

THE EVALUATION ON THE PERFORMANCE OF WAQF LAND MANAGEMENT IN THE STATE OF SELANGOR

Nur Afiqah Anuar¹

Nurashikin Zazali²

Gs Sr Ts Dr Muhammad Azwan Sulaiman^{3*}

Sr Morni Kaspin @ Saribin⁴

¹College of Built Environment, UiTM Perak Branch, Seri Iskandar Campus, Malaysia.

(E-mail: afiqahanuar@uitm.edu.my)

²College of Built Environment, UiTM Shah Alam Campus, Malaysia.

(Email: ikinzazali@gmail.com)

³College of Built Environment, UiTM Shah Alam Campus, Malaysia.

(E-mail: azwan@uitm.edu.my)

⁴College of Built Environment, UiTM Shah Alam Campus, Malaysia.

(E-mail: morni261@uitm.edu.my)

*corresponding author

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Abstract: *Apparently, many people especially Muslims believe that waqf is solely for religious matters and have less awareness of what benefits they could gain from waqf land activities. Hence, the concept of waqf must be explained and fulfilled by the organization appointed as a trustee, such as State Islamic Religious Councils. Many researchers have highlighted the issues and challenges faced in waqf practice especially on ineffective administration of waqf land due to improper provisions available. Therefore, this paper aims to evaluate the performance of waqf land management in Selangor. A qualitative method is adopted in this research through interview sessions with expertise and Selangor Waqf Corporation has been chosen as the case study. The elements of employee performance, management accountability, management effectiveness, and efficiency are evaluated to understand the current performance of waqf land management in Selangor. The research shows that the overall performance of waqf land management in Selangor is on good terms. The rental collection on waqf properties developed is also increasing despite the pandemic crisis hit a few years back. Therefore, evaluating the performance of waqf land management gives Selangor Waqf Corporation an idea of what aspects they can improve and upgrade to maintain their managerial service to the top tier, especially in this modern and digitalized era.*

Keywords: *Evaluation, Performance, State Islamic Religious Councils, Waqf, Waqf Land Management*

Introduction

According to Hassan et al., in year 2021, land has significantly contributed the nation in economic development which it meets the endless demands and necessity of people. The growth on development of an area leads to a strong demand for having more land on it. Hence, land is need to be effectively controlled especially in areas with land scarcity resources. With this action, it enables the land to be utilised accordingly to its fullest potential. A careful land development especially on waqf land must be managed and controlled as the main intention to create waqf land development is to serve benefits from its land towards fulfilling the people's needs. This can be supported by a statement made by a researcher saying that waqf land is important for community growth since it may offer economic independence and prosperity (Jamal, 2020). Waqf land is important for community growth since it may offer economic independence and prosperity (Jamal, 2020). Waqf is a deed that has more purposes and benefits than it can possibly serve and known as an instrument towards economy development (Mahmood et al., 2017).

In Malaysia scenario, waqf land was first handled under Majlis Agama for each state. Therefore, the rules and regulation in managing waqf land is different based on states' requirements (Mahmood et al., 2017). As many people knows, Selangor is one of the states that has become the main concentrations among investors and developers out there. According to Minister of Selangor, Datuk Seri Amirudin Shari in an interview made, he stated that currently Selangor is a state with the greatest holdings in Malaysia (New Straits Time, 2023). Therefore, in the state of Selangor, the waqf land is handled under Selangor Islamic Religious Council (SIRC) and now as instructed by the Ruler in year 2011, Selangor Waqf Corporation (*Perbadanan Wakaf Selangor*) has been established as the main waqf land management in Selangor.

With the huge size of land that is registered under waqf land, it is expected to generate a positive income and bring benefits to the communities in the state of Selangor but the things has turned vice versa. Undeveloped waqf land is not a new issue in the waqf sector. Even though some of the waqf land were successfully developed, the usage of waqf land that can convert it into a development are remain limited, and these indirectly become one of the reasons on why waqf institution unable to generate a constant income (Rahman et al., 2017). Previously, the waqf land was administered ineffectively due to unproper legal provisions (Ismail et al., 2015). This can be supported by a statement from *Pejabat Dewan Negeri Selangor*, highlighting that trustee matters will hinder the development of waqf land. There are also some cases where the owner of the land died before the land has been properly transferred. Hence, those situations lead the land to be undeveloped due to no proper transfer of land has been completely made by both the owners and trustee. Therefore, the process of land transfer must be done properly (Rahman et al., 2017).

Besides issues of unutilized land to be developed, financing also contributes to issues related with waqf land development. It is exceedingly difficult to obtain funding from financial institutions due to the status of waqf land itself where the land is not transferable and should last eternally (Ali et al., 2015). In addition, Bank Negara itself has not yet released any official instructions regarding the financing of waqf property development. Hence, it arises the problems on why waqf land remains undeveloped especially in the State of Selangor. Jalil (2020) emphasized that one of the issues in managing the waqf property is due to lack of knowledge and awareness regarding the waqf land among the community. Hence, the lack of public knowledge about the waqf will create obstruction on the waqf development (Mohamed Azmi et al., 2017). Other than that, additional problems found regarding waqf land development

is that on the location factor. Development of the waqf land becomes complicated due to its location (Ali et al., 2015). Most of the waqf lands are located at non-strategic location such as in rural areas and does not have any necessity to develop those land in that kind of locality (Rahman et al., 2017). The SIRC itself might doubt the development planning after identify the topography and the location of the waqf land. Apparently, not all officers in SIRC are coming from development or built environment background. Therefore, they have limited knowledge and access regarding the development matters. This might lead to an unfavourable impression of the waqf institution's efficiencies (Pitchay et al., 2016). Therefore, with all the problems happened above, it shows that waqf land management or trustee which is SIRC must be actively and perform their work in order to overcome all the challenges mentioned so that the waqf land can be developed in a good track. Hence, this paper aims to evaluate the performance of waqf land management in Selangor to make sure the utilization of the land use could be achieved. The research aims to give significant to the practitioners of waqf land especially SIRC of Selangor which is Selangor Waqf Corporation so that they will know their current performance and which things need to be improve in order to serve the best for the community and also significantly giving additional awareness to society on matters relating to waqf land in State of Selangor.

Literature Review

There are three (3) points that will be discussed in literature review. The points are such as introduction of waqf that consists of its interpretation and types. Secondly, waqf land administration which mainly discussing on administration of waqf land in state of Selangor whilst the last one is relating to research aim which is on evaluation of performance together with its elements.

Introduction of Waqf

Waqf, in Arabic word called as "*waqafa*", gives meaning as a hold and prevention, the origin word of waqf (Nasiri et al., 2019). Waqf is defined as a dedication of property where the property is concerned with and only brings benefit for the purposes of people's welfare, either in general or specific. There are four continents that are being recognized in waqf which are "*waqif*", donor, "*mauquf*", and waqf items. "*Waqif*" representing the donor while "*mauquf*" representing the waqf item. Waqf beneficiaries are known as "*mauquf alaihi*", while waqf declarations are known as "*sighah*" (Mutalib & Maamor, 2016).

Besides that, waqf is handled by the "*mutawalli*". A "*mutawalli*", or waqf manager, is an individual, team, or organization appointed to oversee and develop the waqf property by the single trustees or another trustee board. As for the Waqf in Selangor and referring to the Enactment 2015, it was found that the interpretation waqf as follows:

- a) To surrender any property to enjoy future benefit or interest.
- b) To surrender benefits or interests that may enjoy future benefit from any property.
- c) Contribute expertise and services that may give future benefit or interest.

Waqf assets are classified into two types which are immovables and movables. Immovables waqf are any property or building made up of land or houses, whereas movables waqf are anything that may be transported from one location to another. It could be stationery, items, or books that people consider to waqf (Anuar et al., 2022). Muhammad Don in year 2019 classifies waqf into few types which are "*waqf khairy*", "*waqf musytarak*", "*waqf irsada*", "*waqf zurriy*". "*Waqf khairy*" is divided into two categories, known as "*Waqf Khas*" and "*Waqf Am*". "*Waqf Khas*" refers to waqf that benefits dedicated to a specific purpose or group. In this case, waqf

has determined from the beginning the beneficiary. Then, waqf will first ascertain to whom the waqf is intended or whether it must be applied and for what purpose. This kind of waqf prohibits any modification in any way since its purpose is to relate to an obligatory Islamic principle that must be followed. “*Waqf Am*” is a waqf whose benefits are intended for the use of all groups of society. “*Waqf Am*” includes whatever waqf dedication is made for charitable purposes or general charity without specifying any specific beneficiary. Next, “*waqf musytarak*” is purposively given for community and family members. For instance, in a waqf of agricultural property, a portion of the earnings from the revenue will be given to the heirs and the balance portion is used for general purposes. This waqf seeks to establish a “*waqf musytarak*” (group) by means of community donations held in a waqf trust fund, which will eventually be transformed into property known as “*badal*” or change of money. This conversion takes the shape of numerous socioeconomic development initiatives for the global community, the development of existing waqf land, and real estate development. The third type of waqf is “*waqf irsada*”. “*Waqf irsada*” is a handover of a property such as land by the government or any corporation, institution, or organization for the purpose of endowment for the public interest. Originally, this type of waqf was done by the government by doing waqf for the “*Baitulmal*” property. For example, construction of mosques, educational institutions, hospitals and others specifically for public interest. However, some arguments arise, since the waqf property is coming from “*Baitulmal*” property while the waqf property must be coming from the individual property himself. Although in this case, the government's authority is limited to decide on how “*Baitulmal*” properties would be used to pay waqf beneficiaries' costs. It includes the funds to develop existing waqf projects when the fund is insufficient and accommodated by using the “*Baitulmal*” provision. The last type of waqf is “*waqf zurriy*”, which known as “*waqf ahli*”. This type of waqf is specialized for certain groups and usually allocated to their families and heirs. It appears as waqf privileges for waqf beneficiaries that are specific to families including father, mother, children, and grandchildren as to serve the intention of strengthening the bonding between family members and to avoid poverty issues in the future. This type of waqf requires the be clearly mention the purpose and position of every beneficiary as to overcome any disagreements or disputes, as so if it is not achieved, it will explicit the first purpose of having “*waqf zurriy*” (Muhammad Don, 2019).

Waqf Land Administration

Centralization provides advantages in the context of management, such as making it easy and economical, encouraging specialization and efficiency of managerial and technical sources, and most importantly, allowing for quick decision making (Rashid et al., 2019). The centralized administration of waqf land under the (SIRCs) has resulted in a structurally organized waqf institution in Malaysia. SIRCs has authority over the development of waqf properties, which may not be carried out by any party without prior approval.

Although waqf was first administered centrally by the British in the Straits Settlements in 1905, with the establishment of SIRCs in the Malay states and the introduction of the Administration of Islamic Law Enactment by every state, had made the process became more rapid where all the waqf assets that has been managed by individuals mandatorily transferred to the SIRC as the sole trustee (Mohamed Azmi et al., 2017). Ninth Schedule of Federal Constitution provides that the states have the power to make laws for the things mentioned under the list of states contained in the second list of the Ninth Schedule. There are only two main bodies which are Department of Waqf, Hajj and Zakat (JAWHAR) and State Islamic Religious Council (SIRC) that are responsible in administer and manage waqf property. For coordination purposes, the government has established the JAWHAR to plan and coordinate matters related to waqf, hajj

and zakat at the federal level. The goal of establishing JAWHAR which is specific to waqf is to preserve and ensure waqf real estate is truly beneficial to the Muslim community by providing the necessary needs for advancing waqf property from the point of view of funds and good planning. However, JAWHAR has no legal authority due to its establishment for administrative purposes (Romli et al., 2022) hence, giving SIRC's the full authority to administer the waqf land within its territory.

In 1952, the Selangor Islamic Religious Council (SIRC's) was established and known as a body that have a duty to encourage and help work towards the economic and social progress and well-being of the community Islam in the state of Selangor in accordance with Shariah law (Hassan et al., 2021). SIRC's, since its inception until now, has carried out all responsibilities and functions as stipulated in the enactment in force related to it. As a body that responsible for the welfare of Muslims in the State of Selangor, and one of the roles in related to Muslim waqf includes waqf shares that have been implemented in the state Selangor since it was introduced. SIRC's has taken a smart step in ensuring waqf funds are managed more systematically by establishing the Selangor Waqf Corporation or called as "*Perbadanan Waqf Selangor*" (PWS), an organization to fully manage and monitor the waqf properties. In the state of Selangor, PWS is the centre that manages property under waqf. It was created under Selangor Islamic Religious Council (SIRC's) to manage the special waqf that intended for a special purpose and manage cash waqf collected under one trust fund. PWS is also entrusted to administer and manage waqf shares for the purpose of financing development and investment projects for the benefit of society. In addition, PWS also manages immovable property waqf which is property that is not transferable such as developing land for a building or constructing a building for hospitals and schools.

Evaluation and Performance

Evaluation is a crucial process in various fields as it supports change processes, assists workers in improving their practices, and helps with decision-making (Ewell, 2022). Evaluation is indeed important to achieve proper management of waqf especially when the organization is aligned with the Islamic practice of providing assets for charitable purposes. Performance appraisal in charitable organizations is vital for evaluating and boosting staff productivity, and this process should carefully review employees' strengths and weaknesses in relation to future obligations (Ugoani, 2020).

Evaluation in waqf land management helps encourage a culture of continual learning and improvement among waqf managers. Managers can learn from both successes and mistakes and adapt techniques and processes to improve the overall performance of waqf projects. In addition, integration of human rights principles into project management has a favourable impact on staff behaviour and achieving company goals. Therefore, improving waqf land management can lead to improved management, particularly in identifying the performance and skill of the staff. In the context of waqf organization, the evaluation is also needed to monitor the effectiveness and transparency in managing and conveying people's desires as well as to fulfil the community needs.

Evaluation ensures that waqf management are accountable for their actions and decisions. Transparent reporting processes foster trust among stakeholders, including donors, beneficiaries, and the larger community. In addition, the public has persisted in expecting Malaysian waqf organizations to provide the highest degree of services and more openness (Kamaruddin et al., 2018). As a result, waqf institutions need to show how well they have

performed in terms of meeting their obligations to different waqf stakeholders. Arshad & Zain (2016), emphasized the need of measuring the performance of waqf institutions and suggesting a priority to focus on both financial and non-financial indicators. In gist, evaluation in management performance is crucial for PWS as one the organization that focuses on people benefits. Throughout the evaluation processes, it can enhance employee productivity and help organizations align their objectives and standards. A clear understanding of performance management terms and definitions is essential for both credibility and strategic development hence some elements have been identified in evaluating the performance of waqf land management in state of Selangor. The elements are employee's performance, accountability and effectiveness & efficiency (Sharip et al., 2019). Therefore, the key elements in evaluating the management performance are illustrated in Figure 1.

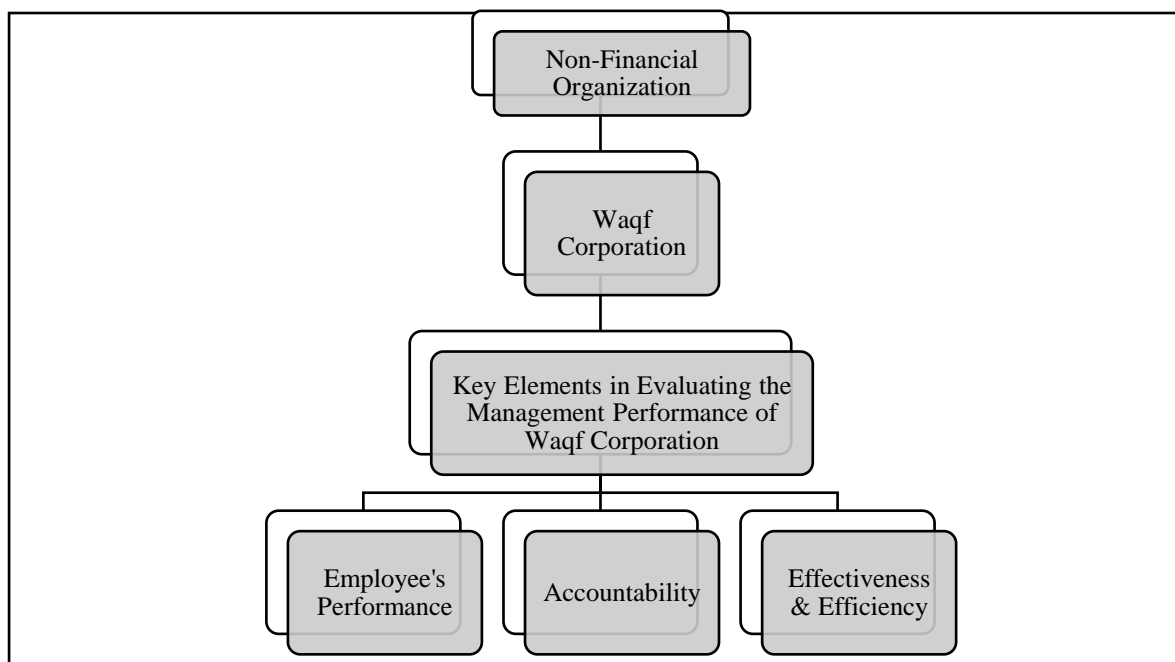


Figure 1: Key Elements of Evaluation's Performance

Source: (Sharip et al., 2019)

1. Employee's Performance

Employee's performance is one of the crucial elements that needs to be focused on in making sure the management as well as the workflow in the organization works smoothly. According to Septifani et al., (2020), employee performance was assessed through identifying their staff's skills, job performance cooperation and employment relationships. Employee performance is a critical factor in achieving organizational goals where from the performance itself, the organization able to monitor and increase the productivity, efficiency, and the quality of work and service produced (Triansyah et al., 2023). Therefore, in evaluating the performance of waqf organization, few factors are being considered such as teamwork, skills & knowledge, and educational background. Staff members with well-designed expertise complete the project and help to gain long-term rewards. Besides that, Fakhrunnas & Musta'in (2017) has also emphasize the need of professional management of waqf fund. As an example, in Sri Lanka, similar research was made and the findings shows that the qualifications of members are appointed by the minister, hence involving political appointment instead of appointing the right person that has expertise in Shariah perspectives (Thabith, Mohamad, & Farihah, 2023).

2. Accountability

Accountability is a multidimensional idea that is critical in both governance and public administration and management. Accountability can be described as a perception of an individual's personal responsibility (Hall et al., 2017). The purpose of accountability can be found to serve the aims of to control the misuse of public authority, to provide assurance about the uses of public resources and compliance with law and public service principles and lastly, to encourage and promote learning for better governance and public administration and management. Even though waqf has been practiced since early 1887, but it still has issue such as lacking in accountability which coming from mismanagement issues by the practitioners (Kamarubahrina, Ayedh, & Khairia, 2019). The disclosure of waqf-related information in the annual financial report is critical for increasing the degree of trust among Muslim communities and stakeholders in the organization. It is very crucial for the organization to disclose activities made especially towards the donor and public so that they will gain trust, and leads to more waqf activities will be made as people believe the management's accountability in managing the land. Other than that, by approaching or using a systematic system can secure and make all the records properly kept. By taking an approach such as regulating the organizational structure, fund disclosure, reporting practices, and system approach, it can build trust in waqf organization (Hasan et al., 2022). In Pulau Pinang, the organizational structures, project availability & on-going activities or development were disclosed transparently to the society, hence increasing the trust from the publics and donors (Kamarubahrina et al., 2019).

3. Effectiveness & Efficiency

The integration of organizational and employee goals is crucial for achieving effectiveness. In the context of waqf land management, the efficiency and the effectiveness of the organization have correlation with their financial status (Arshad & Zain, 2016). In aspect of financial, the rental collection is important in the management of waqf properties since it can provide a steady stream of income (Abas & Raji, 2018). It is significantly will collect some revenues on the development made. In non-financial aspect, the empowerment of productive waqf can be enhanced through the provision of adequate human resources (Yusuf, 2020). To be added, Prasetyo & Ariawan (2023), also highlight the role of human resources information system can improve staff's competencies and work discipline. Moreover, by effectiveness and efficiency, a management can builds trust and credibility in waqf institutions among donors, beneficiaries, and the larger society. This is why, Pulau Pinang Waqf Corporation successfully collected the cash waqf for about RM 2 million for the past 19 years ago (Kamarubahrina et al., 2019). Therefore, all these elements will be tested in this study in order to evaluate the performance of the waqf land management in state of Selangor.

Methodology

A qualitative approach is used in order to obtain the data. The qualitative method is a strategy that encompasses a wide range of research techniques, including systematic data collecting, the interpretation of textual data from images and videos, the extraction of observational documentation, and any other technique that is relevant to the qualitative method. An interview session is made between researcher and respondents. The respondents are purposively been selected based on their expertise on the study made. They are the practitioners working in Selangor Waqf Corporation (PWS) mainly in planning and development department. An application has been sent to the respondents as requesting the interview session to be made. The session then is arranged by corporate department from Selangor Waqf Corporation then continued with interview session with staffs from project and real estate department respectively. A semi structured questionnaire for interview session has been given and asked

during the session too. As a result, the findings has been gained and analysed through qualitative techniques such as cross content analysis and Nvivo software. Both respondents are coded as R1 and R2 during the analysis made.

Case Study

Presently, Selangor Waqf Corporation is located at Menara Selantan, Bangunan Sultan Idris Shah Seksyen 5, Shah Alam. It formed in 2011 under the Selangor Islamic Religious Council Enactment 1952, with the primary duty of managing and developing waqf properties in Selangor. The institution is administered by a board of directors and oversees several duties such as collecting waqf funds, managing waqf properties, and distributing waqf income. Selangor Waqf Corporation (PWS) also plays an important role in promoting the concept of waqf and its societal benefits. The activities of the institution are guided by Islamic principles and aim to promote the welfare and development of the Muslim community in Selangor. On August 2023, this entity had restructured their organization chart accordance with their aim to fully manage waqf properties. For waqf land management, they have structured an additional department known as maintenance department whereby their aim is to maintain all properties under waqf. The organizational structure of Selangor Waqf Corporation is illustrated in Figure 2.

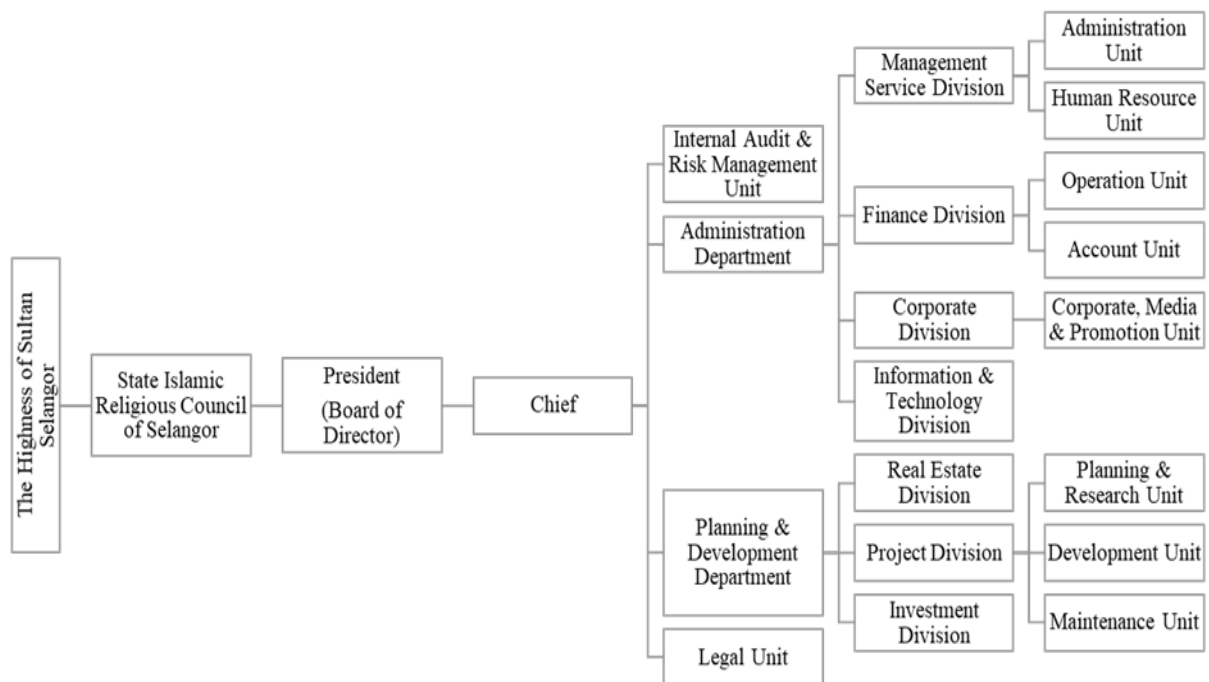


Figure 2: Organizational Structure of Selangor Waqf Corporation

Source: (Researcher, 2024)

Findings

Analysis of employee's performance element in Selangor Waqf Corporation

Table 1: The overall rate of employee's performance element

The overall rate for employee's performance element in managing waqf land in Selangor					
R1			R2		
Excellent	Intermediate	Poor	Excellent	Intermediate	Poor
	√		√		

From the interview, Respondent 1 believes that in order to manage the waqf land, the educational background contribute to the performance of it. Though the staff from Selangor Waqf Corporation (PWS) has adequate experience and came from various educational background, however not many of the coming from the exact courses relating with real estate matters. Hence, it affecting the performance of the employee to serve the best service through their knowledge and educational background. Coming from the experience from respondent 1 himself, it is quite difficult to manage the land in terms of valuation of the land, where this entity will refer to other authorities' departments or third parties for further assistance and advice regarding the condition of the land.

However, for respondent 2, during the interview session she stated that even if they are not coming from real estate background, the staff are skilful in making strategies towards waqf properties. The employee always comes out with good strategies so that the planning of waqf land can be done in an effective way. Furthermore, in order to make the management of waqf land in a good state, the related team from Selangor Waqf Corporation has been appointed to fully maintain the condition of the land. The skill and teamwork of the staff can be acknowledged for the early stage of the registration process for waqf land. The land donated to this entity has various areas and various characteristics. Hence, the management department will go through the application, and approval will be required through a meeting with the board of members. Once approved, the waqf land will be handled by the project department for the development management process. Therefore, the Selangor Waqf Corporation will initially conduct research on the land to ensure whether it has the potential to be productively developed or otherwise. The flows of working shown by this entity can be seen as organised and very structured before they come out with any decision making as the really went through many processes first and get the approval from related parties in order to develop the highest and best use of waqf land given to them.

Analysis of accountability element in Selangor Waqf Corporation

Table 2: The overall rate of accountability element

The overall rate for accountability element in managing waqf land in Selangor					
R1			R2		
Excellent	Intermediate	Poor	Excellent	Intermediate	Poor
		√			√

Throughout the interview session, both of the respondents admit that they are still using the traditional method in recording process of all the data for waqf land given to them. They are still receiving and track the waqf land data manually, and not using any applications or software yet. This method would lead to human error and misplaced of the data. Other than that, the staff

also need to consume a longer time in tracking or search for the waqf land data. Other than that, even though Selangor Waqf Corporation was mainly in charge in managing waqf land development, normally they will still appoint the third parties in preparing the report regarding the land and potential development plan on waqf land received. This can be supported by the situation happened in year 2012, where this entity started to learn from the waqf development of Wakaf Setee Aisah, located in Penang, as a reference to start the waqf land development project. In the primary stage, Selangor Waqf Corporation learned from Uda Holdings Berhad, which is known as the sole developer of Wakaf Setee Aisah.

According to both respondents, at first stage, this entity came up with a report on project development and brought it to the meeting as a new implementation from the corporation. Therefore, a leasehold development project was implemented in Selangor. To be added, before this, Selangor Waqf Corporation has already worked together with several developers for waqf land project development. However, in order to maintain their accountability in handling waqf land by themselves without any outsource team, this corporation has established three (3) subsidiaries developer companies as their main developers for waqf land development projects. Hence, Selangor Waqf Corporation has worked closely with them to develop waqf land. Among the developers, which is Urus Maju Ehsan Sdn Bhd (UME), is a developer company that was selected and established by this Selangor Waqf Corporation on October 17, 2014. Apart from that, WS Energy 1 Sdn. Bhd. (WSE 1) and WS Energy 2 Sdn. Bhd. (WSE 2) are wholly owned as subsidiaries developers of Selangor Waqf Corporation, which are established on August 22, 2017, with the purpose of developing and managing gas stations on waqf land. UME and WSE will prepare a report regarding the development progress, which will be presented in the meeting as an update about the ongoing project. With the establishment of these subsidiaries' developers' company, there are 12 development plans that will be made by Selangor Waqf Corporation on waqf land apparently. As a result, it is understandable why both respondents said that the accountability of the waqf land management in this entity is in a good state as they already established their own developer's company to help them develop the waqf land effectively.

Analysis of effectiveness & efficiency element in Selangor Waqf Corporation

Table 3: The overall rate of effectiveness & efficiency element

The overall rate for effectiveness & efficiency element in managing waqf land in Selangor					
R1			R2		
Excellent	Intermediate	Poor	Excellent	Intermediate	Poor
√			√		

In year 2023, both respondents agreed that this Selangor Waqf Corporation is in a good state for their financial status in managing the waqf land development and existing properties. To be added by them, the numbers of development held on waqf land also records an increment compared to previous year. Throughout the year 2023, PWS is having a good state of financial in handling waqf land property. Hence, it shows that instead relying on the same perception, where normally waqf land is intended for Islamic related purposes such as development of mosque, graveyard and private Islamic school, this corporation is currently taking opportunity to develop commercial property on the waqf land. With the development of gas station on waqf land, it can give good impact toward corporation's intention in manifest waqf property with aim to contribute benefits to the people. The statement can be supported through the rental income collection made by this corporation on existing waqf properties rented up to year 2022, showing

the increment of values gain by them. The rental collection is shown in Table 4 and the graph is illustrated in Figure 3.

Table 4: The Target Rental Collection & Actual Rental Collection Gained

Type	2020	2021	2022
Annual target	RM 1,580,720	RM1,688,920	RM1,504,000
Rental Collection	RM 1,279,124	RM1, 414, 540	RM1,799,459.30

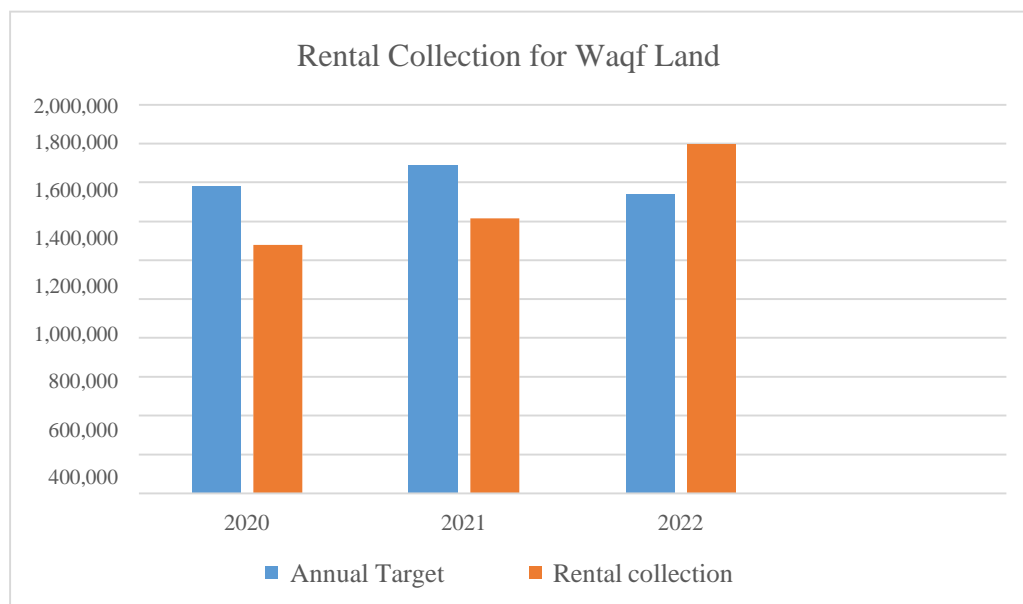


Figure 3: Rental Collection Gained from Selangor Waqf Corporation Activities

Source: (Selangor Waqf Corporation, 2023)

From the above evidence, it shows that the Selangor Waqf Corporation as the main trustee that manage the waqf land is doing good and already serve its best towards the benefits of the community despite having quite many obstacles and run out of expertise in real estate field as mentioned by respondents in analysis of element 1. Hence, it is a must for the corporation to think of what are the other suitable ways to boost up the financial status besides relying on rental collection from existing waqf properties only in future.

Discussion and Conclusion

Waqf practices are important in the Islamic economic system. In order to meet modern demands, the contribution of waqf is essential at both the micro and macro levels, as it contributes to the elimination of poverty, provides needs, and narrowing the gap between rich and poor people. Thus, it is strongly supported in Islam to do waqf as it can directly contribute to economic growth and the social well-being of Muslims. In the Malaysian real estate context, real estate development is dependent on Malaysian development planning. It is a well-established policy that serves as a framework for construction and development planning, and development is an important factor in shaping the environment of a country (Hassan et al., 2021). In a conclusion, there is an urgency for the waqf land institution evaluates their administration and management activities. Effective implementation of waqf land management is an important matter for waqf land to be developed. The effect of the implementation in

aspects of management can indirectly help the corporation to boost the development of waqf land rapidly and generating income that can then be used for things related to the improvement of waqf property and even be able to buy and develop new waqf assets. Expertise in Islamic real estate field needed to be grouped as to help the entity to plan and develop the best onto waqf land, as well as to make the corporation held the ultimate accountability, having full reliability in planning and construction. Lastly, the study has enables people and corporation itself on the importance of digitalization in managerial sector as to benefit people in terms of time consuming, structured working and reducing the error made by human activities which can lead to high effectiveness and efficiency in management's performance.

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