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International Conference in Technology, Humanities, and Management**STRENGTHENING THE BOARD'S ISLAMIC RELIGIOUS
INTEGRITY IN MANAGING WAQF**

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Abstract

This paper explores the role of governance in Malaysia Islamic councils in managing waqf and the integrity of the councils in ensuring the efficiencies of the decision made. Governance mechanisms such as the Board's monitoring and control are necessary to secure public confidence and accountability. However, governance practices in Islamic councils vary across states and this variation may have implications for the ethical practices of practitioners. Understanding the relationship between governance and ethics in Islamic councils is essential for promoting good practices and preserving the integrity of waqf institutions. To attain a comprehensive understanding of this relationship, we adopted a qualitative research approach, conducting a series of in-depth interviews with selected Islamic councils across Malaysia. Through this method, we unearthed valuable insights that can prove invaluable to policymakers, scholars, and practitioners who are dedicated to fortifying governance structures within Islamic councils and advocating for ethical conduct. By shedding light on the complexities and variations in governance practices, this paper aims to contribute significantly to the enhancement of these institutions, fostering their capacity to effectively manage waqf assets and ensuring ethical behavior across the board.

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1. Introduction

1.1. The Integrity of Waqf Management

Integrity is one of the fundamental values that plays an important role in any institution. It can reflect into the organization functions and the management overall. In Malaysia, Islam is the official religion and it continuously become a centre of attention according to the recent studies. Scholars has shown significantly interest in the growth of integrity in Islamic Religious Councils and many of the discussion related to the State Islamic Religious Councils (SIRC). The accountability of decision makers of the SIRC's board for instance may impact towards the effectiveness and efficiencies. Recent studies by Mohamad et al. (2020) has identified that the lack of integrity among the boards is due to the unclear guidelines and regulations. Practically, many of the councils may have these guidelines however it remains as the 'rule of thumb'. Thus, it gives a significance challenge to oversees the integrity in practice. Providing training and development programs are common in the councils to ensure the boards able to enhance their skills and knowledge in handling Waqf management for example. While many of the studies point out the level of board's integrity in the councils, Hassan et al. (2021) addressing the ethical leadership of the boards.

To strengthen governance practices in Islamic councils and foster ethical behaviour, this research adopts a qualitative approach that involves conducting interviews with selected Islamic councils in Malaysia. By engaging directly with these councils, this study seeks to gain valuable insights into their governance practices, focusing mainly on how these practices influence ethical behaviour and contribute to preserving waqf institutions' integrity (Mohd Ali et al., 2021). The findings of this research are expected to have significant implications for multiple stakeholders, including policymakers, scholars, and practitioners involved in Islamic governance.

This research paper offers a comprehensive analysis of the link between governance and ethics in Malaysia's Islamic councils, providing invaluable insights to various stakeholders. By bridging the gap between theory and practice, this study aims to make a meaningful contribution to the ongoing endeavours of promoting good governance and ethical behaviour within Islamic councils in Malaysia. Ultimately, this research endeavours to ensure the preservation and effectiveness of waqf institutions, solidifying their role as vital pillars of socio-economic development and community welfare.

2. Problem Statement

This academic article delves into the pressing issue of ensuring integrity in the management of waqf (Islamic endowment) assets in Malaysia. The paper highlights the significance of maintaining the trust and religion-social responsibilities associated with waqf administration. Through a comprehensive analysis of statistical data, real-life case studies and recent legislative developments, this article underscores the urgency of addressing integrity concerns within the context of waqf management. As waqf management and the integrity of Islamic councils in Malaysia are pivotal factors in ensuring the efficiency and effectiveness of decision-making processes (Daud, 2019; Razali & Othman, 2018). Implementing robust governance mechanisms, including monitoring and control by the Board, is essential

for securing public confidence and ensuring accountability within these councils. However, it is important to acknowledge that governance practices within Islamic councils exhibit considerable variation across different states, which, in turn, may have implications for the ethical conduct of the practitioners involved (Daud et al., 2011). Hence, comprehending the intricate relationship between governance and ethics in Islamic councils becomes imperative, as it promotes good practices and preserves the integrity of waqf institutions. This urgency is amplified by primary data that highlights discrepancies and irregularities in the management of waqf assets (Chowdhury et al., 2011; Jalil et al., 2019; Saad & Mohamad, 2018; Suyanto, 2022). Recent studies reveal instances of irregularities in waqf management. These discrepancies manifest in various forms, including inadequate record-keeping, and lack of transparency in financial transactions (Daud, 2019). Such instances raise concerns about the efficiency and accountability of waqf boards and their role in safeguarding these endowments.

Several real cases serve as cautionary tales, emphasizing the need for enhanced integrity in waqf management (Alkaf & Hassan, 2013; Ahmad & Hassan, 2017; Rahman & Kassim, 2019). Instances of alleged mismanagement and misappropriation have been reported in the media, damaging the reputation of waqf institutions. These cases shed light on the vulnerability of waqf assets to external influences, necessitating a comprehensive assessment of the role played by waqf boards (Che Man & Ismail, 2019; Elzahar & Haniffa, 2017; Hassan & Mahyideen, 2014; Haneef & Hossain, 2016). To address the challenges facing waqf management, Malaysia has taken significant steps to strengthen integrity.

3. Research Questions

To address the challenges facing waqf management, Malaysia has taken significant steps to strengthen integrity. The introduction of new legislations and regulations aimed at enhancing transparency, accountability, and governance in waqf administration demonstrates the government's commitment to preserving the sanctity of waqf assets. These developments signal a shift towards a more robust legal framework to safeguard against potential misconduct.

4. Purpose of the Study

This study aims to provide valuable guidance for policymakers to strengthen governance mechanisms within these institutions by developing a comprehensive understanding of the interplay between governance and ethics in Islamic councils. Furthermore, scholars in the field will benefit from the insights derived from this research, as it will contribute to the existing body of knowledge on Islamic governance and ethics. Additionally, practitioners engaged in Islamic councils can utilize the findings to enhance their governance practices, ultimately promoting transparency, accountability, and good governance within these institutions.

5. Research Methods

A qualitative approach was selected as the research design for this study. This is because an inductive approach is considered more appropriate for exploratory research. It enables in-depth investigations and interpretations of the findings. Moreover, inductive reasoning could provide genuine

insights into the scope of this study. Data was analysed using ATLAS ti. Version 13, a qualitative computer software package. This was used to manage the interview transcripts. Analyses and interpretations were conceptually separate processes. The process to manage data brought order to the data, and organised what was there into patterns, categories, and basic descriptive units. Interpretation involves attaching meaning and significance to the analysis, explaining descriptive patterns, and looking for relationships and linkages among descriptive dimensions.

6. Literature Review

6.1. Integrity in Board's Islamic Religion Council

Ethical leadership enable the councils to promote transparency, long-term sustainability in making a decision and integrity in decision-making process. It can lead to a better governance practice and enable to improved councils' performance (Hassan et al., 2021). With both ethical and integrity take place in the council or any institutions, it can create high standards in decision making, received respect in the Malaysia community and promotes Islamic value. These has become a clear focus and main reasons a continuous effort from the council board in governing the decision and management is crucial to sustain the integrity and ethical among the councils.

6.2. Waqf Management

The current attention has underlined the governance system which should be in place to support a waqf's integrity and responsible approaches where waqf is received. Waqf is one of the Islamic social finance instruments that has been playing a significant role to improve the social economy and stability of a country (Bakar, 2018; Hasan et al., 2022; Kamaruddin & Hanefah, 2021; Mawadah et al., 2023; Zeni & Sapuan, 2017). Islamic Religious Council is responsible for facilitating the execution of the activities and practices of waqf institutions. The implementation of good governance mechanisms and best waqf practices is important to enhance waqifs' trust in Islamic Religious Councils (Hasan et al., 2022). The person governing the council must be able to be accountable as a custodian in a trustworthy and competent manner, particularly in technical and strategic administration (Daud & Rahman, 2018). Inefficiency administration and management of waqf can hinder its expansion and growth in society (Hassan & Mahyideen, 2014). Many factors would go into this situation, including the size of the waqf, waqif's intent in making the waqf and how influential stakeholders' position would be in making the waqf decisions. Sound waqf governance can help to remove and overcome mismanagement or conflict of interest among the stakeholders that occurred in the management of waqf institutions (Mohd Zeni & Sapuan, 2017). Islamic Religious Councils have long embraced the need for guidelines of ethical practices that preserve and strengthen society's confidence. Lack of integrity or improper conduct in waqf management can thus jeopardize the economic and social development of the society. Sustainability of waqf institutions for poverty alleviation depends directly or indirectly on the waqf received from the waqifs and the awareness of all stakeholders (Hasan & Siraj, 2017). The success of waqf management can be portrayed through the Islamic Religious Council's transparency in waqf governance practices on how

they deliver and use waqif's resources to achieve socio-economic sustainability (Kamaruddin & Hanefah, 2021).

Islamic Religious Councils should have policies in place as a foundation to uphold the integrity values of the administration of Waqf. As such, encourages the waqifs to continuously contribute to waqf through the councils (Fauzi et al., 2019; Mawadah et al., 2023). Haidlir et al. (2021) mention that the intention to endow waqf is significantly affected by the attitude, religiosity, knowledge and trust in the councils. Hasan et al. (2022) also indicate that board ability, board integrity, communication and accountability significantly impact on building trust in waqf management. The integrity and religious commitment of Islamic Religious Councils and access to waqf properties play an important role in establishing the waqif's perception to endow waqf (Johari et al., 2018).

6.3. The Roles of State Islamic Religions Council

In Malaysia, the existing of the state Islamic religious council or SIRC has provide assistance in managing waqf. Several states in Malaysia has successfully utilising when waqf first emerged in the Malay Muslim world is a matter of debate. Although it was not as common as in the Ottoman Empire, Egypt, North Africa, and India, waqf has been acknowledged to have existed in Malaysia since the advent of Islam and has become common among Muslims (Mahamood, 2006). The Sultan Abu Bakar Mosque in Johore, the Kg Laut Mosque in Kelantan, and the Kg Hulu Mosque in Malacca are thought to be a few instances of the earliest waqf constructions in Malaysia (Mahamood, 2006). The current waqf management is mostly based on the Malaysian Constitution's Section 3.4.1, Article 3(1), which states that the Islamic religion and its issues are under the government's jurisdiction.

Each state enacts laws to control how Islam is practised and other pertinent issues. These circumstances have caused various Islamic regulations, including the waqf practises, to be implemented incoherently (Ismail et al., 2023; Mahamood, 2006). The primary goal of appointing SIRC as trustees of waqf assets was to enhance waqf management (Ismail et al., 2023; Mahamood, 2006; Manat, 2007). By being designated as the "sole trustee of Waqf assets," each state's SIRC are implied to have been duly chosen by their respective legislatures to oversee all awqaf assets and be in charge of its administration and growth. (Ismail et al., 2023; Mahamood, 2006)

The only trusteeships that may be held by other individuals or organisations are those that took place before the applicable statutes were enacted. To carry out the administrative responsibilities of the trusteeship of the assets, as specified in their various enactments of the administration of Islam and its affairs, SIRC are authorised to designate any individual or a group serving as their representative (Ismail et al., 2023; Mahamood, 2006). The amount and value of waqf assets entrusted to each SIRC largely determines the administrative structure that has been formed (Ismail et al., 2023; Mahamood, 2006).

There are four primary duties associated with the trusteeship of waqf assets in SIRC. First and foremost, SIRC are in charge of making sure that all waqf assets and finances entrusted to them are managed and used in conformity with the terms of the waqf at the time of their creation (Ismail et al., 2023; Mahamood, 2006). As a result, SIRC must hold on to all waqf assets and funds, as well as their title documents and any other pertinent paperwork. Along with registering all waqf money and assets, SIRC are required to regularly conduct examinations into the state of the assets. Land registration in the

name of SIRC has been obfuscated by the absence of organised and written documentation on waqf assets and properties (Mahamood, 2006). The majority of waqf land is still unregistered, and there are instances where these lands are 'lost' as a result of government confiscation procedures (Ahmad, 2007). For instance, in the state of Johor, over 30% of the total 2,477 acres of waqf land have not yet been registered in the name of the SIRC (Manat, 2007). The situation has also led to an increase in unauthorised encampments and trespassing on waqf land, which hinders the physical development of the relevant assets.

Second, SIRCs are responsible for safeguarding waqf assets. SIRCs may design and execute specific laws, rules, and procedures that address both the administrative and financial aspects of waqf management in order to successfully carry out their obligations (Mahamood, 2006). Selangor, Negeri Sembilan, and Malacca have established rules particularly for the management of waqf, while the remainder of the states have included components of the waqf in their regulations for the administration of Islam as a religion. In several states, such as Selangor, Johore, Terengganu, Negeri Sembilan, Sarawak, and Malacca, there are rules for the imposition of penalties on respective violators with reference to trespassing and unlawful settlements. SIRCs implemented the necessary guidelines and policies established by the authorised authorities to further strengthen their duties in protecting waqf assets. Terengganu and Kedah SIRCs created their own internal norms for financial management and procurement practises. The Treasury Instructions and the Auditor General Department's Amalan Terbaik Kewangan Majlis Agama Islam Negeri (Best Practises of Finances for SIRCs) were heavily cited in these instructions. The Manual for Waqf Accounting, the Manual for Waqf Law, the Manual for Cash Waqf, and the Manual for Waqf management are the four guidelines that JAWHAR has so far published on the management of waqf in SIRCs.

Third, the development of the waqf assets and cash invested in them is the responsibility of SIRCs. To aid them in the creation of waqf assets and other assets, a number of SIRCs have established independent entities (Mahamood, 2006). Although it has been claimed that this is primarily due to the potential of the assets, recently the commercial sector has started to get involved in the development of waqf assets and funds. For instance, in the Kuala Lumpur "golden triangle" area, Tabung Haji Properties Sdn Bhd committed RM150 million to develop a potential waqf land donated by Ahmad Dawjee Dadaboy (Ahmad, 2007). The development of waqf assets in Malaysia is being led by the Malaysian government, which has allocated RM250 million in its Ninth Malaysia Plan. Finally, the reporting of the waqf management's performance is the fourth duty of SIRCs as waqf trustees. Manat (2007) claimed that the public's lack of trust in endowing their properties and funds as waqf was a result of the lack of openness in waqf management. Each state's legislation specifies that appropriate financial statements and accounts must be produced, primarily for the purposes of auditing and reporting (gazetting).

7. Findings

This paper investigates governance in Islamic councils in order to discover how it might influence ethics among the practitioners. This paper describes governance in Islamic councils, including the Board's role and their monitoring and control. Knowing how the governance works can help to explain how it affects the integrity. Governance in Islamic councils is necessary to protect not only the good

intentions of *waqif* but also to aid in securing the confidence of the public, by ensuring that the councils are accountable for their actions, which can be done through reporting. However, council governance varies across states (Chik, 2005; Daud, 2019; Saad et al., 2021).

7.1. The Roles of the Board of Directors

The Board is responsible for the general control and management of the council. The Board meets once a month or twice a month. Board members are the persons who are responsible for all decisions taken in running the councils, managing the public facilities and administering all activities in the councils. To assist in the smooth running of the councils, each council has set up sub-committees to help supervise certain aspects of the council's work. Sub-committees are currently set up for finance and day-to-day management of *waqf* and have to report back to the Board meetings. The day-to-day management of the council and community facilities together with projects are delegated to the staff. Boards of Islamic councils have full authority in making decisions.

One of the officer said; "We (management) need to write and report all the activities that occurred in the council. All the meeting's minutes and agreements, they (Board) have to endorse. The agreements include leasing and rental of *waqf* properties. We (management) are here only to manage. We (management) do the reports like what they (Board) asked, and we (management) only ask them (Board) for approval. They (Board) will monitor us (management) to see whether we've (management) done our job or not. By having meeting, they (Board) can monitor us."

This statement shows that most decisions are made by the Board ethically. The responsibility of the board is to monitor the tasks ethically delegated to see if the work has been carried out properly. This shows how Board controls and monitors the *waqf* management. By having meetings, Board identifies whether the activities requested by them have been undertaken without delay.

The officer made clear that: "We have meetings regularly. When a resolution is finalised at the end of the meeting, the Board will question back in the next meeting to see if there is any progress, or whether there is any setback." Another Islamic council is asked to come up with a report each time they complete a task. An officer from the receiving unit stated that:

"My position here is this unit is only to record any *waqf* assets or properties receipts by the *waqif*. I will do a report on the assets and proceeds with transferring titles. However, I do not perform any developments or investments on these properties. Development and Investment unit will do this job, however the decision is subjected to the Board." Thus, from both councils, we can see that the units are only in charge in operations of *waqf* activities, based on the Board's instruction. In other words, the Board makes final decisions, and all actions performs integrity.

7.2. Board's Monitoring and Controlling Towards Integrity

To monitor and control the *waqf* properties, councils have set up committees (unit) suitable for the development of *waqf*. Most councils have a *waqf* committee (unit) to implement activities in accordance with the provisions of the *Waqf* enactments and the guidelines for investment. In addition, their task is also to review final decisions after approval by the Board of Directors.

When asked about the frequency of Board meetings, Officer C said; “We have meetings regularly. When a resolution is finalised at the end of the meeting, the Board will question back in the next meeting to see if there is any progress or setback.” The Board conducts meetings and uses meeting reports as a control mechanism. Officer C said: “Council does need meetings so that we can plan and know what needs to be done.”

The *Waqf* Assistant Director said: “Our administration work will be evaluated and monitored by the minutes to the Board.” It was found that Board members have good qualifications and experience in their organisations. When asked about the situation in one of the councils, Officer C said: “For your information, there are few members in the Board that have been given a variety of roles. The highest committee level is the Board itself His members comprise 23 people from several backgrounds which include Province mufti, attorney department representatives, representative from Accountant General’s Department Malaysia (JANM), investor, investment developer etc. Other than that, there are also State Finance Officer and Law Advisor.”

8. Conclusion

In Malaysia, Islamic Religious Councils are responsible for overseeing Islamic affairs and providing guidance on religious matters. These councils are composed of religious scholars, experts, and representatives from various Islamic organizations. The integrity of these councils can be assessed based on their ability to carry out their functions effectively and efficiently while upholding Islamic principles.

8.1. Discussions and Conclusions

Malaysia, Islamic Religious Councils is responsible for overseeing and regulating Islamic affairs in Malaysia, including the management and development of Islamic religious institutions, the promotion of Islamic education and propagation, and the administration of Islamic law. It is made up of representatives from various Islamic organizations and bodies, including state religious councils, Islamic universities, and Muslim non-governmental organizations. With Boards’ monitoring and controlling, Malaysian Islamic Religious Councils have accomplished in monitoring waqf activities, which that they are using their resources appropriately. This paper describes governance in Islamic councils, which is the Board’s role and their monitoring and control. Knowing how governance works can help to explain how it affects the integrity. Governance in Islamic councils is necessary to protect not only the good intentions of *waqif* but also to aid in securing the confidence of the public, by ensuring that the councils are accountable for their actions, which can be done through reporting. However, council governance varies across states (Bakar & Ibrahim, 2021; Chik, 2005; Daud et al., 2011; Daud, 2019; Oseni & Hassan, 2017). It's worth noting that most members of these councils are implicated in such activities, and many individuals within these organizations are dedicated to upholding the principles of Islamic law and serving the needs of the Muslim community.

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