Straightening the Governance of Waqf Using Tawhidic Approaches

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ABSTRACT

Waqf has the quality of perpetuity so waqf properties cannot be sold, bought or given as a gift to others. Therefore, it is necessary to make sure that these properties are fully utilised and properly managed. In order to properly manage the properties, it is essential for the State Religious Councils (SRC) to have proper governance, which can be shown through waqf reporting. The purpose of this paper is to propose a model of waqf governance which includes the Tawhidic strategies in order to prevent attributes of non-reporting. The model shows the governance factors that may have contributed to the implementation of reporting in SRCs. A series of Islamic governance literature is discussed and explained to establish a model. The conceptual model shows the recommended strategies and attributes of reporting and how Tawhidic strategies can be implemented to solve the problem of insufficient transparency in reporting. This paper has offered a new and significant information, by proposing a new model in providing insight on how to improve in waqf reporting transparency.

Keywords: Governance, Islamic councils, Reporting, Tawhidic, Waqf

1. Introduction

One would expect a council to follow strictly the beliefs of Islam in its conduct in dealing with waqf activities. Many studies have found that there are lacking waqf reporting (Daud, 2018; Daud; 2018; Daud et al., 2017; Abas & Raji, 2018; Saleh, 2017; Arshad, 2017). While Islam is not against an organisation making profits, a council should focus on the social accountability aspects of reporting. Islamic councils should disclose more information to discharge their social accountability. Waqf reporting by Islamic councils should concern more with social collective
ideas compared to financial reporting, with an emphasis on profit making. More importantly, it should be reporting about how the council discharges the task of social accountability before Allah, The Almighty (Baydoun & Willett, 2000).

The purpose of this paper is to propose a model of waqf governance which includes the Tawhidic strategies in order to prevent attributes of non-reporting (Daud, 2018). By looking at the model, one can understand and explore the governance factors that may have contributed to the implementation of reporting in SRCs. As many studies found, reporting was not used as an instrument to run the councils effectively and it was not regarded as an important way to achieve accountability for the councils. Thus, it is better for the government as the authority to establish new regulations to be implemented.

In Islamic countries nowadays, society demands more disclosure and transparency, especially as to how councils carry out their activities. It is meaningless for a council to claim to be a good civilian unless it is prepared to accept the need for reporting.

Tawhid governance using vicegerency elements should be used to give better reporting by councils. This is widely supported by academicians (Daud, 2018; Daud et al., 2017; Yaacob, 2006; Ihsan & Adnan, 2009), documentation, and of course by the Holy Book. The implementation of Tawhidic governance could stimulate councils to provide information that will enable the stakeholders to ensure that they have discharged their accountability in accordance with the shari‘ah and induce economic behaviour in line with Islamic objectives and values. As a verse from Al-Quran states;

"O ye who believe! Endure, outdo all others in endurance, be ready, and observe your duty to Allah, in order that ye may succeed" (Ali-Imran: 200).

To date, there has been no thorough disclosure of waqf assets and liabilities, revenues and expenses by the councils. Prior literature shows that there were problems especially in reporting, such as the councils not even keeping up-to-date waqf accounts (Daud, 2018; Daud et al., 2017; Yunanda et al., 2016; Masruki & Shafi, 2013; Khairi et al., 2014) and mistakes in recording the financial transactions in religious institutions not being corrected immediately (Abdul Rahim & Goddard, 2003).
However, in Malaysia, *waqf* assets are not being fully utilised (Abas and Raji, 2018; Saleh, 2017; Arshad, 2017). This creates a big loss to the Muslim population as *waqf* becomes idle if not fully optimised. According to Mohamed et al. (2006), apart from the lack of reporting, there is no standardisation in *waqf* reporting among the councils. Differences in reporting and disclosure among the councils resulted from differences in state jurisdictions. The Malaysian Constitution clearly stipulates the division of powers between the Federal and State governments (Daud et al., 2017; Abdullah, 2007, 2009). Abdul Rahim & Goddard (2003, p. 4) state that:

“In the Malaysian Constitution, religion has been identified as within the jurisdiction of the State. The State King is also the Head of the religion of Islam in his State. In every state, the State Islamic Religious Council (SRC) has been established to administer Islamic affairs.”

This statement emphasises that the council aids and advises the King (Yang di-Pertuan Agong) or the Ruler (Sultan) of the individual state in respect of all matters relating to Islam in their respective territories, except for matters of Islamic law and those relating to the administration of justice. As a result, there are 14 different states with 14 different jurisdictions. However, most problems and scenarios are similar (Abdullah, 2009; Ahmad, 2007; Ismail, Muda & Hanafiah, 2014).

The State Islamic Religious Council (SRC) is the sole trustee of all *waqf* funds (Yaacob, 2006; Ismail et al., 2014; Abdul Rahim & Goddard, 2003), and that the council itself has no transparency in *waqf* reporting, which indicates an important predicament. The problem has been expressed by Daftadar (2008) as follows:

“Financial reporting in the *waqf* sector has long been regarded as something of a “black hole”. The reliability of reported data and information is a varied and long way from being comprehensive” (p.2).

Lack of transparency and standardisation need to be properly addressed. The setting up of the Department of *Awqaf*, *Zakat* and *Hajj* in 2004 at the Prime Minister’s Department is a step in the right direction (Chik, 2005; Ismail, 2007; Janib, 2009; Dakian, 2009). The Ministry Department of *Waqf*, *Zakat* and *Hajj*, has issued a financial accounting framework, called “*Waqf* Management Accounting” (Manual Pengurusan Perakaunan, 2008) with the intention to overcome non-
standardisation and transparency problems among councils. Although most State Islamic Religious Council have yet to implement the framework, while a few councils do perform according to some of the guidelines, others do not at all. These councils may intend to do external reporting but there may be problems in implementing the manual. Thus, the general research question is as follows:

What are the solutions to deal with lack of reporting especially on waqf matters among the SRCs? Reporting is regarded as an essential tool in discharging accountability (Ihsan & Ibrahim, 2011; Ihsan & Ibrahim, 2007), thus, waqf reporting is very important as it presents a picture of what is happening in the councils. The public perceives waqf reporting functions as “story-telling” to them. Limited reporting has caused limited information amongst some of the users.

2. Literature Review - Ideal Governance for a Waqf Institute

Good reporting was done even in the old days. Developments and profits generation with respect to Baitulmal’s property and used for the charity of the country has always been disclosed during Saidina Umar era. Throughout time, there was an increase in the number of financial resources, and the caliph had deployed various posts to manage the respective departments. All states revenue was recorded including the names of officials, eligible and deserved receivers (Murat, 1998).

The importance of reporting is also stressed by many Muslim jurists. According to an article, “The ratio of Qur’anic verses concerned with the affairs of society to those concerned with ritual worship is greater than a hundred to one. Of the approximately 50 sections of the corpus of hadis containing all the ordinances of Islam, not more than three or four sections relate to matters of ritual worship and the duties of man towards his Creator and Sustainers. A few more are concerned with questions of ethics, and all the rest are concerned with social, economic, legal, and political questions, in short, the gestation of society” (Khomeini, 2008, p. 3-4).

Tawhid theory covers all. As trustee and khalifah (vicegerent), Islamic councils are required to practise reporting and disclosing fundamentals from the principles of Tawhid. It must be remembered that all possessions, wealth, expertise, abilities, positions and power belong to Allah SWT. Mankind is only a trustee of them. As a trustee, it is very important that we manage waqf properties to the best of our abilities so
that these assets create a maximum added value for the benefit of the ummah.

The concept of ummah demonstrates that society has a right and stake in whatever a Muslim owns. In Islam, councils are considered as human institutions which are part of the ummah. As a result, councils must promote reporting. This view is equivalent to what has been described by Allah:

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لَّيْسَ الْبَِِّ أَن تُوَلُّوا وُجُوهَكُمْ قِبَلَ الْمَشْرِقِ وَالْمَغْرِبِ وَلَّـ كِنَّ الْبَِِّ مَنْ آمَنَ بِِللَّـهِ وَالْيـَوْمِ الْخِرِ وَالْمَلََئِكَةِ وَالْكِتَابِ وَالنَّبِيِّينَ وَلَّـ كِنَّ الْبَِِّ مَنْ آتَى الْمَالَ عَلَى  حُبِِّهِ ذَوِي الْقُرْبََ وَالْيـَتَامَى وَالْمَسَاكِينَ وَابْنَ السَّبِيلِ وَالسَّائِلِينَ وَفِِ الرِِّيقَابِ وَأَقَامَ الصَّلََةَ وَآتَى الزَّكَاةَ وَالْمُوفُونَ بِعَهْدِهِمْ إِذَا عَاهَدُوا ۖ وَالصَّابِرِي نَ فِِ الْبَأْسَا وَالضَّرَّاءِ وَحِينَ الْبَأْسِ ۖ أُولَـ ئِكَ الَّذِينَ صَدَقُوا ۖ وَأُولَـ ئِكَ هُمُ الْمُتَّقُونَ ﴿٧٧١﴾
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“It is not righteousness that ye turn your faces towards East or West; but it is righteousness—to believe in Allah and the Last Day and the Angels and the Book and the Messengers; to spend of your substance out of love for Him, for your kin, for orphans, for the needy, for the wayfarer, for those who ask and for the ransom of slaves; to be steadfast in prayer and practise regular charity; to fulfil the contracts which ye have made; and to be firm and patient in pain (or suffering) and adversity and throughout all periods of panic. Such are the people of truth the Allah-fearing” (Al–Baqarah: 177).

To perform waqf reporting, the concept of transparency in Islam should have a different set of requirements from the conventional western format. The main objective of waqf reporting is to show compliance with shari'ah, i.e. to demonstrate accountability to Allah. Other objectives may include those in the western model, such as assisting decision makers in making economic decisions, however, from an Islamic perspective, this is not the primary objective.

Disclosure from an Islamic perspective of reporting means disclosing information that would aid religious decision-making as well as economics. The information has to have the qualities of being relevant, objective and material. Full disclosure does not mean that councils need to disclose everything, which of course is impractical. It means disclosing any information deemed relevant and which should be rightfully given to members of the ummah to facilitate their economic and religious
decision-making. The implication of this is that councils should disclose all information necessary to advise the Muslim ummah about their operations, even if such information would reflect badly on the council. Allah says:

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\text{وَلَا تَتَّبِعِوا اْلَّذِينَ كَفَرُوا بِالَّذِينَ آمَنُوا} \quad (42)
\]

"And cover not Truth with falsehood, nor conceal the Truth when ye know (what it is)” (Al-Baqarah: 42).

The foundation of any religious council activity is a “bond” which may be defined as “a promise to fulfil the waqif (donors’) intentions”. The relationship between the council and beneficiaries may be in the form of a signed document with the obligations being clearly spelt out (either in writing or orally). The aim is to ultimately accomplish donors’ expectations and promise to develop the waqf properties in order to successfully accomplish the donors’ intentions.

To better explain this, stakeholder theory may be used to show how important transparency is in councils’ reporting. Currently, public, government, beneficiaries and waqif are the main waqf stakeholders (Ihsan & Ibrahim, 2007; Ihsan & Adnan, 2009). There is not much information to these stakeholders as far as reporting is concerned. Islam is very much concerned with the fair presentation of rights and obligations as evidenced by the following verse (An-Nisa’: 135)

\[
\text{يَّ أَيُّهَا الَّذِينَ آمَنُوا كُونُوا قُرُونَ بِِلْقِسْطِ شُهَدَاءَ لِلَّـهِ وَلَوْ عَلَى أَنفُسِكُمْ أَوِ الْوَالِدَيْنِ وَالَْْقَرَبِينَ} \quad (531)
\]

“O ye who believe! Be ye staunch in justice, witnesses for Allah, even though it be against yourselves or (your) parents or (your) kindred, whether (the case be of) a rich man or a poor man, for Allah is nearer unto both (them ye are). So, follow not passion lest ye lapse (from the truth) and if ye lapse or fall away, then lo! Allah is ever Informed of what ye do” (An-Nisa’: 135).

Waqf users may require different types of information or may have different perceptions of the displayed information. The information that users need should be addressed in the financial or non-financial waqf reports from an Islamic perspective. They should show if there are any
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Waqf properties investment activities that fall under the category of *mandub* (ambiguous/doubtful) or any transactions that are non-*shari’ah* compliant.

Waqf Board and mufti Board should acknowledge the concept of a waqf reporting that is congruent with Islamic values. The Board may also issue pronouncements to provide guidance on the additional disclosure of information deemed worthy from an Islamic perspective.

The researcher believes that by providing and presenting information that waqf users ought to know, such as what Sulaiman, Adnan, Nor and Suad (2009) said that a company should have a current value balance sheet, a value-added statement, social reporting, properties’ assessment and other pertinent non-financial information (Sulaiman et al., 2009) is the meaning of total disclosure. Examples of non-financial information that councils could include are compliance with or departure from *shari’ah* or other regulations, staff welfare, aspects of community involvement, and other information on its discharge of waqf responsibility.

A related *Qur’anic* verse reads:

> **وَنَضَعُ الْمَوَازِينَ الْقِسْطَ لِيـَوْمِ الْقِيَامَةِ فَلََ تُظْلَمُ نـَفْسٌ شَيـْئًا ۖ ويُقَدِّمُونَ دِينَ أَيْنَما كَانَ الْمَيْنَانُ ۖ وَكَفَى بِنَا حَاسِبِينَ**

> “And We set a just balance for the Day of Resurrection so that no soul is wronged in aught. Though it is of the weight of a grain of mustard seed, We bring it. And We suffice for reckoners” (Al-Anbiya: 47).

3. Proposed Waqf Governance Model

Regardless of how big or small waqf properties are, this should not influence the way governance should be practised in Islamic councils. A council needs to adjust some of their current practices in order to have better governance and perform what a Board should do in order to accomplish their goals. This includes changing the composition of Board members to include relevant skills and expertise, the monitoring and controlling of activities and *shari’ah* advising.

Islamic councils, for waqf’s continued existence and success, need the constant support of the stakeholders. The stakeholders hold power over the councils’ resources. It is therefore crucial that the approval of stakeholders is obtained, and the council’s activities need to be adjusted
to gain that approval. The lack of reporting can be avoided by always referring to sources of Islamic Law:

(i) *Al-Qur’an* – the revealed words of Allah, The Almighty
(ii) *Sunnah* – sayings and description of the conduct of Muhammad (PBUH).

Consequently, governance in Islamic councils or any other organisations, whether for-profit or non-profit; conventional or Islamic, should include these concepts:

(i) *Khalifah* (vicegerency) – acting as trustees and guardians
(ii) *Siyasah shariah*

Under the agreements that a council should attempt to fulfil all its obligations, the *waqf* council has a supreme contractual relationship with Allah which is to abide by the *shari’ah*. The councils must, therefore, comply with the precepts of *shari’ah* in all their activities including reporting. As utilisers of funds on a large scale, councils also play an important role in economic regeneration and social justice.

Islamic councils bear responsibility for disclosing information which is deemed important to enable users of their annual reports to make religious decisions. The information provided should go beyond what is reported in conventional social responsibility reporting because, based on the concept of *uqud* under *shari’ah*, the ultimate contractual relationship between man and Allah should drive those involved in economic endeavours to take into account material, moral and spiritual aspects in their reporting practices. A comment by a former Mufti and as an advisor of an Islamic Council: “All expenditure and income must be displayed.”

Reporting is needed so that the councils’ objectives and activities can be identified by the stakeholders and contributes to better governance. Allah SWT appreciates the practice of donating and prohibits wrongdoing. When Allah promotes donations and avoids interest, subsequently someone needs to protect *waqf* properties and his effort must be developed according to what is wanted by Islam (Al-Maraghi, 1998).

It is important to demonstrate councils’ accountability and commitment to serve the needs of the Muslim community and society in general via disclosure of relevant and reliable information in reporting. Unlike conventional organisations which tend to emphasise disclosure of profit, risk assessments and other non-social aspects (Palmer, 1996), Islamic councils need to disclose information that is vital in assisting users of the reports in making decisions and for the management and,
external auditors to demonstrate their accountability to Allah and the society.

Thus, every council has a responsibility to report. Moreover, following best practices in this area can lead to significant benefits for councils – enhancing accountability, efficiency, good management and core charitable work. Reporting will also benefit a council’s reputation. Finally, it will help the council to assist their beneficiaries.

Where governance practices differ from these sound principles, through a lack of accountability and minimal reporting, the Qur’anic guidance about good governance is negated.

That is why it is necessary to consider the ideals of good waqf governance based on siyasad shar’iyah and vicegerency. Where there are gaps, efforts are justified to better align practice with aspiration.

As stated by Idriz (2008, p. 2): “… the shari’ah is good governance, as well as good governance is the shari’ah. Hence, under this obligation, they would deliver universal justice without any fear or favour, which the Qur’an considers fundamental for lasting peace.” Existence of the principles of shura, hisbah and shari’ah audit should be accounted for Islamic administration. Following these principles would automatically abide by the instructions as quoted in Al-Qur’an Surah An-Nisa’:

يََ أَيـُّهَا الَّذِينَ آمَنُوا كُونُوا قـَوَّامِينَ بِِلْقِسْطِ شُهَدَاءَ لِلَّــهِ وَلَوْ عَلَى أَنفُسِكُمْ أَوِ الْوَالِدَيْنِ وَالْقـْرَابِينَ ۖ إِن يَكُنْ غَنِيًّا أَوْ فُقَرَآً فَاللَّـهُ أَوْلَِ بِِّمَا ۖ فَلََ تَتَّبِعُوا الَْْوَى  أَن تَعْدِلُوا ۖ وَإِن تَلْوُوا أَوْ تُعْرِضُوا فَإِنَّ اللَّـهَ كَانَ بَِِا تـَعْمَلُونَ خَبِيرًا ﴿٥٣١﴾

“O ye who believe! Be ye staunch in justice, witnesses for Allah, even though it be against yourselves or (your) parents or (your) kindred, whether (the case be of) a rich man or a poor man, for Allah is nearer unto both (them ye are). So follow not passion lest ye lapse (from the truth) and if ye lapse or fall away, then lo! Allah is ever informed of what ye do” (An-Nisa’: 135).

Waqf councils should also develop a wider notion of accountability to improve the level of dialogue, trust and communication with the public, which could lead to better council performance. As the purpose of waqf is to eliminate poverty, it is deemed the responsibility of the board to disclose necessary information to enhance accountability and transparency. As far as waqf councils are concerned, there is a major problem with their reporting, which reflects their poor governance. This
is proven by the studies (Khairi et al., 2014; Abdullah, 2007, 2008 and 2009), which found that a problem facing the councils was mismanagement in dealing with waqf properties. Other researchers such as Mustafa (2007); Hassan (1984); Khairi et al. (2014) and Abdullah (2008) recommended councils to change their administration and governance.

The first element in the proposed governance is Syura. Syura members among waqf officers should have knowledge and competence in accounting, finance or economics, knowledge of shari’ah especially related to fiqh al-mu’amalat (business transactions) to achieve the obligations of Allah, ummah and individuals. In addition, the ulul-amr must have balagha (expression) to enable them to present qualitative and quantitative information in a candid, objective and comprehensible manner based on facts and in the spirit of shari’ah (Daud, 2019).

The second element is the roles of the council’s Board of Directors. They should focus on ensuring the interests of waqif and waqf beneficiaries by being more transparent. A better mix of directors can help the council in monitoring and controlling investment activities. The lack of trust by the public towards the councils could have been because of the non-reporting issue. In some cases, the management pays little attention to the waqif’s intentions (Ihsan & Ibrahim, 2007).

The Board should have an active strategising role in counselling and advising the CEO and emphasise the importance of being transparent. The CEO should rely on the directors for input in the formulation of strategy. The Board’s role in strategy is also to establish standards and monitor strategy implementation.

The third element of governance is the shari’ah audit (Daud, 2019). The shari’ah auditors function just like the conventional auditors with the exception that they audit according to Islamic jurisdiction. The shari’ah auditors are responsible for inspecting and examining whether the council activities meet their objectives. They are required to produce reports on what has been done by the councils. The auditors must have the power to access the councils and to make decisions on penalty enforcement. The shari’ah auditors will produce a report and bring issues to the public so that the public can properly react to control and monitor waqf activities.

The next element is public supervision. The public can supervise through reports made by both council (waqf Board) and shari’ah auditor. The act of reporting enhances transparency and thus accountability. The council cannot fulfil its role effectively unless it is open to public suggestions or criticism. Letting the public provide a recommendation to
the council would help the Board perform their duties effectively, and change the perceptions of the public, thus allaying practitioners’ fears about public criticism (Daud, 2019).

The last element is Wilayat al-Mazalim, which is a combination of the judiciary and King’s power. The person in charge of al-Mazalim for waqf councils is the one that has the highest authority in each state that is the King (Daud, 2019). The purpose of this is to resolve anything that cannot be rectified at previous levels. Public dissatisfaction and complaints may be reasons why the role of the King is necessary. It is hoped that this will improve judgement, uphold justice, and stamp out petty tyranny.

Figure 1
Islamic Governance Mechanism towards Improving Reporting Model
The conceptual model (Figure 1) summarises the recommended strategies. This model illustrates the attributes of why there is a lack of reporting in councils and how Islamic strategies can be implemented to solve this problem. Implementing the above Islamic strategies could give the following effects:

i. Policy and legislation

They can improve control over fraud, abuse of power and weaknesses in the administration. Having better reporting will create better documentation especially for strategic plans to improve the governance practices. This is aimed to overcome the bureaucratic blocks on the achievement of a public system with integrity, accountability, trust and stewardship, transparency and responsiveness to stakeholders.

ii. Systems and Procedures

This paper has proposed a model to curb identified weaknesses of councils’ systems and procedure in which complicated procedures create bureaucracy. These have weakened governance, reduced efficiency and accountability in reporting, and caused delay and injustice and provided opportunities for corruption, malpractices and abuse of power. Ministries, departments and government agencies should take action to identify and recommend to the authorities concerned about the changes that need to be implemented to rectify the weaknesses in the system and work procedure in the Islamic councils.

iii. Moral and Ethical Codes

Adoption and application of ethical values are important to enhance the integrity of councils’ employees (Tawhidic values). It is important for the councils’ officers to integrate moral values and ethical codes in reporting in order to control any kind of negative behaviour, including fraud and abuse of power. It is essential to constantly guide employees towards integrity.

iv. Beneficiary Management

By having proper reporting, councils can create a beneficiary management system which is seen as an efficient, sensitive, friendly and responsive to social needs. Failure to address the requirements of stakeholders, whether public as a whole or beneficiaries can result in failure to fulfil the roles and responsibilities councils have been entrusted
with. Strategic beneficiary management can ensure the quality and continuous improvement of the services.

v. Internal control

By better reporting, clear, transparent workflow and accountability, utilisation of resources can be made efficient and effective. This will help the ministries, departments and agencies to accomplish their missions and goals. Internal controls enable the councils to better direct, monitor, and measure resources and reduce bureaucracy and corruption or abuse of power. For Islamic councils to improve their reporting it is necessary to have good governance:

1. To ensure a quality waqf system based on an administration of integrity, with no red tape and avoiding weaknesses such as corruption, malpractice and abuse of power.
2. To provide a society-friendly service capable of meeting the public’s satisfaction.
3. To create an environment of religious service in line with the needs of stakeholders.

4. Conclusion

Resources of the public must be used to generate wealth and there must be a fair and just distribution of wealth. Full information should be reported in order to reflect how efficiently Islamic councils develop waqf properties. By implementing proper reporting, the cardinal principle of Islamic economics of a fair and just distribution of wealth, can be shown to apply. The principle and theology of waqf is an act which Islam greatly encourages. There must be equal justice for the public regardless of race, religion or social status. A good council must know how to report waqf activities properly. The assets, resources and wealth of the people belong to Allah SWT and the council must be accountable to Allah SWT as the custodian of the property. The council does not own the assets, resources and wealth of the people. In Islam, the worldview is: Allah SWT, who is the owner of the wealth, entrusted them in the hands of the council who must then manage the wealth responsibly by harnessing it for the well-being, benefit and prosperity of the people. This principle of stewardship which Allah SWT bestows upon the council acts as the link between Allah SWT and His creation, that is, the relationship between the Creator and the rest of His Creation. Thus, by implementing siyasah shar’iyah (shura, hisbah, audit shari’ah and al-mazalim) the council can be
accountable as a custodian. As proposed in this paper, the persons governing the council must be able to do so in a trustworthy and competent manner, including technical aspects and strategic administration. Islam advocates meritocracy where the job is given to the person most eligible and competent. Councils should hire professional and skilled people in order to manage the waqf assets effectively. A quote from the Holy Qur’an that best sums up the qualities of a successful nation is: “And let there be [arising] from you a nation inviting to [all that is] good, enjoining what is right and forbidding what is wrong, and those will be the successful” (Ali-Imran: 104).

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