



INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES



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ISSN: 2222-6990

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To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v12-i11/15244> DOI:10.6007/IJARBSS/v12-i11/15244

Received: 13 September 2022, **Revised:** 16 October 2022, **Accepted:** 30 October 2022

Published Online: 15 November 2022

In-Text Citation: (Mokhtar & Ibrahim, 2022)

To Cite this Article: Mokhtar, S., & Ibrahim, M. (2022). The Self Assessment Aspects for Waqf Land Management Framework in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 12(11), 1355 – 1378.

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Vol. 12, No. 11, 2022, Pg. 1355 – 1378

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The Self Assessment Aspects for Waqf Land Management Framework in Malaysia

Salbiah Mokhtar¹, Mansor Ibrahim²

¹Department of Built Environment Studies and Technology, Faculty of Architecture, Planning and Surveying, Universiti Teknologi MARA, Perak Branch, Seri Iskandar, 32610, MALAYSIA,

²Kulliyah Architecture and Environmental Design, International Islamic University Malaysia (IIUM), P.O. Box 10, 50728, Kuala Lumpur

Email: salbi694@uitm.edu.my

Abstracts

In Malaysia, the administrations and management of waqf (Islamic endowment) land falls under each State Islamic Religious Councils (SIRCs) as their legal trustees. The SIRCs faces several issues on waqf land that reflect the weaknesses in the administration systems that need immediate attention. The aim of this paper is to formulate the self-assessment framework that is adapted from land administration assessment framework and various waqf management strategies proposed in previous researches. This framework can serve as self assessment for the SIRC or to the monitoring agency to improve the waqf land management which eventually, can result in standardised management throughout Malaysia. The study comprises two approaches, first is content analysis of the literature reviews to identify the strategies as the assessment tools. The second is case studies analysis using adapted land administration assessment. The findings revealed innovative and effective strategies in the administration of waqf land. that worth emulated SIRCs. The findings are incorporated into a comprehensive waqf land management assessment framework. The result from the assessment serves as a great reflection to waqf institutions, where the religious councils will have a better idea on their strength and weaknesses as well as their opportunity and threat from the assessment framework.

Keywords: Waqf Land Administration, Waqf Management, Self Assessment

Introduction

In Malaysia, the issues related to waqf land administration and management seem to be never-ending. Numerous researches have come up with findings, strategies, and several solutions to alleviate waqf problems as well as enhancing waqf institutions. However, according to the literature review, many of these strategies are still not successfully implemented by the State Islamic Religious Councils (SIRCs) as proven by recent studies stating that the same old issues keep surfacing (Siraj, 2012; Rani 2012; Shari et al., 2019). Thus, the SIRCs as the legal trustees need to be monitored and evaluated to ensure their efficient and comprehensive management. In strategic management of an organisation, self

assessment or self assessment is a crucial approach for organisation to thoroughly understand the organization's strengths, weaknesses and identifying assets or resources available to it.

Currently, there is no assessment instruments on waqf administration and management whether within the organisation or from upper-level institutions. As far as this research is concerned, there are limited literatures mentioned the needs for an assessment to monitor the waqf land administration and management. Rani (2013) emphasises the need for such an effort to identify the issues and problems in order to improve strategies of the SIRC. He suggests that more frequent auditing to all the SIRC can give tremendous benefits as the selective auditing that has been carried out provides positive outcomes to the selected institutions. Kamaruddin et al (2018) also suggest the needs for waqf monitoring and reporting carried out within the organisation to enhance the management of waqf supporting the suggestion made by Arshad & Zain (2017) on waqf performance measurement in order to empower the waqf institutions.

Besides the need for an evaluating mechanism, it is crucial to identify the appropriate aspects to be monitored and evaluated. Those aspects are supposed to identify the weaknesses in the administration system and simultaneously suggest the strategies to overcome the problems. Assessment will be challenging without a comprehensive framework that embodies important elements or aspects to be scrutinised. Nevertheless, the land administration theory does provide the assessment framework that can be adapted for the benefits of waqf administration and management. Therefore the objectives of this paper are;

1. To identify the factors or elements to be evaluated and monitored
2. To assess the weaknesses in the administration of waqf in SIRC
3. To suggest the strategies and actions to overcome the weaknesses.

The objectives driven to achieve the aim of the study is to formulate the self-assessment framework that is adapted from land administration assessment framework and various waqf management strategies as mechanisms to improve the administration and management of waqf land by the SIRC.

The Purpose of Assessment

Self assessment is one of the strategic planning tool to increase efficiency of an organisation. Self assessment is concerned with whether we are doing the right thing and whether we have achieved the objectives. What lessons can we draw from our experiences, and what can we learn to help us in dealing with similar situations? Such questions are an integral part of management that can be answered by means of an assessment (Swiss Agency for Development and Cooperation (SDC), 2002). Furthermore, conducting assessment can develop skills and knowledge in assessment and analysis that eventually increase understanding on how the system works. This may strengthen the quality of existing programs or projects, thus leading to improved outcomes for the stakeholders. The more holistic definition is provided by Clarke and Dawson (1999), stating that assessment is a form of applied social research with the primary purposes as follows:

- Not to discover new knowledge, as in the case of basic research, but to study the effectiveness with which existing knowledge is used to inform and guide practical actions.
- The most important purpose of assessment is not to prove, but to improve.
- Unlike basic sciences, assessment does not aim for truth or certainty. Its aim is to help improve programming and policy making.

- Assessment is also very much action-oriented, mainly to identify recommendations for programmes, policy and decision-making.

Through assessment, failures as well as successes can generate valuable information for future programmes or projects (Stuedler, 2004). Self-assessment allows the organization to define its strengths and areas for improvement. This process should result in the development of planned activities to improve the organization's work and systematic control (Szewczyk, 2019).

Research Approach

There are two approaches in this research. First is a case study approach, which is appropriate when looking for information on a broad range of similar phenomena in an institution. The second approach is content analysis where literatures on waqf administrations are reviewed to identify the strategies proposed in the documents. The content analysis also serves as triangulation tools for the data collection of this research.

Then, those strategies from the content analysis together with the results from the case study are incorporated as assessment aspects. Those assessment aspects are used as a self assessment tool to reflect the administration and management condition of the SIRC.

Case Study Analysis

The four case studies were as follows:

- i. State Islamic Religious Council of Selangor (MAIS)
- ii. State Islamic Religious Council of Kuala Lumpur, Federal Territory (MAIWP)
- iii. State Islamic Religious Council of Pulau Pinang (MAINPP)
- iv. State Islamic Religious Council of Johor (MAIJ)

The assessment focus was on the waqf unit/division or department whether on its own and its relation to other units and division. The data collection Techniques involved several interviews with relevant officers from the SIRC. The interviews were conducted with waqf officers from the waqf department, division or unit of each SIRC. The data were mostly collected using semi structured questions. Besides in-depth interviews, the fieldwork included analysis of documentary sources in each organisation. The documents collected from various sources give useful information on understanding the waqf management by the SIRC.

Assessment Aspects for Case Study Analysis

The analysis of the case study implemented by applying the sets of evaluating aspects that was adapted from Stuedler (2004) Land Administration Evaluation Framework. After considering vast literatures, this topic emphasises the need to integrate the land administration and land management theory and practice in order to study, explore, and propose solutions for waqf land administration. This is as an insight and contribution from the built environment perspective. It is believed that land administration theories can provide a close measures in evaluating waqf administration that is reflective of the managements of waqf land. The nature of the land as a medium under scrutiny, whether the land is private or public provides relevance for the reference with adjustments to the purpose and functions of the land. Since the waqf land administration in Malaysia still does not have any models or guidelines to be followed, it is hoped that land administration and management theory can offer some assistance to increase the efficiency of waqf administration and management. The

main justifications in considering the land administration theories for waqf land are as follows:

- a. **Physical aspects:** The direct relation of land matter. Although waqf can be in the form of other properties such as cash, waqf has been known for its physical aspects that need to be well-catered for.
- b. **The processes of land administration:** Land administration also emphasises on the matter such as land registration and legal ownership and the resolving of conflicts concerning the ownership and the use of land. From previous studies, issues on title and transfer ownership also become the main concern in waqf administration and management.
- c. **Land administration functions:** Juridical, regulatory, fiscal, and information management. These functions are translated into the legislation, organisation, databases, and maps as well as the funding mechanisms required to implement and maintain a solid land administration system, all of which highly resembles the functions needed in waqf administration.
- d. **The existence of efficient land administration and management system as a guideline.** There is a need to consider the land administration and management because there is an efficient system as a guideline to be adapted to the administration of the waqf system mainly because the components and the principles are related to contribute to more effective, organised, and competitive waqf administration system.
- e. **Evaluation system:** Land administration promotes the need for assessment to ensure the comprehensiveness of the administration system as well as to encourage new strategies, especially in less developed countries or regarding certain types of land such as customary land and land owned by aborigines. This assessment system could benefit the waqf land administration as well.

There were four steps in the methodological procedure for the assessment of land administration systems implemented in this research. The four steps are as follows:

1. Review of the assessment aspects in the assessment framework;
2. Establishing “good practice” for each aspect in the evaluated system's context;
3. Identifying strategies as performance gaps; and
4. Establishing a summary profile with a SWOT matrix.

The first and the second steps are the adaptation from Steudler (2004) assessment of land administration to ensure that the assessment framework is related to waqf land. Then, the second step was the establishment of “good practice” by replicating the Steudler’s model framework but in waqf perspectives. Then, the third step was the identification of performance gaps, which was derived from the case studies. In this step, the gaps between the actual performance of the case study and the potential of good practice embodied by each assessment aspect were identified. The weaknesses and strengths of the particular case study in waqf administration and management were also determined. Finally, the last step was a summary profile of the waqf management system of each case study. The steps for case study analysis are summarised in Figure 1 below.

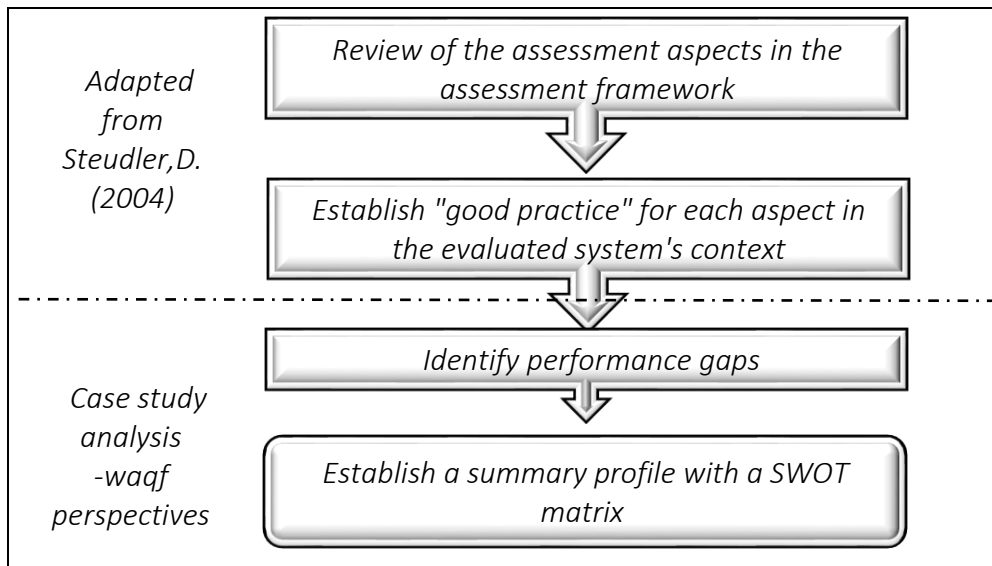


Figure 1: Assessment Methodology for Case Study.

The reporting and analysing of the case study is structured according to Table 1. The case studies will be analysed in detail according to six (6) assessment areas in Table 1. Then, each case study will summarise the analysis by providing a list of performance gaps with SWOT classifications. The assessment areas derived from aspects adaptation from Steudler (2004) in relation to waqf land administrations as depicted in Table 2.

Table 1
 Structure for Case Study Analyses

1. Assessment of the system	<u>Main Assessment Areas</u> 1. Administrative strategy 2. Legislative 3. Financial 4. Human resources 5. Database & information technology 6. Donor/public
2. Summary of assessment	List of performance gaps with SWOT analysis

Table 2

Summary of Assessment Aspects for Case Study Analysis

Assessment Area (Main Variable)	Assessment Aspect (Coefficient)	Good Practice
Institutional, organisational and administrative aspects	Institutional aspects Organisational aspects	Establishment of ministry specific for waqf. The organisational situation reflects appropriate authoritarian and jurisdictional levels.
	Administrative aspects	When the administrative structures are suitable to the circumstances. For example, the organisation sets up a specific division/unit to be responsible for waqf management. The responsible division/unit has a manual, standard procedures or a system.
	Reform activities (up to 10 years)	Reforms and organisations are carried out within a coordinated and well-understood context.
	Private sector involvement	The private sector involvement is suitable to the circumstances.
Legislature or Legal Aspects	Ownership Process	Registration service has been organised to provide system transparency.
	Complete legal situation of land	When the waqf land administration system would present the complete legal situation of the land.
	Revised/new legislation	New enactments and additional legislation that enhances the waqf management are established to support the waqf institutional system.
Financial	Direct revenue	Regular rental collections and income from waqf activities
	Funding aspects of administration	Various sources of funding Investment by private

	Funding aspect of development	Public contributions Rental value that matches the land market
	Land market aspects	Waqf land should represent the real land value
Human resources	Personnel arrangements	Number of staff and qualifications are appropriate to the circumstances.
	Staff reformed or optimised	Human resources development Capacity building and training
Database & information technology	Information technology aspects	When SIRCs do not store the data manually but everything is also computerised.
	Complete coverage and the completeness of the records	The coverage is 100%, with maps and can be accessed easily. Each individual parcel must be complete by itself to reflect the actual situation.
Donor/Public	Public awareness	The information on waqf constantly being spread to the public.
	Contributions tools	Existence of cash waqf or cash share for public to donate

Adapted from Steudler (2004) in Mokhtar (2015)

Table 3 depicts the result of SWOT analysis from one of the case studies which is the Selangor Religious State Council (MAIS). The SWOT derived from a thorough assessment of the strategies implemented in various aspects such as administrations, legal, databases, finance and public awareness. The strategies are identified as performance gap and will be used as assessment aspects in the assessment framework later.

Table 3

Result of SWOT Analysis of Selangor Religious State Council

Strengths	Weaknesses
<ol style="list-style-type: none"> 1. The provision for waqf staff in each district assists in facilitating the data collection, data record, and registration from all over the state. This has minimised the issues faced in collecting information for registration. 2. MAIS advances by establishing Waqf Corporation in January 2011. 	<ol style="list-style-type: none"> 1. Awareness on the issues. However, for all properties or development, the approach is to encourage regular payment of rent than charging high value that causes accrued rental. 2. In terms of training, no specific training in project development is yet to offer. 3. Most of the waqf information is already computerised. However, the method

<ol style="list-style-type: none"> 3. Pioneer in waqf registration procedure and received recognition from ISO. 4. Two main legislations provide ample jurisdiction and assist in waqf administration. The declaration of Waqf Enactment strengthens the waqf institutions in Selangor. 5. Have comprehensive and strategic methods in increasing public awareness. 6. Various contribution methods that encourage waqf donated through shares or cash waqf. 	<p>adopted by MAIS for waqf land data storage is outdated and not practical.</p>
<p>Opportunities</p>	<p>Threat</p>
<ol style="list-style-type: none"> 1. Although no private sector is involved in the administration the establishment of Waqf Corporation reduce burden on development aspects. MAIS can focus on admin issues. 2. Funds are from Baitumal, although Enactment Waqf 1999 provides allowances and expenditures that are directly under waqf matter. 3. MAIS is aware of the latest and contemporary Islamic financing options that can enhance the revenue or financial aspect of waqf such as sukuk and Real Estate Investment trust (REIT). 4. Waqf unit collaborates with other units and divisions that have staff in various qualifications such as town planning and business administrations. 5. An IT system that restores all types of land owned by MAIS. However, more focus waqf database is yet to be explored. 	<p>None</p>

Sources: Salbiah Mokhtar, 2015

Content Analysis

In this research, second research approach conducted to triangulate the findings from case study analysis. This to ensure the assessment aspects found are valid. The approach on documents review or content analysis is suitable due to detail analysis on information gathering in finding the assessment aspects. Previous research, annual reports, and journals

were analysed to identify possible strategies that would be the assessment aspects for the framework.

64 literatures were screened according to the parameters the analyses were executed as this research did not intend to determine the least or the most number of strategies proposed. Instead, content analysis looked into what and why, i.e., what strategy and why it was proposed in order to match the good practice in Table 2. There were 48 nodes that comprised 42 codes and 6 themes identified through Nvivo. Some of the findings are shown in Table 4. The table depicts the strategies being discussed and highlighted in the articles through thorough research done by the authors.

Table 4

Results of Strategies Highlighted in Content Analysis

Administrative	Legal	Financial	Human Resources	Databases	Donor/Public
<ul style="list-style-type: none"> ✓ Establish Waqf Ministry ✓ Establishment of separate waqf management company for commercial aspect ✓ Establish a parent organisation that coordinate waqf management 	<ul style="list-style-type: none"> ✓ Coordinate laws in matters relating to waqf ✓ New provision on legal aspect that covers organisation and assets management 	<ul style="list-style-type: none"> ✓ Financial initiatives to encourage cash waqf/waqf share ✓ Link with insurance company to increase collection ✓ Encourage istibdal to resolve uneconomic land issue ✓ Innovative finance modes - various from partnership, joint venture etc. self finance cash waqf/sha ✓ Increase waqf property value if it is to be a part of land market ✓ Review rental value ✓ Increase rent collection to increase revenue 	<ul style="list-style-type: none"> ✓ Hire experts for waqf management ✓ Provide related training to human resources to enhance skill 	<ul style="list-style-type: none"> ✓ Application of Geographical Information System ✓ Improve database management ✓ Improve information technology system ✓ Promote e-waqf system to manage waqf data 	<ul style="list-style-type: none"> ✓ Increase awareness ✓ Promote waqf potential to corporate ✓ Accountability to beneficiaries

Sources: Mokhtar (2015)

Proposing and Quantifying The Assessment Framework

The next step is proposing the assessment aspects through triangulating case studies analysis and content analysis. The strategies highlighted from both findings were analysed and developed into list of assessment aspects. Table 5, Assessment Area depicted the proposed assessment framework with areas and aspects that should be reviewed by the SIRC. This framework serves as self review tools for SIRC to improve the administration conditions. The SIRC will be able to recognised the areas or aspects they are lacking and strategised on implementing those elements in order to improve the administration.

In ensuring the assessment are more effective, scoring are added to the framework. To quantifying the aspects Goal Achievement Matrix (GAM) is used to suggest the score instead of through the average mean, standard deviation, or other ranking calculations. This is because the strategies proposed are considered potential aspects to be included in assessment framework. GAM provides and sees which strategies are close to the goal to be achieved in administration and management. GAM evaluates a programme by appointing the extent value to the objective of the goal achievement. Goals are defined operationally in order to be analysed in the GAM. According to this procedure, the costs and the benefits of a course of action, which has been designed to serve a set of objectives, are its positive and negative contributions to the achievement of each of the objectives. These costs and benefits resulting from a particular course of action are considered only in relation to the goals for which they have significance. The extent of a goal achievement is measured in monetary units, in other quantitative units, or in qualitative terms, depending on how the relevant goals have been defined. GAM allows qualitative reasoning in allocating weight age of actions in relation to the goal. Finally, the relative effectiveness of alternative courses of action in achieving the set of desired objectives is determined. This is done by applying a weighting system to objectives and to subgroups, sectors, locations, or activities affected (Hill, 1973).

Thus, the process of quantifying the assessment framework with adaptation from GAM is considered as reasonable and reliable for scoring the SIRC. GAM uses costs and benefits in relation to the goal. Any action that should be carried out will be considered normal, thus have zero (0) significance to the goal, while costs will be -1 and benefits will be +1. That is the basic GAM introduced by (Hill, 1968). However, the application varies when the weight age is improvised to suit the assessment on the same basis, which is to find the strongest objectives or strategies in relation to the goal (Hill, 1968).

Remarkable aspect or strength in case analysis (benefits) = 3 points (Strength)
Ordinary aspect = 1 point (Opportunity ; have good chances to improve)
No strategy = 0 (Weaknesses)
Aspect considered negative (cost) = -3, negative point (Threats; detriment to administration)

Figure 2: Guide for Scoring the Assessment Aspects.

Adapted and modified in according to Hill (1968;1973)

Next step, is assigning a score to the assessment aspects by using Figure 2 as a guide. The following Table 5 only shows some examples from Administration and Legislation Aspects, just enough in order to show the quantifying process. The table shows the score and the rationale for giving the score. The assessment aspects considered as remarkable or ordinary

are reflected back to the analysis of performance gaps during case study analysis and the strategies suggested in content analysis. More assessment aspects will be depicted in Table 6 as to avoid redundancy for this paper.

Table 5

Framework on Assessment Aspects & Scoring Rationale (Examples from overall aspects)

I. ADMINISTRATIVE ASSESSMENT AREA					
No.	Goal (Good Practice)	Assessment aspect (findings from strategy proposed)	Sources of findings	Proposed Score point	Rationale for the remarkable weight age /notes/sources
1.	<u>Institutional aspects</u> <u>Organisational aspects</u> Establishment of ministry specific for Waqf The organisational situation reflects appropriate	Establishment of a specific agency	Case study analysis	3	Corporatisation of Waqf Selangor (MAIS)
			Content analysis		Abdul Halim Ramli (2006), Syed Khalid Rashid, (2003), Megat Mohd Ghazali (2006)
2.	authoritarian and jurisdictional levels	Establishment of a specific waqf committee	Case study analysis	3	MAIS, MAIWP
			Content analysis		Abul Hassan and Mohammad AbdusShahid (2010), Shamsiah Abdul Karim (2010)
3.	<u>Administrative structures</u> When the administrative structures are	Setting up a specific department or higher hierarchy	Content analysis	3	Sohaimi Mohd Salleh, Syarqawi Muhammad (2008)
4.	suitable to circumstances, as an example, the	Setting up a specific division	Case study analysis	1	MAINPP, MAI
5.	organisation sets up a specific division or unit to be responsible	Setting up a specific unit	Case study analysis	1	MAIS – but set up PerbadananWakaf
6.	for waqf management. The division/unit	Shared unit	Content analysis	1	MAIWP – due to small number of waqf properties
7.	responsible have a manual or standard procedure or a system	No specific unit/division, waqf is considered under Baitulmal	Content analysis	(-3)	Syed Khalid (2003)

		property			
8.	<u>Reformed activities</u> Reforms and organisations are carried out within a coordinated and well-understood context (within 5 to 10 years)	Relocated within the division	Case study analysis	1	Waqf Unit in MAIS is reallocated to suit its function after the establishment of Perbadanan Wakaf Selangor (PWS)
9.		Establishment of a waqf committee	Case study analysis	3	MAIWP is aware of the need for committee
10.		Establishment of a new entity/ specific waqf corporation	Case study analysis	3	MAIS established PWS in 2011
11.	<u>Private sector involvement</u> The private sector involvement is suitable to the circumstances	In administration and management	Content analysis	3	Mustafa Mohd Hanefah et al. (2011), Shamsiah Abdul Karim (2007), Abdul Halim Ramli (2006), Abul Hassan (2010) MUIS – Singapore’s experience by separating the administration - Warees private limited.
12.		In developing IT for database system	Case study analysis	3	MAINPP – team up with USM
13.			Content analysis		
II. LEGAL ASSESSMENT AREA					
No.	Goal (Good Practice)	Assessment aspect (findings from strategy proposed)	Sources of findings	Weight / Score point	Rationale for the remarkable weight age /notes
14.	<u>Ownership Process</u> Registration service has been organised to	Provision on trusteeship/ ownership of	Case study analysis	1	Provisions provided in Administrative Law

	provide system transparency	waqf			
15.		Possess registration procedures for transfer of ownership	Case study analysis	3	MAIS has ISO thus uses it as a manual guideline for waqf administration by JAWHAR. Other states should follow similar procedure.
16.		No proper procedure considered detrimental to administration	Content analysis	(-3)	Siti Mashitoo (2000), (2006a), (2006b)
17.	<u>Complete legal situation of land</u> When the waqf land administration system would present the complete legal situation of the land	Capital derived from waqf must be spent only for waqf purposes and not distributed to Baitulmal	Case study analysis	1	Provision in Islamic Administrative Law (Waqf)
18.		Need to gazette the waqf property list yearly	Case study analysis	1	Provision in Islamic Administrative Law (Waqf)
19.		The need to register waqf	Case study analysis	1	Provision in Islamic Administrative Law (Waqf)
20.		Exchanging vow of contract (sighah)	Case study analysis	1	Provision in Islamic Administrative Law (Waqf)
21.		Law for trespassers	Case study analysis Content analysis	3	Highlighted in content analysis Siti Mashitoo (2006a), (2006b), Mohd. Affandi (2010a)
22.		The need to conduct waqf survey	Content analysis	3	Waqf Ordinance Bangladesh Syed Khalid (2003,2011) – to ensure complete inventory of all awqaf
23.		Salary provisions to mutawalli (waqf manager/people	Case study analysis Content	3	Highlighted in content analysis Waqf Ordinance Bangladesh

		in charge)	analysis		Syed Khalid (2003,2011)
24.		Istibdal	Case study analysis Content analysis	3	Provision in Islamic Administration Zulkifli Hassan (2008), S.Hishamet et.al. (2013)
25.		Record the revenue in an account	Case study analysis	1	Provision in Islamic Administration
26.		Waqf committee requirement	Case study analysis Content analysis	3	Provision in Selangor Waqf Enactment 1999, Shamsiah Abdul Karim (2010),

Sources; Mokhtar (2015)

Scoring the Case Studies

The next step is scoring the case studies according to the aspect and weightage decided previously in Table 6. This scoring is not to put the case studies in a competition. Rather, it serves to give a measure for better impact on the administrative situation of the case study. The result should be taken positively as to improve at whichever deprived areas. Even though the assessment gives high score, the case study still can scrutinise each of the elements for further improvements.

Table 6

Evaluating Score of the Case Studies

ADMINISTRATIVE ASSESSMENT							
No	Assessment area	Strategy proposed/Assesment aspects	Weight / Score point	MAINPP	MAIS	MAIJ	MAIWP
1.	Administrative structures	Establishment of a specific agency	3		3		
2.		Establishment of a specific waqf committee	3		3		
3.		Shared responsibilities by other committee	1	1		1	1
4.		Setting up a specific department or higher hierarchy	3				

5.		Setting up a specific division	1	3		3	
6.		Setting up a specific unit	1		1		
7.		Shared unit	1				1
8.		No specific unit/division, waqf is considered under Baitulmal property	(-3)				
9.		Allocated special waqf staff in each district	3		3		
10.	Reformed activities (within 5 to 10 years)	Relocated within the division	1		1		
11.		Establishment of a waqf committee	3				3
12.		Establishment of a new entity/specific waqf corporation	3		3		
13.	Private sector involvement	In administration and management	3				
14.		In project development	3	3	3	3	3
15.		In developing IT for database system	3	3			
TOTAL POINT			29	10	14	7	7
Percentage (%)				34%	48%	24%	24%
LEGAL ASSESSMENT							
No.	Assessment area	Strategy proposed/Assessment aspect	Weight / Score point	MAINPP	MAIS	MAIJ	MAIWP
16.	Ownership Process	Provision on trusteeship/ownership of waqf	1	1	1	1	1
17.		Possessing registration procedures for	3	3	3	3	3

		transfer of ownership					
18.		Registration on waqf application required by the legal enactment	3	3	3	3	3
19.		No proper procedure considered detrimental to administration	(-3)				
20.	Complete legal situation of the land	Provision on waqf in Islamic Administrative Law for the state	1	1	1	1	1
21.		Have exclusive waqf enactment	3		3		
22.		Revenue of specific (<i>khas</i>) waqf must be disbursed for subjected waqf <i>khas</i> only	1	1	1	1	1
23.		Revenue on general waqf can be distributed to Baitulmal	1	1	1	1	1
24.	Complete legal situation of land	Capital derived from waqf must be spent only for waqf purposes and not distributed to Baitulmal	1	1	1	1	1
25.		Need to gazette the waqf property list yearly	1	1		1	
26.		The need to register waqf	1	1	1	1	1
27.		Exchanging vow of contract (<i>sighah</i>)	1	1	1	1	1
28.		Law for trespassers	3		3	3	
29.		Salary provisions to mutawalli(waqf manager/people in charge)	3				
30.		Istibdal	3		3	3	
31.		Provision to conduct waqf survey	3				

32.		Record the revenue in an account	1	1	1	1	1
33.		Waqf committee requirement	3		3		
34.	Revised/ new legislation	Flexibility to the law interpretation by the Fatwa committee	1	1	1	1	1
35.		Specific Waqf Enactment	3		3		
36.		Changes within the enactment	1				
TOTAL POINT			38	19	29	22	18
Percentage (%)				50%	76%	58%	47%
FINANCIAL ASSESSMENT							
No.	Assessment area	Strategy proposed/Assessment aspect	Weight / Score point	MAINPP	MAIS	MAIJ	MAIWP
37.	Direct revenue	Rental properties	1	1	1	1	1
38.		Lease	1	1	1	1	1
39.		Payment from istibdal	3	3			3
40.		Long-term deposits and investment	3		3		
41.		Waqf shares/cash waqf	3	3	3	3	
42.	Managing the allocation according to stipulated deed	Managing waqf properties	1	1	1	1	1
43.	Funding the administration	Portions allocated for administration/or given to Baitulmal	3	3			
44.	Funding for waqf	Waqf share/cash waqf	3	3	3	3	
45.	development	Waqf per square feet (especially for mosque and orphanage)	1	1	1	1	1

46.		Joint venture with the government	3	3	3	3	3
47.		Joint venture with private bodies	3	3	3	3	3
48.		Practising istibdal	3	3	3	3	3
49.		Knowledge in various latest financial mechanisms for development	3				
50.	Land market aspects	Awareness on market values	3				
51.		Rental value lower than market value	(-3)	(-3)	(-3)	(-3)	(-3)
52.		Rental for commercial property competent to market value	3		3		3
TOTAL POINT			37	22	22	16	13
Percentage (%)				59%	59%	43%	35%
HUMAN RESOURCES ASSESSMENT							
No.	Assessment area	Strategy proposed/Assessment aspect	Weight / Score point	MAINPP	MAIS	MAIJ	MAIWP
53.	Personnel arrangements	Ample position	1		1		
54.		Ample number of staff	1		1		
55.		Suitable qualifications	1	1	1	1	1
56.		Various qualifications	3	3	3		
57.		More than one officer (degree holder) in the unit	3				
58.		District personnel for waqf	3		3		
59.		Cooperation with staff from another units on waqf management	1	1	1	1	1
60.	Staff reformed or optimised	Additional staff within unit	1			1	
61.		Addition of position in waqf unit	1		1	1	

62.		Changing division	1				
63.	Capacity building and training	In-house training on waqf	1	1			
64.		Organised by others	1	1	1	1	1
65.		General training	1	1	1	1	1
66.		Specific training on waqf administration, management, and development	3				
67.		Involved in sharing knowledge with others (waqf staff from other SIRCS)	3	3	3	3	3
TOTAL POINT			25	11	16	9	7
Percentage (%)				44%	64%	36%	28%
DATABASES ASSESSMENT							
No.	Assessment area	Strategy proposed/Assessment aspect	Weight / Score point	MAINPP	MAIS	MAIJ	MAIWP
68.	Information technology aspects	Microsoft Office System	1	1	1	1	1
69.		Geographical Information System	3				
70.	Complete coverage and the completeness of the records	System shared with the public	3				
71.		Internal usage only	1	1	1		
72.		Joint venture with private bodies to build the system	3	3			
73.		Sharing system with other agencies	1				
74.		Manual system	(-3)				
75.		According to suitable classification	1	1	1	1	1
76.		Have site plan/map	1	1	1	1	1
77.	Improved and complete data	Provide waqf staff in each district	3				
78.		Carry out survey	3				
TOTAL POINT			20	7	4	3	3
Percentage (%)				50%	29%	21%	21%

DONOR/PUBLIC AWARENESS ASSESSMENT							
No.	Assessment area	Strategy proposed/Assessment aspect	Weight / Score point	MAINPP	MAIS	MAIJ	MAIWP
79.	Public awareness	Waqf Month	3		3		
80.		Brochures	1	1	1	1	1
81.		Radio/Television	3		3	3	
82.		Newspaper	1	1	1	1	1
83.		Kiosks	1	1	1	1	1
84.		Seminars/talks	3	3	3	3	3
85.		Visits to public/government offices	3	3			
86.		Joint venture with academic institutions to promote waqf	3				
87.	Contributions tools	Waqf shares online	3	3	3	3	
88.		Waqf shares counters	1	1	1	1	
89.		Kiosk	1	1	1	1	
90.		Postal order	1			1	
91.		Insurance	3				
TOTAL POINT			27	14	17	15	6
Percentage (%)				58%	71%	63%	25%
OVERALL POINT			176	83	102	72	54
Overall Percentage (%)				51%	62%	44%	33%

Sources ; Mokhtar (2015)

From the Table 6 above, the inclusion of weightage or score gives more impact to the assessment. Among the four case studies, MAIS receives the highest score with 62%, while MAIWP scores the lowest with 33%. Interestingly enough, looking into each assessment area, as example in databases area, MAINPP scores the highest with 50%, while other case studies score almost the same. This result may be due to MAINPP's approach in using GIS as a remarkable strategy for the SIRC. MAIJ performance is somewhat in the middle with most of the assessment areas MAIJ manage to get medium score except to database area the score is low, the same with MAIWP.

Among the six categories, MAIS scores the most in the legal aspect while scoring the lowest in database aspect. MAINPP scores the most in donor aspect while scoring the least in the administration area. Therefore, each of the case studies has to analyse the result on its own basis and not to compare with each other. However the SIRC can reflect and compare their current situation with the strategies propose by the framework since the assessment aspects used are actually the strategies proposed for better administration and management. This information is helpful in identifying the strength and weaknesses of the case studies and in knowing which area is to offer assistance and to improve.

Conclusion

This paper has discussed the result of both analyses and incorporated the result into waqf land assessment framework. This research provides insights on methods to improve waqf administration and management. Assessment should be executed regularly in order to keep up with the latest strategies, innovation, and development. Waqf as an important economic and social tool needs to be advanced in every aspect. The institutions responsible for waqf management have to become aggressive and advanced to cope with the modern needs.

The assessment framework adapted from land administration would be a great and innovative tool for self-improvement for SIRCs provided that the results of the assessment are responding positively. Changes have to be made, and the assessment provides inputs on what changes to be made and what is the right approach. The quantification acknowledges the importance of the aspects. Without the score points, the strategies might be treated as a mere statement. The allocation of quantification or weightage provides information that some strategies are better than the others.

The main intention of this research is to pave a new contribution on waqf administration in Malaysia. The researcher believes that the formulation of the framework serves as a catalyst to self-audit or self-evaluate the waqf administration to lead to a better management. Thus, the assessment can be performed by a monitoring agency or by any institutions that have a positive interest on the development of waqf. Nevertheless, with increasing research on waqf, many studies have become redundant with less contribution to the knowledge. Optimistically, this research will be a positive contribution to waqf administration and management in Malaysia.

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