Insight into the reasons for the lack of Waqf reporting

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ARTICLE INFO	ABSTRACT
	This paper examines the attributes or factors contributing to the lack of reporting by Islamic councils. To gain feedback on how such problems can be solved, the researcher conducted interviews with experts from Islamic organisations. The findings of this paper may provide insights into how the *waqf* accounting is accepted by the Islamic Religious Council and the importance of the role of councils in ensuring transparency in reporting.

1. Introduction

Waqf plays a critical role within the Islamic society. Waqf is a religious base originated by Prophet Muhammad s.a.w 1400 years ago. Originally, waqf tradition concentrates on mosque for prayers and education centres (Bakar, 2018). Waqf has been regarded as a plain assistance even though it has past achievement in creating constant income and thus reducing poverty levels in Muslim countries (Hasan and Siraj, 2016). Indeed, it is a central feature in Islamic religious practices, socio-economy activities, poverty alleviation programs, charity, health, education as well as ways of curbing social problems. Despite its importance, there is a notable lack of proper waqf reporting that enhances the value among the Islamic Religious Councils who are responsible for waqf administration and control. As far as waqf councils are concerned, there are serious questions regarding the quality and level of reporting conducted, which, in turn, reflects the ineffectiveness of the councils' governance. Thus, the study provides insights on waqf governance of Islamic Religious Councils in Malaysia. This paper examines attributes or factors contributing to a lack of reporting by Islamic councils. To gain feedback on how such problems can be solved, the researcher conducted an interview with a few experts from Islamic organisations.

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To date, there has been no thorough disclosure of *waqf* assets and liabilities, revenues and expenses by the councils. Prior literature shows that there are problems especially in reporting, such as the councils not even keeping up-to-date *waqf* accounts (Daud et. al, 2011; Yunanda et al., 2016; Masruki and Shafi, 2013; Khairi et al., 2014) and mistakes in recording the financial transactions in religious institutions not being corrected immediately (Abdul Rahim and Goddard, 2003). Therefore, as the intermediate party between *waqif* and beneficiaries, *waqf* institution is accountable for the management of *waqf* funds and need to disclose sufficient information pertaining to *waqf* fund itself (Kamaruddin et al., 2018).

According to Mansor et al. (2017), in Malaysia, even the public administration has been broadly criticised for lack of accountability for compliance purposes and lacking information on value creation. Their study also found that *waqf* institutions also faced the risk of poor governance and accountability. According to Noordin et al. (2017), a comprehensive system for *waqf* institutions is lacking at present. The study found that these non-profit organisations lack efficiency. Thus, according to Maskuri et al. (2018) both quantity and quality of waqf reporting are important for analysing and evaluating annual reports for Malaysian State Islamic Religious Councils (SIRC). Mohamed et al. (2006) mentioned a lack of reporting, hence there is no standardisation among councils. Differences in reporting and disclosure among Islamic councils are contributed to by differences in state jurisdictions. The Malaysian Constitution clearly stipulates the division of powers between the Federal and State governments (Abdullah, 2007, 2009; Dalila et al., 2017). Abdul Rahim and 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 states in respect of all matters relating to the religion of Islam in their respective territories, except for matters of Islamic law in particular and those relating to the administration of justice. Although, there are 14 different states, most problems and scenarios among the states are similar (Abdullah, 2009; Ahmad, 2007; Ismail, Muda and Hanafiah, 2014).

In Malaysia, the State Islamic Religions Council (SIRC) is the sole trustee of all *waqf* funds (Daud and Abd. Rahman, 2008; Yaacob, 2006; Ismail et al., 2014; Abdul Rahim and Goddard, 2003), and that it has itself not reported on *waqf*, indicates an important predicament. An Islamic entity like the one governing *waqf* should be the shining example of transparency for all. 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 (Daud et al., 2011; 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). The intention of the framework is 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 research question is as follows:

Why is there a lack of reporting especially on *waqf* matters among Islamic councils?

Reporting is regarded as an essential tool in discharging accountability (Ihsan and Ibrahim, 2011; Ihsan and 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 resulted in limited access to information amongst some of the users. Thus, this paper seeks to contribute to the literature by providing an insight into the reasons why there is a lack of *waqf* reporting from the Islamic councils' perspective.

2. Literature Review

In Islam, an individual's freedom of action must be contained within a sense of responsibility towards others. Since social awareness and concern for individuals are inextricably blended, working for the welfare of others is the most promising way of extending one's effectiveness in pleasing Allah Almighty (Abdul Rahim and Goddard, 1998).

Additionally, Muslims believe that everything created by Allah the Almighty has a purpose and this purpose gives meaning and significance to Man's existence. Man is accountable to Allah the Almighty and his success in the Hereafter depends on his performance, which must be accounted for. The following verse elaborates on the notion of accountability in Islam.

"*To Allah belongeth all that is in heavens and on earth. Whether ye show what is in your minds or conceal it, Allah Calleth you to account for it*" (Al-*Baqarah*: 284).

In the case of *waqf* reporting, the council acts as an internal control mechanism and its primary objective is to give credibility to operations by authenticating their legitimacy from the *shari'ah* point of view. Membership of council is often drawn from the *ulama* (professional specialists in Islamic jurisprudence) and they perform all or part of the following duties: setting the *shari'ah* rules for the conduct of council, and examining all or part of the council's transactions to ascertain whether there have been breaches (Barraclough, 1983; Masruki and Shafii, 2013).

Consequently, there are Islamic principles that should be followed by practitioners in the *diwan* (council) while preparing the *waqf* annual reports. An implication for *waqf* accountants is to seek greater council accountability. To enable the councils to become more socially responsive, the practitioners should be aware of and concerned to fulfil the obligations and duties to wider society (Zaid, 2000).

The councils have been entrusted with the safekeeping of *waqif*'s properties and putting these funds to good use and therefore, they should not abuse this trust, as stated in the *Qur'an:* "And these are those who hoard gold and silver and spend it in the way of Allah: announce unto them a most grievous chastisement" (At-*Tauba*: 34). Hence, information that revolves around the concept of *Amanah* (trusteeship) should be disclosed in the mission statement and council objectives.

Thus, the accountability of the council must fit three important roles of Islamic councils in relation to *waqf*:

i. Religious duty to protect and maintain *waqf* assets - implement *waqif's* intentions, produce profitable results, and distribute *waqf* results to beneficiaries.
ii. Controlling function - update records on *waqf, waqf* property documentation, produce an audited account for *waqf* and appoint *nazr, waqf* administrator and property manager.
iii. Commercial function - project management, *waqf* property management, *waqf* property lease management, *waqf* investment and *waqf* development.

3. Methodology

Data were analysed using ATLAS ti. Version 5, 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.

Marshall and Rossman (1999) assert:

"The interpretative act remains mysterious in both qualitative and quantitative data analysis. It is a process of bringing meaning to raw, inexpensive data that is necessary whether the researcher's language is standard deviations and means or rich description of ordinary events. Raw data have no inherent meaning to the interpretive act that brings meaning to those data and displays that meaning to the reader through the written report". (p. 153)

Careful attention has to be given as to how data are being reduced throughout the research endeavour. The study further overviews council evidence which includes organisational charts, job segregation, and annual reports (documentation). There is typically not a precise point at which data collection ends and analysis begins. The overlapping of data collection and analysis can improve both the quality of the data collected and the quality of the analysis. To ensure internal validity, triangulation of data was achieved through the multiple sources of interviews, observation and documentations.

The data consists of detailed descriptions of *waqf* activities, disclosure, and participants' behaviour that are part of the experiences. Once the interviews were conducted, the data was transcribed. After that, the data were arranged into suitable coding categories using ATLAS ti. Version 5 to manage it. When data have been accumulated; the first task in the analysis was to identify suitable categories. Then, the categories were linked together to organise the voluminous mass into a comprehensive and primary resources. The themes include all the major information that is used while doing the case studies. Information was then edited, redundancies sorted out, parts fitted together, and findings obtained.

The researcher enquired about the Board's monitoring and controlling in the councils which include meetings and documentation. Interviews were conducted in Bahasa Malaysia since it is more familiar and better understood in both councils. Later the interviews were transcribed and translated into English. Analysis and interpretation take on a specific focus in the evaluation, as Patton, (1990, p. 23) clarifies:

"*Evaluation is the systematic collection, analysis and interpretation of information about the activities and outcomes of actual programs for interested persons to make a judgement about specific aspects of what the program is doing and improve the program. This general purpose takes its specific focus from the information needs of primary stakeholders and decision making context of the particular program evaluated*".

Patton (1990) explained that there is no precise point at which data collection ends and analysis begins. Nor in practice, are analysis and interpretation neatly separated. In the course of gathering data, ideas about analysis and interpretation occurred. Those ideas constituted the beginning of the analysis. Based on the analysis, the sub-sections give additional information on the situations in both councils. The emerging themes are supported by transcriptions gathered during the interviews.

4. Findings

From the interviews conducted, there appear to be two main factors, namely conflict of interest and bureaucracy. Each of these factors will be explained and elaborated in later sub-sections. Analyses of the

interviews, interpretations and discussions are presented in detail in order to give a rich picture of what is going on in the councils.

4.1 Bureaucracy

There are three main attributes of bureaucracy in Islamic councils. Figure 1 shows emerging themes related to bureaucracy, which can help to answer part of the question why councils are not transparent in reporting.
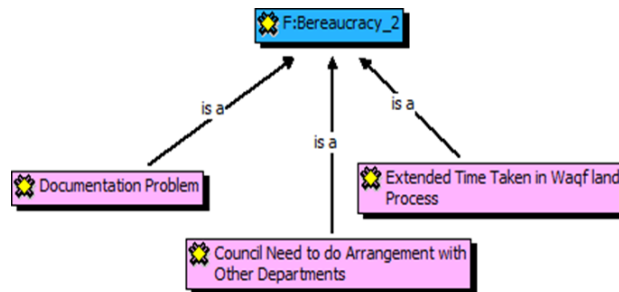

Fig. 1. Bureaucracy dimensions

4.1.1 Councils need to make arrangements with other authorities/departments

Bureaucracy affects Islamic councils. Many responsibilities cannot be met efficiently because of these channels. For example, Islamic councils may not disclose an accurate record of *waqf* properties because some properties have not yet been gazetted to the council. The Assistant Director and officers explained that the main reasons for this are documentation problems and the lengthy processes of the Land Office. An accountant claimed that:

"*The Land District has taken a long time to change the land' ownership title.*" The officers explained that the procedure took longer time due to the difficulty faced by the Land Office in providing legal documentation for *waqf* land and properties. These titles were not properly recorded by the *waqif,* especially with respect to previous *waqf* transactions. Another reason was that the Islamic council could not change the title of lands that are less than one acre.

4.1.2 Extended time taken in gazetting Waqf land

Councils need to make arrangements with other departments, for example, District Offices. This slows down their work and creates documentation and reporting problems. An officer claimed:

"*Everything is subjected to the approval of the Director of Lands and Mines. It usually starts with waqf pronunciation and agreement. It is a very time-consuming process, the fastest process takes is six months and the slowest the process takes is more than three years*".

Another officer claimed:

"*The process of gazetting waqf land took quite a long time to complete. This is because it involves not only the council but also other departments, for example, the Land District Office which is beyond the control of the council.*"

4.1.3   Documentation procedures

Registered properties also have problems with legal documents. Most *waqf* assets, especially *waqf* properties that were established 20 years or more ago have difficulty with the fact that there are no legal documents stating that they are regarded as *waqf*. This creates problems in demonstrating council ownership and extends the time taken in transferring ownership. The *waqf* Assistant Director raised the same issue regarding this problem. He noted that;

"*Gazetted lands, reserved lands are not under the council's authority. They belong to the government. Our council needs to identify them by enquiring from the Land Office. Sometimes we have the grant, and sometimes we don't…*".

 He also explained why this situation relates to the issue of disclosure.

"*The Board did request for annual reports. But we are in the middle of the process. Many reserve lands are not registered with the council. Even gazetted lands are not registered with the council because all reserve and gazetted lands are not council properties. Those lands have been registered only as a record (receiving waqf list). The registered lands will be enacted under the council enactment. Now, after those lands are reserved and gazetted, we will apply for full authority.*"

As a result, only lands owned by the council are recorded, which creates a problem for up-to-date reporting. There are also too many hurdles when gazetting *waqf* lands. Thus, councils have documentation limitations. Lack of documentation especially in recording *waqf* properties has held back disclosure in reporting. When the *waqif* gives his property as a *waqf* to the council, the transferring process involves the District land office. A grant is needed to transfer the properties' ownership to the council.

There are two big problems regarding this procedure. The first is that the process of changing ownership (Gazette) takes a long time, especially when there is a problem related due to a change in names with no evidence. Secondly, as long as the properties are not yet gazetted to the council's name, the accountant cannot record them as *waqf* properties. An accountant confirmed this:

"*I cannot simply record assets that have not been gazetted to the council's name.*"

There will be no family claim to *waqf* donated by parents or family. This is because once a property has been gazetted as *waqf*, the ownership of the property goes to the Islamic council. The Islamic council acts as trustee and develops the property as intended by the *waqif*.

It is the policy of every council that only *waqf* properties that have the ownership of the council can be recorded. The comments of a person in charge at the Islamic councils were:

"*Only lands that have been gazetted can be recorded and this indicates the council has authority over it.*"

A similar comment was made by an accountant;

"*The problem of recording those non-gazetted lands has held back the issuance of financial reports. This will give the public the wrong perception about the situation*".

4.2 Conflict of Interest

4.2.1 Fear of Public Criticism

The directors and accountants disagreed with the idea of complete transparency, especially in disclosing to external stakeholders that are the public. According to officers, criticisms from the public had previously caused practitioners to be defensive.
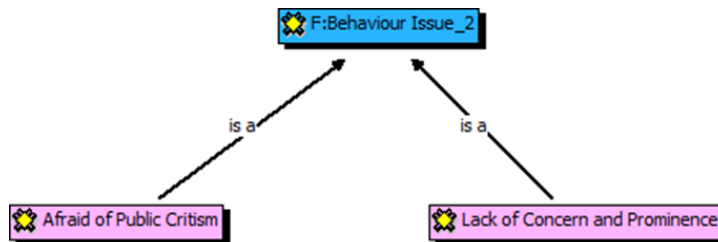

Fig. 2. Behaviour problem dimensions

Some officers perceive that extended disclosure and transparency do not have anything to do with governance and management of a council. The officers insisted that the public are suspicious by nature and do not believe the information provided in the reporting. According to them, extended reporting will only attract more criticisms from the public especially in managing *waqf* properties. An officer complained;

"Why should we report to the public? The additional disclosure will make the public more curious to know how the council manages waqf properties."

Another reason why they do not want to disclose much to the public according to one of the accountants is:

"It will be a waste of money; I don't think they understand the numbers in the annual report" and further argued that, *"It is not our money to disclose as it belongs to Allah."*

4.2.2 Lack of Prominence

The importance of *waqf* is being ignored compared to z*akat*. *Zakat* is greatly emphasised among practitioners in the councils. Many systems and frameworks have been developed to facilitate *zakat* payment. One council does not have a *waqf* unit to organise *waqf* activities. In the interview, one of the officers said that there is no need for them to have a *waqf* unit. The officer commented:

"Here, in this council, we only have a few waqf properties, so there's no need to have a waqf unit."

5. Conclusions and Recommendations

As *khalifah*, the job for which a person is accountable for ought to (*wajib*) be delivered efficiently and effectively. This includes the time taken for a task. The shorter the process, the better it will be. The job includes a responsibility to society and other human beings (justice). The lengthy period taken makes the *waqf* problem worse. Islamic councils cannot register *waqf* property unless the title has been charged to them. It is wasteful for *waqf* property to be idle. The Islamic council should overcome this issue by creating a solution for office lands and also solving the issue in transferring the title.

As the registration of land ownership is a major issue that should be resolved first by the Islamic Council, any planning and development on *waqf* land will not become a reality because land management in the country is bound by the National Land Code (NLC). According to the NLC (Act 56 of 1965), it provides no specific provision pertaining to *waqf* lands. This problem deals more with the application of the NLC (1965) in the administration of *waqf* lands which has brought several difficulties in securing the development of *waqf* assets. Hence, in launching the course registration process, the responsible party will be the Islamic Religious Councils.

The councils play an important role especially in strengthening the administrative organisation both in terms of the legislation and compliance. To ensure the planning and development of *waqf* land, Islamic councils and the Malaysian government created a solution under *Wakaf* Land Registry under section 416C of the National Land Code 1965. Thus, with that, it is hoped that Islamic councils and government will resolve the issue of registration so that the *waqf* in the country will become a symbol of economic strength.

It is important to ensure the impact of Islamic governance should contribute to a sustainable growth of socio-economic wellbeing. Responding to this issue, this study provides additional insights into how waqf governance among Islamic Councils in Malaysia. This research provides an opportunity for the waqf practitioners to gain a better understanding of how governance could be leveraged to enhance the councils' performance in reporting and giving a beneficial impact toward sustainability. For academicians, insights from this study will add to the body of knowledge particularly on the integration of the accountability theory and the stakeholder theory to examine whether the council is performing and fulfilling the intention of interested parties in order to meet the demand of reporting to stakeholders.

The diagrams show how the various factors which have been found to influence reporting have been grouped in the study. It highlights the two-way influence between the groups of factors and the interrelationship between these variables and reporting. The diagram is not intended to represent a comprehensive model of reporting but highlight the influential factors and the relationships between them.

If improvements in the extensiveness, quality, quantity and comprehensiveness of reporting are to be achieved, then perhaps Islamic councils can gain a better understanding of their internal processes and attitudes to communicating this type of information and how they influence reporting. Public are of course influenced in the decision about whether and what to report by what they see as being the benefits of doing so. It is recognisable that society is increasingly expecting Islamic councils to do more than being a trustee for *waqf* properties.

There is a lack of consensus regarding the extent to which voluntary reporting can influence the extent or nature of such regulations, and councils rarely did reveal how they manage *waqf*. There are several studies in jurisdiction relevant behaviour have revealed that the activating preconditions can strengthen the personal-norms behaviour relationship (Black, Stern and Elworth, 1985; Hopper and Nielsen, 1991; Vining and Ebreo, 1992).

The main motivation for *waqf* reporting is to enhance council image and credibility with stakeholders. The main reason for starting to report was public consciousness, and this is also an important reason given for developments and changes in reporting practice. Further, there is general agreement that reporting bad news decreases council credibility and image, although there was also a view that beyond a few sentences there would be no further image benefits (Beck and Ajzen, 1991). There was also some concern about public reaction to disclosures on specific issues such as distributions or investment on *waqf* properties. This fear of unknown reactions would appear to explain the very small amount of bad news on *waqf* reporting in the reports of these councils.

First, people who make no behavioural changes to prevent further worsening of governance in the councils' problems and who rely on the existing procedures seem to be indifferent or irresponsible. The persistence of transparency problems may be blamed on this presumable lack of concern. However,

characteristics of the choice situation suggest that these people may have good reasons for their reservation.

The lack of concern issue concerns the significance of personal norms in the Islamic councils. The addition of personal norms increased the explained variance in intentions and behaviours. The study also saw a decrease in the unique contributions of attitudes. When attitude is adjusted, controlling for personal normative influence (the attitude concept), the residue might be interpreted as non-moral costs and benefits. When subjective norms are adjusted, controlling for personal normative influence, the residue might more clearly refer to non-internalised norms. The latter is consistent with Schwartz's and Howard's (1984) definition of personal norms as internalised social norms (Hopper and Nielsen, 1991).

Finally, the results can contribute to the management of transparency problems. The data suggest that an appeal to feelings of personal obligation might be beneficial in encouraging disclosure of conscious behaviour. As such, people should feel personally obliged to disclose information especially on *waqf*, makes no appeal to personal norms, but may rather be seen as communicating an external (social) norm. Personal norms are affected social norms (Osborne, Simon and Collins, 2003; Johns, 2006), and communicating social norms might, in the long run, stimulate this internalisation (Rousseau and Fried, 2001).

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