

SHARIAH COMPLIANT BEST PRACTICE TENANCY MANAGEMENT  
FRAMEWORK FOR COMMERCIAL WAQF PROPERTIES

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## **DEDICATION**

This thesis is dedicated to my mother, my father, my husband, my daughters and my family who taught me that even the largest task can be accomplished if it is done one step at a time.

Last but not least, I dedicate this thesis to the Ummah.

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## ABSTRACT

Commercial waqf property (CWP) is seen as a catalyst for fulfilling the waqf philosophy provided that the waqf properties are well managed and able to produce a good income stream. However, a number of problems were highlighted in waqf tenancy management practices such as lack of adherence to Shariah principles. In fact, there was also ambiguity on Shariah and waqf tenancy management attributes in terms of tenant selection, default rent and penalties. The arising issues need to be addressed by adopting the best practice tenancy management (BPTM). However, BPTM adopted by CWP shall coincide with Islamic principles and waqf needs. Therefore, the objectives of this study are to determine the tenancy management attributes based on the best practice, waqf needs and Shariah compliance and to investigate the tenancy management practice for CWP in Malaysia. A framework of Shariah Compliant Best Practice Tenancy Management (SCBPTM) for CWP is developed using a WaqfServ Dimension by integrating BPTM, waqf needs and Shariah compliance. The framework was developed to achieve Shariah compliant tenancy management, sustainable income generation and tenant satisfaction. This study employed a case study approach. Data were collected using document review, focus group discussion, in-depth interviews and in-situ observation. Semi-structured interviews were conducted with waqf property managers and tenants to investigate the compliance of Shariah, adherence to waqf needs and the issues of tenancy management.. The findings revealed that BPTM of tenant selection, rental charged, duration, early termination and rental distribution were not adopted as it did not meet the waqf needs. Furthermore, BPTM of penalty was not adopted since it was not Shariah compliance. It can be deduced that the full spectrum of BPTM could not be fully adopted by the waqf properties since waqf properties have their own special characteristics. Overall, this framework is deemed feasible in waqf tenancy management in Malaysia as concurred by the experts. The framework is expected to contribute to the waqf institutions including State Islamic Religious Council (SIRC), Department of Awqaf, Zakat and Hajj (JAWHAR), Yayasan Wakaf Malaysia (YWM), waqf stakeholders, investors, professional property managers and researchers. Furthermore, the framework could assist to improvise the CWP to be at par with the conventional building management while Shariah principles are being fully observed in the full spectrum of waqf tenancy management.

## ABSTRAK

Harta tanah wakaf komersial (CWP) dilihat sebagai pemangkin untuk memenuhi falsafah wakaf dengan syarat harta tanah wakaf diurus dengan baik dan dapat menghasilkan aliran pendapatan yang baik. Bagaimanapun, beberapa masalah telah diketengahkan dalam amalan pengurusan penyewaan wakaf seperti kekurangan pematuhan kepada prinsip Syariah. Malahan terdapat juga kekaburan pada sifat-sifat pengurusan penyewaan menurut Syariah dan kehendak wakaf dari segi pemilihan penyewa, kelalaian membayar sewa dan penalti. Isu yang timbul perlu ditangani dengan mengadaptasi pengurusan penyewaan praktis terbaik (BPTM). Walau bagaimanapun, BPTM yang diterima pakai oleh CWP harus menepati prinsip Islam dan keperluan wakaf. Oleh itu, objektif kajian ini adalah untuk menentukan ciri-ciri pengurusan penyewaan berdasarkan amalan terbaik, keperluan wakaf dan pematuhan Syariah dan untuk mengkaji amalan pengurusan penyewaan untuk CWP di Malaysia. Rangka kerja Pengurusan Penyewaan Amalan Terbaik Patuh Syariah (SCBPTM) untuk CWP dibangunkan menggunakan Dimensi WaqfServ dengan mengintegrasikan BPTM, keperluan wakaf dan pematuhan Syariah. Rangka kerja ini dibangunkan untuk mencapai pengurusan penyewaan yang mematuhi Syariah, penjanaan pendapatan yang mapan dan kepuasan penyewa. Kajian ini menggunakan pendekatan kes kajian. Data dikumpulkan menggunakan tinjauan dokumen, perbincangan kumpulan fokus, wawancara mendalam dan pemerhatian tapak. Wawancara separa berstruktur telah dijalankan dengan pengurus harta tanah wakaf dan penyewa untuk menyelidiki pematuhan Syariah, pematuhan terhadap keperluan wakaf dan isu pengurusan penyewaan. Dapatan menunjukkan bahawa BPTM bagi pemilihan penyewa, sewa yang dikenakan, tempoh penyewaan, penamatan awal dan agihan sewaan tidak diterima pakai kerana ia tidak memenuhi keperluan wakaf. Selain itu, BPTM bagi penalti tidak diterima pakai kerana ia tidak mematuhi Syariah. Ia dapat disimpulkan bahawa spektrum penuh BPTM tidak boleh diterima sepenuhnya oleh harta tanah wakaf kerana harta tanah wakaf mempunyai ciri khasnya sendiri. Keseluruhannya, rangka kerja ini dianggap dapat dilaksanakan dalam pengurusan penyewaan wakaf di Malaysia seperti yang disepakati oleh semua pakar. Rangka kerja ini dijangka menyumbang kepada institusi wakaf termasuklah Majlis Agama Islam Negeri (SIRC), Jabatan Wakaf, Zakat dan Haji (JAWHAR), Yayasan Wakaf Malaysia (YWM), pemegang kepentingan wakaf, pelabur, pengurus harta profesional dan penyelidik. Tambahan pula, rangka kerja ini boleh membantu untuk menambah baik CWP setanding dengan pengurusan bangunan konvensional manakala prinsip Syariah dipatuhi sepenuhnya dalam spektrum penuh pengurusan penyewaan wakaf.

## TABLE OF CONTENTS

	<b>TITLE</b>	<b>PAGE</b>
	<b>DECLARATION</b>	<b>iii</b>
	<b>DEDICATION</b>	<b>iv</b>
	<b>ACKNOWLEDGEMENT</b>	<b>v</b>
	<b>ABSTRACT</b>	<b>vi</b>
	<b>ABSTRAK</b>	<b>vii</b>
	<b>TABLE OF CONTENTS</b>	<b>ix</b>
	<b>LIST OF TABLES</b>	<b>xiv</b>
	<b>LIST OF FIGURES</b>	<b>xvi</b>
	<b>LIST OF ABBREVIATIONS</b>	<b>xviii</b>
	<b>LIST OF APPENDICES</b>	<b>xix</b>
	<b>GLOSSARY OF TERMS</b>	<b>xx</b>
<b>CHAPTER 1</b>	<b>INTRODUCTION</b>	<b>1</b>
1.1	General Background	1
1.2	Problem Statement	4
1.3	Research Framework	7
1.4	Research Aim, Questions and Objectives	10
1.5	Scope of Study	12
1.6	The Importance of the Study	12
1.7	Research Methodology	13
1.8	Outline of Chapters	14
<b>CHAPTER 2</b>	<b>AN OVERVIEW OF WAQF</b>	<b>17</b>
2.1	Introduction	17
2.2	An overview of waqf	17
2.3	Philosophy of waqf	20
2.4	Legal Framework for Waqf Management in Malaysia	23

2.5	The Characteristics of Waqf Properties	27
2.5.1	Waqf Disbursement	28
2.5.2	Waqif condition or waqf needs ( <i>masalahah</i> )	29
2.5.3	Governance	30
2.5.4	Obstacles	31
2.6	The Success of Waqf Management in Selected Countries	32
2.7	Conclusion	35
<b>CHAPTER 3</b>	<b>TENANCY MANAGEMENT CONCEPT: CONVENTIONAL BEST PRACTICE, WAQF NEEDS AND SHARIAH PERSPECTIVES</b>	<b>37</b>
3.1	Introduction	37
3.2	Tenancy Management Concept	37
3.3	Best Practices Tenancy Management	40
3.3.1	Tenant Selection	41
3.3.2	Tenancy Businesses	43
3.3.3	Rental Determination	44
3.3.4	Tenancy agreements	46
3.3.5	Enforcement	47
3.3.6	Property Manager	49
3.4	Tenancy Management based on Waqf Needs	50
3.4.1	Tenant selection	51
3.4.2	Rental determination	53
3.4.3	Tenancy agreement	55
3.4.4	Enforcement	58
3.4.5	Waqf Property Manager	59
3.5	Shariah Compliant Tenancy Management	62
3.5.1	Tenant Selection	62
3.5.2	Tenancy Businessess	63
3.5.3	Rental Determination	63
3.5.4	Tenancy agreement	66
3.5.5	Enforcement	70
3.6	Assessment of Tenancy Service Delivery Model	71

3.6.1	Customer Experience Management (CEM) Model	72
3.6.2	Service Quality Model (ServQual)	74
3.6.3	Service Performance Model (ServPerf)	76
3.6.4	Comparison of Tenancy Service Delivery Model	78
3.7	Conceptual Framework	81
3.8	Conclusion	86
<b>CHAPTER 4</b>	<b>RESEARCH METHODOLOGY</b>	<b>87</b>
4.1	Introduction	87
4.2	Research Methodology	87
4.3	Research Design	94
4.4	Data Collection Method	97
4.4.1	Primary Data Collection	97
4.4.2	Secondary Data Collection	102
4.5	Research Instruments and Validation	103
4.6	Pilot Study	105
4.7	Data Analysis and Preparation	106
4.8	Framework Validation	108
4.9	Conclusion	110
<b>CHAPTER 5</b>	<b>TENANCY MANAGEMENT FOR COMMERCIAL WAQF PROPERTIES IN MALAYSIA</b>	<b>111</b>
5.1	Introduction	111
5.2	Commercial Waqf Properties in State A	111
5.2.1	Premise 1	112
5.2.2	Premise 2	112
5.3	Commercial Waqf Properties in State B	113
5.3.1	Premise 3	114
5.3.2	Premise 4	114
5.4	Commercial Waqf Properties in State C	115
5.4.1	Premise 5	116



5.4.2	Premise 6	117
5.5	Commercial Waqf Properties in State D	118
5.5.1	Premise 7	118
5.6	Conclusion	120
<b>CHAPTER 6</b>	<b>ANALYSIS AND DISCUSSION OF WAQF TENANCY MANAGEMENT PRACTICE IN MALAYSIA</b>	<b>121</b>
6.1	Introduction	121
6.2	Focus Group Discussion 1	122
6.2.1	Educational Background	124
6.2.2	Findings of Focus Group Discussion 1	125
6.3	Semi-Structured Interview and Site Observation	130
6.3.1	Demographic Profiles	132
6.3.2	Within Case Analysis	134
	a) Commercial Waqf Properties in State A	134
	b) Commercial Waqf Properties in State B	139
	c) Commercial Waqf Properties in State C	145
	d) Commercial Waqf Properties in State D	152
6.3.3	Cross-case Analysis	156
6.4	Focus Group Discussion 2	176
6.5	Conclusion	176
<b>CHAPTER 7</b>	<b>PROPOSED FRAMEWORK OF SHARIAH COMPLIANT BEST PRACTICE TENANCY MANAGEMENT FOR COMMERCIAL WAQF PROPERTIES</b>	<b>177</b>
7.1	Introduction	177
7.2	Integrating a Shariah Compliant Best Practice Tenancy Management for Commercial Waqf Properties Based on WaqfServ Dimension	177
7.3	Framework Development	195
7.5	Conclusion	211
<b>CHAPTER 8</b>	<b>IMPLICATIONS AND CONCLUSION</b>	<b>213</b>
8.1	Introduction	213

8.2	Research Findings Conclusion	213
8.3	Contribution of the Research	216
	8.3.1 Contribution to Knowledge	216
	8.3.2 Contribution to Waqf Tenancy Management Practice	217
8.4	Limitation	218
8.5	Recommendation for Future Research	219
8.6	Conclusion	219
<b>REFERENCES</b>		<b>221</b>
	Appendix A Interview Schedule (Waqf Property Manager)	232
	Appendix B Interview Schedule (Tenant)	238
	Appendix C Observation Checklist	242
	Appendix D Validation Form	243
	Appendix E Findings of FGD 1	251
<b>LIST OF PUBLICATIONS</b>		<b>266</b>

## LIST OF TABLES

<b>TABLE NO.</b>	<b>TITLE</b>	<b>PAGE</b>
Table 1.1	Research Objectives and Research Questions	11
Table 2.1	Islamic Law Enactments Related to Administration and Management of Waqf	25
Table 2.2	State waqf enactments	26
Table 3.1	The fee of property manager	50
Table 3.2	Determinants of service quality	75
Table 3.3	Differences of Assessment underpinning the framework to be adopted	79
Table 3.4	WaqfServ Dimension	81
Table 4.1	Case study design	91
Table 4.2	Interview sections	104
Table 4.3	Research instruments	104
Table 4.4	List of experts	109
Table 5.1	The characteristics of CWP in State A	113
Table 5.2	The characteristics of CWP in State B	115
Table 5.3	The characteristics of CWP in State C	117
Table 6.1	List of Participants as coded	122
Table 6.2	Details of key persons who attended the FGD 1	122
Table 6.3	Educational background of participant of FGD	124
Table 6.4	List of participants as coded	130
Table 6.5	Details of key persons of interviewee (waqf property manager)	131
Table 6.6	Educational background of waqf property manager	132
Table 6.7	The rental arrears of premise 2	137
Table 6.8	Rental collection for premises and bazar waqf	141
Table 6.9	The collection of rental arrears	144
Table 6.10	Focused coding 2 for Question 6a	164
Table 6.11	Results for rental increment during the rental review	166
Table 6.12	Results for cross-case of rental's payment date	167

<b>TABLE NO.</b>	<b>TITLE</b>	<b>PAGE</b>
Table 6.13	Results of cross-case of default payment	168
Table 6.14	Results of cross-case of penalty	169
Table 6.15	Results of cross-case of tenant eviction	170
Table 6.16	Results of cross-case of inspection by WPM	170
Table 6.17	Results of cross-case of challenges in tenancy management	171
Table 6.18	Tenancy management issues in relation to WaqfServ dimension	172
Table 7.1	Assurance dimension	179
Table 7.2	Rental arrears collection	183
Table 7.3	Tangible dimension	184
Table 7.4	Empathy dimension	186
Table 7.5	Reliability dimension	189
Table 7.6	Value for money dimension	192
Table 7.7	Occupancy rate at 11 Beach Road	193
Table 7.8	Responsiveness dimension	194
Table 7.9	Findings of FGD 2	195
Table 7.10	Validation results for assurance's dimension	208
Table 7.11	Validation results for empathy's dimension	209
Table 7.12	Validation results for reliability's dimension	209
Table 7.13	Validation results for tangible's dimension	210
Table 7.14	Validation results for responsiveness's dimension	210
Table 7.15	Validation results for value for money's dimension	210

## LIST OF FIGURES

<b>FIGURE NO.</b>	<b>TITLE</b>	<b>PAGE</b>
Figure 1.1	Research framework	10
Figure 1.2	Flowchart of research design	14
Figure 2.1	Evolutions of Waqf Management Laws in Malaysia	24
Figure 3.1	Malaysian Property Management Standards	39
Figure 3.2	Tenancy management attributes	40
Figure 3.3	Tenancy agreement checklists	47
Figure 3.4	Legal remedies	48
Figure 3.5	The conditions of rental payments	65
Figure 3.6	Form of Ijarah Contract	67
Figure 3.7	Termination of Tenancy Contract	69
Figure 3.8	Model of Customer experience antecedents and consequences	73
Figure 3.9	Service Quality Framework for Property Management	76
Figure 3.10	Service performance model	78
Figure 3.11	Conceptual framework of the study	85
Figure 4.1	Research onion	88
Figure 4.2	Inductive approach (Creswell, 2013)	89
Figure 4.3	The normal cycle of research for theory building (Meredith, 1993)	90
Figure 4.4	Research methodology design	96
Figure 4.5	Primary Data Instruments	97
Figure 4.6	Secondary data collection	103
Figure 4.7	Types of validity Trochim (2006)	108
Figure 5.1	Built of Transfer (BOT) concepts	119
Figure 6.1	The working experience of WPM	132
Figure 6.2	The duration of tenancy by tenants	133
Figure 6.3	Rental collection performance of State B	142
Figure 6.4	Rental arrears collection of State B	144
Figure 6.5	Rental collection performance of State C	149
Figure 6.6	The total of rental arrears of State C	151





## **LIST OF APPENDICES**

<b>APPENDIX</b>	<b>TITLE</b>	<b>PAGE</b>
Appendix A	Interview Schedule (Waqf Property Manager)	235
Appendix B	Interview Schedule (Tenant)	241
Appendix C	Observation Checklist	245
Appendix D	Validation Form	246
Appendix E	Findings of FGD 1	254







distributor, SIRC will then appoint any person or committee to represent it for further actions. To convey the many waqf properties, SIRC requires cooperation between other relevant organizations, in which their integrity is believed. The organization concerned is the Awqaf, Zakat and Hajj Department (JAWHAR), as well as Yayasan Waqf Malaysia (YWM). Their jobs not only cover the development, administration and management of waqf properties but also play serious roles in ensuring the maximization of the value of the waqf property to successfully achieve the objective which will ultimately result in a win-win situation among all stakeholders.

Now, the amount of social wealth from waqf in most Muslim countries is enormous and it needs to be administered effectively in order to increase the value (Budiman, 2014). Unfortunately, the statement fails to materialize because the waqf properties were underperformed in some countries with a majority of Muslims because the regulatory body does not carry out their responsibilities effectively (Hassan, 2016). For example, among the major countries dominated by the waqf property but failed to maximize its potential are Syria, Turkey, Egypt, Morocco, Algeria, Iraq and Palestine. In this case, not only the funds are insufficient, but the government should provide subsidies in the form of maintenance costs and basic costs solely to maintain the value of waqf properties (Kahf, 2003). It can be concluded that waqf property management around the world is still weak and needs to be improved, to harvest its full potentials.

In the context of Malaysia, it is still a loop in the management of waqf property; inefficiency in waqf tenancy management still exists. As a consequence, the income of waqf institutions in some states is relatively small as a result of large rental arrears (Mohsin and Mohammad, 2011; Majid and Said, 2014; Ali et al., 2016). The result, the only things can be covered are the expenses of waqf property such as building maintenance and building insurance (Yaacob and Nahar, 2017). Series 3 of the Auditor-General Report 2014 confirmed that some SIRC faced outstanding rental issues; Kedah Islamic Religious Council (MAIK) (RM1,050,000), Penang Islamic Religious Council (MAIPP) (RM4,560,000) and Melaka Islamic Religious Council (MAIM) (RM420,083). Thus, this waqf property can be said to be financially non-profitable. What makes the situation worse is the dependence of

SIRC on the allocation of the state government and the contributions of the public to continue operating. Based on the observation of this problem alone, it can be perceived that growth of waqf property value is also stunted.

In response to this issue, activities to improve the generation of income through waqf property need to be geared up and intensified to achieve the purpose of waqf and ensure the success of the ummah in general. Karim (2007) through his writing noted that the potential of effective and efficient waqf management was in terms of return on social and religious benefits. To be more optimistic, it will pay back financially to the nation's economy (Noor et al., 2014), as the value of waqf is experiencing positive growth in the property market. In order to ensure that waqf stays relevant, adequate funds are needed to improve and maintain existing and future waqf management (Ismail and Arshad, 2009; Sanep and Muhamed, 2011). Speaking of funds, it is possible from the profit management of the waqf property itself in terms of rent collected from rental of premises. It is because, the premises can be rented but waqf property cannot be sold and used as collateral (Mohammad and Mar-Iman, 2006).

One of the best ways to increase the value of the commercial real estate is through best practice property management (Stevens, 2014). Oyedokun et al. (2014) suggested that good property management should focus on the needs of tenants. Management best practices also include the delivery of quality services by property managers (Dean and Lee, 1998) and property maintenance (Appel-Meulenbroek, 2008; Baharum et al., 2009). These two factors directly increase tenant's satisfaction. The roles of tenants in the real estate market are significant in terms of rental growth, vacancy rate, as well as lease arrangements, lease breakdowns, and disagreement of tenant rights and building reputation (RICS, 2005). Since tenancy management is one of the functions in property management that can also be considered as an important key (MPMS, 2016), an in-depth study of the full tenancy management spectrum for waqf needs to be done.

Thus, it is proposed adoption and adaptation of best practice tenancy management (BPTM) issued by the Board of Valuers, Appraisers, Estate Agents and

Property Managers (BOVAEP) without disregarding the waqf and Shariah compliance requirements. Based on this, this study directly focused on the ways to integrate best practices, waqf requirements and Shariah compliance in an effort to optimize CWP's sustainable income generation that coincided with Islamic principles.

## **1.2 Problem Statement**

It is undeniable that waqf plays a very important role in the social and economic development of Muslims. Hence, the need to improve management for waqf property is clear and must be welcomed. There is a little disadvantage in the existing waqf property engagement which requires a revamp to make the income generation process more efficient and effective by taking into account the development of the property market and the country's economic growth for the well being of the ummah (Nik Hassan, 2008).

Previous research has clarified issues that were inhibiting the growth of waqf property in Malaysia. As such, the criteria of tenant selection has resulted uncertainty in some SIRC's. Selangorkini (2014) reported that waqf property is rented out to non-Muslims. Of concern though, are the non-Muslims allowed to rent according to Shariah principles also being another issue. Even though the Manual for the Management of Waqf Land (2006) provides the procedure of application for tenancies of Waqf Premises, however the criteria for tenant selection are unknown and not clear yet. The Manual provided by JAWHAR not specify who is actually a legal tenant permitted to rent in waqf properties. It is either the right is given full priority to waqf philosophy or there has allocated for both; waqf philosophy and non-waqf philosophy.

Based on historical records, the practice of hiring waqf premises had been practiced in Malaysia since the era of pre-independence (Rani et al., 2010). There is another issue found that rental rates for waqf premises were cheaper than market rental rates. It was obviously contrary to Islamic law which did not allow rental rates

to be set lower than current rates (Ibn‘Abidin, 1994). However, based on Puad et al. (2014), the low rental rates offered by SIRC were to meet the needs and philosophy of the waqf itself which to reduce poverty rates. As a result, it has obviously affected SIRC's earnings as the sole trustee of waqf property (Kamaruddin, 1992). As an alternative to addressing this problem, the rental value was recommended to be increased but was denied and rejected by most tenants (Rani and Aziz, 2014). In Melaka, a new rental scheme was offered by SIRC, but it also failed due to the unwillingness of tenants to accept it (Latif, 2006).

Besides, Ismail et al. (2014) through their study stressed that rent collection would be more efficient if it was done by more staff. In addition, the information in the waqf tenancy system needs to be updated periodically, as well as to provide a systematic online database to be easily reached by the waqf management and waqif. This is to enable them to review the records, update information, and check the status of the rental payment by the tenants. This has been supported by Selangorkini (2014) which agreed that the lack of complete data on the waqf land and its tenants prevented the collection of rentals to be carried out efficiently.

In addition, there is another issue whereby the tenants have breach of the tenancy agreement. As such, in Kelantan, the permanent buildings are not permitted to be established on the land involved with waqf. However, it is found that 70 percent of tenants do not comply with the contract as permanent buildings had been built thereon (Rani and Aziz, 2014). Under these circumstances, it causes an ambiguity whether such a breach of the contract was deemed as non-Shariah compliance or otherwise. In fact, the characteristics of Shariah compliant tenancy agreement are not mentioned clearly in the previous literature. On top of that, there is a lack of knowledge on how the extent the implementation of Shariah compliance tenancy agreement among the SIRC.

Furthermore, the tenants of premises or waqf property are found to be less aware that the proceeds from the waqf rental are used as operating expenses; therefore they often delay payments resulting in a large amount of rent payments (Ali et al., 2016). The National Audit has made the disclosure that arrears not only

involve the low-income group but not exempted professionals and non-governmental organizations (NGOs). Although rental rates are reasonable or slightly lower than current rental rates, they still fail to make payments consistently. Since the rental arrears were increased over the years among several waqf institutions, SIRC as the sole trustee of waqf should actively manage and intensified the enforcement towards the default tenants. Therefore, to implement its funnel as waqf property manager (WPM), the enforcement that will be implemented shall conform to Shariah principles.

Moreover, the problems faced by the management of the WPM are not only due to the above-mentioned matters, but also involve the inefficiency in managing several cases due to the lack of experience and expertise (Abdullah et al., 2011; Harun et al., 2012). The situation is increasingly difficult due to the weakness of enforcement by SIRC causing some rentals of waqf premises to occur without the consent of SIRC. The National Audit Department of Malaysia (2014) reported that there were several tenants who made a direct rental agreement with the Mosque Management by denying the need to do so with SIRC. Due to the lack of control and inspection by SIRC, there is an opportunity for many other issues including aggression, illegal occupation or leasing to non-Muslims (Ismail et al., 2015). Thus, SIRC should practice high professionalism, knowledgeable about its field as well as comply with Islamic principles and governing law (Mohammad and Iman, 2005).

From the aforementioned, the key factors identified to prevent the growth of the value of waqf properties are listed namely (i) tenant selection, (ii) rental determination, (iii) tenancy agreement, (iv) enforcement and (iv) waqf property manager. Therefore, this study attempts to address the issues by adopting BPTM to examine and innovate the WPM way of practicing Shariah tenancy management but still adhered to the nature and principles of waqf.

### **1.3 Research Framework**

With the intention to address the issues arose, a rigorous strategized in regards to sounds principles of tenancy management is needed. Hence, an in-depth literature review was carried out to expose the gap in this study. However, previous literature claimed that there is a lack of disciplinary studies that deal with the management of waqf tenancy. Several researchers have made recommendations on the improvement of tenancy management in waqf properties. Ismail et al. (2015) suggested that (i) rental of waqf land should be increased in tandem with the current rental value, (ii) more staff should be hired to collect rental more efficiently and (iii) records system of waqf land and tenants must be up to date. While, Osman et al. (2015) urged that tenancy management should be well managed including leasing and renting existing land and buildings, internal and external expertise, selecting and upgrading potential lots.

In addition, the literature also pointed the tenancy management which complied with Shariah and waqf needs. Othman (1982) and Rani and Aziz (2010) examined in depth the management of waqf properties based on the waqf requirements and the Shariah laws embodied in them. They discussed in detail the Shariah features which included terms of waqf tenancy, duration, rental rate, the income of waqf properties, tenancy agreement and mutawwali. However, it still showed the gaps when inadequately described the full spectrum of waqf tenancy management. There was also ambiguity on some attributes such as tenant selection, default rent and non-compliance penalties.

In Malaysia as of today, there is still no Shariah compliance standard for the management of waqf tenancy. Waqf Land Management Manual (2006) was launched for the sake of standardization of waqf management procedures throughout the country. In this manual, there is a simple process and basic guidelines for use by SIRC. As this manual is not yet comprehensive, there is more improvement on Shariah principles particularly. In addition, according to Norinah et al. (2015), although many waqf models have been proposed and published, there is still no clear view of how far SIRC has adopted them. Meanwhile, in the context of the provisions



of the Special Rules or the State Waqf Enactment in five states namely Terengganu, Selangor, Perak, Negeri Sembilan and Melaka, there is no comprehensive regulation relating to the management of waqf property rental.

As far as the tenancy of waqf properties are permissible by Islamic law (Naim, 2010), all the practices of waqf tenancy must adhere to Islamic law. In fact, the usufructs need to be used as predetermined by the waqf founder or waqf deeds or any pious and Shariah based purposes (Yaacob et al., 2012). What this could mean is that Shariah principles need to be abided in each transaction. Similarly, Ahmed (2004) observed that Shariah and decision issues such as income accumulation, capital appreciation, the potential of negative income are vital to be addressed before any planning for the investment of waqf properties are conducted. On the same theme, Abdul-Karim (2010) concurred that Shariah compliant financing for waqf properties and robust legal framework with progressive fatwa should be provided for successful management.

Additionally, Awang et al. (2017) recommended that maqasid Shariah approach could be as an alternative to address the issues pertaining to waqf properties. Maqasid Shariah could be interpreted as an objective of Islamic law that needs to be achieved for the sake of Allah and a gift for the people for any purposes (Rosly, 2006; Awang et al., 2017). This approach is adopted by examining the waqf objectives that will be as parameter and guidelines in management and administration reformation policy. It was observed that this approach will ensure that any reformation regarding the management of waqf is Shariah compliant.

In another study, Rosly (2010) highlighted four Shariah compliant parameters that should be complementary to one another, while maqasid approach is one of them. It includes (i) aqad approach, (ii) maqasid Shariah approach, (iii) financial reporting approach and (iv) legal documentation approach. It can be seen that by incorporating the four Shariah parameters above will enhance their Shariah compliant benchmarking while achieving the waqf objectives in the same line.

Since waqf cannot be sold and used as collateral Mohammad and Mar-Iman (2006), hence the sources of financial of income generating waqf properties should focus on the waqf rental (usufruct) instead of capital gain. Hence, the vulnerability of income generated by the waqf properties need to be addressed through sound principles of tenancy management. Oyedokun et al. (2014) claimed that tenant's satisfaction is a key to achieve maximization of real property investment returns. This is because the tenants are the main consumer of the commercial buildings, their role in property market affect greatly the contribution to property investment. Their contribution is reflected in rental growth, vacancy rate, lease execution, lease breaks, landlord-tenant disagreements and building reputation (RICS, 2005). As the tenants are players to be tackled by the property manager, there is a need for quality service delivery (Dean and Lee, 1998) and good maintenance (Appel-Meulenbroek, 2008; Baharum et al., 2009). Both of the factors could determine tenant's satisfaction.

From the foregoing, it crucial to emphasize that the best practice tenancy management could be adopted as one of the solutions for the purpose of maximizing income and improving the income generated from waqf properties. However, the Shariah justifications for rectification of management of waqf properties are indispensable to be dealt with as to ensure the practice is according to Shariah principles. In fact, most of the previous disciplines have given great attention to Shariah waqf accounting, reporting and financing (Ismail et al., 2015). There is a lack of disciplinary study discussing on full spectrum of waqf tenancy management while integrating Shariah compliance with waqf needs and waqf philosophy. Also, there has been no single empirical study examining this issue with regards to sustaining and enhancing the value of waqf properties by adopting the best practice tenancy management. Therefore, this study intended to fill the gap of the study and it is presented diagrammatically in Figure 1.1.

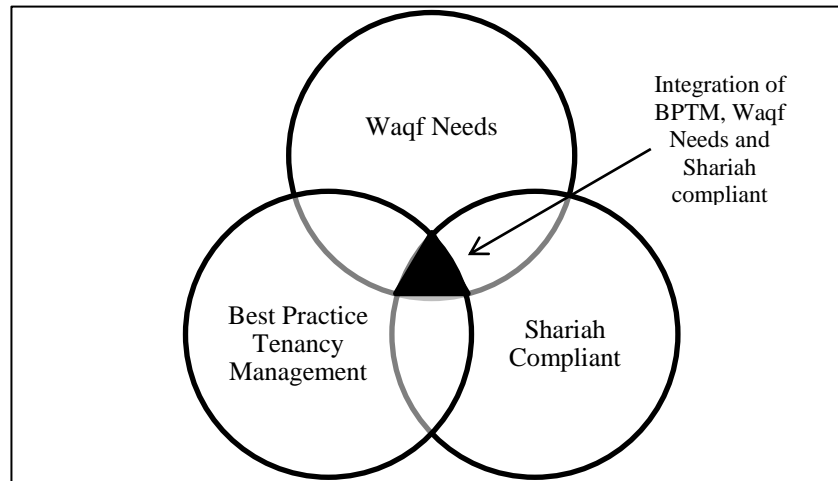


Figure 1.1 Research framework

#### 1.4 Research Aim, Questions and Objectives

Through this study, revenue shortfalls generated by CWP was addressed. Hence, the development of the Shariah Compliant Best Practice Tenancy Management (SCBPTM) framework has been done for CWP as a means of increasing the waqf income which will ultimately strengthen the value and nature of waqf. Finally, a better waqf property management system that served to fulfill the philanthropic concept of waqf was proposed.

Therefore, the following research questions are developed to fill the gaps in the literature.

- (a) What are the attributes of tenancy management for best practice, waqf and Shariah compliance?
- (b) What are the tenancy management practices for commercial waqf properties and compliance of Shariah in waqf tenancy management in Malaysia?
- (c) How to integrate the best practice tenancy management with waqf needs and Shariah compliance?

- (d) How to develop a sustainable income generating of commercial waqf properties while Shariah principles have adhered?

The following objectives are developed to fulfill the identified aims:

- (a) To determine the best practice, waqf and Shariah compliance tenancy management attributes.
- (b) To investigate the tenancy management practice for commercial waqf properties in Malaysia.
- (c) To integrate the best practice tenancy management with waqf needs and Shariah compliance.
- (d) To develop and validate a Shariah compliant best practice tenancy management framework for commercial waqf properties

Table 1.1 depicts the research objectives and the research questions formed for this study.

Table 1.1 Research Objectives and Research Questions

<b>Research objectives</b>	<b>Research questions</b>
i. To determine the best practice, waqf and Shariah compliance tenancy management attributes.	i. What are the attributes of tenancy management for best practice, waqf and Shariah compliance?
ii. To investigate the tenancy management practice for commercial waqf properties in Malaysia.	ii. What are the tenancy management practices for commercial waqf properties and compliance of Shariah in waqf tenancy management in Malaysia?
iii. To integrate the best practice tenancy management with waqf needs and Shariah compliance.	iii. How to integrate the best practice tenancy management with waqf needs and Shariah compliance?
iv. To develop and validate a Shariah compliant best practice tenancy management framework for commercial waqf properties.	iv. How to develop a sustainable income generating commercial waqf properties while Shariah principles have adhered?

Source: Developed by the Researcher for the Study (2017)

## **1.5 Scope of Study**

This research focuses on CWP, hence four states and seven commercial buildings have been selected. They are:

- (a) Pusat Haemodialysis, Batu Pahat and 2-storey of shop houses at Fortune Point, Nusajaya, Johor
- (b) Bazar Wakaf Rakyat and 2-storey shop office at Tengku Badar, Klang, Selangor
- (c) Pusat Perniagaan Wakaf Seetee Aisah and 2-storey of shop houses at Malay Enclave, Pulau Pinang
- (d) Menara Bank Islam, WPKL

This research has benchmarked against the Malaysian Property Management Standards (MPMS) issued by BOVAEP. Reference has also been made to the Islamic Law, The Administration of the Religion of Islam Enactments, Specific Rules or State Waqf Enactments and Manual Pengurusan Tanah Wakaf by JAWHAR.

## **1.6 The Importance of the Study**

This study is important to enhance understanding of how to increase the value of CWP without waiving the waqf philosophy and Shariah law. Besides, this study was capable of strengthening the sustainable income generation of CWP. Last but not least, this study allowed the waqf institutions to maintain financial performance and avoid them from being too dependent on limited external funds. Hence, the proposed SCBPTM framework shall be benefited by those who were relevant in the waqf management system such as JAWHAR, SIRC and the investors as described in the following paragraph.

(a) JAWHAR

The findings of this study can assist JAWHAR to professionally coordinate waqf property management as well as maintain the value of waqf properties.

(b) SIRC

SIRCS can adopt the framework to enable better generation of income from waqf properties. This can lead to waqf properties being financially independent and the profits generated can be used to fulfill the needs of waqf and assist the *Ummah* to better in terms of economy.

(c) Investors

The framework will encourage investors to be involved in the development of waqf land since it provides insights into professional waqf properties management unlike now which is more traditional and inefficient as proven in many studies conducted.

## **1.7 Research Methodology**

Having identified the aim and objectives, research questions and research scope, the next stage is to develop an appropriate methodology to achieve the objectives of the study. In this section, the designed and structured research plan and research methodology are explained and this is shown in Figure 1.2, which is hoped to visually provide a clearer explanation on the methods employed.

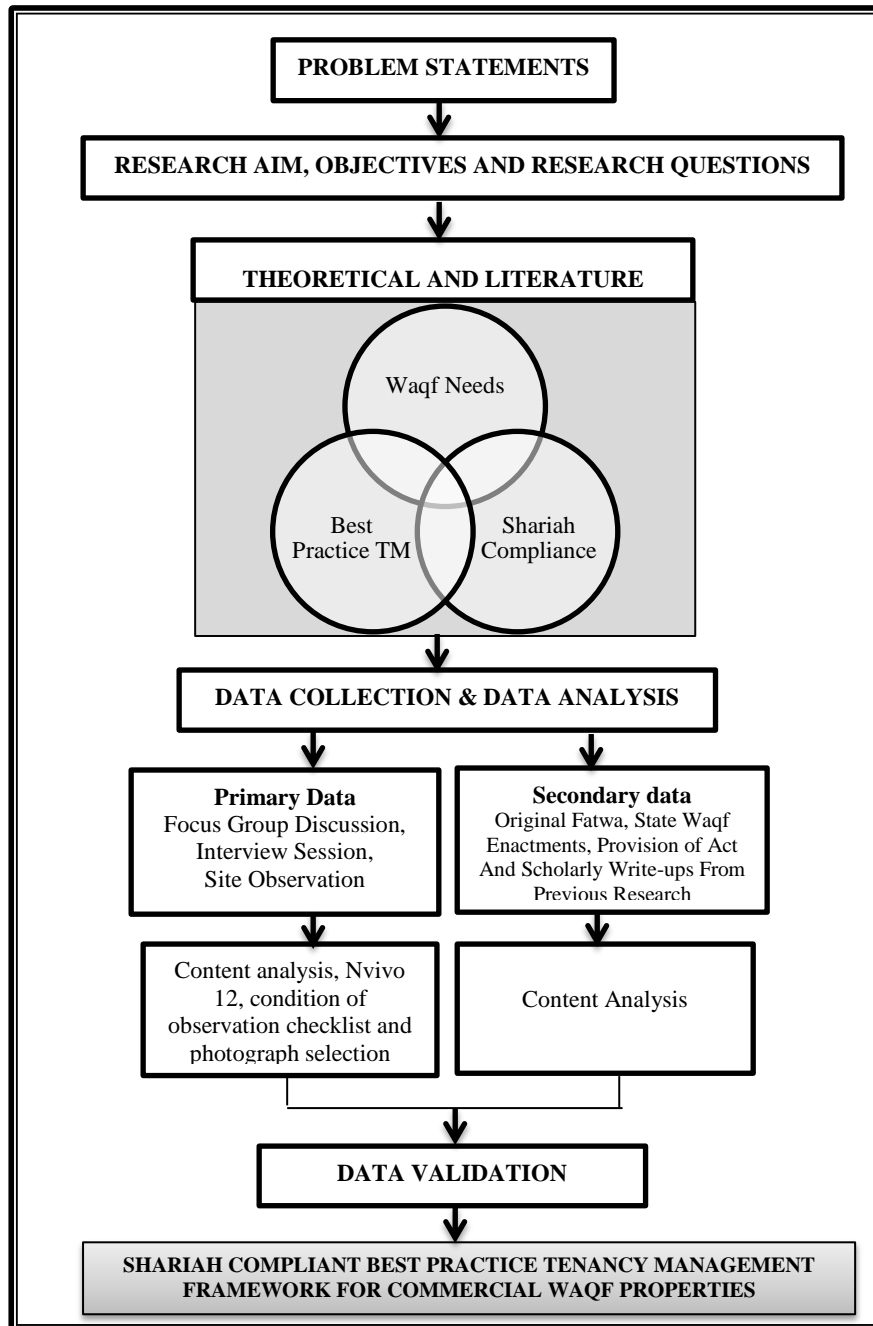


Figure 1.2 Flowchart of research design

## 1.8 Outline of Chapters

Chapter One provides the background of the study, the motivation to undertake the study, the researcher's personal interest in the subject, and the study's objectives, as well as a summary on the research methodology.

Chapter Two presents the review on literatures on the concept of waqf through the perspectives of Muslim scholars of four schools of thoughts who are Shafie, Hanbali, Maliki and Hanafi. This chapter also offers a detailed discussion on the context of wealth distribution in Islamic law as to how it is clearly prescribed in Qur'an and Hadith. It also presents the legal framework which governs the waqf management in Malaysia at the federal and state government's levels that include the Administration of the Religion of Islam Enactments and Specific Rules or State Waqf Enactments. The last part of this chapter offers an explanation on the fatwa administering tenancy management of waqf properties, the characteristics of waqf properties and waqf management practice in selected countries.

Chapter Three presents the reviews on the concept of tenancy management for conventional best practices, waqf needs and Shariah perspectives. This chapter also offers the discussion on the guidelines of MPMS issued by BOVAEP. In this chapter, the researcher presents several approaches in the good and best practice of tenancy management for the proposed framework. It will also include the discussion on the waqf service delivery model and the conceptual framework designed for this study.

Chapter Four presents descriptions on the research methodology, covering the research objectives and research process. This chapter puts forward the discussion on the research design, data collection and data analysis adopted to achieve the desired objectives. This chapter also provides the answer to the research questions within the perimeter of the proposed framework.

Chapter Five reveals an overview of the case studies selected in this study. The multiple case studies of commercial waqf properties (CWP) were selected which covered the state of Johor, Selangor, Penang and WPKL. Overall, seven (7) CWP in four states in Malaysia were used as the case study including of shop houses, shop office, waqf community bazaar, healthcare centers, business centers and stratified commercial offices.



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