



Signifying the Crucial Role of Performance Measurement in *Istibdal Waqf* Projects in Malaysia

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ABSTRACT - *Istibdal waqf* is one of the methods conducted to optimise *waqf* property to become more productive. In Malaysia, scholars have agreed that *istibdal* can be applied to all categories of *waqf* property. It is also used to solve the problems related to *waqf* land, which includes urban development, roads, land acquisition, and unproductive *waqf* land. *Istibdal waqf* can also be implemented if a *waqif* has expressed the intention to implement *istibdal* if the *waqf* properties can no longer benefit the beneficiaries. Therefore, this study aims to explain the indicators proposed for measuring the performance of the *istibdal waqf* project in *waqf* institutions in Malaysia. This study used qualitative research based on the library method. Facts and arguments are drawn from library materials such as high-impact journals and articles, newspapers, and conference papers. The result of the study discovered some indicators for the performance measurement in *istibdal waqf*. The indicators are divided into four categories: input, output, outcome, and network. To maximise the potential of *waqf* in a country, the performance measurement of *waqf* institutions must be measured to ensure that the *waqf* projects can benefit the community.

ARTICLE HISTORY

Received: 15th Oct 2023

Revised: 05th Sept 2024

Accepted: 24th Sept 2024

Published: 01st Dec 2024

KEYWORDS

Waqf, *istibdal waqf*, performance measurement, waqf institution, Malaysia.

INTRODUCTION

The term *waqf* comes from Arabic and means possession, ownership, or prohibition (Al-Zuhaili, 1998). In al-Quran or al-Hadith, the word *waqf* is not directly mentioned. It is the *fuqaha's* explanation of the meaning of *jariah*, which is known to give him everything in his life and benefit him forever. *Waqf* is a Muslim charitable donation that the Prophet Muhammad (PBUH) advocated in the early Islamic period. Below are some al-Quran verses that urge Muslims to distribute a portion of their possessions through charitable acts:

لَنْ تَنَالُوا الْبِرَّ حَتَّى تُنْفِقُوا مِمَّا تُحِبُّونَ وَمَا تُنْفِقُوا مِنْ شَيْءٍ فَإِنَّ اللَّهَ بِهِ عَلِيمٌ

“Never will you attain the good [reward] until you spend [in the way of Allah] from that which you love. And whatever you spend - indeed, Allah knows of it.” (Ali ‘Imran 3:92).

According to Islamic law, *waqf* is defined as the giving of property whose profits or interest can be used for a charitable purpose, either as general or special *waqf*. The purpose of *waqf* should

be for any religious or charitable purpose recognised by Islamic law (Mohamad et al., 2012). Furthermore, three main characteristics of *waqf* are irrevocability, perpetuity, and inalienability. Once the property is declared *waqf*, the property donated by the donor is irrevocable and remains in perpetuity. This means the donation is permanent, and the property value remains fixed (Abd Jalil et al., 2023). When someone commits to a *waqf*, the reason is to seek the blessings of Allah, SWT, and to strengthen and deepen the connection with Him. It is a religious habit for a Muslim to get closer to Allah SWT. *Waqf* is a religious act and a mechanism to enhance the social development of society. Moreover, it is also a wealth transfer mechanism that might help to ensure the community's socio-economic well-being.

LITERATURE REVIEW

***Waqf* development in Malaysia**

In Malaysia, one of the initiatives by the government to make the development of *waqf* more effective, the Prime Minister's Office established the Ministry of Awqaf, Zakat, and Hajj (JAWHAR) in 2004 and Yayasan Waqaf Malaysia (YWM) in 2008 (Nazjmi et al., 2021). In addition, the government has focused on the development of *waqf* by allocating RM257 million under the 9th Malaysian Plan (RMK-9). RM244 million has been allocated to develop 19 physical projects and RM12.5 million for non-physical projects. Furthermore, the allocation in the RMK-10 was reduced to RM72.76 million for economic reasons and was limited to selected projects only (Mohd Thas Thaker & Allah Pitchay, 2018). In addition, the government also adopted a specific policy under the RMK-11 to increase asset ownership through the development of *waqf* assets and, at the same time, to promote the Bumiputera Economic Community (BEC) (Arshad et al., 2018). Therefore, it is crucial that *waqf* development in *waqf* institutions is effectively guided and supported by the government of Malaysia.

Furthermore, under RMK-12, which focuses on "Malaysia MADANI" as the main agenda, the government spent about RM90 billion annually from 2023 until 2025 (Bernama, 2023). One of the government strategies is to increase the quality of affordable houses. This strategy aligns with the Agenda 2030 and Shared Prosperity Vision (Wawasan Kemakmuran Bersama (WKB)), which aims to provide access to adequate, safe, and affordable houses (Economic Planning Unit, 2021). In addition, to achieve the objective, steps will be taken to utilise land owned by the Federal and state governments, which is *waqf* land and utility providers, to build affordable houses. Furthermore, laws and regulations related to *waqf* land development will be introduced at the federal level. They will become a guideline, especially for developing *waqf* land in Malaysia's countries. Moreover, the Federal Government will work closely with State Islamic Religious Councils (SIRC) and other stakeholders to identify suitable *waqf* land for housing development. In addition, suitable land owned by public utility companies will be identified for building affordable housing, especially in urban and suburban areas (Economic Planning Unit, 2021).

However, despite the government budget to develop *waqf* properties in Malaysia, the potential and benefits of *waqf* have not been fully realised due to a lack of funding for the development of idle *waqf* properties. Notably, non-productive *waqf* assets, lack of funds, and low commercial value will cause the *waqf* to generate low profit (Johari et al., 2019). Statistics by Bello et al. (2020) indicate there are 14,356 lots of *waqf* land, equivalent to 30,888.89 hectares of *waqf* land in Malaysia. This is demonstrated by the statistics below:

Table 1: Total of *Waqf* Land in Malaysia

No.	States	Total of <i>Waqf</i> Land (Lot)		
		General	Specific	Total
1	Penang	1,083	69	1,152
2	Pahang	144	0	144
3	Kelantan	89	421	510
4	Terengganu	170	443	613
5	Melaka	145	609	754
6	Wilayah Persekutuan	17	43	60
7	Negeri Sembilan	12	17	29
8	Sabah	4	110	114
9	Selangor	537	173	710
10	Perlis		93	93
11	Perak	318	4,915	5,233
12	Kedah	130	938	1,068
13	Johor		3,798	3,798
14	Sarawak		78	78
Total (Lot)			14,356	

Source: Bello et al. (2020)

However, JAWHAR updated the data in July 2023, suggesting that there are currently 18,402 lots of *waqf* land all over Malaysia. However, the number of 15,384 lots of *waqf* land has been maximised, which is equivalent to 84%, and only 3,018 lots of *waqf* land have not been maximised. This data reveals that only 16% of *waqf* land is unproductive or undeveloped. This is demonstrated by the statistics below:

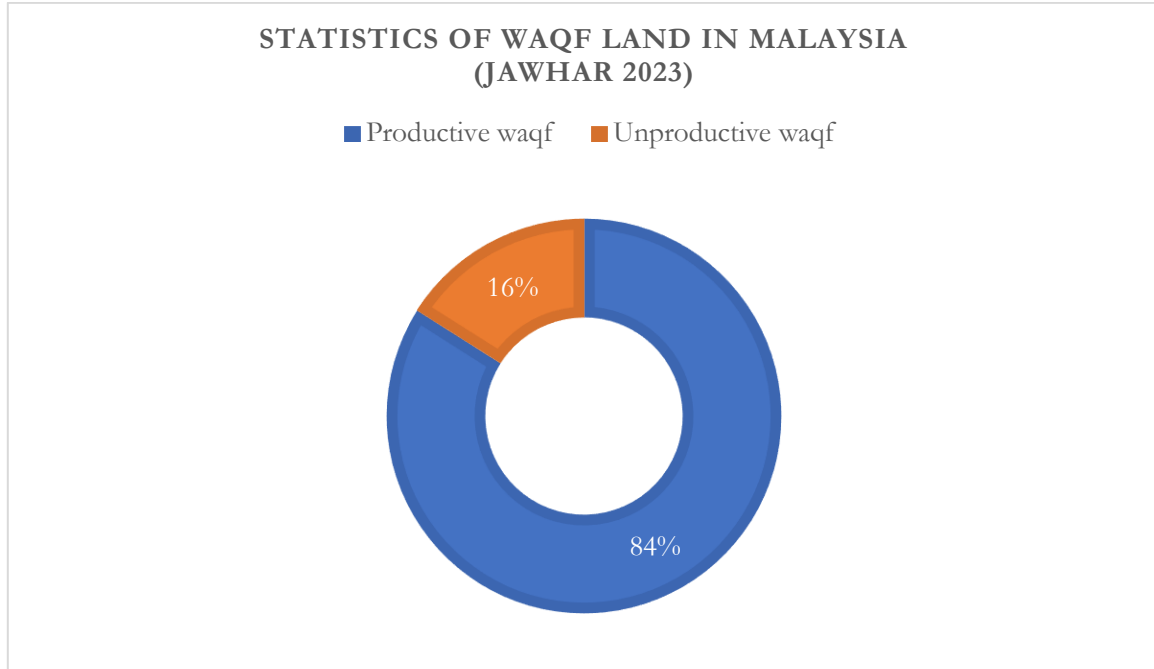


Figure 1: Statistics of *waqf* land in Malaysia (2023)

There are numerous factors leading to the problem of undeveloped *waqf* land. Among the problems SIRC has faced is the shortage of financial resources (Mohammad, 2009), unproductive *waqf* land, and non-strategic places, to name a few. Apart from that, the management and administrative affairs of the SIRC in each state can also have an impact on the development of the

waqf land, as they play a vital role in ensuring that the *waqf* land under their administration can be well managed (Anuar et al., 2022a). One of the instruments that *waqf* institutions have used to develop unproductive *waqf* land is the *istibdal* mechanism. Among the *manquf* most commonly practised for *istibdal* is *waqf* land. There are three categories of *istibdal* mechanisms, namely land-for-land exchange, land-for-building exchange, and land-for-compensation exchange. In other words, the replacement *waqf* property must be of equal or better value than the original *waqf* property. For example, if a multi-story building is constructed, a certain number of building units must have the same value as mosques and schools, amongst others, as intended by the *waqif*. Moreover, *istibdal waqf* happens when it is necessary for land to be converted between existing *waqf* assets with other assets (Anuar et al., 2022b).

Therefore, *istibdal waqf* is incredibly significant in developing the Islamic economy by developing unproductive, non-strategic, and idle *waqf* land. Note that the *istibdal* project has brought benefits and positively impacted the community. However, the success of the *istibdal waqf* project needs to be measured by current performance to become a benchmark for current idle or product *waqf* land in Malaysia.

Concept of *istibdal waqf*

Istibdal is derived from an Arabic word. In the dictionary *Lisan Arab*, the word *istibdal* means to replace it or replace it with something. It has the same meaning as the word ‘ib-dal’ or ‘ba-da-la,’ which means to exchange or replace something with something else (Syubair & Yasho, 2009). Islamic scholars also have provided various definitions of the concept of *istibdal*. Among the definitions are *al-Ibdal*, *at-Taghyir*, *al-Munaqalah*, *al-Maqasah as-Syar’iyyah*, *al-Mu’awadhab*, *al-Bai’*, *al-Tasarrufat al-Waqf*, *al-Istinma*,’ amongst others. All of these definitions offer the same meaning, which is to change the *waqf* asset with another asset for the purpose of *maslahah*, either with the sell and buy method, investment method, or any method based on Shariah contracts.

Istibdal is the sale of a piece or part of *waqf* land to acquire another piece of land dedicated to *waqf* for a similar purpose (Hisham et al., 2013). Section 2 of the *Waqf-State of Selangor Act 1999* defines *istibdal* as replacing a piece of *waqf* land with another piece of land or money that is of equal or greater value, either by exchange, purchase, sale, or any contract in accordance with Shariah law. Furthermore, *istibdal* is a process of change of *waqf* lands implemented in most of Malaysia’s states. There are many unproductive *waqf* lands, and *istibdal* comes as a solution to save problematic and uneconomic *waqf* properties for the purpose of development and the generation of *waqf* funds (Mohammed Noor et al., 2023). In Malaysia, there are about 14 SIRC. The details of SIRC are mentioned below:

Table 2: *Waqf* institutions under SIRC in Malaysia

	State	<i>Waqf</i> institutions	SIRC
1	Terengganu	Seksyen Wakaf MAIDAM	Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM)
2	Wilayah Persekutuan	Pusat Wakaf MAIWP Sdn. Bhd.	Majlis Agama Islam Wilayah Persekutuan (MAIWP)
3	Selangor	Perbadanan Wakaf Selangor (PWS)	Majlis Agama Islam Selangor (MAIS)
4	Negeri Sembilan	Perbadanan Baitulmal Negeri Sembilan (PBMALNS)	Majlis Agama Islam Negeri Sembilan (MAINS)
5	Melaka	Bahagian Pembangunan Hartanah MAIM	Majlis Agama Islam Melaka (MAIM)
6	Johor	<i>Waqf</i> An-Nur Corporation Berhad (WANCorp)	Majlis Agama Islam Negeri Johor (MAIJ)
7	Perak	Wakaf Perak Ar-Ridzuan (WPAR)	Majlis Agama Islam dan Adat Melayu Perak (MAIPk)

8	Kedah	Bahagian Wakaf MAINK	Majlis Agama Islam Negeri Kedah Darul Aman (MAINK)
9	Penang	Wakaf Pulau Pinang Sdn Bhd (WPP)	Majlis Agama Islam Negeri Pulau Pinang (MAINPP)
10	Perlis	Bahagian Pembangunan Wakaf, Hartanah dan Mal MAIPs	Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs)
11	Kelantan	Unit Wakaf MAIK	Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK)
12	Pahang	Unit Wakaf MUIP	Majlis Ugama Islam dan Adat Resam Melayu Pahang (MUIP)
13	Sabah	Bahagian Wakaf dan Baitulmal MUIS	Majlis Ugama Islam Negeri Sabah (MUIS)
14	Sarawak	Tabung Baitulmal Sarawak (TBS)	Majlis Islam Sarawak (MIS)

Source: Kamaruddin & Hanefah, 2021

From the figure above, it can be concluded that every state has its *waqf* institution. *Waqf* institution acts as a *mutawalli* or trustee to the *waqf* properties. Thus, this research is conducted on *waqf* institution stakeholders in some SIRC that has implemented *istibdal waqf* projects all over states in Malaysia.

Implementation of *istibdal waqf* in Malaysia

Some research on the implementation of *istibdal waqf* in Malaysia is discovered in the literature review. According to Zainuddin (2020), *istibdal waqf* has been introduced to tackle the land encroachment problem due to various factors. Furthermore, a report from Jabatan Audit Negara in Terengganu reported the inefficiency of management *waqf* in Terengganu, in which the problem identified is most of the *waqf* land is not implementing *istibdal waqf* (Mat Rani, 2015). The concept of *istibdal* was introduced and implemented in the acquisition of *waqf* land based on an Islamic perspective. The implementation of *istibdal* can ensure that the development of *waqf* land runs smoothly. Moreover, some cases are related to other institutions, for example, three cases of *istibdal* implementation by external parties is of a particular interest: Masjid Al-Kausar, Sultan Abdul Hamid College, and USM Penang. It involves three lots of *waqf* lands arising from applications. Research conducted by Asni et al. (2024) on Majlis Agama Islam Kedah (MAIK) highlighted that there are three factors in implementing *istibdal* in Kedah, namely the acquisition of *waqf* land by State Authority (PBN), the application for *istibdal* by the State Education Department (JPN), and the application for *istibdal* by the mosque committee. In addition, some factor of successful *waqf* project was mentioned by Ibrahim and Ibrahim (2018) in their paper, where they discovered the *waqf* land is categorised into three categories: Majlis Agama Islam Perak (MAIPk), ownership of the government gazette (*Pemilikan Warta Kerajaan*), ownership of the Government Meeting Council (*Pemilikan Majlis Mesyuarat Kerajaan (MMK)*). Moreover, a case study at MAIDAM by Mat Rani (2015) discussed that it is crucial to make a list of *waqf* land obtained by the government and implement *istibdal*. At the same time, Asni et al. (2020) suggested the application of the Geographical Information System (GIS) as a tool for implementing the *istibdal* method in their study.

To summarise, the literature review is focusing on four main themes. Among them are the implementation of *istibdal waqf* in SIRC, fatwa on *istibdal waqf*, and understanding and awareness of *istibdal waqf* and *istibdal waqf* performance measurement. The list of literature review is as follows:

Table 3: Literature review in *istibdal waqf*

No.	Theme	Title	Author, Year
1	Implementation of <i>istibdal waqf</i> in SIRC	The Challenges of al-Tawriq <i>Istibdaliyah</i> Application: A Study among <i>Waqf</i> Managers	(Asikin, 2022)
2	Implementation of <i>istibdal waqf</i> in SIRC	Socio-economics and management of Muslim cemetery <i>waqf</i> using <i>istibdal</i> and GIS method in Penang state	(Asni et al., 2020)
3	Implementation of <i>istibdal waqf</i> in SIRC	Konsep <i>Istibdal</i> yang Digunakan oleh Majlis Agama Islam Negeri dan Kajian Terhadap Pencerobohan Tanah Wakaf Di Negeri Johor	(Zainuddin, 2020)
4	Implementation of <i>istibdal waqf</i> in SIRC	Kajian Pelaksanaan <i>Istibdal</i> Bagi Tanah-Tanah Wakaf Di Malaysia	(Ridzuan, 2020a)
5	Implementation of <i>istibdal waqf</i> in SIRC	The Factors Influences towards <i>Istibdal</i> Implementation for <i>Waqf</i> Development: The Way Forward	(Hisham & Siti Mashitoh, 2019)
6	Implementation of <i>istibdal waqf</i> in SIRC	<i>Istibdal</i> Harta Wakaf: Kajian Ringkas Terhadap Peranan dalam Mengembangkan Produk Wakaf	(Hasbullah et al., 2019)
7	Implementation of <i>istibdal waqf</i> in SIRC	Pelaksanaan <i>Istibdal</i> dan Pembangunan Tanah Wakaf Di Perak	(Ibrahim & Ibrahim, 2018)
8	Implementation of <i>istibdal waqf</i> in SIRC	Mekanisma <i>Istibdal</i> dalam Pembangunan Tanah Wakaf di Terengganu	(Mat Rani, 2015)
9	Implementation of <i>istibdal waqf</i> in SIRC	Pelaksanaan <i>Istibdal</i> dalam Kes Pengambilan Tanah Wakaf	(Arifah Kader, 2018)
10	Implementation of <i>istibdal waqf</i> in SIRC	Pelaksanaan <i>Istibdal</i> Wakaf di Negeri Kedah Darul Aman	(Mohammed Noor & Awang, 2013)
11	Fatwa on <i>istibdal waqf</i>	Pelaksanaan <i>Istibdal</i> Bagi Tanah-Tanah Wakaf Di Malaysia: Kajian Perbandingan Antara Hukum Syarak dengan Perundangan Sivill	(R. Mohamad et al., 2021)
12	Fatwa on <i>istibdal waqf</i>	Kajian Terhadap Hubungan <i>Istibdāl</i> Bagi Tanah Wakaf Di Bawah Akta Pengambilan Balik Tanah 1965 (Akta 486)	(Ridzuan, 2020b)
13	Fatwa on <i>istibdal waqf</i>	Substitution of <i>waqf</i> properties (<i>Istibdal</i>) in Malaysia: Statutory provisions and implementations	(Hisham et al., 2013)
14	Fatwa on <i>istibdal waqf</i>	Permissibility of <i>Istibdal</i> in Islamic Law and the Practice in Malaysia	(Jasni Sulong, 2013)
15	An understanding of <i>istibdal waqf</i>	The Understanding and Awareness of <i>Waqf Istibdal</i> Application in Peninsular Malaysia	(Bahari & Abdul Aziz, 2019)
16	An understanding on <i>istibdal waqf</i>	Kefahaman Aplikasi <i>Istibdal</i> Wakaf: Kajian Kes di Selangor dan Kedah.	Azrin Hamiza (2015).
17	<i>Istibdal Waqf</i> 's performance measurement	Management of cash <i>waqf</i> fund generation through the implementation of <i>istibdal</i> in Kedah	(Asni et al., 2024)
18	<i>Istibdal Waqf</i> 's performance measurement	Analysis Of Cash Fund Generation Through <i>Istibdal</i> Method On <i>Waqf</i> Land: A Case Study In The State Of Johor	(Mohammed Noor et al., 2021)
19	<i>Istibdal Waqf</i> 's performance measurement	Analysis of issues and solutions on the implementation of <i>istibdal waqf</i> property in states of Peninsular Malaysia	(Mohammed Noor et al., 2023)
20	<i>Istibdal Waqf</i> 's performance measurement	Impak Pembangunan Tanah Wakaf Menerusi Kaedah <i>Istibdal</i> Terhadap Penjanaan Hasil Wakaf Di Negeri Kelantan	(Mohammed Noor & Ismail, 2016)

The table highlights a discernible pattern in *istibdal waqf* research, focusing on four distinct themes. Notably, the implementation of *istibdal waqf* within SIRC emerges as the most frequently explored area in the existing body of research. Despite the prevalence of studies in this domain, a substantial gap persists, warranting further investigation, particularly in the realm of performance measurement for established *istibdal waqf* projects within Malaysian *waqf* institutions.

The identified research gap serves as the impetus for the current study, seeking to address and bridge the void by delving into the nuanced realm of performance measurement for *istibdal waqf* projects. This research aims to contribute valuable insights to the existing literature by systematically assessing and analysing the performance metrics of *istibdal waqf* initiatives within the context of Malaysian *waqf* institutions. Accordingly, it aspires to offer a comprehensive understanding of the efficacy and impact of *istibdal waqf* projects, enhancing the knowledge base and informing future strategies for optimal performance in the field.

In essence, the research recognises the existing limitations in the current understanding of *istibdal waqf* performance and positions itself as a critical endeavour to fill this void. The investigation aspires to contribute to the academic discourse and offer practical implications for *waqf* institutions in Malaysia. This facilitates more informed decision-making and strategic planning when implementing and evaluating *istibdal waqf* projects.

Performance measurements of *istibdal waqf* project

Performance measurement, as outlined by Uyar (2010), is defined as the process of quantifying the efficiency and effectiveness of action. It is also known as a set of matrices used to quantify the efficiency or effectiveness of an action. Furthermore, it can also be a strategic process wherein a company or institution delineates its overarching objectives for a prolonged period and formulates operational strategies to achieve them. The primary purpose of performance measurement is twofold: to ensure that organisations yield effective results and establish connections with the significant challenges confronting individuals and communities. Notably, this multifaceted approach is indispensable and pivotal in guiding organisations toward a clear vision.

The significance of performance measurement lies in its capacity to provide a structured framework for organisations. Accordingly, it facilitates the achievement of organisational objectives and ensures that these objectives are aligned with the broader societal context and challenges. This establishes that the outcomes generated by organisations are not only efficient but also socially relevant.

Crucially, performance measurement serves as a compass for organisational leaders, offering them a set of guidelines to navigate the complexities of the future. Thus, by optimising processes and fostering a more accurate communication flow, performance measurement aids managers in making informed decisions that contribute to the institution's long-term success. The focus on future-oriented strategies ensures adaptability and responsiveness to evolving circumstances.

Furthermore, performance measurement can be observed as strategic expert systems within organisations. Whether qualitative or quantitative, these systems function as tools to monitor and evaluate performance indicators. Moreover, this dual nature of assessment allows organisations to gauge their success in numerical terms and qualitatively assess the alignment of their activities with their overarching goals and societal responsibilities. Performance measurement emerges as a critical component in the organisational landscape, acting as a compass, strategist, and evaluator. Hence, fostering a commitment to efficiency, adaptability, and social responsibility becomes a linchpin in pursuing organisational excellence and relevance in a dynamic and interconnected world.

In a study conducted by Anuar et al. (2022b), they asserted that the success of a *waqf* institution hinges on measuring the efficiency and effectiveness of the organisation in meeting the needs and expectations of stakeholders. This viewpoint is corroborated by Arshad and Mohd Zain (2017), who emphasised that the success of a *waqf* organisation should be gauged through the

efficiency and effectiveness of its activities in fulfilling stakeholder needs. Therefore, a comprehensive exploration of the literature on *waqf* performance measurement becomes imperative before delving into the assessment of *istibdal waqf* projects. They also noted that academicians and practitioners have extensively discussed measuring and managing *waqf* performance issues. Despite the inherent complexities, especially for non-profit entities like *waqf* institutions, the significance of measuring performance lies in its role as a method to enhance *waqf* development. The impact of government intervention, as highlighted by Laallam *et al.* (2020), contributes to poor performance in *waqf* administration and obstructs its enhancements. In addition, to effectively measure *waqf* institutions' performance, Arshad *et al.* (2018) emphasised alignment with the objectives or *maqasid* of *waqf*. As one of these objectives is to benefit the *mawquf 'alaih*, any performance measurement must be intricately linked to the core objectives of *waqf*. Thus, achieving these objectives signifies the success of *waqf* institutions in demonstrating their performance.

Istibdal emerges as a crucial solution to address the challenge of unproductive *waqf* land, particularly in Malaysia, where 8 out of 14 states actively engage in *istibdal waqf* implementation. The imperative to rejuvenate and repurpose underutilised *waqf* land has led to numerous instances where *istibdal* initiatives have transformed unproductive spaces into commercially viable and economically beneficial assets. Despite these positive transformations, a pressing concern remains: how does one effectively measure the performance of *istibdal waqf* projects within *waqf* institutions?

This research grapples with the central issue of devising a robust framework for performance measurement in *istibdal waqf* projects. Meanwhile, the implementation of *istibdal* has demonstrated tangible positive outcomes. However, the absence of a standardised method for gauging performance hinders a comprehensive evaluation of these initiatives. The study aims to unravel the intricacies of performance measurement in the context of *istibdal waqf* projects, recognising the need for a systematic approach to assessing their impact, efficiency, and overall success.

This research seeks to fill a critical gap in understanding *istibdal's* effectiveness within *waqf* institutions by delving into the importance of performance measurement. The ultimate goal is to develop a practical and applicable framework that stakeholders can adopt to measure the performance of *istibdal waqf* projects. This framework is envisioned to enhance the evaluation of current projects and guide the planning and implementation of future *istibdal* initiatives, contributing to the sustainable and impactful development of *waqf* assets in Malaysia and beyond.

Thus, measuring the performance of *istibdal waqf* projects is of utmost importance. The identified performance metrics in this research serve as benchmarks for optimising *istibdal waqf* performance, establishing a foundation for long-term planning in *waqf* land development. This measurement indirectly addresses the unproductiveness of *waqf* land, contributing to public welfare and reinforcing the pivotal role of *waqf* institutions in societal development.

METHODOLOGY

For the study, literature from the works of previous scholars on the development of *waqf* was reviewed, focusing on the implementation of *istibdal waqf* in Malaysia. The materials used in the study include journal articles, books, internet sources, and seminar proceedings. An inductive approach was adopted to arrive at the conclusions of the study. This involves extensive reading to gain an in-depth understanding of the literature on the study area. The scope of the reading covered in this paper is on *waqf* development of *istibdal waqf* in Malaysia, the concept of *istibdal waqf* and its implementation in Malaysia as well as the performance measurement of *istibdal waqf*. Meanwhile, the reading material used for this study focuses on performance measurement in measuring the *istibdal waqf* project. At the same time, the indicators proposed for the development of performance measurement for the *istibdal waqf* project were reviewed in the literature and compared with other studies. The research framework for this study is as follows:

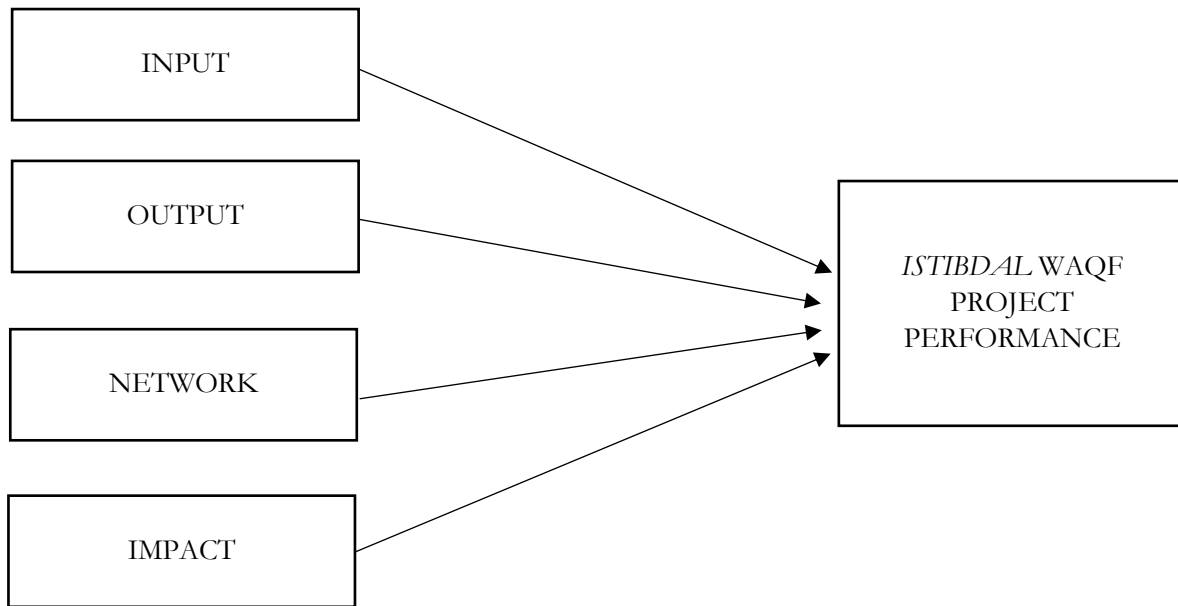


Figure 2: Conceptual Framework (Early Assumption)

RESULT

The aphorisms “if you cannot measure it, you cannot manage it” and “what gets measured gets done” underscore the fundamental importance of performance measurement. This concept holds particular significance in theoretical development, as exemplified by Hasan and Ahmad (2019), who elucidated Ibn Khaldun’s development theory. This framework makes effective performance in executing governmental functions a critical development aspect. The responsibility of developers encompasses assembling inputs for production, organising the production process, and bringing products to market to enjoy the returns derived from development activities, as highlighted by Shazrin et al. (2017). This theory emphasises the importance of performance and places it at the core of advancing societies and achieving developmental objectives.

Waqf institutions, in this context, wield significant potential to enhance the lives of citizens and communities, propelling economic development and realising impactful results and objectives. Thus, to harness the maximum potential of *waqf*, it becomes imperative to measure the performance of these institutions. The measurement process evaluates key elements such as input, output, outcomes, and network. Arshad and Mohd Zain (2017) elaborated on the dual facets of efficiency and effectiveness in *waqf* institutions, where efficiency is gauged by input and output, and effectiveness is assessed through outcomes and network dynamics. These elements serve as integral components in the performance measurement of *waqf* institutions, ensuring that *waqf* projects exist and actively benefit the community. This comprehensive approach is instrumental in enhancing the performance of *istibdal waqf* initiatives, aligning them with broader societal development goals and objectives. The performance measurement framework of the *istibdal waqf* project is as follows:

Table 4: Performance measurement of *istibdal waqf* project

No.	Dimensions	Items	Indicator			
1	Input/ Resources	<i>Waqf</i> land and premises	Registration of <i>waqf</i> land			
			Valuation of <i>waqf</i> properties			
			Categorisation of <i>waqf</i> land (general <i>waqf</i> and specific <i>waqf</i>)			
			Prepare <i>Waqf</i> Land Development Plan			
			<i>Waqf</i> land that has gazetted specific provisions on <i>waqf</i> , including <i>waqf</i> enactment			
		Cash <i>waqf</i>	Prevention of intrusion on <i>waqf</i> land			
			Generate <i>waqf</i> fund to MAIN through consolation payments, shophouse rental income, and return from investments			
			Investment of cash <i>waqf</i> through Shariah investment			
		Funding	Availability for funds for <i>waqf</i> assets development			
		2	Output/ Services	<i>Waqf</i> land	Cover the management expenses of <i>waqf</i> properties	
Fulfil the intention of <i>waqif</i>						
Distribution of benefits to the beneficiaries						
Develop business premises						
Rent or lease out <i>waqf</i> premises						
Proper and complete rental agreement						
Reasonable rental rate						
Rental income collection						
3	Impact				On the society	Public awareness on <i>istibdal waqf</i>
						Public participant on <i>istibdal waqf</i>
4	Network/ Collaboration	Government departments	Collaborate with JAWHAR for government funding			
			Collaborate with State government			
			Collaborate with land offices for <i>waqf</i> land registration			
		Governments agencies	Collaborate with Jabatan Penilaian Negara for the valuation of <i>istibdal waqf</i> properties			
			Good networking with Yayasan Wakaf Malaysia (YWM) for development of <i>waqf</i> properties			
			Other institutions	Collaborate with universities in doing research and development		
Collaborate with corporations for corporate <i>waqf</i>						
Collaborate with mosque committee: service centre for <i>waqf</i>						
Collaborate with developers for commercial development on <i>waqf</i> land						
Collaborate with financial institutions for financing <i>waqf</i> project						

Adapted from Arshad et al. (2018)

Input

According to Lee and Nowell (2014), it is crucial to understand and measure inputs into an organisation. To measure the success and failure of Non-Profit Organisations (NPOs), the organisations should utilise the resources and acquire inputs efficiently (Helmig et al., 2013). This is supported by Arshad et al. (2018), who mentioned that input refers to the resources used to operate an organisation. In addition, input is necessary for producing goods and providing services

for any organisation, such as funds, equipment and supplies, knowledge, and technical expertise (Ebrahim & Kasturi, 2014). Hence, if the organisations can maintain the inputs for their survival, they are considered successful organisations (Helmig et al., 2013).

Generally, the mission and objective of *waqf* institutions is to manage and add value to *waqf* properties effectively for society's benefit (Kamarubahrin et al., 2019). According to Arshad et al. (2018), the resource management for *waqf* institutions includes *waqf* land and buildings, cash, and *waqf* funds. In this research, among the indicators that are mentioned to measure the performance of resource management (input) for the performance measurement of the project *istibdal waqf*: (i) *waqf* lands that are registered under the name of *waqf* institutions (MAIN), (ii) *waqf* lands that have a valuation of small *waqf* properties combined into large amount, (iii) have a preparation of *waqf* land development plan, (iv) has gazetted specific provisions on *waqf* that include the *waqf* enactment, which can prevent of intrusion on *waqf* land, and (v) can increase or generate *waqf* fund generation to MAIN through consolation payments, shophouse rental income and returns from investments. In addition, to protect the ownership and permanence of the land, the *waqf* land must be registered under the name of *waqf* institutions. Furthermore, the development of the *waqf* assets must take into account the *waqf*'s intentions and the needs of society, and based on the priorities. In addition, it is an obligation to *waqf* institutions to take care of the resources and ensure it is aligned to the mission and objective of the *waqf* institutions.

In the *istibdal waqf* project performance, registration of *waqf* land is one of the indicators used to measure performance measurement input. Previous research suggested that to implement *istibdal waqf* land needs to be registered with a title deed under MAIK and as Reserve Certificate (RC) for religious use, such as a cemetery and mosque (Asni et al., 2024). In Terengganu, to ensure the successful *istibdal waqf* lands have been registered under MAIDAM to ensure the government will replace them with compensation money (Mat Rani, 2015). Therefore, both studies support the registration of *waqf* land as the first indicator to measure the successful *istibdal* project. Meanwhile, the second indicator is that the *istibdal waqf* project can increase the cash *waqf* collection. The *istibdal waqf* project can also be a method to generate *waqf* funds. According to Mohammed Noor et al. (2021), one over four *istibdal waqf* projects under Majlis Agama Islam Johor (MAIJ) have generated cash *waqf* for the MAIJ. The project in Nusajaya is classified as an *istibdal* case that was conducted after Pihak Berkuasa Negeri (PBN) acquired *waqf* land as part of the implementation of the Eastern Dispersal Link (EDL) highway construction project in Johor Bahru. The *waqf* land affected by the acquisition is Lot 9261 HS (D) 19947, with an area of 0.3 acres. Then, Y.B. Dato Haji Mohd Eusoff bin Chin donated the *waqf* land in Jalan Stulang Darat, Mukim Bandar, Johor Bahru, for the purpose of general *waqf*. The authority paid compensation of RM900,000.00 to MAIJ. They used the compensation money received to purchase four lots of store building in Fortune Point, Taman Perindustrian Cemerlang, Nusajaya in order to complete the implementation of *istibdal* with fixed assets. The four lots of store building were rented at a rental rate of RM1,500.00 per plot (Mohammed Noor et al., 2021).

The third indicator is funding. Most of the *istibdal waqf* project receives compensation money from the government as a replacement for *waqf* land. For example, Masjid Rahmaniah in Perak received RM28,272 from the *istibdal* project (Ibrahim & Ibrahim, 2018). In addition, in the case of Beris Dam, MAIK also received a consolation payment of RM35,580.39 from the government. Therefore, with the availability of funds from compensation money, the *waqf* managers can utilise it for *waqf* asset development or to cover the management expenses of *waqf* properties in MAIN.

Output

Output is defined as the products and services that result from the activities of an organisation. It can be reported as the proportion of total operating expenditure relating to the charity's beneficiaries. It is also related to the total cost of services provided to beneficiaries (Arshad et al., 2018). In addition, the results of *waqf* management should also support the mission, goals, and

functions of *waqf* institutions. Examples of performance measurement related to outputs include the distribution of benefits to beneficiaries, development of *waqf* properties, revenues generated from *waqf* properties and financial investments, and fulfilment of *waqf* intent on *waqf* properties (Arshad & Mohd Zain, 2017).

Among the activities to measure the output or services of the *waqf* project are (i) fulfilling the intention of *waqif*, (ii) distributing the benefits to the beneficiaries, (iii) utilising the *waqf* land to develop business premises, (iv) leasing *waqf* premises to others, (v) having reasonable rental rate, and (vi) increasing in rental income collection (Arshad et al., 2018).

The first indicator is that the *waqf* institution has to fulfil the intention of *waqif*. This is supported by Asni et al. (2024), who mentioned that MAIK will ensure the *waqf* properties are used for the original purpose of *waqf*. Meanwhile, the second indicator of the *waqf* institution is that it can distribute the benefits to the beneficiaries. If the *waqf* project gains some income, it is used for *mawquf 'alaib* (Asni et al., 2020). The third indicator is that *waqf* institutions must develop business premises on *waqf* land as a part of development. For example, the developer has built as many as six lots of three-story buildings used as business buildings (Noor & Ismail, 2016). In Penang, MAINPP developed business premises such as Setee Aisah *Waqf*, Wisma Sheikh Abdullah Fahim, Kapitan Kling, Kapitan Kling *Waqf*, Alimsah Waley *Waqf*, and Melayu Masjid Lebu Acheh *Waqf* (Asni et al., 2020). The fourth indicator is that *waqf* institutions have to lease out the *waqf* premises to others. For example, the *waqf* building in Kelantan has been leased to the Distribution Unit of the SIRC to be used as a sewing class and as a dormitory for the *asnaf* (Noor & Ismail, 2016). In the case of the expansion of the Sultan Abdul Halim Airport and the road upgrading project, MAIK replaced the *waqf* lands obtained by buying two lots of shophouses for rent. Accordingly, the shophouse buildings were developed on the new *waqf* land and rented out (Asni et al., 2024).

The fifth indicator is that *waqf* institutions have to prepare a reasonable and affordable rental rate. For example, in the case of Kelantan *istibdal waqf* project, the *waqf* division has charged a rental rate of RM2,800.00 for the lower level, RM2,670.00 for the middle level, which is level two, and RM900.00 for the upper level which is level three. For the adjacent lot, the rental rate is as much as RM1,300.00 for the lower level, RM1,200.00 for the middle level, and RM800.00 for the upper level (Noor & Ismail, 2016).

The sixth indicator is that *waqf* institutions must increase the rental income collection of *waqf* projects. For example, the *waqf* project in Kelantan has generated funds. Note that rental payments have increased from less than RM5k per year to RM80k per year (Noor & Ismail, 2016).

Outcome

Outcome or impact is defined as the effect on the community of the goods and services provided by an organisation. The impact is measured to determine the effectiveness of the *Waqf* organisation's activities. This is consistent with the arguments made by Ali et al. (2019) and Fatur Rahman et al. (2021) that social impact is the main goal of the *Waqf* Foundation. Therefore, it is crucial to measure the impact by comparing the attributes of the beneficiaries before and after receiving the goods and services to determine the effectiveness of an organisation. However, in Malaysia, the impact is not yet to be observed. Thus, to measure the impact of *waqf* on society, it can be measured by increased awareness and public participation in *waqf* activities (Arshad et al., 2018).

In the context of *waqf* institutions' performance, the measurement can be increased in the number of *waqif* and *waqf* properties to improve the awareness of the significance of *waqf* and participation in society (Arshad & Mohd Zain, 2017). Currently, the *waqf* is in the process of being revived in Malaysia. It has been suggested that the impact can currently be measured by the growing awareness and participation of the public in *waqf* activities since the impact of the *waqf* on society has yet to be seen (Arshad et al., 2018). In the scope of the *istibdal waqf* project performance, the impact can be measured based on the number of beneficiaries who benefit from the *istibdal*

waqf project. For instance, implementing the *istibdal waqf* of the Sultan Abdul Halim Airport project provides comfort and meets the needs of the community at the airport. Other than that, the three recipients of the *waqf* proceeds also benefit more since the rental income from the shophouse is more than the income obtained from rice paddy farming (Mohammed Noor & Awang, 2013).

Network

A network is defined as a positive relationship between an organisation and the stakeholder or other organisations through collaboration. Establishing collaboration between organisations can help the organisation on many sides, such as the duplication of function, which consequently may reduce the cost. Furthermore, *waqf* institutions can network with those with the resources to use, for example, if one institution has fixed assets and another has the expertise to conduct the project. Another example is that in the *waqf* institution, the collaboration between MAINPP and UDA Holdings Bhd as a developer can lower the cost of developing *waqf* properties in Penang (Hashim & Ab. Rahman, 2012). At the international level, the Islamic Development Bank (IDB) also established an international *waqf* agency to support establishing a *waqf* network (Faturohman et al., 2021). It is suggested that *waqf* institutions can collaborate with government departments, government agencies, financial institutions, corporations, universities, hospitals, and mosques (Arshad et al., 2018) to develop *waqf* properties in Malaysia. For example, *waqf* institutions can work with government agencies to (i) facilitate the registration and valuation of *waqf* properties, (ii) assist financial institutions in financing *waqf* projects, (iii) assist companies in generating *waqf* funds through corporate cash *waqf*, and (iv) assist mosques in providing better and simpler services to society (Arshad et al., 2018).

To build a solid reputation with other organisations and maintain a healthy connection with its stakeholders, an organisation must engage in networks. Collaboration between different organisations helps save costs and avoid redundant work. Furthermore, *waqf* institutions can collaborate with other institutions with similar goals or resources. Ministries, government organisations, financial institutions, businesses, universities, hospitals, and mosques are some examples of organisations that can collaborate with *waqf* institutions. This is supported by Asni et al. (2024), who stated that the implementation of *istibdal* in Kedah involved the acquisition of *waqf* land by PBN. Among the projects by PBN that involve *waqf* land is the construction of a water dam, railway, airport, business complex, FELDA, and housing projects (Mohammed Noor et al., 2023). In the case of *waqf* land in Penang, the government approved a RM200 million loan to develop a housing project on *waqf* land in Permatang Pauh. The Prime Minister, Datuk Seri Anwar Ibrahim, mentioned that the fund aims to increase the socio-economic empowerment of Bumiputera through property ownership. The development of the *waqf* land will be managed by the Penang Bumiputera Development Council, which is currently under the leadership of the Chairman, Tan Sri Khalid Ramli (Mohamad, 2023).

In addition, the collaboration between MAIN and the District Land Office (PTD) also contributes to the performance measurement of the *istibdal waqf* project. For example, in the case of the *istibdal* project in Terengganu, MAIDAM collaborated with PTD to locate other potential *waqf* lands (Afandi, 2015). Additionally, *waqf* institutions can collaborate with the state government to make it easier for *waqf* properties to be registered and valued, with financial institutions to finance *waqf* projects, with businesses to raise *waqf* funds through corporate cash *waqf*, and with mosques to better and more easily provide surplus services to society (Arshad et al., 2018).

Based on the research above, the performance measures of the *istibdal waqf* project need to be measured to ensure the sustainability of the *istibdal waqf* of *waqf* institutions in Malaysia. The conceptual framework after refinement is displayed in Figure 3 below:

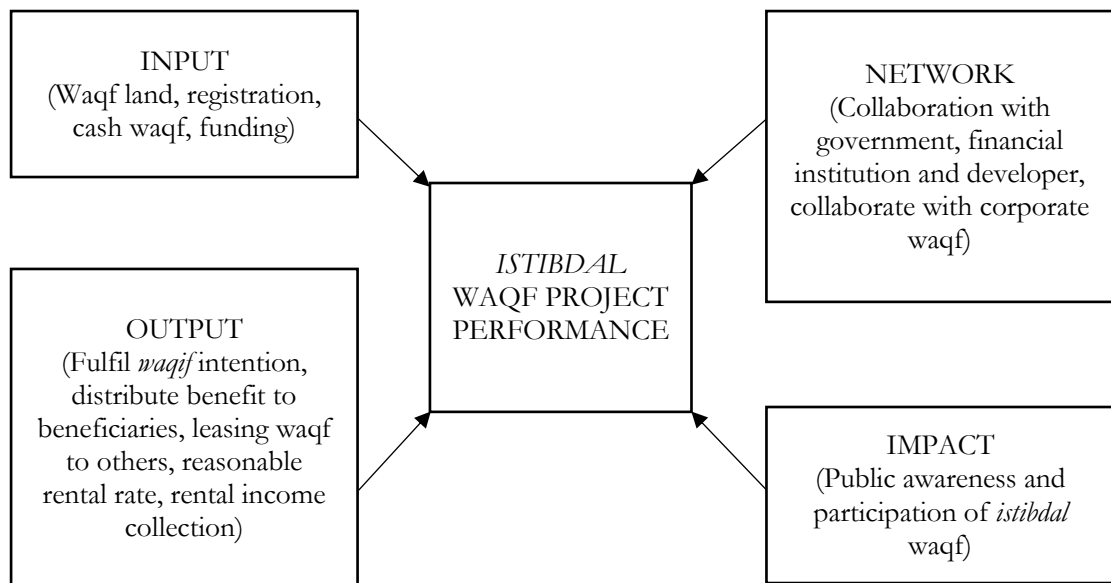


Figure 3: Refined conceptual framework (after collecting data)

CONCLUSION

In conclusion, performance measurement stands as a critical aspect within both profit and NPOs, serving as a yardstick to ensure effective outcomes from the angles of input, output, network, and impact. Within the realm of *waqf* institutions, *istibdal* emerges as a strategic instrument, playing a pivotal role in advancing the development of *waqf* properties. Moreover, its significance lies in optimising revenue and averting the pitfalls of unproductive *waqf*, thus streamlining the management of *waqf* assets. *Istibdal*, therefore, is not merely a financial tool but an essential mechanism to enhance the overall efficiency and effectiveness of *waqf* asset management.

The impact of *istibdal* transcends financial gains; it holds the potential to propel socio-economic development within Muslim communities in Malaysia. By strategically managing and rejuvenating *waqf* properties, *istibdal* becomes a catalyst for positive change, contributing to the broader welfare and advancement of society. Notably, the management of *waqf* institutions shoulders the responsibility of conducting systematic performance measurement to provide crucial information to funders, stakeholders, and the wider community. Thus, this approach ensures transparency, accountability, and informed decision-making, fostering trust and credibility in managing *waqf* assets.

However, this model is still at the proposed level and will be improved from time to time. Looking forward, there is a compelling need for future studies that probe the perspectives of *waqf* managers within Malaysian institutions. Such studies can validate the data collected, offering insights into the practical implementation of *istibdal* and the nuances of performance measurement within the unique context of *waqf* institutions. This emphasis on empirical validation ensures that the theoretical frameworks and conceptual foundations surrounding *istibdal* and *waqf* performance measurement are rooted in the practical experiences and challenges those directly involved in managing *waqf* assets in Malaysia face.

ACKNOWLEDGEMENT

This paper represents a significant contribution to the ongoing research within the realm of *waqf* institutions in Malaysia. Specifically, it is a small part of a component from the doctoral thesis title: “Developing Performance Measurement for *Istibdal Waqf* Project in Malaysia.” It is worth noting that this endeavour has been made possible through the support and funding provided by

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