



**ASIAN CONFERENCE
ON BUSINESS, ECONOMICS
AND SOCIAL SCIENCES**

E - PROCEEDINGS ACBESS 2021



UNIVERSITI
TEKNOLOGI
MARA

Cawangan Melaka

JOINTLY ORGANIZED BY:



EDITORS

**Mohamed Saladin Abdul Rasool
Nor Tasik Misba
Noormala Rabu
Fadzlan Sufian
Abdul Rahim Ridzuan**

The Role of Waqf in Reducing Governmental Expenditure and Financing Cost of Rising ASD Children

Syahrina Hayati Md Jani^{1,2*}, Nor Tasik Misba^{1,2}, Nurjannah Salleh^{1,2}

¹Faculty of Business and Management Universiti Teknologi MARA, Cawangan Melaka Malaysia

²Center for Islamic Philanthropy and Social Finance (CIPSF) Universiti Teknologi MARA, Cawangan Melaka Malaysia

*Corresponding Author: syahr520@uitm.edu.my

Abstract: *The waqf is derived from Arabic roots verb 'waqafah', which means stopping or retraining (Harun et al., 2012; Laldin, Mahmud, & Sawari, 2008). Waqf (pl. Awqaf) in Islamic law means; holding a certain asset and distributing only the usufruct for certain philanthropy. Waqf assets and properties are prohibited from being used out of its specific objective (Kahf, 2003). The Islamic jurists define 'Waqf' as detaining beneficial and physically lasting assets to be given as charity. Waqf also can be defined as non-negotiable property dedicated to charitable purposes (Mannan, 2005). Hence, in general, waqf can be explained as the dedication of some properties for certain philanthropy in the name of Allah S.W.T. Waqf is applied to non-perishable properties whose benefit and usufruct can be extracted without consuming the property itself. The properties cannot be sold, transferred or inherited due to its perpetuity characteristics. Once the asset is declared as waqf, it will remain as waqf forever. It is a great opportunity if the waqf-based funding can help the parents of children with ASD to increase their financial support. Along with the rise of ASD children, the Malaysian government currently introduces many initiatives to help the parents get and receive early intervention and implement various financial supports for them. Therefore, the government also starts to help the parents of children with ASD by providing them with financial support. This huge number of expenditures had concerned the government. Despite the vast amount used by government, parents are reported to be still a burden of financial stress in properly raised children with ASD (Benevides et al., 2016; Chandran et al., 2019; Seymour et al., 2013). They usually have various obligations to meet their unique needs such as special treatment, therapy, medicine, education and others (Dudley & Emery, 2014). This obligation is continuous since there is no known cure for ASD. Parents of children with ASD children reported significantly less satisfaction with their assistance since their child's diagnosis (Etournaud, 2017). About 93% of parents with ASD children did not receive adequate financial support for their child's therapy (Etournaud, 2017). Moreover, parents should be given an alternative rather than sending their children to the general hospital, which is once a month therapy, to other private child development centres that offer affordable and lower fees and more frequent sessions of therapy (Tipton & Blacher, 2013).*

Keywords: Autism Spectrum Disorder, Children, Government Support, Waqf