

## THE MANAGEMENT OF WAQF IN PERLIS: A STUDY AT STATE ISLAMIC RELIGIOUS COUNCIL OF PERLIS, MALAYSIA

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### ABSTRACT

*Waqf* properties contribute to a huge percentage of societal wealth in several Muslim countries. However, numerous Muslim countries are facing massive socio-economic problems such as poverty, education, and lack of basic healthcare services. This encourages contemporary Muslim scholars to formulate new financing methods that can be used to develop *waqf* properties and ensure that these modes confirmed with the Shariah. However, these methods are not maximumly been practiced in several states in Malaysia due to problems such as management, lack of funds, customer awareness, and others. Indeed, the applications of some of these financing methods have been proven successful in the development of *Waqf* properties. This paper attempts to review deeply on the main resources of *waqf* properties in Perlis, the current development of *waqf* properties as well as the issue in the management of *waqf* asset to aid the development of *waqf* properties in the Perlis Islamic Religious Council. By implementing qualitative research methods, this research design to ensure the finding of this study will give a massive contribution, especially to the Perlis Islamic Religious Council to practice an instrumental approach to developing the *waqf* properties to meet urgent social needs of society. The study discusses the findings of the current *waqf* management practices in Perlis specifically on *waqf* development such as *al-mudharabah*, *al-musharakah*, *al-muzara'ah* and implementation of cash *waqf*. Based on the findings, there are several methods been used to manage *waqf* properties in Perlis such as *al-Musyarakah*, *al-Mudharabah*, *al-Muzaraah* and also cash *waqf* been implemented.

**Keywords:** Cash *waqf*, *waqf* property development, *istibdal*, *al-Musyarakah*, *al-Mudharabah*, *al-Muzaraah*, Perlis Islamic Religious Council.

### 1.0 INTRODUCTION

#### The Management of Perlis Islamic Religious Council.

In line with the changing global environment facing various monumental challenges demanding change, MAIPs is optimistic about the transformation process. The DYTM Syed Faizzuddin Putra Ibni Tuanku Syed Sirajuddin Jamalullail, President of MAIPs, intends MAIPs to carry out a holistic transformation beginning in June 2011. In realizing this noble intention, His Majesty has asked the Malaysian Administrative Modernization and Management Planning Unit (MAMPU), to identify methods and mechanisms for implementing MAIPs transformation.

The transformation of MAIPs is in phase, reinforced by the idea of the State Islamic Religious Council (MAIN) as the driving force for the transformation of the Ummah in the First Malaysia MAIN Congress on September 26 and 27, 2011 (Perlis Islamic Religious Council, May 14, 2015). As a result, MAIPs has appointed a Chief Executive Officer who led the MAIPs management and act as secretary of the Council of Islamic Religion and Malay Custom Perlis previously handled by the Director of the Perlis Islamic Religious Affairs. This separation is following the requirements

of the Perlis Islamic Religious Administration Enactment of 2006, Section 16 (the Perlis Islamic Religious Administration Enactment, 2006).

MAIPs have established two main divisions, namely Management Services Division such as administrative, financial, and ICT affairs. Another division is Baitulmal Division which operated in Zakat, Wakaf, General Resources, and development as well as investment matters. The establishment of these divisions and units are in line with the MAIPs's restructuring by the Malaysian Administrative Modernization and Management Planning Unit (MAMPU). Prime Minister's Department MAIPs did not set up a separate entity to perform *zakat*, *waqf* and general resource management roles as practiced in most other states in Malaysia. This makes MAIPs is unique in its role especially relating to talent management, *waqf*, and general resources.

## 2.0 RESEARCH METHODOLOGY

The main objective of this study is to see the development of *waqf* property in SIRC of Perlis. Exploratory research approaches have been chosen by the researcher to collect the qualitative data which was done through interview sessions. In this study, qualitative research methods have been chosen due to the uncertain factor that needs to be confirmed regarding the topic. It requires people's knowledge, understanding, views, experience, and skills from the expertise of both academicians and practitioners in *waqf* management. The researcher believes that the qualitative data collected from both expertise are important and can be reliable in determined the current development of *waqf* property in Perlis Islamic Religious Council.

Apart from that, in this study, the researcher intends to analyze the related issues regarding the management of *waqf* in Perlis. The research objective is explored by interviewing the focus group. They are a few authorities' bodies and expertise such as the Islamic scholars at Perlis State Mufti Committee of Fatwa and Perlis State Islamic Religious Council as well as Chief Executive Officer from MAIPs. Mainly, all of them are well-expert in practices of *waqf* management. There are also a few informants in academicians from the Islamic University of Perlis (KUIPs). In order to create reasonable findings, the researchers used a phenomenological study.

In this research, the researcher uses purposive sampling. This type of sampling design has three major types which are judgment sampling, snowball sampling, and quota sampling. Therefore, to answer the research questions, the researcher practices judgment sampling. Judgment sampling involves the choice of subjects who are in the best position to provide the information needed. The informants were chosen from Majlis Agama Islam dan Adat Istiadat Melayu Perlis, Perlis State Mufti Office, and the Islamic University of Perlis. In this study, four informants were chosen based on their specialization to ensure the research objective is achieved.

The first interview was conducted with Ustaz Mohd Nazim Bin Mohd on 18 February 2020 at MAIPs. The informant is a Chief Executive Officer, MAIPs. The second interview was conducted with Ustaz Mohd Nazri Bin Mat Rejab and Ustaz Mohd Nazim Bin Mohd Noor on 18 February 2020 at MAIPs. The informants are the Chief Officer of *Waqf* Management in MAIPs. The third Dr. Mohd Akram Bin Dato' Dahalan, one of the committees of the Fatwa Committee of Perlis and has been appointed as MAIPs Finance Committee. The last interview interview session was conducted with Dr. Afifuddin Bin Muhammed Noor on 28 February 2020. The informant is a senior lecturer in KUIPs with the background of Bachelor of Shariah in Jordan. He successfully finished his Master in UKM and Ph.D. in UITM.

For this research, the interview method was used. Interviews are personal and unstructured interviews that aimed to identify participants' emotions and opinions regarding the research project. By using this method, the researcher studied according to their expertise and their experience in analyzing a collection of data. Data collected through this method presents the researcher's values personal interaction rather than an anonymous respondent through the survey.

Then the data analysis is a process that contained three related subprocesses which are data condensation, data display and decisions of theme, as well as a conclusion drawing and verification.

### 3.0 RESEARCH FINDINGS

#### 3.1 Resources of *Waqf* In Perlis

Based on the interviews and analysis, the researcher divided the resources of *waqf* property information into the categories of *waqf* properties which are general and special main resources of waqf in Perlis. Table 1.1, Table 1.2, and Table 1.3 showed a summary of the analysis of Perlis *waqf* property information.

**Table 1.1** Types of Waqf Property in Perlis Islamic Religious Council

No	Types of <i>Waqf</i>	Total Number of Lot
1.	General	30
2.	Special	158

**Table 1.2** General Waqf Property in Perlis Islamic Religious Council

No	Waqf Property Region	Wide (Hectare)
1.	Kampung Tuk Kaya, Kuala Perlis	7.621
2.	Utan Aji	2.4

**Table 1.3** Special Waqf Property in Perlis Islamic Religious Council

No	Waqf Purpose	Wide (Hectare)
1.	Mosque.	18.00
2.	Musolla.	0.179
3.	Graveyard	10.00
4.	House	0.05

#### 3.2 Categories of *Waqf* Property in Perlis.

The first category refers to the total number of physical *waqf* properties in Perlis. As been recorded in December 2019, the total number of physical *waqf* property had identified in Perlis was 188 lots. General *waqf* contributed total numbers of 30 lots while another 158 lots derived from special *waqf*. Several mosques have been registered as waqf assets from the contribution of cash *waqf*. Therefore, Perlis Islamic Religious Council has landed property comprising lands, buildings, shop houses and houses (Mat Rani *et al.*, 2014; Hashim, H., & Ab Rahman, A., 2015). Based on the interview, all of the informants:

*“As been mentioned earlier, Perlis recorded an exceedingly small number of general waqf. It has been shown in our record, the number of general waqf is not more than 15 percent of the total number of our waqf properties. The waqif here intends to specific the waqf to be distributed such as surau, mosque, and graveyard” (P1).*

*"In 2018, we recorded a total number of 168 lots of waqf properties in Perlis, the number of lot unit is increased to 188 lots of waqf properties in 2019. However, the number of general waqf is the same as the previous year. Waqif tends to specify their waqf purpose for us to utilize it. We still have managed a huge number of specific waqf in Perlis" (P2).*

*"I recognized that the total number of special waqf in Perlis is more than general waqf. When the total number of physical waqf properties in Perlis increases, the beneficiaries can enjoy and benefit from the waqf properties. In terms of cash waqf, in Perlis cases are interesting to be mentioned. Even though Perlis is a small state, the intention to contribute to cash waqf is increase" (P3).*

The findings from P1, P2, and P3 show that specific waqf property is more dominant compared to general waqf property. The reason is that most of the waqif has stated their wishes in specific waqf rather than general waqf. When there is more specific waqf property, it will limit to facilitate waqf property implementation by the institution (Hashim, H., et al., (2014).). When the waqif states their wishes in special waqf, the institutions have no flexibility in distributing and channeling the benefits from the waqf property without any restriction.

### **3.3 Main Resources of Waqf Properties Development In Perlis.**

The next discussion is on the main resources of waqf properties in Perlis. Based on the findings on the types of waqf, the information gathered can be used by the Perlis Islamic Religious Council as *mutawalli* on how to best utilize their waqf properties. (Abd Mutalib, H., & Maamor, S., 2018). The sources of funds in the development of waqf properties are vital to manage the waqf properties and meet the waqf obligations. Several approaches have been practiced in Perlis such as the establishment of the waqf property through the cash waqf.

There are also financing from Yayasan Wakaf Malaysia (YWM) and JAWHAR to enhance the waqf properties in Perlis. This is supported by the answer given by the informants P1, P2, P3, and P4 below:

*"MAIPs running a project with the corporate sector and the government sector to ensure the liquidity of waqf asset. This includes cooperation with YWM and JAWHAR" (P1).*

*"We have been supported by JAWHAR and YWM in development and managing the waqf properties in Perlis in 2011. We also try to approach corporate and individual for intentions of waqf. We managed to the established mosque, shop storey and commercial lot by this approach" (P2).*

*"I have been appointed as a member of the MAIPS Finance Committee. Through my experience in this committee, the huge contribution of resources for MAIPs in the utilization of waqf properties is through the cash waqf" (P3).*

*"As we know, SRIC in Malaysia, as well as Perlis, also been benefitted from the federal government through the fund from the YWM and JAWHAR. Besides that, nowadays Perlis successfully establish their first hemodialysis center by issuing cash waqf. In Perlis, other sources of waqf are through the al-istibdal of waqf asset" (P4).*

### **3.4 Issue of Waqf Management Perlis Islamic Religious Council.**

After an interview session with the informants, there are some issues regarding the management of waqf in Perlis as mentioned by both area experts. The issues of waqf management listed as follows:

#### **3.5 Lack of Fund**

Perlis Islamic Religious Council is the government institution. The main problem in the management of *waqf* properties is related to the limitation of *waqf* funds in Perlis. This is due to some factors as the budget in the institution governs by the government. In another term, the management of *waqf* properties is facing this kind of issue because the fund was influenced by the government budget. From the interview results, the informants described a lack of fund in the management of *waqf* properties as mentioned by P2, P3, and P4 below:

*“In the management of waqf properties, we are facing a lack of funds. This is because we are dependable on the state government budget in managing waqf. As we know, the current situation Perlis has a very limited budget on this” (P2).*

*“It was truly clear that funding is the main factor in the management of waqf properties. In ensuring the fund, a method of financing could be implemented in Perlis as has been suggested by contemporary scholars to ensure the liquidity of waqf properties” (P3).*

*“Management in Perlis must imply new methods of financing waqf properties such as al-istibdal to develop the waqf properties. Currently, there is a need for ensuring special waqf to be developed. Presently, SIRC of Perlis had their guideline in implementing the concept of Istibdal, but not been implement yet. The concept of istibdal will ensure the liquidity of waqf properties in Perlis and other states to be adopted. For instance, SIRC of Kedah issued istibdal to inculcate cash for the establishment of Alor Star Airport previously” (P4).*

### **3.6 Awareness**

To ensure the liquidity of *waqf* properties, Perlis Islamic Religious Council faced a problem-related to the awareness of the society in managing the *waqf* properties. The *waqf* contributors intended to choose an endowment in special *waqf*. This type of *waqf* purpose has limited the management to develop the asset for benefits to others. As a result, it would lead to the slow development of the assets. Both academics and experts agreed that the terminology of special *waqf* needs to be discussed in the future to set up the new mechanism. It is for the sake of empowering the development of *waqf* properties in Perlis.

Perlis Islamic Religious Council also faced the problem from *asnaf*. In real practice, a lot of Bazaar *Waqf* has been rented to the *asnaf*. Unfortunately, the *asnaf* is not aware to pay for the monthly rental. In terms of rental payment, there was an issue whereby the lessee did not pay for more than a year. Legal action has been initiated to fit this issue. It was surprising when the lessee was not aware to pay for the monthly rental because of the sentiment they were as *asnaf*. This point clarified by the informants P2 and P4 as below:

*“To make sure the benefit of waqf property has been spread out for the community, we offered our waqf shop storey for rental of this asset. Unfortunately, the rental fee could not be collected due to the lack of alert or awareness of rental. They did not aware to pay for their rental for a reason they have come from asnaf” (P2).*

*“For me, the practice of special waqf needs to be revised to ensure the obligations of waqf. General waqf is much more needed to ensure the waqf properties have been managed properly” (P4).*

### **3.7 Development of Waqf In Perlis Islamic Religious Council**

Several methods have been suggested by scholars for the development of *waqf* property. Most of the pieces of literature have suggested the involvement of the private entity in the development of *waqf* assets. Hashim, H., *et al.*, (2013). has divided the development of *waqf* assets into three

(3) main methods which are credit-based finance, joint venture or equity and income sharing as well as self-financing.

The combination of these three methods of financing or two of them may be deemed necessary by the managing authorities based on the situation where the waqf assets are operated. The main issue in these methods of development is on the protection and security of the *waqf* assets (Mustaffa *et.al*, 2014). *Waqf* assets are owned by Allah SWT or by the beneficiaries (according to different opinions of Islamic jurists). Hence, the transfer of the ownership in waqf assets can be executed either through *ibdal* or *istibdal*. However, *Istibdal* is highly unfavorable from the fiqh perspective. Even though some Islamic scholars and jurists permit the practice of *ibdal* and *istibdal*, yet several conditions should be fulfilled. Some Islamic schools of law have a strict opinion on the practices of *istibdal*.

Another problem is the selection of the most suitable Shariah method to develop the *waqf* properties. The problem could be overcome with the involvement of the Fatwa and Mufti department. Decisions related to the Shariah rulings on *waqf* assets and management must be referred to the Fatwa Council of the state or Federal territory. In other words, the involvement of the Mufti Department in the development of *waqf* property is crucial. For example, JCorp has appointed Dato' Noh Gadot – the former Mufti of Johor – as a member of the Board of Directors for its *waqf* program. The involvement of Mufti and Fatwa Council in the development of *waqf* property may improve the effectiveness of the Shariah decision making process in waqf development (Hashim, H., Ahmed, U., & Madjadi, D. 2014).

Based on the data collected through the interviews, the development of *waqf* property by Perlis Islamic Religious Council can be concluded into four main categories as follows:

### **Al-Musyarakah**

In 2011, Perlis has been issued *al-musharakah* in the development of *waqf* property. The organizations that have been included in this contract are Yayasan Wakaf Malaysia (YWM), and Perlis Islamic Religious Council. In the cases of Perlis, YWM issued cash of RM 2,000,000 to finance 27 lots of property in six regions of the mosque which named Bazaar *Waqf* MAIPs. The financing of all this property including six mosques in Perlis which are Masjid Sempering in Jelempek, Masjid al-Arifin located in Padang Katong, Masjid Tun Abd Razak Repoh in Jejawi, Masjid Putra Simpang Empat in Utan Aji, and the last one Masjid Amir Fawwaz in Sungai Bharu, Kuala Perlis.

The ultimate objective of this project is to develop facilities and infrastructures to improve the socio-economic. All the lot have been rented with the priority for asnaf people in Perlis with monthly cost RM 200 for a lot and agreement for a year. This project has been cleared by the informants P1, P2, and P4 as below:

*“In 2011, with collaboration from YWM and JAWHAR, we issued al-musharakah to establish the 27 lot of shop storeys around Perlis” (P1).*

*“Through the RMK-9, we manage to get a total financing RM 2,000,000 from YWM and JAWHAR in 2011 by issuing al-musharakah shop storey project in six mosques in Perlis. The establishment of this project provides an essential chance for asnaf in Perlis to set up their own business (P2).*

*“MAIPs benefitted from RMK-9 because they issued musharakah to finance the Bazar Waqf project in Perlis (P4).*

The *musharakah* project in the development of waqf property can be summarized as showed below in Table 1.4.

**Table 1.4** Development of Bazaar Waqf MAIPs by implementing Musharakah

No	Waqf Property Region	No. of Lot	Monthly Rental (RM)
1.	Masjid Amir Fawwaz, Sungai Bharu.	4	800.00
2.	Masjid Muthmainnah, Sg Adam.	4	800.00
3.	Masjid Tun Abdul Razak, Repoh.	3	600.00
4.	Masjid Al-Arifin, Padang Katong.	4	800.00
5.	Masjid Putra, Sungai Empat.	4	800.00
6.	Masjid Al-Barakah, Jelempuk.	4	800.00

### **Al-Mudharabah**

Generally, MAIPs owned *waqf* property in Behor Lalang, Utan Aji for 2.4 acres. In order to facilitate the *waqf* property, MAIPs also adopted an initiative by issuing *mudharabah* with the cooperation of JAWHAR through Ninth Malaysia Plan in 2011 by financing property in Behor Lalang, Utan Aji, Kangar. Through this *mudharabah* plan, MAIPs managed to develop eight commercial lots to be utilized as Waqf Economic Property. This information has been mentioned by P1 and P2 as below:

*"In 2011 also, we establish the development of Waqf Economic Property in Behor Lalang, Utan Aji with collaboration JAWHAR" (P1).*

*"In the same year as the musharakah project, we managed to create another project with the collaboration of JAWHAR by issuing the mudharabah project in Behor Lalang, Utan Aji. This project established with the establishment of eight commercial lots to be utilized in Waqf Economic Property" (P2).*

### **Al-Muzara'ah**

As recorded for Perlis, several dams have been stated as *waqf* property. The total area of this dam is 0.179 acres located at Utan Aji, Kangar, Perlis. All the dam formerly utilized for the plantation of paddy fields. MAIPs used to benefit from this land by implementing this land through the concept of *muzara'ah*. The total profit for RM 1000.00 per year has been recorded as rental income. All property utilized as paddy plantation. This information obtained through the explanation from the informant P2 as below:

*"In line with this project, we also rented our paddy-field (waqf asset) and the rental cost becomes an income for our waqf project. Currently, the total cost of this practice gave us RM 1000 annually because the waqf assets were limited" (P2).*

### **Cash Waqf**

According to the Global Islamic Finance Report (2015), health and medical services also significant in the practice of cash waqf. For instance, Perlis Islamic Religious Council collaborated with JCorp, through WANCorp and full support from KPJ Berhad. They have established 20 Waqaf AnNur Clinics (KWAN). There was one Waqaf An-Nur Hospital (HWAN) and two mobile clinics in Johor. It aims to preserve the importance of charity through the *waqf* concept's adaptation. The main objective of their establishment was to deliver healthcare treatment and dialysis facilities to the general public. Plus, the establishment of this public usage in sustaining health will be a helping hand for those in greatest needs regardless of their ethnicity and religion.

Currently, Perlis Islamic Religious Council has shown that several *waqf* projects have been issued from the implementation of cash *waqf*. The cases of cash *waqf* implementation for the

development of *waqf* property have been mentioned by the informants P1, P2, P3, and P4 as follow:

*“The contribution of cash waqf in Perlis is huge. We manage to establish Masjid Al-Hussain, Kuala Perlis and currently, we are in a process of establishing the Hemodialysis Centre, HTF with the projected cost of RM6 million” (P1).*

*“Currently, we have two mosques that have been established through cash waqf which are Masjid Al-Hussin, Kuala Perlis and Masjid Al-Ariffin, Padang Katong, Kangar. Cash waqf also contributed to the development of Dewan Kulliyah MAIPs, Behor Temak, and Hemodialysis Centre for the time being” (P2).*

*“Cash waqf contributed to the establishment of Masjid Al-Hussain, Kuala Perlis that has been issued by Tan Sri Mohd Ariffin Yusof in 2011” (P3).*

*“Currently, MAIPs issued a cash waqf to establish the Hemodialysis Centre, HTF” (P4)*

The total cash *waqf* project in Perlis summarized as follows:

- a. The first case is Masjid Al-Hussin, Kuala Perlis. The cash *waqf* funded by Tan Sri Mohd Ariffin Yusof. The construction of the mosque started in 2006 and utilized in 2011. The cost of this mosque was RM 12 million. This project was fully sponsored by the cash *waqf* fund.
- b. The next case was the development of Dewan Kulliyah MAIPs, Behor Temak for the social and educational center. This project started in 2013 and finalized in 2014. The cost was RM 200,000 and fully sponsored and supported by using the cash *waqf*.
- c. Lastly, Perlis Islamic Religious Council came with an idea establishment of Hemodialysis Centre Tuanku Fauziah Hospital, Kangar in 2014. The project started on 3<sup>rd</sup> April 2018 and will be finalized in 2020 with the total cost of RM 6 Million. Currently, the project successfully gains RM2.7 Million by generating cash *waqf*. The cash *waqf* fund still continuously collect to finance this mega project. The building of the dialysis center had successfully built and handed over to the Ministry of Health on 3<sup>rd</sup> March 2020.

The establishment of Hemodialysis Centre, Hospital Tuanku Fauziah, Kangar collected the cash *waqf* by implementing some methods. Firstly, salary deduction to government staffs as low as RM 1.00 per month. The *waqf* also can be paid through online transfer applications such as JomPay, and SnapNpay. Apart from that, MAIPs also created a *waqf* counter for the contribution of cash *waqf* of this project. The total cash *waqf* collected for Hemodialysis Centre, HTF summarized as below:

**Table 1.5** Cash Waqf Collected for Hemodialysis Centre

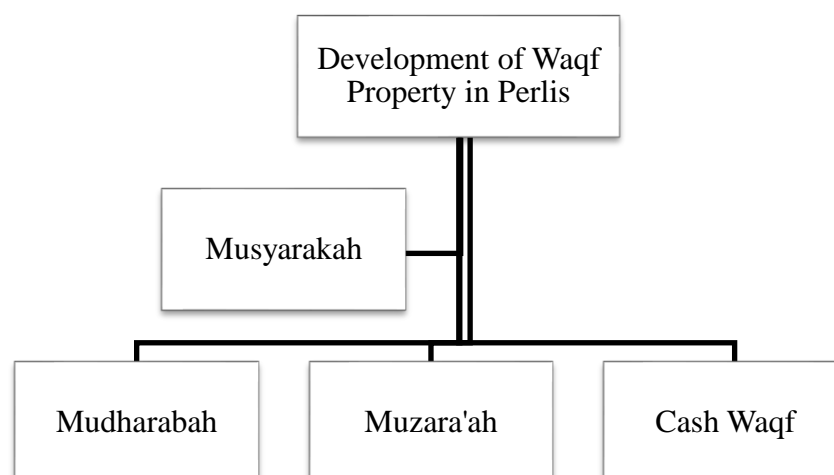
Year	Amount Collects (RM)
31 December 2018	1,238,497.95
30 November 2019	2,000,000.00
2020 (February 2020)	2,700,000.00

**Table 1.6** Development of Perlis waqf property through Cash Waqf.

No	Types of Development	Region	Cost (RM)
1	Masjid Al-Hussin.	Kuala Perlis	12,000,000.00
2	Dewan Kulliyah MAIPs.	Kangar	200,000.00
3	Hemodialysis Centre, HTF	Kangar	2,700,000.00



The summary of the development of waqf property in Perlis stated in Figure 4.0.



**Figure 1:** Development of Waqf Property in Perlis

#### 4.0 CONCLUSION

This study showed that *waqf* has a depth view and circumstance to serve for the benefit of the community. This study aimed to explore the managerial perspective due to the idle of *waqf* development in Perlis Islamic Religious Council. New methods must be justified in maximizing the roles and functions of *waqf*. The development of *waqf* would be an important industry for the state and country. All in all, the researcher passionately believes *waqf* development will shine brightly in the future if all Muslims and the authorities played their positions effectively. As a vicegerent of Allah in this world, this is the right time for us to empower the *waqf* industry in Malaysia for the sake of Allah's blessings and social welfare.

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