

## Examining the Legal Procedures of Waqf Implementation in Higher Education Institutions (HEIs) in Malaysia and Turkey

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### Abstract

Any higher education institutions (HEIs) in Malaysia intending to implement waqf must obtain approval from the State Islamic Religious Councils (SIRCs) as the sole trustee of waqf. Meanwhile, in Turkey, the consent of the Directorate General Foundation (DGF) is required to establish a foundation university. The study aims to analyze the legal framework in both countries for waqf implementation in HEIs. This research utilized a doctrinal approach and fieldwork study to gain in-depth data. The findings reveal that waqf implementation in HEIs in both countries is unique and implemented in diverse ways as they adhere to their legal frameworks.

Keywords: Foundation; Higher Education; Regulatory; Waqf

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DOI: <https://doi.org/10.21834/e-bpj.v8iS113.5036>

### 1.0 Introduction

Waqf is defined as a private proprietorship of assets placed under commands that are prohibited from sale, inheritance, hibah (grant), and wasiyah (will) while remaining unaffected by its natural source (Mohd Noor et al., 2014). In the Malaysian context, Syed Abdul Kader (2015) asserts that there is no uniformity regarding the definition of waqf in Malaysia. Here, waqf is defined in the administration of Islam enactment as:

*“Any property from which its benefit or interest may be enjoyed for any charitable purpose whether as wakaf ‘am or wakaf khas in accordance with Hukum Syarak 169 but does not include a trust which is defined under the Trustee Act 1949 [Act 208]”.*

Hence, from the above definition, waqf refers to the subject matter of waqf itself, which is waqf property. In Turkey, waqf and foundation are used interchangeably. The Foundation (waqf) is defined as a person or persons allocating movable and immovable properties of his/her own accord and request by excluding them from his/her land ownership, to enable them to be used for charity and good, forever, under the conditions and services determined by himself/herself. It is regarded as a third-sector economy that complements the first and second sectors. The primary sector includes the federal, state, and local governments, while the secondary sector includes the business and corporate sectors (Daftardar, 2011).

Waqf is an Islamic financial instrument that involves donating or endowing property, land, or assets for charitable purposes. It is essential to the expansion of higher education institutions (HEIs) and produces excellent human resources. It also provides people locally a chance to further their education, which benefits both the institutions and the students. Al-Qarawiyyin University, Al-Azhar University, Cordova University, and Al-Fateh University are a few examples of institutions that have shifted their names to waqf facilities (L et al., 2021)

HEIs in Malaysia and Turkey have utilized waqf to generate additional revenue and funding for educational purposes. It is an alternate way to lessen the burden of government funding for developing and operating HEIs (Zainudin et al., 2022). In the same way, Aziz et al., (2023) agreed that in Malaysia, waqf is viewed as a potential tool that might assist HEIs in lessening their reliance on public funding and enhancing their facilities, financial processes, and general development.

However, the two countries' regulatory frameworks for implementing waqf in HEIs differ. In Malaysia, the Purple Book has evolved into a tool enabling HEIs to create waqf entities that are focused on improving waqf-based revenue creation in universities. However, it is not a rigid regulation. Furthermore, the Department of Awqaf, Zakat, and Haji (JAWHAR) debuted a more comprehensive manual on October 11th, 2018, with the name "Education Institution Waqf Management Handbook" (EIWM). This EIWM Handbook's primary goal is to standardize waqf governance throughout Malaysian educational institutions (Hussin, 2021). It is important to remember that Shari'ah law also falls under the purview of state and federal laws. It also shows that in contrast to other methods of generating income, such as endowments, the implementation of waqf is complex (Hussin, 2020).

The 'sole trustee' of all waqf properties in each state is the State Islamic Religious Council (SIRC). As a result, the SIRC must first approve any party including HEIs wishing to implement waqf (Syed Abdul Kader & Ishola, 2018). The SIRC oversees the appointment of public universities as nazirs, mutawallis, or qayyims (Waqf Administrators). They are urged to adopt a prudent, meticulous, and careful attitude so that each waqf property can be developed in the best way possible to ensure that the property lasts for Muslims' socioeconomic needs (Mohaiyadin & Aman, 2021). In contrast, no explicit legislation or rules are provided by the SIRC in each state to control waqf implementation in HEIs. The general stipulations in the waqf state enactments, along with the Memorandum of Understanding (MoU) or Memorandum of Agreement (MoA) between HEIs and SIRC's require the SIRC's to supervise waqf implementation in HEIs. However, this agreement is based on a renewal procedure that may be modified in certain situations (Hussin, 2020)

Hence, SIRC should promulgate a standard regulation despite the general guidelines provided in the Purple Book and the EIWM Handbook. For this reason, the objectives of this study are to examine the existing legal framework for waqf implementation in HEIs in Malaysia and Turkey and to learn from their experience of waqf implementation in HEIs.

## 2.0 Literature Review

Due to the distinctive characteristics of waqf, its application in any institution must adhere to Shari'ah laws (Hussin et al., 2021). Numerous studies have shown that administering waqf property in any institution is frequently perceived as constrained by legislation including HEIs (Shaifull Anuar et al., 2019). This scenario is likely to limit the waqf institution's ability to explore and manage waqf (Sani et al., 2022). Usman & Ab Rahman (2023) highlight that the higher authority in HEIs must follow the applicable rules for waqf development, which includes submitting an application to the relevant SIRC's before adopting waqf in their institutions. This is due to waqf being a matter of state in Malaysia, and it is subject to the authority of the SIRC's (Aziz et al., 2023). Different states apply different approaches in granting permission to HEIs due to the different enactments that they have (Hussin, 2021).

Despite the fact that the Purple Book has expanded into a tool that allows HEIs to establish waqf institutions in enhancing waqf-based revenue-generating activities in universities, it is not a vigorous regulation. It is merely a practical guide, a list of practicable measures, and recommendations that "begin with simple, doable actions" (Ab Rahman, 2017). Similarly, the EIWM Handbook provides procedures for SIRC's and related stakeholders in each state with the choice of complying or not. Despite the rigorous law, SIRC's grant waqf administrators discretion to improve waqf administration in their institutions (Mustofa et al., 2020).

As a result, this opens a window for the researcher to look at any new pertinent laws about waqf implementation in HEIs. Mohamad (2018) examines a few waqf enactments in Perak, Terengganu, and Selangor. Her findings showed that the new laws had solved most of the difficulties that the earlier enactments had yet to address. Although waqf in HEIs was not her focus in the study, however, she gave a general overview of the legal prerequisites for waqf implementation in HEIs in the chosen states. Even though studies on waqf implementation in HEIs from a legal perspective have been conducted locally and globally, however, in-depth discussion is a need that the current study fills (Hussin, 2020). Therefore, it is in dire need that this study needs to be conducted.

Turkey, like Malaysia, has a history of using waqf in HEIs. The Turkish government generally funds public universities in Turkey, whilst private institutions primarily fund their educational operations with their own cash (Azrak, 2022). Since 1980, Turkey has struggled financially to meet public demand for higher education in the higher education sector. Because of this, HEIs must find alternative funding sources and cannot solely rely on the government to support their institutions. As a result, various foundations were permitted to establish universities in Turkey during the 1980s and 1990s. The first university to get public funding was Bilkent University. The foundation's founders were motivated to build institutions by the adage "Markets determine the best result" (Tural, 2007). As of 2016, Turkey had 195 universities. There are numerous waqf universities (Azrak, 2022).

Foundation Law 5737, in addition to other laws like the Foundation Regulation 2008, the Higher Education Law (Law No. 2547), the 1982 Constitution, and the Turkish Civil Code (Law No. 4721), is a unique piece of legislation regulating the foundations' activities. According to Disli (2013) Turkey has well-established laws preserving its waqf for HEIs. According to a study, Turkey's waqf institutions are well-run and serve as an outstanding example for Malaysia to replicate (Othman, 2015). Other authors agree that one country that can manage waqf well is Turkey (Gustina & Ihsan, 2017). Other Muslim states' legislatures have changed their laws in response to Turkey's achievement of establishing the world's first cash waqf.

Furthermore, given the strong backing of its foundation and creators, their models of waqf universities are productive, accumulative, self-sufficient, and sustainable (Sheikh Omar, 2015). According to a study, Turkish waqf universities have received substantial funding from businesses to establish, preserve, and grow the universities (Mahamood & Ab Rahman, 2015). Generally, universities are funded by wealthy businessmen-run foundations, including Turkish tycoons and philanthropists who own large and prominent companies. They have strong ties with universities because business people are involved in their physical and intellectual growth. Sabanci Foundation, for example, has made significant contributions to the development of educational institutions in Turkey, such as Sabanci University, as mentioned by (Othman, 2015). Similarly, the authors stated that for many decades, waqf has been a valuable source of finance for HEIs in Turkey (Abdul Razak, 2016)

Indeed, considering the history of education in Turkey it is necessary to provide a thorough account of the existing state of knowledge and future potential. Turkey was ruled by Islamic principles based on Islamic Law under the Ottoman Empire. During the period, the Islamic religion oversaw and regulated every element of Ottoman citizen life, including education (Stanley, 2013). Therefore, based on the discussion above, it is justifiable that the Turkish experience can be the best example to be referred for waqf operation in HEIs as well as to improve the law related to waqf in Malaysia.

### 3.0 Research Methodology

This study employs a qualitative approach and fieldwork approach involving data collection in Malaysia and Turkey. The primary legal materials are analyzed including all statutes and regulations relevant in both countries. The secondary legal materials are also reviewed including articles published in journals, conference proceedings, thesis, and workshop papers.

Meanwhile, in the fieldwork approach, several respondents were chosen for semi-structured interviews based on their expertise, additional knowledge, and experiences in waqf-related matters. The face-to-face interviews were conducted with the Turkish Foundation Council Members in Ankara, Turkey to gain information as there are limited sources of the topic studied related to Turkey. The interview protocol was prepared to ensure the interviews remained on track. The data collected were analyzed based on comparative content analysis. The study focuses on three themes for comparative analysis namely permission, available legal frameworks, and governance status granted as the scope of the study is limited to the legal procedure as the beginning stage of waqf implementation in HEIs.

### 4.0 Findings and Discussion

Waqf management at HEIs differs from other instruments, such as endowments, as waqf requires strict adherence to Shari'ah laws and other related laws. To ensure waqf is managed by persons who uphold the most outstanding accountability, openness, and professionalism, waqf administrators should ideally be accredited and licensed by the relevant state authorities (Daftardar, 2011).

Based on the findings, waqf implementation in HEIs in both countries is unique and implemented in diverse ways as they adhere to their legal frameworks. Having learned about the position in Turkey, it was found that there is a specific law for foundation universities. Meanwhile, in Malaysia, it is difficult to have a standardized waqf enactment as Islamic matters come under the jurisdiction of the states. Having discussed the experience from both countries it provides a significant implication in developing and managing waqf assets as conferred by the regulations. The summary of the findings is presented in Table 1 below and followed by a detailed discussion in the next section.

Table 1. Comparative Analysis of Waqf Implementation in HEIs

	Malaysia	Turkey
Permission	Permission granted by SIRC's	Permission granted by DGF.
Available Legal Framework	Scattered laws. Waqf State Enactment, Constitutions of HEIs, Purple Book, and the EIWM Handbook	Standardized law and procedure for the establishment of foundation universities according to Foundation Law.
Governance Status Granted	HEIs will be granted the governance status as mutawalli, nazir khas, representatives, or qayyim based on the MOU/MOA signed between SIRC's and HEs	HEIs will be granted the governance status as mutawalli.

Source: Hussin (2020)

#### 4.1 The Preliminary Procedures for Waqf Implementation in HEIs in Malaysia

##### 4.1.1 Permission

Sections 45 Wakaf (State of Selangor) Enactment 2015, 43 Wakaf (Perak) Enactment 2015, and 45 Wakaf (Terengganu) Enactment 2016 make it illegal for HEIs to implement waqf funds without SIRC's consent. As a result, HEIs in these states such as UPM in Selangor, UPSI in Perak, and UnisZA in Terengganu have to get approval to adopt waqf. They went through complicated procedures that may have taken years (Hussin, 2020).

##### 4.1.2 Available Legal Frameworks and Legal Procedures

Despite the permission granted, HEIs may follow the directions as outlined in the Constitutions of HEIs, Purple Book, and the EIWM Handbook to start implementing waqf in their institutions. Nevertheless, the procedures are slightly diverged from one another based on the states in which the HEIs are situated (Hussin, 2020). In reality, before requesting permission from the SIRC's, the proposal for the creation of the waqf must be approved based on the HEIs constitution, particularly through the University's Management Board (Lembaga Pengarah Universiti). According to the First Schedule of the Universities and University Colleges Act 1971 (UCA 1971) which states:

*The Board shall be the governing, policymaking, and monitoring body of the University, and may exercise all the powers conferred on the University save in so far as they are by this Constitution or the Statutes, Rules, and Regulations conferred on some other Authority, body or some other officer of the University (Section 16(1) of UUCA 1971).*

The Board has the authority to take any action required to enhance the university's teaching, research, finances, administration, welfare, and discipline, following First Schedule section 4(1)(r) of UUCA 1971, following First Schedule section 4(1)(r) of UUCA 1971. The management board of the institution must comprehend the concept of waqf as well as the significance of its implementation in multiple aspects, including the identification of potential waqf projects and the types of waqf projects required, as well as determining an

appropriate waqf governance model, before considering the goal of setting up waqf in HEI.

The next step is to set up a Waqf Special Committee in the HEI. The members of this committee ought to be people who can effectively represent the HEI in establishing an understanding and amicable connection with SIRC. A few of the crucial tasks performed by the Waqf Special Committee include scheduling meetings with SIRC, creating a proposal paper for establishing waqf in HEIs, and creating the Joint Venture Agreement (JVA).

The process of waqf implementation at HEIs will be facilitated by the mutual understanding between HEIs and SIRCs in all areas. Along with the draught agreement and the chosen ideal governance model, the proposal document, together with all three, must be detailed. To prevent future disagreements, it is vital to understand every clause in the drafted agreement fully. The university's legal advisor must approve the draft agreement before moving on to the next step. The proposal will then be presented by the Chairman of the Waqf Special Committee to the Management Committee for review before being referred to the Board of Directors (BoDs) of HEIs for approval.

#### 4.1.3 Governance Status Granted

In the meantime, the legal advisors of both HEIs and SIRCs will finalize the draft agreements. The written agreement specifies the HEIs' status as mutawalli, nazir khas, representatives, or qayyim. The SIRC has the authority to add legally enforceable terms for both parties to the agreement that was made by signing an MoU, MoA, or Terms. Hussin (2020) affirms that SIRCs in the states have autonomous power to grant a reasonable governance status to HEIs upon considering the proposal presented to them. The summary of the flow of the required legal procedures is elaborated below in Figure 1 before establishing waqf in HEIs in Malaysia.

### 4.2 The Preliminary Procedures for Waqf Implementation in HEIs in Turkey

#### 4.2.1 Permission

Like Malaysia, Turkey has a set of legal requirements that must be followed to establish a foundation university. The summary of the legal procedures is outlined in Figure 2 and the detailed discussion is explained in the next section. Despite the change in their laws since the early Ottoman period, Turkey's legal structure is more comprehensive than Malaysia's. The DGF serves as the central managerial and supervisory authority to administer waqf properties. As a result, the permission to establish foundation universities also depends on the DGF's approval (Hussin, 2020).

#### 4.2.2 Available Legal Frameworks and Legal Procedures

Before creating the foundation university, the foundation must first be founded (Turkish Academician, personal communication, March 14, 2017). The procedural requirements to develop a foundation consist of the act of establishment, the founder's legal competency, and the foundation's registration (Bulut & Sarikatipoglu, 2013). The foundation must fulfill several pre-requisite conditions to stand on legal grounds. The founder can freely decide on the purpose of a foundation establishment if it complies with Turkish laws. The procedures for approval consume little time, depending on the workload at the court. The foundation establishment must be within the framework of the Turkish civil court. The intent to establish a new foundation is declared in a 'trust deed' (Head of Foreign Relation Department in Turkey, personal communication, November 7, 2016).

In the beginning, the foundation deeds are prepared. The deed must include aims, revenue, and properties of the foundation, among others. The minimum amount required for a foundation to start operating is TL 60,000. The deed should specify that the foundation has the right to form a university. Without such stipulation, the DGF will not grant the required permission to establish a university. The court will decide if the foundation can be formed or otherwise based on the report prepared by the Legal Advisory in DGF. In preparing the report, the Legal Advisory in DGF will determine if the written trust deed complies with Turkish laws (Head of Foreign Relations Department in Turkey, personal communication, November 7, 2016).

Upon compliance, the DGF will send the report to the court for further action. The permission to form a foundation depends on the verdict of the court. If no legal issue arises, the foundation may start to function. The foundation must register its formation under the DGF based on Article 102 of the Turkish Civil Code (Law No. 4721) (Bulut & Sarikatipoglu, 2013). After the official gazette, the foundation may begin its operation (Legal Advisor in Prime Ministry Directorate General Foundation, personal communication, February 9, 2017). After forming the foundation, the following procedure for the foundation to establish a university is to apply to the Council of Higher Education (CoHE). The foundation should support its application with the required documents, such as material, equipment, an adequate amount of money, and other economic value allocated to meet the institution's minimum 20% annual expenditure (additional Article 3 of Law No. 2547) for its stated purpose. Before operating as a private university, it must enter a formal covenant with one of the public universities to provide its likelihood of being closed by the CoHE if it fails to meet the required standard. By that covenant, all assets of the private university are transferred to the public university, and the public university would accept the dispersed students at the private university (Dogramaci, n.d.)

#### 4.2.3 Governance Status Granted

Upon complying with all procedures, the CoHE can allow a university to function as mutawalli status within the framework of the Constitution and Higher Education Law (Law No. 2547) (Hatice, 2011). It is integral to note that the foundation and university are separate entities although the foundation forms the university. Once the university is established, it becomes a separate legal entity, and the founding waqf is responsible for appointing the board members of trustees to the university.

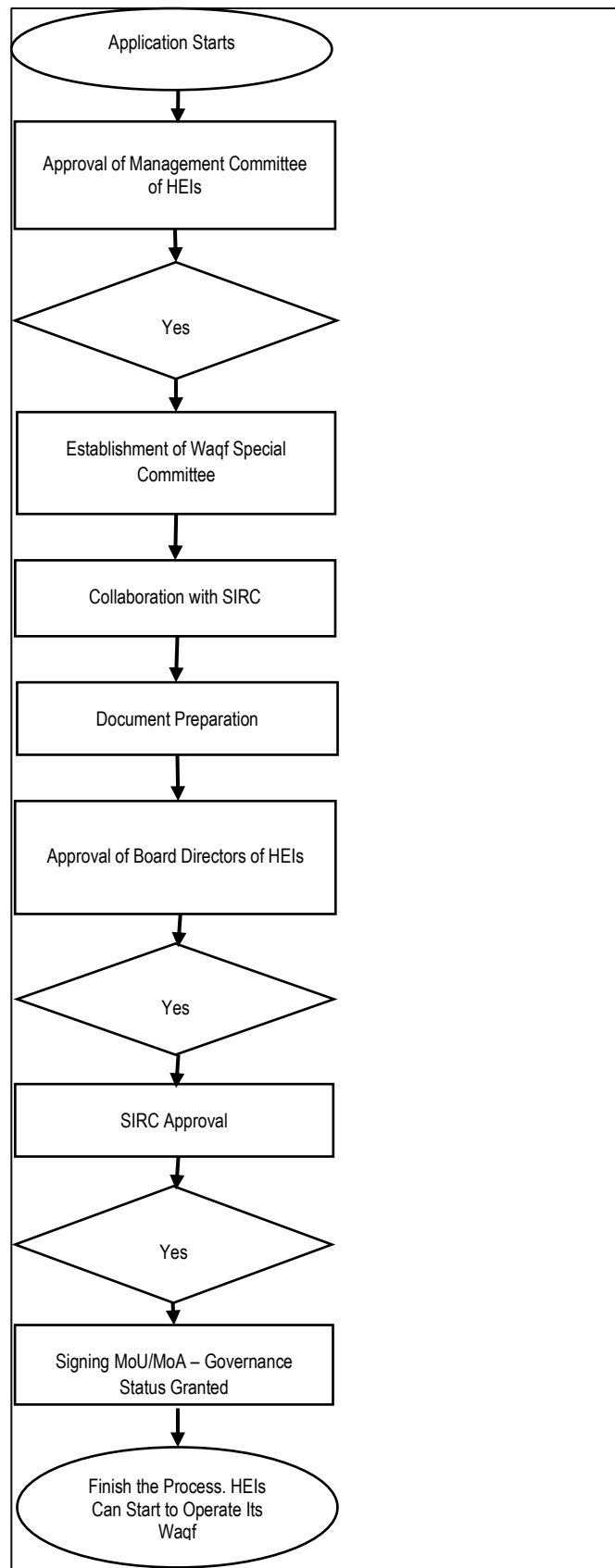


Figure 1: Legal Procedure for Waqf Implementation in HEIs in Malaysia  
Source: Hussin (2020)

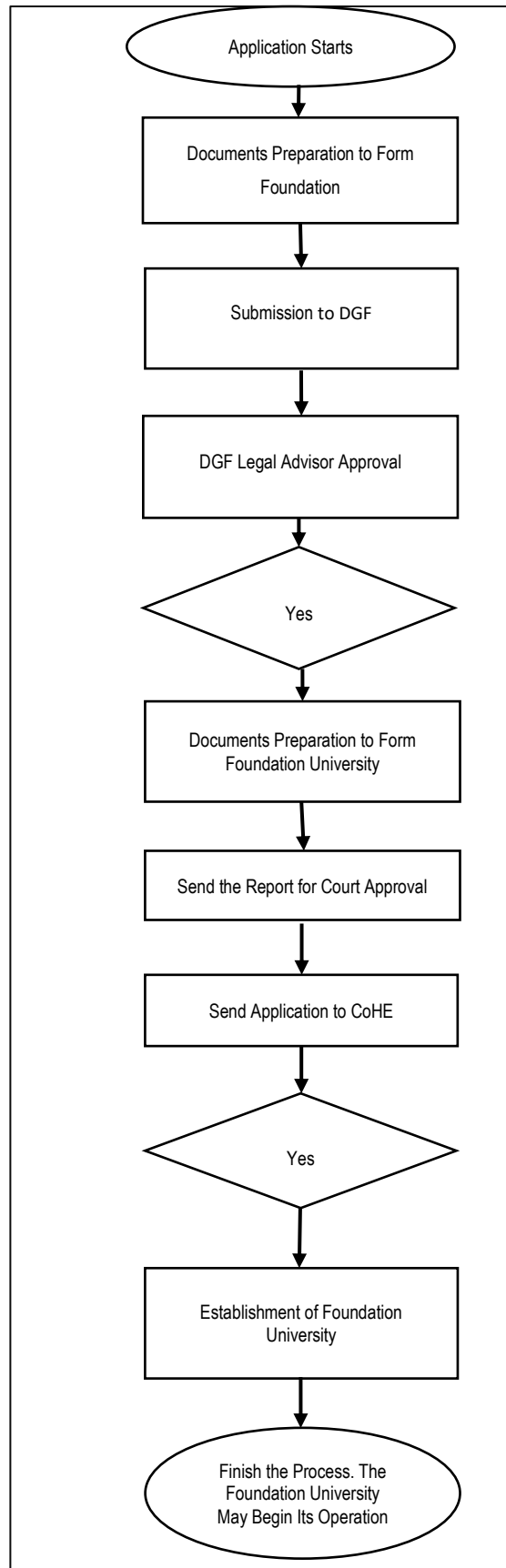


Figure 2: Legal Procedure for Waqf Implementation in HEIs in Turkey  
Source: Hussin (2020)

Even if the foundation ceases, the legal status of the university remains. All movable and immovable assets allocated by the foundation to the university become the university's property. Similarly, if the foundation needs to be closed, the university's authority will be relocated by the DGF to other foundations with similar objectives (Additional Article 15 of Law No. 2547). Article 130 of the 1982 Constitution states that a university established by the foundation is subject to the provisions of HEIs in terms of academic activities, recruitment of teaching staff, and security, except for financial and administrative matters. According to the Constitution, CoHE specifies that the academic staff contract in a foundation university is governmental. Thus, any disagreement arising from this contract should be settled in administrative courts (Division VIII of Council of State, Date: 04.02.2003, No. 2002/557- 2003/561) (Hatice, 2011).

## 5.0 Conclusion

Overall, the procedures for implementing waqfs in HEIs in Malaysia and Turkey share some similarities, but there are also some differences in the specific laws and regulations that apply in each country. However, in both countries, the aim is to provide a legal framework for establishing and managing waqfs that can play an essential role in supporting HEIs. These frameworks guide the establishment, management, and distribution of waqf assets, and help to ensure that these assets are used for charitable purposes. Waqf implementation in HEIs should be pursued more effectively and systematically, to benefit both parties directly or indirectly. HEIs in both countries have played a significant role in developing and managing waqf assets and will continue to do so in the future.

This paper is limited substantively to the comparison of the legal framework of waqf implementation in HEIs in Malaysia and Turkey and to learning their experience without exploring the detailed weaknesses of the Malaysian legal system on waqf. Given that our legal systems differ from Turkey's, a complete adaptation of its experience may not be feasible. It could, however, be reformed to better fit our society and nature. Future studies to look into the practice of other Islamic countries that have implemented waqf in HEIs, such as Indonesia and Pakistan. Their experiences can be considered and compared with the practice in Malaysia

## Paper Contribution to Related Fields of Study

This paper is in line with the policy of Malaysia Higher Education Blueprint (MEB) 2015–2025 (HE) to reduce the reliance of HEIs on government resources in Malaysia. It provides a valuable contribution to the body of knowledge in the area of waqf, particularly in HEIs. It also offers a valuable contribution to all stakeholders involved in implementing waqf in HEIs in Malaysia and Turkey, namely HEIs, policymakers, academicians, and other related authorities.

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