawhar, 1(2), 71–84.
- [5] Abdullaah Jalil, & Muhamad Muda. (2008). Pengurusan dana sedekah secara sistematik: Analisis peranan institusi kerajaan dan swasta. Jurnal Pengurusan Jawhar, 2(1), 53–72.
- [6] Abu Bakar Manat. (2007). Isu-isu berhubung pembangunan tanah wakaf. Jurnal Pengurusan Jawhar, 1(1), 53–71.
- [7] Abul Hassan, & Mohammad Andus Shahid. (2010). Management and development of the awqaf assets. In Seventh International Conference – The Tawhidi Epistemology: Zakat and Waqf Economy (pp. 309–328). Bandar Baru Bangi.
- [8] Abul Hasan M. Sadeq. (2014). Waqf, perpetual charity and poverty alleviation. International Journal of Social Economics, 29(1/2), 135–151.
- [9] Abdul Hamid Mar Iman, & Mohammad Tahir Sabit Mohammad. (2014). Waqf property: Concept, management, development, and financing. Johor Baharu: UTM Press.
- [10] Ahmad Zaki Abd Latiff, Norzaidi Mohd Daud, & Che Zuina Ismail. (2008). Pengurusan harta wakaf dan potensinya ke arah kemajuan pendidikan umat Islam di Malaysia. Jurnal Pengurusan Jawhar, 2(2), 25–61. Asmak, 2009
- [11] Asmak Ab Rahman. (2009). Peranan wakaf dalam pembangunan ekonomi umat Islam dan implikasinya di Malaysia. Shariah Journal, 17(1), 113–152.
- [12] Che Zuina Ismail, Syafini Muda, & Nor Jawanees Ahmad Hanafiah. (2014). Challenges and prospects of cash waqf development in Malaysia. Journal of Basic and Applied Scientific Research, 4(2), 340–348.
- [13] Chowdhury, M. S. R., Chowdhury, I. A., Mohd Zulkifli Muhammad, & Modh. Rushdan Yaso. (2012). Problems of waqf administration and proposals for improvement: A study in Malaysia. Journal of Internet Banking and Commerce, 17(1), 1–9.
- [14] Hasan Hafizi Hanapi, & Mohamad Idris Ramli. (2010). Struktur organisasi pengurusan baitulmal di negeri: Ke arah penstrukturan terbaik. Jurnal Pengurusan Jawhar, 4(1), 107–122.
- [15] Hasnol Zam Zam Ahmad. (2007). Cabaran dalam mempertingkatkan potensi pembangunan tanah wakaf. Jurnal Pengurusan Jawhar, 1(1), 1–12.
- [16] Hidayatul Ihsan, Shahul Hameed Mohamed Ibrahim, Ihsan, H., & Ibrahim, S. H. H. M. (2011). Waqf accounting and management in Indonesian waqf institutions: The cases of two waqf foundations. Humanomics, 27(4), 252–269.
- [17] Ismail, C. Z., Muda, S., & Hanafiah, N. J. A. (2014). Challenges and Prospects of Cash Waqf Development in Malaysia. Journal of Basic and Applied Scientific Research, 4, 340–348.
- [18] Jalil, A., & Ramli, A. M. (2008). Waqf instruments for construction contract: An analysis of structure. The Journal of Muamalat and Islamic Finance Research, 5, 183–197.
- [19] Koehler, B. (2014). NGOs and development early Islamic charities as catalysts of institutional innovation. Blackwell Publishing Oxford.

- [20] Mazrul Shahir Md Zuki. (2012). Waqf and its role in socio-economic development. *ISRA International Journal of Islamic Finance*, 4(2), 173–178.
- [21] Md. Shahedur Rahaman Chowdhury. (2011). Economics of Cash WAQF management in Malaysia: A proposed Cash WAQF model for practitioners and future researchers. *African Journal Of Business Management*. doi:10.5897/AJBM11.1810
- [22] Mohamad Salleh Abdullah. (2010). Kedudukan dan kepentingan mutawalli dalam sistem penyampaian wakaf. In *5th International Graduate Workshop*.
- [23] Mohd Afendi Mat Rani, & Asmah Abdul Aziz. (2010). Waqf management and administration in Malaysia: Its implementation from the perspective of Islamic Law. *Malaysian Accounting Review*, 9(2), 115–121.
- [24] Mohd Bakri Ibrahim. (2008). Pelaksanaan skim wakaf tunai oleh Yayasan Waqaf Malaysia. *Jurnal Pengurusan Jawhar*, 2(1), 1–12.
- [25] Mohd Izhar Ariff Mohd Kashim, & Mohd Ridzuan Awang. (2009). Konsep memperkasakan infaq fisabilillah kepada umat Islam di Malaysia: Satu sorotan. *Jurnal Pengurusan Jawhar*, 3(1), 219–236.
- [26] Rabitah Harun, Zuraidah Mohamed Isa, & Norhidayah Ali. (2012). Preliminary findings on waqf management practices among selected Muslim countries. In *International Conference on Economic Marketing and Management, IPEDR (Vol. 28, pp. 117–120)*. Singapore: IACSIT Press.
- [27] Razali Othman. (2013). *Institutsi wakaf sejarah dan amalan masa kini*. Bandar Baru Bangi: Utusan Printcorp Sdn. Bhd.
- [28] Rosnia Masruki, & Zurina Shafii. (2013). The development of waqf accounting in enhancing accountability. *Middle-East Journal of Scientific Research*, 13, 1–6.
- [29] Sanep Ahmad, & Nur Diyana Muhamed. (2011). *Institusi wakaf dan pembangunan ekonomi negara: Kes pembangunan tanah wakaf di Malaysia*. Prosiding Persidangan Kebangsaan Ekonomi Malaysia, 1(IV), 138–147.
- [30] Siti Mashitoh Mahamood, Asmak Ab Rahman, Hasnol Zam Zam Ahmad, & Syarqawi Muhammmad. (2007). Konsep wakaf sebagai instrumen pembangunan hartanah di Wilayah Pembangunan Iskandar (WPI). *Jurnal Pengurusan Jawhar*, 1(2), 1–32.
- [31] Zuraidah Mohamed Isa, Norhidayah Ali, & Rabitah Harun. (2011). A Comparative Study of Waqf Management in Malaysia. In *International Conference on Sociality and Economics Development (Vol. 10, pp. 561–565)*. Singapore.

Table 1: Background of IM

Theme/ Elements	IM 1	IM 2	IM 3	IM 4	IM5
1. IM background and establishment					
Year of establishment	1959 after taking over from the previous management since 1905.	Operate under new institution on 30 th Oct 2009 after restructuring from the state government.	25 th Oct 2000	22 nd July 2013	23 July 2008
Types of IM	State Islamic Religious Council	The incorporated institution specifically on <i>waqf</i> matters	Corporation	Educational institutional	Federal Government – IM as trustee
Location and current address	Northern region of Malaysia	Centre region of Malaysia	South region of Malaysia	South region of Malaysia	Putrajaya Aras 8, Blok D, Kompleks Islam Putrajaya, Jalan Tun Abdul Razak, Presint 3, 62100, Putrajaya.
Regulatory Framework	Administration of the Religion of Islam (State of Penang) 2004 (En. 4/04 / En. 2)	<ul style="list-style-type: none"> Administration of the Religion of Islam (State of Selangor) Enactment 2003 Amendment 2008. <i>Waqf</i> (State of Selangor) Enactment 1999 (En. No. 7/1999). Establishment of Waqaf Corporation of Selangor Order 2011. 	Based on the agreement between Johor Corp, SIRC, and IM.	<i>Waqf</i> (State of Negeri Sembilan) Enactment 2005 and University and College University Act 1971.	Akta Pemegang Amanah (Pemerbadanan) 1952 by Jabatan Wakaf, Zakat dan Haji (JAWHAR).

Table 2: Organizational structure of IM

Theme/ Elements	IM 1	IM 2	IM 3	IM 4	IM5
Organisational structure					
Top management and Board members	<ul style="list-style-type: none"> 14 persons consist of: - YDP - Deputy YDP - 6 state members - 6 other board members 	<ul style="list-style-type: none"> 11 persons consist of: - Chairman - Deputy Chairman - 9 other board members 	<ul style="list-style-type: none"> 12 persons consist of: - President and CEO - Chief Executive Manager - 9 other board members 	<ul style="list-style-type: none"> 11 persons consist of: - Chairman - Secretary - 2 representative of SIRC NS - 7 representatives of USIM 	Board of Trustee consists of: <ul style="list-style-type: none"> 1 Chairman (YB Minister at the Prime Minister's Department) 1 Deputy Chairman 19 members (including representatives from SIRC's)
<i>Waqf</i> unit/ department	<ul style="list-style-type: none"> 3 difference <i>waqf</i> unit according to the difference portfolio. Each unit lead by 1 manager. It is 	<ul style="list-style-type: none"> 5 separate department to manage the institution and WP. Each department lead by 1 manager. Supported by other staff 	<ul style="list-style-type: none"> 5 separate unit to manage the institution and WP. Each department lead by 1 manager. Supported by other staff 	<ul style="list-style-type: none"> 1 unit lead by the Director Supported by other staff. 	<ul style="list-style-type: none"> 5 different committees (Shariah Advisory Committee, Investment & Finance Committee, Audit Committee, Management Committee & Synergy

	supported by other staff.				Committee) • 5 departments (Research and Wakaf Product, Business Project and Development, Marketing & Coordination, Finance & Corporate, Human Resource Management)
--	---------------------------	--	--	--	--

Diagram 1: Utilisation of Waqf Property and Governance Framework

