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An Empirical Investigation on Integrated Waqf Governance in Malaysian Waqf Institutions

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Abstract

This study explores the current integrated waqf governance practices in waqf institutions in Malaysia. The questionnaires were distributed to the administrators of 11 waqf institutions in Peninsular Malaysia to measure the level of accountability, transparency, and fairness practices in managing the waqf. The descriptive results indicated that transparency, accountability, and fairness are crucial and reliable determinants of enhancing waqf governance. Consequently, it implies that the success of waqf management significantly benefits the nations. The findings of this study are enlightened to strengthen the administration of waqf practices that may restore the public's confidence to support such practices.

Keywords: Waqf; Integrated governance; Transparency; Fairness

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1.0 Introduction

Scholars from various countries explore waqf practices. The waqf governance substantially contributes to the waqf institutions' excellent performance. The concept of waqf governance focuses on the principles of an effective managing body established in the waqf institutions (Sano & Kassim, 2021), transparency and reporting (Hassan et al., 2019; Kamaruddin & Hanefah, 2021) and accountability (Hassan et al., 2018; Kamaruddin & Hanefah, 2021).

The waqf practices in Malaysia follow the states' regulations based on the related enactment(s) regulated by each state. All waqf affairs such as registration as a waqif (donor) must be referred to the MAIN since the MAIN is the sole trustee for waqf properties. Due to this, the management of waqf differs among the states in Malaysia. Likewise, the federal government has formed two organizations, Perbadanan Waqf, Zakat and Haji (JAWHAR) and Yayasan Wakaf Malaysia (YWM) to ensure proper governance of MAIN in all states. The potential of waqf properties can boost socio-economic development in Malaysia (Ramli & Jalil, 2014). This strategy is to create effective and efficient waqf management throughout Malaysia so that Malaysians, especially Muslims, can enjoy significant benefits from the development of waqf properties.

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The concept of waqf governance should be appropriately adopted and administered in the waqf institutions because waqf is a donation made by Muslims to the sole trustees known as MAIN. MAIN acts as mutually responsible for generating profits from the waqf funds or properties that are later useful to support socio-economic development. The mutawalli must be able to nourish the waqf properties that directly impact society (Sukmana, 2020). Previous studies had identified various waqf governance issues. Although Muslim countries such as Malaysia have been practicing waqf for a long time, there is still a lack of accountability procedures, such as poor management, waqf regulations, and awareness and understanding among the Muslim society (Kamarubahrin et al., 2019).

The inconsistency of the waqf management among the institutions in Malaysia could be that the waqf properties need to be better developed and sustained. The sustainability of the waqf practices is necessary to ensure that the waqf properties continuously benefit society. The issues identified are related to the technical issues of reporting standards adopted by the institutions. Nahar and Yaacob (2011) found that there is an absence of established reporting standards implemented in the waqf institutions, and most reporting formats are self-designed. Also, the manual record of the waqf transactions is one of the reporting issues. The officers argued that the practices ensure solid internal control in the institutions. Nahar and Yaacob (2011) added that the existing enactments relating to waqf do not support the waqf institutions' administrators for the information disclosure of the waqf activities. This possibility can discourage the institutions from demonstrating accountability through quality reporting.

Because of the limited literature on waqf governance Zulkifli et al. (2022), this study aims to examine the current practices of integrated waqf governance in waqf institutions in Peninsular Malaysia. Waqf practices could advantage Muslim society by effectively managing the waqf properties (Masruki & Shafii, 2013).

The organization of the paper is as follows. The second section reviews past studies on accountability, transparency, and fairness within the waqf institutions. The research method and findings of the study are presented in the third and fourth sections respectively. The final part of this paper provides the conclusions of the study.

2.0 Past Studies of Waqf Institutions Accountability, Transparency, and Fairness

The concept of accountability and transparency is a part of good governance. Islamic religious teaching places a high value on responsibility, but the practices of accountability and transparency among the waqf institutions may differ. Muslim organizations like waqf institutions have their ways to inculcate accountability practices in managing the waqf properties. It is consistent with the study by Yasmin and Haniffa (2017), which stated that the waqf institutions must fulfill the procedures and requirements of reporting and support the principle of good governance. The institutions must disclose how the waqf properties are managed by showing all the related transactions and activities.

Besides, the limited disclosure of information on resource allocation, organizational structure, policies, activities, programs, and achievements is considered crucial for demonstrating accountability to their stakeholders and for the viability of the waqf institutions (Yasmin & Haniffa, 2017). According to the Islamic perspective, the waqf donor and the society have the right to know the truth about managing waqf properties that affect the community's well-being. There is a check and balance between the institutions and the public (Hyndman & McConville, 2011). As we can see, this is consistent with the maqasid al-Sharia'h, which emphasizes that organizations fulfill their obligations truthfully. The waqf institutions are solely responsible for managing the properties and providing accurate records and transparent disclosure that are not distorted and biased (Hudaib & Haniffa, 2011).

Hence, accountability and transparency practices in the context of information disclosure are essential to address the institution's performance and governance issues. However, the concept of full disclosure does not mean that every organization transaction needs to be disclosed, as it is practically impossible or undesirable.

Apart from adequately reporting waqf properties management, accountability is also close to the sustainability of waqf practices in Malaysia. The waqf institutions are accountable for managing the waqf properties to fulfill the objectives as stated. Therefore, they must ensure that their accounts are properly recorded and audited. Accountability is crucial for the waqf institutions to fulfill the beneficiaries' requirements to accomplish the goals and sustainability of the waqf practices (Abdul Shukor et al., 2019; Osman & Agyemang, 2020; Zulkifli et al., 2022). Sustainable waqf practices can restore the confidence of the waqif and interested stakeholders.

Consequently, the waqf institutions should be aware of the importance of disclosing the transactions and activities that could improve the accountability and transparency practices in managing the waqf properties' management. The waqf institutions are responsible for managing the waqf properties and have a significant role in socio-economic development. Consequently, the transparency and accountability within the waqf institution as a trustee must be improved. Furthermore, transparency must therefore be at the forefront of the performance indicator for the waqf institution to convince interested stakeholders. It is also necessary to minimize disinformation from the stakeholder's point of view (Sukmana, 2020).

Hence, accountability in reporting is vital for the waqf institution as an aspect of transparency (Daud, 2019; Masruki & Shafii, 2013; Yaacob et al., 2015). The concept of waqf is widely used worldwide with different names, but like waqf practices in Malaysia. The waqf practices among Muslim countries could improve the socio-economic of Muslims, especially the needy. The waqif or waqf donors are rewarded and blessed in the world and hereafter as promised in Islam. Thus, it is a vital role of administrators to discharge accountability in managing waqf properties to increase the confidence of the stakeholders (Masruki & Shafii, 2013) and adopt relevant accounting standards for waqf management to improve accountability and transparency. Toraman et al. (2007) proved that accounting standards measure the performance of waqf institutions and control the management of waqf assets since the Ottoman Empire.

However, the reporting for waqf in Malaysia needs to be more consistent due to the waqf administration's so-called Islamic affairs being under the state government's jurisdiction. It means that each waqf institution has its accounting practice. The inconsistency of accounting practices and lack of coordination among the waqf institutions led to the unsystematic management of waqf properties. Lack

of proper recording and management, such as poor system, no procedure for recording financial and low-level disclosure of annual reports, is among the issues of accountability of waqf properties management (Abu Talib et al., 2018; Masruki & Shafii, 2013). The waqf institutions in Malaysia have accounting practices and reporting, but it is preferable to design uniform waqf accounting. Nahar and Yaacob (2011) added that although accounting and reporting practices already exist in the institutions, it requires improvement to produce high-quality reports that may enhance waqf accountability (Daud, 2019). Abdul Shukor et al. (2019) supported the idea that the report of the cash flows that provide information on the waqf funds used for social benefits should be accessible by the waqif and improve the institutions' transparency.

The other principle of waqf governance is fairness, which concerns equity and the rule of law whereby all men and women are given equal opportunities according to the shariah compliance on waqf (Noor et al., 2014). The waqf institutions have an essential obligation to manage the waqf properties in the best interest of the waqif (Abu Talib et al., 2018). The waqf institutions in Malaysia act as sole trustees in managing waqf properties and must comply with the laws to provide fair decision-making in distributing and managing waqf properties. Syamsuri et al. (2021) suggested that the waqf institutions must pay attention to the interest of other stakeholders based on the principles of fairness and equality in managing the waqf. Therefore, the principle of fairness should be inculcated and optimized to improve awareness (Anwar, 2019) among the waqf administrators so that the waqf properties can be developed and benefited the people.

The knowledge of the personnel is essential to maintain the commitment to achieve the organization's goals (Syamsuri et al., 2021). The principle of fairness deals with the competency of the administrators to manage the waqf properly. The study by Hassan and Yusoff (2020) stressed that the administrators in-charged must possess the required competency and continuously enhance their knowledge and understanding of waqf management. It reflects that qualified personnel to be assigned is one of the crucial considerations to enhance fairness in waqf management. The waqf administrators should provide fair and equitable decision-making relating to the waqf management (Chowdhury et al., 2012). However, there is an issue that unqualified waqf administrators manage the waqf properties. Some of the challenges faced by the waqf institutions in Malaysia are having a lack of professional and technical expertise in developing waqf properties (Chowdhury et al., 2012; Mohd Puad & Jamlus Rafdi, 2008). The delay in the management process caused the abandoned waqf properties, such as the registration of waqf land (Chowdhury et al., 2012). However, the delay in the management process of waqf properties primarily related to the land is usually due to legal problems (Mohd Puad & Jamlus Rafdi, 2008).

3.0 Methodology

This study examined the current practices of integrated waqf governance in the waqf institutions under Majlis Agama Islam Negeri (MAIN) in 11 Peninsular Malaysia states.

The convenience sampling technique was used for this study. Firstly, the waqf institutions called to inform the intention of the researchers to conduct the study and questionnaire distribution. The letter of intent was emailed to the respective institutions as requested for the formality and record. Then, the link to the questionnaire was emailed using the official email of the waqf institutions. The respondents of this study are the waqf administrators or managers of Majlis Agama Islam Negeri in Peninsular Malaysia. The follow-up of the questionnaire responses was done through email within three (3) months of questionnaire distribution. A total of 82 respondents responded to the questionnaire. After the cleaning data process, all 82 responses were accepted for further analysis.

This study employed a descriptive analysis to achieve the objective of this study which is to investigate the determinants of integrated waqf governance. The determinants of the integrated waqf governance practices comprise transparency, accountability, and fairness. All items for the determinants are measured using a 7-point Likert scale ranged strongly disagree (1) to strongly agree (7).

3.1 Reliability analysis

Table 1: Reliability analysis for determinants of waqf governance

Determinants of waqf governance	Cronbach's Alpha Coefficient (α)	Number of items	Acceptability
Fairness	.836	4	Good
Accountability	.704	4	Good
Transparency	.872	5	Good

Reliability analysis is vital to determine the scale's internal consistency before proceeding with further analyses. The Cronbach's Alpha Coefficient, α -value, was used to test internal consistency. The α -value for the instruments of this study is .70 and above, which is acceptable. Table 1 presents the Cronbach's Alpha Coefficient values for the construct variables, determinants of waqf governance. The α -value for the determinants of waqf governance ranges from 0.704 to .872. The analysis indicated that the α -value for accountability is 0.704, followed by fairness is .836, and transparency is .872. All the construct variables for determinants of waqf governance are valid and reliable.

The findings showed that the instruments used for this study are good because Cronbach's Alpha Coefficient (α) values are greater than 0.7 (Sekaran & Bougie, 2016). The acceptable α -value for the construct variables is .6, and a value over .8 is considered good, and the items are reliable and easy to understand by the respondents.

4.0 Findings

The following sections discuss the findings from the descriptive analyses of the current waqf governance practices by waqf institutions in Malaysia. The findings are divided into three sections according to the categorization of waqf governance determinants: transparency, accountability, and fairness. This section also portrays the reliability of three (3) determinants of waqf governance.

4.1 Level of integrated waqf governance practices among the waqf administrators

Table 2: Descriptive analysis of fairness

Construct items	Mean value	Standard deviation
F1.1. Opportunity for a new idea	6.66	.476
F1.2. Fair distribution of beneficiaries	6.55	.610
F1.3. No personal interest	6.75	.437
F1.4. Fair decision making	6.76	.576

The analysis shows a high level of fairness in waqf governance. The mean value indicates that the administrators in the waqf institutions are 6.0 and above, which is closer to strongly agreeing. The respondents, namely the administrators in the waqf institutions in Peninsular Malaysia, agreed that fairness in managing waqf properties is essential. The administrators' decision relates to the waqf freely without any influence, such as emotion. The administrators also agreed that they have no personal interest in waqf management. Besides, they can develop new ideas to manage the waqf properties in the institutions and ensure the fair distribution of the waqf beneficiaries.

Table 3: Descriptive analysis of accountability

Construct items	Mean value	Standard deviation
F2.1. Publish the waqf information on the website	6.66	.610
F2.2. The organization structure available on the website.	6.43	.872
F2.3. Prepare the report on the waqf project	6.65	.551
F2.4. Publish financial statements publicly on the website	5.89	1.344

Table 3 presents the level of accountability among the administrators in the waqf institutions in Peninsular Malaysia. The result shows that the administrators are accountable for managing waqf properties. The administrators agreed that they prepared and publicized the information, such as information on the waqf, organization structure, and information about the development of waqf projects. The administrators agreed to publish the financial statement for public awareness. However, the administrators are preparing the statement for the record to fulfill their responsibility.

Table 4: Descriptive analysis of transparency

Construct items	Mean value	Standard deviation
F3.1. Prepare report – operational/investment of waqf	6.39	.867
F3.2. Prepare annual report for audit purpose	6.42	.798
F3.3. Establish mechanism for distribution of waqf properties	6.42	.952
F3.4. Prepare annual report – waqif (donor)	5.92	1.442
F3.5. Prepare annual report – Waqf Board	6.37	.933

The mean values for determinants of transparency are 5.0 and above, indicating that the administrators agreed with transparency in the waqf governance. It shows that the administrators are transparent in managing waqf by preparing all the relevant reports for specific purposes. The administrators in the waqf institutions prepared an annual report relating to the operation of waqf properties and the investment related to waqf. Besides, the Waqf Governance Board prepares the report for the waqif and its respective authority. Furthermore, the administrators also agreed that they have the wisdom to manage the waqf affairs because they can improve existing mechanisms for distributing waqf properties.

5.0 Discussion

All the determinants of the waqf governance in this study have a high level of practice among the administrators in the waqf institutions in Peninsular Malaysia. This study indicated a high level of transparency, accountability, and fairness in the waqf management among the administrators. The administrators agreed that reporting is essential in the management of waqf. This study showed that the administrators are preparing the relevant documents and reports relating to the waqf as required for the respective parties. This study is consistent with the previous studies (Yasmin & Haniffa, 2017; Daud, 2019). It proved that the administrators realized the importance of having a proper record of the waqf properties to ensure effective management that can benefit society.

Besides, the disclosure of waqf information is available within the waqf institutions in Peninsular Malaysia. The disclosure of the information is limited to reporting the development or progress of the waqf project, organizational structure, and financial statement. This study showed that the administrators agreed that all the information was accessible on the institution's website (Osman & Agyemang, 2020). Accountability is vital to maintain and improve the confidence of the waqif towards institutions to manage the waqf properties trusted to them. The waqif and public need to know how to manage the waqf properties to ensure the objectives of the development of the properties are accomplished (Hyndman & McConville, 2011). The administrators also agreed that the decision made relating to the waqf practices was fair and not biased. The administrators are free from any influence in the decision-making process, and all decisions are no conflict of interest to support fairness in the waqf management practices (Hudaib & Haniffa, 2011).

The study found that the administrators should practice fair decision-making according to the requirement of shariah to enhance good governance in managing waqf. Thus, the qualified personnel assigned to manage the waqf properties are also essential to increase the principle of fairness.

6.0 Conclusion and Recommendations

This study found that the determinants of waqf governance are accountability, transparency, and fairness. All these determinants are required to determine the waqf governance within the waqf institutions. The administrators agreed that accountability, transparency, and fairness are crucial to improve the effectiveness of the waqf governance. This study proved that administrators could explore or develop new ideas or methods to discharge their duties to contribute towards productive and creative administrators and sustain the waqf management in Malaysia. This study is limited to waqf institutions in Peninsular Malaysia only. Thus, the findings of this study cannot be generalized. Future studies can further explore the integrated waqf governance practices in East Malaysia, Sabah dan Sarawak.

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Paper Contribution to Related Field of Study

This study provides a better understanding of the critical determinants of integrated waqf governance among the waqf administrators performing their responsibilities as a sole trustee.

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