

Built Environment Journal

Faculty of Architecture, Planning and Surveying

Volume 13 No. 1

Jan 2016

ISSN 1675-5022

Benefits and Barriers of Partnering to Quantity Surveying Firms

Hamimah Adnan

Amirul Zaki Mohd Taip

Muhammad Redza Rosman

Shamsulhadi Bandi

Landscape Professionals' Perceptions on Tree Retention and Legislation in Kuala Lumpur

Nor Hanisah Mohd Hashim

James Donald Hitchmough

Knowledge on Functions of School Landscape on Learning Achievements

Salina Mohamed Ali

Abd. Hair Awang

Katiman Rostam

Abdul Hadi Nawawi

A Review of Waqf Practices in The Context of Development in Malaysia

Ahmad Shazrin Mohamed Azmi

Noor Rosly Hanif

Siti Mashitoh Mahamood

BUILT ENVIRONMENT JOURNAL (BEJ)

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Built Environment Journal is jointly published by Faculty of Architecture, Planning and Surveying and UiTM Press, Universiti Teknologi MARA, 40450 Shah Alam, Selangor, Malaysia.

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A REVIEW OF WAQF PRACTICES IN THE CONTEXT OF DEVELOPMENT IN MALAYSIA

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Abstract: The instrument of waqf is becoming as one of important welfare instruments in Islam due to its long lasting benefits. It is characterized by its Shariah principles and pillars as well as its governance bodies spelled out under the purview of Islamic laws and regulatory laws in the country. Commonly, waqf can be divided into *waqf khas* and *waqf 'am* that require for different considerations mainly the extent of flexibility in determining the development intentions. Malaysia is gaining the effort to revitalize the waqf institution by focussing on at least five types of benefits namely as the religious, social welfare, health care, education, and economics. This article is intended to review the basic context of waqf and give some overviews on waqf development in Malaysia. In general, there is only one one-third of the total size of waqf lands in Malaysia are being developed, which left a huge opportunity to discover greater potentials from waqf institution in building up not only the socio benefits, but also the economics of the Muslims in the country. The involvement of the Federal Government in waqf development has spurred the use of waqf land into more dynamic intentions and bring out the economic opportunities. As a conclusion, this article is suggesting that waqf development in Malaysia is steadily in progress through the joint effort of various agencies and expected to see some greater contributions from waqf institution in the future.

Keywords: Waqf Institution, Waqf Development, Waqf Governance, Malaysia

INTRODUCTION

Waqf is a sustainable voluntary charity giving instrument in Islam and appear to become an important welfare instrument in the Islamic civilization. There is an opinion that the first waqf was started by the Prophet Muhammad (ﷺ) through the built of Quba Mosque in Medina soon after His migration from Mecca. However, a hadith narrated by Abdullah Ibn Umar from Muslim was indicating that Umar was the first to start the practice of waqf after being advised by the Prophet Muhammad (ﷺ) regarding his land in Khaybar. The practice of waqf then has expanded in parallel with the religion and being perceived as a very influential charitable institution in Muslim civilization crossing countries and parts of the world including Malaysia. However, waqf institution is not at all time marking its glorious achievements, where the history of waqf has been described as a turbulent one with too many challenges along its way (Çizakça, 2011) especially the colonisation by Westerners that promulgate the agenda to disconnect the Muslims from the Islamic religion (Alias, 2013; Othman, 2013).

In general, the main objective of waqf is to support the general goods and the welfare of the disadvantaged group in the society while the donors are seeking for compound rewards in the hereafter from Allah (Mohsin, 2013). Motivated by the rewards from Allah and awareness on the welfare of the society, waqf has been created by waqf donors for the virtue of various charities. In Malaysia alone, there are at least five broad intentions of waqf, which covers the aspects of religion, social welfare, health care, education and economic purposes. From these five dedications, waqf has been established and dedicated to the non-exhaustive list of intentions and benefits such as for the built of mosques, religious schools, graveyards, universities, orphanages, office buildings, commercial premises, housings, hotels, utilities and several more. Waqf encourages people to do benevolent acts and creating a mechanism in the Islamic civilization to fulfil the needs of the community without bothering the government so much. Waqf is a multifaceted philanthropic instrument mainly because the donor can allocate the usage of its waqf beyond the religion boundaries and could be received and enjoyed by both

Muslims and Non-Muslims under the intention of socio-economic well-being. It is also more compelling than *zakat*, *sadaqah*, gift or *hibah* under the Islamic charity instruments because waqf must conform with the exclusive principles of perpetuity and inalienability that not available in other types of charity.

The management of waqf in Malaysia is vested under the responsibility of State Islamic Religious Councils (SIRCs) of every state in Malaysia and act as the sole trustee. SIRC of each state is holding the exclusive power to manage, develop and maintain these waqf assets according to the intention of the waqf donors. At the Federal Level, the Department of Awqaf, Zakat and Hajj (JAWHAR) is responsible for facilitating SIRCs on the planning, execution, procedures and guidelines without encroaching the exclusivity of SIRCs as the sole trustee (C. Mohd, 2012). Joint effort by SIRCs and JAWHAR in the country have seen the progress of waqf institution through the development of various physical developments that certainly benefits the beneficiaries and indirectly contribute to the progress of socio-economic development in the country.

Realizing that waqf institution is expanding and has been discussed in broad context, this article is only intended to review the general context of waqf development in Malaysia. The first part of this article will introduce waqf including its definitions, principles, and pillars. Then, the article will explain on the governance of waqf in Malaysia. Next, will showcase some achievements of waqf development in Malaysia. Towards the end, it will provide some discussions on issues relating to waqf development and finally ends with a conclusion.

LITERATURE REVIEW

Waqf - Origin and definitions

Waqf refers to the religious endowment that brings the intention for religious, pious or charitable donation (Mar Iman & Mohammad, 2014). Interestingly, waqf appeared in the middle of a community that has the charity giving culture, where this giving culture was not only observed after the arrival of Islam but can be traced back long before that (Othman, 2013). Worship places that were built before the arrival of Islam such as Al-Bait Al Haram, Al-Aqsa Mosque, Christian churches and Jew Synagogues were suggesting that people in that civilizations were already dedicating their assets for religious purposes (Abu Zahrah, 2007). However, the good deeds under waqf cannot be treated as the same like the other kind of charity giving in the other religions before Islam. Othman (2013) asserted that waqf has derived from the inspiration of teachings in Islam that primarily originated from Quran and Hadith with the supporting elaborations from Ijma' by Islamic scholars. Waqf is different to *Piae-Causae* or *Fideicommissum* in Byzantine civilization, *Res Sacrae* in Ancient Rome (Othman, 2013) or *Uses and Trust Doctrine* in the Middle Age in England that become fundamental for today's conventional trust (Mannan, 2005; Othman, 2013). These old practices entailed different purpose and understanding that cannot be treated as same as waqf or perceiving that waqf was derived from these old practices.

The practice of waqf is not directly spelled out in Quran, but it derived from the action of Prophet Muhammad (ﷺ) that obviously guided by the direct revelation from Allah through the Quranic verses encouraging for doing good deeds. The Mosque of Quba in Medina was believed to be the first creation of waqf for religious purposes by Prophet Muhammad (ﷺ) in year 622 (seventh century) on His arrival after the migration from Mecca (Stibbard et al., 2012). Meanwhile according to a hadith reported by Muslim as narrated from Abdullah Ibn Umar, Umar r.a became the first to waqf his asset. It involved a piece of orchard land belongs to Umar (r.a) that was acquired through *ghanimah* (booty from the battle of Khaybar) in Khaybar (Sabran, 2002). After getting the land, Umar (r.a) then came to Rasulullah (pbuh) to seek for advice. Rasulullah had advised him to keep the land if he likes it, however, if he held the land for charity, it is much better for him and Allah (s.w.t.) knows best; Umar (r.a.) then declared that piece of land as a waqf and specify part of the produce or benefits for his descendants and another part for charities (JAWHAR, 2006; Sabran, 2002; Yaacob, 2013).

Waqf is derived from an Arabic word and has been associated with many interpretations that refer to various purposes and usage in the sentence, but literally, it means to hold, confinement, prohibition,

detain, prevent or restrain (Kahf, 2012; Mar Iman & Mohammad, 2014). However, many fiqh scholars came to an agreement to interpret the waqf as '*al-habs*,' which means 'detention' or 'confinement' because it is closer to the Shariah interpretation and regularly narrated in Prophet Muhammad (ﷺ)'s hadith (Sabran, 2002).

In the context of Islamic practice, waqf has been further defined as:
'... to hold certain property and preserve it for the confined benefit of certain philanthropy and prohibiting any use or disposition of it outside that specific objective.'
(Kahf, 2012).

'... to retain property that is specific and owned whose ownership is transferable and it can be benefitted from while the property itself remains, and this is by suspending disposal of it, while the financial proceeds go towards something that is permissible and existent.'
(Lock, 2015)

In the context of Malaysia, waqf, spelt as 'wakaf', has been accepted as a Malay word and has been defined as something that is given for public use (as a donation) or for the purposes related to Islam; religious endowment for the purpose of public or religious; provide something for needs related to religion (Kamus Dewan, 2005).

These definitions have become fundamental to the practice of waqf and for the scholars to interpret its details and legality. Having a good definition for waqf becomes important because waqf is not specifically mentioned in Quran and has to depend on hadith and *ijtihad* (diligence/independent reasoning) by Islamic scholars (Othman, 2013).

Waqf can be classified into a few types, however, for the context of this article, waqf is only divided into *waqf khas* and *waqf 'am* to represent its general type.

- Waqf *khas* – a waqf with a specific intention of benefits or beneficiaries
- Waqf *'am* – a waqf with general intention or unspecified dedication of benefits or beneficiaries

Looking at statistics provided by JAWHAR (later in this article), waqf *khas* is more common amongst donors in Malaysia assuming that they preferred to create waqf for religious purposes, which predominantly of mosques, graveyards, and religious schools. In the context of development, waqf *am* is providing more flexibility compared to waqf *khas* where the trustee may determine the best development options without restricted to specific intentions of the donors. Nevertheless, it still has to follow the basic principles of waqf to ensure that any development intentions do not break any *Shariah* rulings of waqf.

Principles of waqf

Waqf and Trusts do not share the same characteristics although both can act as charity platforms because waqf property is vested in Allah, a Trust, on the other hand, is vested in the Trustee (Mannan, 2005). Waqf is also more profound compared to zakat, sadaqah and gift or any other instrument spelled out in Islam because the benefits from waqf are more sustain and can last longer. Depending on how waqf donor (*waqif*) express the intentions of his/her waqf through the waqf deeds (*sighah*), the practice of waqf must conform with the exclusive waqf principles of perpetuity, irrevocability, and inalienability (Mar Iman & Mohammad, 2014; Othman, 2013). These three waqf principles would ensure that the waqf assets (*mawquf*) will sustain and ever to generate benefits for the beneficiaries (*mawquf alaih*) to enjoy. In order to ensure sustainable benefits, waqf should be developed accordingly by putting waqf intentions and beneficiaries as the focal point while to adhere to the three principles as follows.

- Perpetuity

It brings the meaning that once the asset is dedicated as waqf, it remains for the intention of waqf forever (Kahf, 2011). Waqf should be consistent with the *sadaqah jariyah* as in a popular hadith narrated by Muslim from Abu Hurairah: *When the son of Adam dies, his deeds come to an end except for three,*

sadaqah jariyah (the ongoing charity), the knowledge that benefits others and a righteous child who supplicates from him. Waqf asset should be held its permanency and kept intact to maintain its enduring benefits (Mahamood & Ab. Rahman, 2015). Nevertheless, the concept of perpetuity in waqf is not taken literally, but on the relative to beyond the period of time in producing benefits or equal to a wage; mainly because waqf asset cannot maintain its condition forever (Mustofa al-Khin et al., 2009).

- Irrevocability

Irrevocability means the status of waqf asset cannot be cancelled or terminated once the waqf process is concluded, and this has been agreed by all four schools of Islamic law (Mar Iman & Mohammad, 2014). As opined by many Muslim jurists who argued that the right of ownership for waqf asset belongs to Allah, any intention to revoke waqf asset is not permitted, unless, the asset is going through the exchange or swap process (Kahf, 2011). The exchange process is called as *istibdal*, but have to follow certain Shariah obligations, strict scrutinization and subject to opinion and approval from Mufti or person who holds the highest religious authority.

- Inalienability

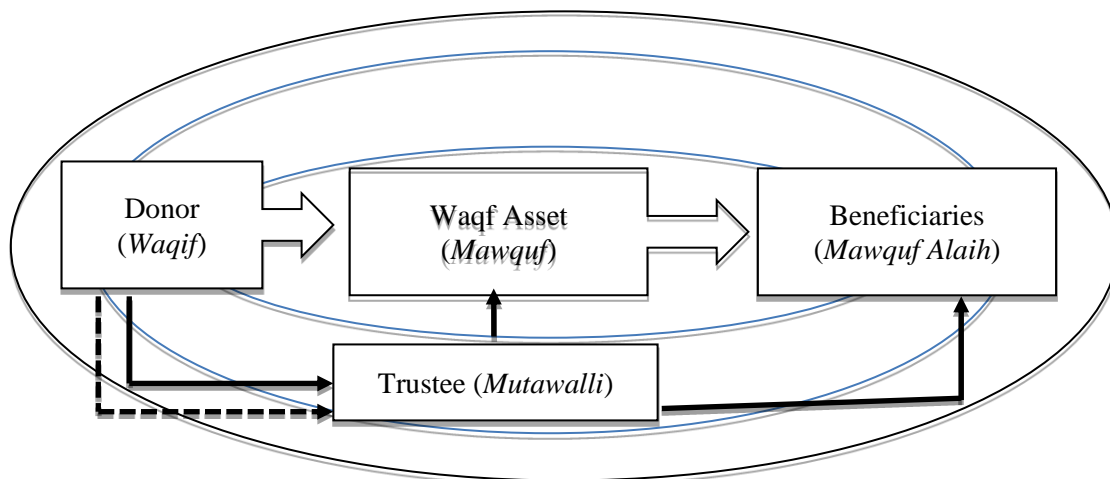
The concept of inalienability is derived from a hadith narrated by al-Bukhari and Muslim from Ibn Umar where after Umar (r.a) had declared his land in Khaybar as waqf before Prophet Muhammad (ﷺ), Umar (r.a.) had set a number of conditions; including that the land can never be sold, cannot be inherited to descendants, cannot be awarded as a gift where the income should be spent in the way of Allah, on the poor, the destitute, the kinsmen, and on buying freedom of the slave, and for Jihad, the service of the guest and the wayfarers; and for those who manage the land, can take to be eaten in moderation of the produce and should also feed his friends without asking for returns to grow rich by means of it (JAWHAR, 2006; Mar Iman & Mohammad, 2014; Sabran, 2002). So, any activities involving waqf asset cannot result in the possibility of losing out the asset into the possession of another party.

The Pillars of Waqf

The practice of waqf entails four pillars that become the core for waqf to become valid under the Shariah context (Abdullah Al-Amin, 2013; Jabatan Wakaf, Zakat dan Haji (JAWHAR), 2006; Mar Iman & Mohammad, 2014). The pillars are:

1. The Donor/Endower (*waqif*)
2. The Beneficiary (*mawquf 'alaihi*)
3. The Declaration/Deeds/Contract (*sighah/waqfiya*)
4. The Asset/Article/Subject Matter (*mawquf*)

The relationships between all four waqf pillars including the position of the trustee are displayed in Figure 1.



(Source: Author)

Figure 1: The pillars of waqf

Each of the pillars has its rightful conditions, and all the four will constitute the whole governing conditions of waqf (Abdullah Al-Amin, 2013). The diagram is describing that the waqf starts from the donor who donates the asset for the enjoyment of beneficiaries under specific conditions specified in the waqf declaration. The declaration will become a binding between the waqf asset and its beneficiaries. After the waqf processes are completed, the donor will no longer hold the possession of that waqf asset because according to fiqh views, the ownership of the asset has been vested to Allah and the trustee is only responsible for managing the asset for the benefits of beneficiaries. Brief descriptions on each pillar are provided below to ensure the waqf is valid.

1. The donor/Endower (*Waqif*)

The donor/endower (waqif) has been described as the person/s (either Muslim or Non-Muslim) or social organisation or Government/Ruler who donate(s) or surrender(s) own asset for the intention of waqf (Othman, 2013). There are only two conditions for the donor to become valid, which firstly the donor must be free from any force to do waqf and secondly the donor must have full competence to donate (Umar al-Shatiri, 2015 tn.). Additional to that, a child who does not reach the age of puberty, mentally ill or mentally disabled person, and slave are not qualified to create waqf (Abdullah Al-Amin, 2013; Omar & Ab Rahman, 2015). In brief, the donor for waqf can be anyone who has the capability and willing to donate for waqf under a reasonable state of mind without suppressing the people under their responsibility.

2. Waqf Asset/Property/Article (*mawquf*)

Waqf Asset, Property or Article that properly called as *mawquf*, *mahbus*, *muhabbas* or *habis* (Mahamood, 2006) is referring to the physical object dedicated as waqf by the donor to serve the stipulated purposes. It has eight conditions including to be a particular physical object, be specified, that it be owned, transferable to become a waqf, beneficial, the produced benefits do not eliminate the waqf asset itself, the asset or purpose is permissible in Islam and lastly to be used for its intended purpose (Umar al-Shatiri, 2015 tn.). Section 19 of Wakaf (State of Selangor) Enactment 2015 stated that '*mawquf*' is a property that owns by the *waqif*, may be transferred or surrendered without any obstruction and may provide any benefit, interest or profit to the *mawquf* '*alaih*'. Cash, movable and immovable assets are valid for the purpose of waqf as long as it matches with waqf conditions (Mahamood & Ab. Rahman, 2015).

3. Beneficiary (*mawquf alaih*)

Mawquf '*alaih*' means the person who is entitled to receive any usufruct or benefit or both from the mawquf (Section 2, Wakaf (Perak) Enactment 2015). The recipient of waqf benefits can only be those who are not be disobedience and possible to take possession of the benefits (Umar al-Shatiri, 2015 tn.). The *waqif* or the Waqf Management Committee with the consent of the *waqif* may determine waqf benefits and prescribe the beneficiaries (Section 6 of Wakaf (Perak) Enactment 2015). In Selangor, *waqif* may determine conditions to mawquf '*alaih*', and under the scenario of the non-existence of mawquf '*alaih*', the trustee would seek for the decision of the Fatwa Committee (Section 28 and 30 of Wakaf (State of Selangor) Enactment 2015).

4. Declaration (*Sighah/Waqfiya*)

The declaration of waqf is important in imparting the intention of the donor to the public, family, and beneficiaries. It has five conditions, which are clearly expressing the meaning of intention, permanence, implementation, an obvious recipient and adherence (Umar al-Shatiri, 2015 tn.). Section 11(2) of Wakaf (State of Selangor) Enactment 2015 and Section 3 of Wakaf (State of Malacca) Enactment 2005, specifies that the declaration must be made before two witnesses according to *Shariah* Laws. The declaration can be made in written or oral, but the bottom line is to achieve the agreement between the donor and waqf trustee to eliminate any possible problems later on (Omar & Ab Rahman, 2015).

Waqf trustee (*mutawalli* or *nazir*) is an individual or institution that being appointed or established by the ruler to hold the responsibility of managing or taking care matters relating to waqf and ensures

all the beneficiaries receive the benefits (Dahlan et al., 2014; H. H. Omar & Ab Rahman, 2015). The position of the waqf trustee is not counted as one of the efficacy components of waqf pillars. Nevertheless, due to perpetuity characteristic of waqf, there will be a requirement for the appointment of trustee although not at the time of declaration (Mar Iman & Mohammad, 2014). So the position of the waqf trustee can be inferred as flexible where the appointment is based on the capability to perform the prescribed function of waqf and subject to the discretion of the donor, qadi or authority. However, in the context of waqf administration in Malaysia, all waqf assets are vested under the responsibility of State Islamic Religious Council (SIRC) of each state and become as the sole trustee for waqf.

THE GOVERNANCE OF WAQF INSTITUTION IN MALAYSIA

Malaysia is a Federalism state, where the Federal institution consists of states and having a divide in administration power between the Federal and States. Thus, according to Article 74 of the Federal Constitution, the Parliament and the Legislature of a State may make laws on matters enumerated in the Federal List, State List and the Concurrent List set out in the Ninth Schedule of the Federal Constitution of Malaysia. Referring to that State List, matters relating to Islamic religion including waqf are to be placed under the regulatory power of the state under the respective State Islamic Religious Council (SIRC). SIRC is a body constituted under the provisions of the Islamic Administration legislations of each state as passed by the respective State Legislative Assemblies except for the Federal Territories of Kuala Lumpur, Labuan and Putrajaya by the Parliament (Mahamood, 2011).

Currently, all states in Malaysia are using provisions in their respective Administration of Islamic Law Enactment to administrate waqf together with other matters regarding Islam. Only the state of Selangor, Negeri Sembilan, Malacca, and Perak have already enforced their specific waqf enactments to specifically empower the administration of waqf in the state and have better legislation coverage on matters relating to waqf. Other states such as Terengganu and Penang are expecting to have their enactment in the near future.

The legislation pertaining waqf is actually not new because the effort can be traced long before the independence of Malaysia through the establishment of Mahomedan and Hindu Endowments Ordinance No. 92, 1905 (repealed) in Penang and Malacca, Control of Wakaf Enactment 1951 (repealed) in Perak, Johor Wakaf Prohibition Enactment 1911 (repealed) and Johor Wakaf Enactment 1935 (repealed) in Johor (Alias, 2013). The establishment of enactment in every state also saw the mandate to manage waqf was given to SIRC's started by Selangor in 1952, followed by Kelantan (1953), Terengganu (1955), Pahang (1956), Malacca (1959), Penang (1959), Negeri Sembilan (1960), Kedah (1962), Perlis (1964), Perak (1965), Kuala Lumpur (1974), Sabah (1977), Johor (1978) and Sarawak (2001) to hold the authority to manage waqf and taking all the management authority by private or individual *mutawalli* (trustee) (Sayin et al., 2006).

Although SIRC's are given the exclusive authority to manage waqf, in reality, however, there are weaknesses that require for remedial and corrections (Mat Rani, Sayin, Abdul Latiff, Ishak, & Othman, 2014). Thus, in 2004, the Federal Government under the administration of Prime Minister Dato' Seri Hj. Abdullah Ahmad Badawi has established the Department of Awqaf, Zakat and Hajj (JAWHAR) under the Prime Minister's Department to facilitate at the Federal level on matters regarding waqf, *zakat* and pilgrimage without encroaching the exclusivity power of the SIRC's (C. Mohd, 2012). In the context of waqf, JAWHAR has taken a huge step to transform the administration of waqf institution in the country by providing a platform to empower waqf management amongst SIRC's through the budget for waqf development in states, linkages with other agencies, facilitate the development financing approach, incorporating Geographical Information System (GIS) on waqf land database, meetings, discussions, trainings, waqf awareness campaigns, promoting uniformity of waqf enactments amongst SIRC's, publication of administration manuals and research journals, and establishing strategic partnering with core players (JAWHAR, 2012). Also, there is Malaysian Awqaf Foundation (Yayasan Waqaf Malaysia – YWM), a waqf entity that was established by JAWHAR on 23rd July 2008 to take advantage of waqf resources into economic benefits, while collecting and managing cash waqf.

Looking at the governance system for waqf in Malaysia, it can be said that the institution of waqf has been nationalized. It was started in 1950's when SIRCS have been given the mandate become the sole trustee of waqf and getting stronger when the government is getting involve through JAWHAR and YWM in recent years. In fact, the same can be observed since long ago in many Islamic countries that have regulated waqf at the national level and implementing the governance through the centralize administration such as Turkey, Kuwait, UAE, and Egypt.

WAQF DEVELOPMENTS IN MALAYSIA

Statistics from JAWHAR has shown that the size of waqf land as at 2014 according to the states in Malaysia was recorded at 11,091.82 hectares (presented in Table 1). From that stated size, there were 3,277.01 hectares (29.54%) of developed waqf land, 23.77 hectares (0.21%) of waqf land developed by JAWHAR and 7,791.04 hectares (70.25%) of undeveloped waqf lands (C. Mohd, 2015). Based on a new study, but have yet to publish officially, C. Mohd (2015) has claimed that the size of waqf land is tripled than the figure that currently in use, but cannot deny the fact that the size of undeveloped waqf land is still remarkably huge.

Table 1: The Statistics of Waqf Lands in Malaysia as at 2014

| No. | State | Waqf Land Size (Hectares) | | Total Size |
|-----|-------------------|---------------------------|------------------|------------|
| | | <i>Waqf Am</i> | <i>Waqf Khas</i> | |
| 1. | Perlis | 2.74 | 14.49 | 17.23 |
| 2. | Kedah | 158.62 | 1,086.25 | 1,244.88 |
| 3. | Penang | 220.03 | 559.23 | 779.26 |
| 4. | Perak | 116.12 | 0.00 | 116.12 |
| 5. | Selangor | 235.63 | 31.82 | 267.45 |
| 6. | Federal Territory | 0.49 | 1.59 | 2.08 |
| 7. | Negeri Sembilan | 1.01 | 14.49 | 15.50 |
| 8. | Malacca | 11.65 | 21.60 | 33.25 |
| 9. | Johor | 1,422.80 | 1,729.50 | 3,152.30 |
| 10. | Pahang | 0.00 | 723.82 | 723.82 |
| 11. | Kelantan | 16.01 | 157.04 | 173.06 |
| 12. | Terengganu | 581.66 | 1,878.58 | 2,460.24 |
| 13. | Sabah | 2,062.88 | 32.28 | 2,095.95 |
| 14. | Sarawak | 6.86 | 4.04 | 10.90 |
| | Grand Total | 4,836.50 | 6,255.33 | 11,091.82 |

(Source: C. Mohd, 2014)

The development of waqf institution in Malaysia has seen the involvement of various agencies including SIRCS, JAWHAR, YWM, private entities, financial institutions, universities, non-governmental organizations, co-operative, public committees, and individuals. The involvements of these multiple agencies have brought various opportunities and ideas in developing waqf in the country. Among the involved agencies, just to name a few, are including:

- Private Entities – UDA Waqf Sdn. Bhd., Nada Sepakat Sdn. Bhd.
- Financial Institution – Bank Muamalat Malaysia Berhad, Bank Islam Malaysia Berhad, Maybank Islamic Berhad, Al-Rajhi Bank Malaysia
- Universities (*Mutawalli* Status) – Universiti Putra Malaysia, Universiti Sains Islam Malaysia, Universiti Islam Malaysia, Universiti Teknologi Malaysia
- NGOs – Yayasan Pembangunan Ekonomi Islam Malaysia (YAPEIM), Pertubuhan Kebajikan Anak Yatim Malaysia (PEYATIM)
- Co-operative – Infaq Lil-Waqf Unit under ANGKASA

Through the involvements of various parties, waqf institution in Malaysia is now moving forward to initiate numerous high impact projects that can produce greater benefits to the public. For instance, through the application to the Federal Government, JAWHAR has received a budget for waqf development in the 9th Malaysia Plan for the realization of 23 projects, which consist of 19 physical development projects and four non-physical development projects. However, not all 23 projects were

completed within that plan period and were continued in the 10th Malaysia Plan by carrying forward the previous allocations, but with two of the projects have been cancelled due to a constraint on a budget. Additional to that, the budget under the 10th Malaysia Plan was not announced as ‘ceiling budget’ as the previous budget, but it was approved according to the rolling plan (year by year basis). During that plan period, JAWHAR has received a small allocation of RM72.76 million for the continuation of the previous projects (C. Mohd, 2014). The details are in Table 2 and 3. However, the ratio is still small compared to the current size of waqf land, which requires for different financing strategy.

Table 2: Waqf Development Projects by JAWHAR according to Malaysia Plan

| Period | No. of Approved Projects | Approved Ceiling Budget | Completed within Plan Period |
|--|---|--|---|
| 9 th Malaysia Plan (2006-2010) | <ul style="list-style-type: none"> • 23 projects (out of the 39 applied projects costing at RM310.9 mill.) | RM256.4 mill | 11 projects |
| 10 th Malaysia Plan (2011-2015) | <ul style="list-style-type: none"> • To continue 10 of 12 projects from previous Malaysia Plan • No new project • 2 projects were cancelled. | Budgets were approved according to Rolling Plan (year to year basis) | 8 projects (2 projects are still ongoing) |

Note: A total 42 projects were applied in the 10th Malaysia Plan consisting of 30 new projects and 12 project continuations with the costing of RM1.1817 billion

(Source: C. Mohd, 2015a)

Table 3: The Development of Waqf Projects by JAWHAR

| Waqf Developments by JAWHAR | | |
|---|--------------|---------------------|
| <i>Projects</i> | <i>State</i> | <i>Cost (RM)</i> |
| 1. Shop Houses, Mukim Utan Aji | Perlis | 4.24 mil. |
| 2. Orphanage, Mukim Derga | Kedah | 2.08 mil. |
| 3. Maahad Al Mashoor Al-Islami Education Complex, Balik Pulau | Penang | 41 mil |
| 4. Medium Cost Apartments, Sg. Nibong | | 17.5 mil. |
| 5. Medium Cost Apartments, Teluk Air Tawar, Butterworth | | 47.2 mil. |
| 6. Shop Offices, Tambun | Perak | 1.6 mil. |
| 7. Waqf Hotel, Taiping | | 19 mil. |
| 8. Preliminary Works for Waqf Complex | Selangor | 0.16 mil. |
| 9. Muallaf Centre, Seremban | Negeri | 4.5 mil |
| 10. Waqf Hotel & Astronomy Observation Complex, Port Dickson | Sembilan | 18 mil |
| 11. Waqf Hotel, Tg. Kling | Malacca | 25.6 mil |
| 12. Haemodialysis Centre, Batu Pahat | Johor | 8 mil. |
| 13. Women Protection Shelter, Johor Bahru | | 7.33 mil. |
| 14. Orphanage, Machang | Kelantan | 1.5 mil. |
| 15. Student Dormitories, Besut | Terengganu | 8.3 mil. |
| 16. Waqf Hotel, Kuala Terengganu | | 41.685 mil. |
| 17. Equipment for Islamic Complex, Kuching | Sarawak | 10 mil. |
| | Total | 257.695 mil. |

(C. Mohd, 2014; JAWHAR, 2016)

The above projects by JAWHAR were immediately producing benefits to the beneficiaries and some of them like the waqf hotels, dialysis centre and shop offices have generated incomes for waqf. In between 2011 and 2015, these properties were producing almost RM15 millions for the benefits of waqf and expected to grow (C. Mohd, 2015a).

Also, the government has allocated some budgets to YWM for the construction of retail units under its high impact small projects in the selected mosques with the focus on strengthening the economic development, education, social and welfare (Ismail et al., 2014). In order, Table 4 has shown the budget received by YWM to run its operation and initiate waqf development throughout the country. Meanwhile, Table 5 is breaking down the number of high impacts small projects by YWM according to states.

Table 4: Budget Allocation for YWM

| No. | Events | Budget Allocations |
|------------|---|---|
| 1. | JAWHAR has established YWM on 23 July 2008 under the Trustees (Incorporation) Act 1952 (Revised 1981) [Act 258]. | RM4.5 million as Seed Capital from the Federal Government through JAWHAR |
| 2. | Allocation announced in the Malaysia Annual Budget year 2010 | RM20 million for the realization of high impact small projects |
| 3. | Allocation announced in the Malaysia Annual Budget year 2012 | RM10 million for waqf projects |
| 4. | Allocation announced in the Malaysia Annual Budget year 2013 | RM5 million for waqf projects |
| 5. | Announcement for the establishment of YWM Corporate Waqf by Prime Minister Dato' Sri Mohd. Najib bin Tun Hj. Abdul Razak on 14 th July 2015. | RM50 million is channelled in staggered through the Unit Peneraju Agenda Bumiputra (TERAJU) |

(Source: C. Mohd, 2015a)

Table 5: High Impact Small Projects by YWM

| No. | State | | <i>Bazar Wakaf Rakyat Projects</i> |
|-------|-----------------|---|--|
| 1. | Perlis | • | 27 units |
| 2. | Kedah | • | 28 units |
| 3. | Penang | • | 20 units |
| 4. | Perak | • | 27 units |
| 5. | Selangor | • | 24 units |
| 6. | Kuala Lumpur | • | 20 units |
| 7. | Negeri Sembilan | • | 2 units of Souvenir Kiosk |
| | | • | 17 units |
| | | • | 3 unit of Wakaf Mart |
| 8. | Malacca | • | 9 units |
| 9. | Johor | • | 2 units of Souvenir Kiosk |
| | | • | 32 units |
| 10. | Kelantan | • | 15 units |
| 11. | Terengganu | • | 5 units of 2-storey Bazar Wakaf Rakyat |
| | | • | 19 units |
| | | • | 4 units of 2-storey Bazar Wakaf Rakyat |
| 12. | Pahang | • | Terengganu Culinary Academy |
| | | • | 42 units |
| 13. | Sabah | • | 17 units |
| Total | | | 314 units |

(Source: <http://www.jawhar.gov.my/iwakaf/index.php/pembangunan-wakaf>)

Moving forward, YWM is strategizing its focus into Corporate Waqf Programme and Perbadanan Wakaf Nasional Berhad (PWNB), a subsidiary of YWM to run the Corporate Waqf Programme. YWM has received RM50 million as an initial fund to start the Corporate Waqf Programme and to be run by PWNB focussing on seven areas, which are welfare, commercial buildings, industry, hospitality, health care, plantation and boat (Haron et al., 2015; Utusan Online, 2015).

Other than the above, waqf developments by SIRC's are also impressively become the waqf icons such as:

1. Taman Wakaf Seetee Aisah, Seberang Jaya, Penang (landed residential units and commercial premises)
2. *Asnaf* MUIP Complex, Kuantan, Pahang (Shelter for the zakat entitled recipients such as the poor, converts, *riqab* and *fisabilillah*)
3. Jubli Perak Sultan Ismail Petra Islamic Complex, Panji, Kota Bharu, Kelantan (Orphanage and Maahad Tahfiz Quran)
4. Menara Ijarah Wakaf MAIWP, Kuala Lumpur (a 34-storey Grade A office building)
5. Wisma MUIS, Kota Kinabalu, Sabah (Office building and Shariah Court Building)
6. Johor Waqf Building, Johor Bahru (Dialysis centre)
7. Darul Furqan Building, Johor Bahru (Islamic religious school)
8. Medan Hamidah, Kuching (food courts, commercial premises, recreation)

Overall, waqf developments in Malaysia have able to become waqf icons that can increase people awareness. However, it still requires rigorous planning and strategy to revitalize the efforts and bring waqf agenda into a higher level.

CONCLUSION

Waqf institution in Malaysia is setting its pace to become as one of the countries to successfully make waqf as a significant contribution to the Muslim community. Malaysia is learning on how to revitalize the effort by focusing on dynamic approach from other countries such as Singapore, Turkey, Kuwait

and others. Apart from the public contributions and involvements, it can be observed recently that the Federal Government and some State Governments are supporting the development of waqf by allocating huge budgets and land plots for Islamic religious activities. Thus, indicating that the country is championing the *waqf irsod* (the waqf made by the ruler or government) sector and adding dynamic to the waqf institution in Malaysia. The dynamisms of the waqf donors, participants, products, and development types have shown that waqf institution in Malaysia is building up its capacities.

The current waqf development statistics that is showing only one-third of total waqf land size is expected to constantly grow by looking at the momentum that Malaysia has now. The joint effort between SIRC and JAWHAR is expected to deliver better progress through the exploration of various waqf development approach by capitalizing the expertise from other industries such as the financial industry, property development industry, health industry, and higher education institution. The venture into alternative financing such as Sukuk for waqf is also expecting to boost waqf institution.

Now, with a new platform provided by JAWHAR, the communications, linkages and knowledge sharing between SIRC are getting better. SIRC now are learning and checking on each other to ensure that waqf agenda is always flourished. However, it will be the best for waqf institution if the development intention is shaped by the pure context of Islamic teachings that comprises of Islamic monotheism for the sake of getting blessings from Allah. By keeping the scope small, this article is reviewing the progress of waqf institution in the context of development hoping that it could inspire further exploration on waqf development in the country.

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