

Exploring *Awqāf* Governance: Preliminary Evidence of Governance Practices and Disclosure of Two Malaysian *Awqāf* Institutions

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Abstract. Sustainable *awqāf* practices and operations of its managing institutions are primarily influenced by the *mutawallī's* (*awqāf* manager's) accountability created in the environment of good governance. The essences of governance, accountability and sustainability are even more central in the Islamic charitable environment like *awqāf* as it plays a unique role as a religious and social-based strategic support device to the existing economy. This paper presents empirical evidence on governance disclosure and practices of two separate Malaysian *awqāf* institutions with different operational setup (corporatized vs. government platform) by using multiple research techniques comprising interviews and documentation reviews. The findings indicate that essences of governance are observable in both entities. However, huge potential for improvement still remains. Exploiting the different operational setup provides indications of measured responses and indirectly suggests the benefits of running *waqf* operations on a corporatized platform. The results also provide an appropriate basis for a reality check on the *mutawallī's* governance disclosure and practices.

Keywords: *Waqf*, Governance Practices and Disclosure, Accountability, Sustainability.

KAUJIE Classification: E22, E32.

1. Introduction

Theoretically and practically *waqf* institutions are usually discussed in a charitable repertoire, however, they generally operate as a hybrid between welfare and a civil society institution (Sait & Lim, 2005, p. 20) which may potentially eradicate poverty by providing quality education, healthcare facilities and employment opportunities (Muhammad, 2010, p. 141). A *waqf* may be founded for a charitable purpose (*waqf khayrī*), either for community's general benefit (*waqf 'āmm*) or for a specified use (*waqf khāṣṣ*). The use may be religious in nature such as a mosque or a cemetery or non-religious such as housing, educational institution or a medical facility. The *ḥadīth* regarding *waqf* originally referred to items of real property such as land, mosque and wells. However, socio-economic changes have made it acceptable for cash, other financial instruments and other items to be dedicated as *waqf* assets. Allah Almighty says:

(But as for you, O believers,) never shall you attain to true piety unless you spend on others out of what you cherish yourselves; and whatever you spend – verily, God has full knowledge thereof. (Qur'ān, 3:92)

Recently, the literature regarding accountability has grown extensively to explain the multi-dimensional accountability traits of *awqāf* institutions (e.g. Nahar & Yaacob, 2011; Ihsan & Mohamed-Ibrahim, 2011). Among the available literature on accountability, there have been a number of empirical studies also which have sought to establish empirical evidence of the extent to which accountability has been observed by *mutawallīs* (*awqāf* managers). On the back of these extensive studies remain, however, unique outstanding research issues. Firstly, the majority of prior *awqāf* studies examine *mutawallī's* accountability issues from various angles, including but not limited to, accounting, reporting, and operational management. These are collectively argued to be the essences of accountability. Proper accounting, transparent reporting, and effective operational management by *mutawallīs* are considered as evidence of accountable *mutawallīs*. The unique issue of governance is however observably scarce within the literature which rarely provides empirical findings of *mutawallī's* governance reporting and practices. This practically reinforces the need for exploring *awqāf* governance issues in terms of *mutawallī's* governance reporting

and practices, which constitute the main objective of this paper.

Secondly, prior limited research on *awqāf* governance was typically conducted using a single *mutawallī* setting, which is characterized by attributes that contrast to other *mutawallīs*. This renders the empirical results obtained to be unique and hence, non-generalizable to other *mutawallīs*. Hence, it becomes an empirical question as to whether accountability observance through good governance in the examined *mutawallīs* would be equivalent to that of other *mutawallīs* particularly in a country like Malaysia where *awqāf* institutions are diverse and heterogenous in their operational setup.

Thirdly, the extent of empirical findings obtained in prior Malaysian research with regards to *mutawallīs'* accountability reflects the fragmentary nature of evidence inconsistent with earlier empirical research. This might partly be due to the prevailing regulatory nature arising from the country's federal constitution which classifies religious matters as state matters with the respective Heads of State (i.e. the *Sultān*) possessing full control over administrative issues. This effectively creates dissimilar administrative patterns and hence, potentially, governance reporting and practices among different *mutawallīs* in Malaysian *awqāf* institutions. This further strengthens the need for examining respective state's specific governance and institutional attributes in the study of *mutawallīs'* accountability. These collectively demonstrate significant empirical gaps in the literature as well as the practical imperative of studying further *awqāf* governance. The silent nature of the current empirical literature on this issue should be of a great concern to all, given the important roles of both *awqāf* in Muslims' economies and *mutawallīs* in managing *awqāf* assets.

The aim of this exploratory research is, therefore, to investigate selected Malaysian *awqāf's* governance reporting and practices. Accordingly, this research reports preliminary empirical results derived from broader research on *awqāf* accountability from various managerial dimensions. The results presented in this paper are, however, centered on only two specific research issues of governance reporting and practices based on two *awqāf* institutions whose

organizational orientation and management styles are observably different. The selection of two distinct *mutawallīs* effectively provides an appropriate investigative platform for exploring the governance reporting and practices of this religiously grounded institution of *awqāf*. The preliminary empirical results are informative at a variety of levels. First, governance reporting is observed to be contrastingly dissimilar across the two *mutawallīs*, with *mutawallī* A who is located in an economically advanced Malaysian State reporting more comprehensive governance information and activities through a variety of reporting channels compared to *mutawallī* B who operates in another Malaysian State whose economic development is considered to be relatively lower. The same *mutawallī* with higher governance disclosure quality is also observed to have better governance practices which are almost comparable to governance practices commonly practiced by the for-profit corporations.

The significance and hence the contributions of this research are at least twofold. First, it constitutes the first research attempt at providing fresh empirical evidence of governance reporting and practices among *mutawallīs* whose respective organizational orientation and management styles are observably different. This allows the manipulation of different research settings in examining the accountability traits of governance. Second, the research output is expected to provide vital and relevant policy inputs to stakeholders in charitable spheres and particularly *awqāf* institutions, specifically on the need and imperative of observing high-quality governance standards covering both reporting and practices.

The remainder of this paper is structured as follows. Section 2 proceeds to review the relevant literature on *awqāf* and governance in the charity context. This is followed by the research method in section 3. The empirical results and discussions are presented in Section 4. The final section concludes the paper which includes some recommendations and suggested future research.

2. *Waqf* and Its Development

Awqāf literature (Alabij, 1989, p.14; Yusof & Bahari, 1999, p. 108; Alhabshi, 1986, p. 8; Othman, 1982, p. 10) identifies five *waqf* elements which are:

(1) *Wāqif*: the person who will be the endower or the founder. The *wāqif* must have attained the age of *bulūghah* and be of sound mind and the act of doing *waqf* must also be done voluntarily;

(2) *Mawqūf*: the property or capital. The existing property or capital must be completely owned by the *wāqif* and be free from any encumbrances (Yedyildiz, 1996, p. 7);

(3) *Mawqūf ‘alayh*: beneficiaries. Whether family members, descendants, or the poor and the general public (*ummah*); the recipients must not be the enemy of Islam;

(4) *Ṣīghah*: *ijāb* and *qabūl* of *waqf*;

(5) The *waqfiyyah*: *waqf* foundation charter. This forms another important document during the *Ottoman* reign where all the assets details, beneficiaries and the *mutawallī* are listed (Deguilhem, 2003, p. 22).

Waqf literature further explains the characteristics of *mutawallī* appointed by the *wāqifs* who must be (1) of sound mind; (2) *bāligh* (maturity); (3) have *amānah* (trustworthy); and (4) able to administer and manage the *waqf* property (Alhabshi, 1986, p. 12, Mehmet, 2011, p. 65). The ultimate purpose of *waqf* practices is arguably to attain Allah’s acceptance as a good deed. The two most common types of *awqāf* are the *waqf khayrī* (general) and *waqf khāṣṣ* (specific). Recently, however, the cash *waqf* has become more popular and has been promoted by many *waqf* managers due to its viability (Nahar & Yaacob, 2011, p. 89; Sanusi & Shafiai, 2015, p. 5; Yaacob, Petra, Sumardi, & Nahar, 2015, p. 230). Moreover, the cash *waqf* had previously flourished during the *Ottoman* period (established by *Sultāns* and well-to-do technocrats and their family members). Those *awqāf* were very successful especially with the soup kitchen (Singer, 2006) which provided food for the poor, the needy and wayfarers (Cizakca, 1998, p. 5; Toraman, Tuncsiper, & Yilmaz, 2007, p. 5), books for the *madrassah* (schools) and a financial institution providing financial loans to the community (Shatzmiller, 1991, p. 195; 2001, p. 45).

Research on *awqāf* (Islamic endowments) has attracted the attention of Muslim scholars in the late 20th century (Shatzmiller, 2001, p. 44). Countries in the Middle East, Malaysia, Indonesia and Singapore

are active in the revival of this once important socio-economic institution apart from *zakāh*. Although the literature on contemporary *waqf* properties' management and administration indicates several outstanding issues, efforts by governments and scholars are commended in trying to resolve or at least minimize the risks associated with these problems (Yaacob et al., 2015, p. 311). The problems are related to various internal and external factors such as mismanagement and misappropriation of *awqāf* funds ("4 'Illegal, Secret' Accounts Found in Awqaf Ministry", 2014) and properties (Shatzmiller, 1991, p. 195), including the colonization of Muslim states by Western Imperialists (Cizakca, 1998, p. 44; Hoexter, 1998, p. 475). This could be seen in the examples of British colonization in Palestine and Malaysia and the French in Algeria (Hoexter, 1998, p. 475), Syria and Lebanon (Deguilhem, 2003, p. 7) which nearly paralyzed religious-based institutions. The literature documents evidence of imperialists' actions literally destroying the institutions of *waqf* and taking over the lands and other properties into their coffers. This was also done to subdue any dissent from the colony and avoid any financial resources from reaching them.

The success story on *waqf* practices in Algeria was studied by Hoexter (1998) covering the period from the late 1700s to 1830. The research found that the preservation of *waqf* assets (guarding them against dilapidation or usurpation) had ensured continuous distribution of *waqf* income. The founder prioritized repairs over any other expenditure and that anything endangering *waqf* assets' continuous presence was ruled out, i.e., selling, mortgage, letting for a permanent/long period were forbidden (only one year for urban and three years for rural). Strict follow-up and efficient control of payments due by tenants and good work in maintaining and restoring of *waqf* assets under their control are obvious. Reference to the registers shows the purchase of materials for maintenance, and the *waqf* administrator even kept stocks (inventory) for repair purposes.

2.1 Governance, Accountability and Transparency in the Charity Context

The intertwined connection between the three elements of governance, accountability and transparency have been extensively discussed in the existing governance literature in various settings including corporate (Hood & Heald, 2006; Koh, Laplante, &

Tong, 2007; Kolk, 2008; Luo, 2005), public sector (not for profit) (Biondi & Lapsley, 2014; Carnegie & Wolnizer, 1996; Midin, Joseph, & Mohamed, 2017) and charity (Connolly & Hyndman, 2013; Nahar & Yaacob, 2011; Hyndman & McDonnell, 2009; Hyndman & McConville, 2016). The charity context provides a vantage point through which the concept of governance and its traits of accountability and transparency can be examined. The extant literature suggests that accountability and transparency are effectively the supporting pillars of governance, without which the governance system would be ineffective (Biondi & Lapsley, 2014; Hood & Heald, 2006; Midin et al., 2017).

A review of governance literature indicates that discussions are noticeably concentrated in the corporate context with literature growing in tandem with many cases of corporate mismanagement and fraud (Cao & Zhang, 2013, p. 232; Ebrahim, 2005, p. 57; Yaacob & Basiuni, 2014, p. 506). Equivalent to the corporate context, scandals (financial or otherwise) may also have huge impacts upon charity particularly on donor's confidence as exemplified by the Red Cross case in Shanghai, China (Cao & Zhang, 2013, p. 235). Yasmin, Haniffa, and Hudaib (2014, p. 105) report that more than 30% of charities were investigated in the United Kingdom for poor management and financial practices and 11% of all cases where actions were taken involved Islamic charities. Governance literally means "*to direct rule or guide*" (Monks & Minow, 2001, p. 5). In the corporate context, governance refers to the process of controlling, directing and regulating business organizations managed by appointed managers where the shareholders as the main stakeholders have a monetary interest (Monks & Minow, 2001, p. 5). Apart from ensuring sustainability (Kolk, 2008, p. 2), enhancing firm value and performance (Che-Haat, Abdul Rahman, & Mahenthiran, 2008, p. 746; Koh et al., 2007, p. 306), governance also controls moral hazards of power by providing a check and balance mechanism (Fama & Jensen, 1983, p. 303; Jensen & Meckling, 1976, p. 306).

Jointly discussed and commonly located in the governance literature repertory, the concept of accountability has been frequently defined in the literature in a subtle manner (Connolly & Hyndman, 2013, p. 262) and the concept can only be appropriately

understood if it is discussed in a specific (rather than general) context (Crofts & Bisman, 2010, p. 185). From the organizational lens, accountability relates to the organization's responsibility to demonstrate compliance by way of reporting to a higher authority (Connolly & Hyndman, 2004, p. 130). Locating accountability in the principal-agency context effectively requires the agent to provide an account (Laughlin, 1990, p. 95) of the entrusted resources given by the principal for performing a specified delegated function (Connolly & Hyndman, 2013, p. 262). Irrespective of contexts, accountability, therefore, involves the act of elucidating and rationalizing actions in two different time dimensions of past (performed actions and what has been planned) and present (currently performing).

Transparency effectively constitutes the main pillar of governance and hence accountability (Casey, 2006, p. 176; Nahar & Yaacob, 2011, p. 89). Accounting transparency, for instance, can only serve accountability if it attends the decision usefulness criteria which satisfy users' information needs (Connolly & Hyndman, 2004, p. 127). In the specific governance context, transparency refers to the act of providing access to the organization's information to the public which covers the organization's operational processes, structures and performance (Etzioni, 2010, p. 392). Accountability is, therefore, part of the process of achieving effective governance the concept of which is related to transparency whereby such activities include the exercise of reporting qualitative and quantitative information and explanation regarding the responsibility to perform a certain function or tasks (Barlev, 2006, p. 174).

Discussion of governance in charitable institutions would normally lead us to the idea that it could generally be classified into internal and external (Ebrahim, 2003, p. 193). The mechanism for the former would be a board of trustees which include internal committees (e.g. compensation and internal audit) whilst the external governance instruments cover accounting rules, reporting requirements, government regulations and external auditors (Hyndman, 1990, p. 297). The roles of governance in charity are essential as it determines the existence of accountability, how accountability is discharged and the types of information produced and the information dissemination methods (Hyndman, 1990, p. 297). In the *awqāf* context,

governance effectively ensures that donors' confidence is kept at the highest level in guaranteeing a continuous flow of contributions, thereby ensuring *awqāf* institution's survival and sustainability.

Moreover, governance in charitable institutions can reduce conflict with donors by constraining their ability to divert funds to their members or officers and focus more on their charitable activities, reduce transaction costs and make them economically efficient compared to a corporate body (Connolly & Hyndman, 2004, p. 129). Poor charity governance will subsequently erode stakeholders' confidence and hence adversely affect charitable giving and therefore, charitable activities (Cao & Zhang, 2013, p. 235; Lecy & Searing, 2015, p. 542). Accordingly, managing donors' perception through ensuring good governance encapsulating accountable management and reporting transparency to stakeholders is, therefore, critical. For charitable institutions like *awqāf*, the elements of governance, accountability and transparency are equally important as it ensures a continuous flow of resources from donors or contributors. These elements, therefore, form a basis for effective and efficient operational performance to ensure charities meet legitimate aspirations of their key stakeholders as well as creating a positive reputation that will subsequently attract potential donors and contributors (Connolly & Dhanani, 2013, p. 109).

3. Methodology

In this paper, a mixed mode methodological approach, with a strong emphasis on qualitative techniques, was adopted due to two reasons. First, the nature of research objectives which involve an exploration of unknown phenomenon warrants a quantitative approach infeasible. Second, a mixed mode allows for the generation of rich research results, enabling researchers to capitalize on first-hand information from the qualitative research technique. This mixed mode research project involved the use of robust research techniques including interviews, documentation reviews and physical observations. The governance practices and reporting are investigated premising to the fact that – equivalent to the corporate context – poorly governed *waqf* institutions will only contribute towards the dwindling in donor's confidence, and hence the inevitable demise of *waqf* practices.

The two selected *mutawallīs* primarily represent two separate states in Malaysia. In the Malaysian context, the manager of the *waqf* is only rendered valid by the law of the State Islamic Religious Council (SIRC) of each State. The *waqf* property is not to be sold, transferred, or inherited because the *waqif* has relinquished his claim on the said *waqf* property. Once the property is surrendered to be under *waqf*, it will become perpetual such that it remains so until the day of judgment with no one able to change it later. The principle of perpetuity is protected by the Shari'ah based on a series of rulings such as the prohibition of disposition of the *waqf* assets through sale and other contracts. In view of the anonymity request by *mutawallīs* in exchange for their agreement to allow the data collection processes, each institution is coded *mutawallī* A and B respectively. *Mutawallī* A is a corporate entity established in 2011 and independently handles *awqāf* assets and funds after assuming the roles previously held by the SIRC. It carries a corporatized image as well as a corporate management style. In contrast, *mutawallī* B falls under The State's Islamic law 1991 (EN. 3/91; Sec. V: Financial no. 7) which effectively empowers the SIRC to become the sole administrator of *awqāf* assets including general and special *awqāf* as long as the property is in the State. Unlike *mutawallī* A, the management of *waqf* by *mutawallī* B is not corporatized. It also handles *Awqāf* Share Units which were officially started on August 1st, 1999. The operation is controlled by a section called the Trust Funds of *Awqāf* Islamic Religious Council (Jawatan-kuasa Tabung Amanah Saham Wakaf).

Relevant governance documents and information from multiple sources were collected from each *mutawallī*. To obtain non-observable important data apart from those provided in the relevant published documents, semi-structured interviews, and face-to-face conversations with the identified respondents working in the respective institutions were also conducted. The interviews were conducted with the Officers (Mrs. A and Mr. B) which were held in the respective *mutawallī*'s head office in mid-June 2016.

4. Empirical Results and Discussion

The results are concentrated on achieving the objective of exploring the current governance practices and disclosure of *mutawallī* A and B. Several

sub-dimensions of governance practices and disclosure are established with the aim of guiding the focus of document review exercises and interview questions. The following Table 1 presents the results obtained. The nature of *mutawallī* A is attributed to its corporatized status and has contributed to a more structured governance practice with members of the board consisting of individuals from diverse backgrounds including the presence of a higher proportion of corporate leaders. This is in sharp contrast with *mutawallī* B which is a non-corporate entity that operates on a government platform. The bureaucratic nature embedded in *mutawallī* B's governance structure is sourced from the presence of three royalty members on the board, causing the institution to be more "royalty governed". The bureaucracy in *mutawallī* B is further reinforced following the relatively bigger size of the board and the presence of active and retired civil servants compared to *mutawallī* A. These could be a double-edged sword to the institution's governance as board size and experience in the government could work both ways, i.e. improving and/or decaying the governance process.

Another governance element worth noting from the above results is the presence of an active politician on the board in *mutawallī* B which could also affect the governance environment in both ways. Politicians could improve the governance processes by bringing directly into the board room discussions on topics which could affect the livelihood of the voters. However, politicians could also be controlled remotely by his/her political master and this could adversely affect their independence and conscience in deliberating boardroom issues. Overall, significant differential levels of governance practices across the two *mutawallīs* are observed with *mutawallī* A argued to have better governance structures and characteristics relative to *mutawallī* B. Although this paper is unable to prove empirically that the corporatized nature of the entity caused such a better governance practices in *mutawallī* A, it could only speculate that more structured governance and ideal board characteristics in *mutawallī* A compared to *mutawallī* B is the measured response of corporatizing an entity whose operations are largely dependent on donors' confidence and contributions.

Table (1). Governance Practices.

No.	Dimensions	<i>Mutawallī A</i>	<i>Mutawallī B</i>
1	Board Size	▪ 9 members	▪ 15 members
2	Independence	Majority are outsiders (unrelated to the institution)	
3	Director's Profile:		
	▪ Gender Distribution		
	▪ Male	▪ 8/9 = 89%	▪ 14/15 = 93%
	▪ Female	▪ 1/9 = 11%	▪ 1/15 = 7%
	▪ Active Politician	▪ NIL	▪ 1/15 = 7%
	▪ Corporate figure(s)	▪ 3/9 = 33%	▪ 3/15 = 20%
	▪ Royalty member(s)	▪ NIL	▪ 3/15 = 20%
	▪ Retired Civil Servant(s)	▪ 3/9 = 33%	▪ 3/15 = 20%
	▪ Active Civil Servant(s)	▪ 3/9 = 33%	▪ 9/15 = 67%
	▪ Education	▪ 9/9 = 100%	▪ 12/15 = 80%
6	The presence of separate committees	▪ Yes	▪ No
7	Meeting Frequency	At least twice a year	
8	Meeting's Agenda		
	▪ Endorsement of financial report	YES	
	▪ Budget approval	YES	
	▪ Approval of yearly activities	YES	
	▪ Approval of disbursement	YES, depending on amount	
9	Internal Audit	YES	NO

Source: Authors' Own
(Compiled from multiple sources of *mutawallī*'s websites and interview sessions)

Table (2). Governance Disclosure.

No.	Dimensions	<i>Mutawallī A</i>	<i>Mutawallī B</i>
1	Nature	Bulletins & Website	
2	Mode	Hard copy: Bulletins & Soft copy: Website	
3	Depth of information	Extensive	Limited
4	BOD activities	Not Available	
5	Governance statement	Not Available	
6	Governance structure	YES	YES
7	Director's background	<ul style="list-style-type: none"> ▪ Age ▪ Academic ▪ Working experience 	Not Available

Source: Authors' Own
(Compiled from multiple sources of *mutawallī*'s websites, bulletins and interview sessions)

The corporate nature of *mutawallī A* has also contributed towards less opaque governance disclosure and reporting as depicted in Table 2 above. As corporations emphasize stakeholder engagement to remain relevant in the industry, enhanced governance reporting by *mutawallī A* compared to *mutawallī B* is not surprising. Whilst both entities report their governance practices through both channels of bulletins and website, the depth of information disclosed is contrastingly different. A large vacuum in the gover-

nance information disclosure is, however, noticeable in both entities with critical information on board activities and governance statements not being available for stakeholders' scrutiny. Rudimentary director's characteristics for basic stakeholders' assessment on *mutawallī A*'s governance practices are not directly available from both sources of bulletins and website, requiring stakeholders to request orally from the entity should they require such information.

The gap in reporting transparency levels between the two *mutawallīs* could potentially be explained by the different management orientation and organizational setup discussed earlier. Equivalent to the discussion on governance practices above, this paper could only speculate that more transparent governance reporting by *mutawallī* A compared to *mutawallī* B constitutes a measured response of corporatization for which the primary aims are to enhance operational efficiency and improve deliverables based on donors' expectations and demands.

5. Conclusion

Accountability of religiously grounded organizations like *awqāf* as viewed from the governance lens is a pressing issue as it is inextricably linked to their sustainability and survival. This is premised on the fact that *mutawallī's* governance and hence accountability would enhance donors' confidence and subsequently their support, systematically causing *waqf's* sustainability and survival to become a function of *mutawallīs'* accountability. It is therefore timely that *mutawallī's* governance is explored and examined. The results of this research indicate the essence of

governance are observable in both sample entities, however, a large potential for improvement remains. Exploiting the different operational setup of corporatized as opposed to government platform setting provides results which point to the differences of running *waqf* operations in a corporate manner. This conjecture is however purely speculative in nature as no causal relationship based on empirical estimation is offered in this paper, consistent with the empirical results' preliminary status. This, however, offers notable areas for future research. It is recommended that *waqf* players should respond to the documented results presented above particularly donors who should rightfully demand appropriate information disclosure from the *mutawallī* with regards to its *waqf* activities. This would ensure that the *mutawallī* acts towards enhancing its accountability level. Overall, the empirical evidence presented in this paper (albeit preliminary in nature), improves our understanding of *mutawallī's* governance practices and reporting towards observing accountability, thereby adding to the growing body of knowledge related to *mutawallī's* governance and accountability⁽¹⁾.

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استكشاف بعض الأدلة البدائية للأوقاف على ممارسة الحوكمة خلال منهج مؤسستين للوقف في ماليزيا

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المستخلص. الاستدامة في ممارسة الأوقاف وعمليات مؤسساتها الإدارية تكون متأثرة على الدرجة الأولى بعدد من العوامل، أهمها مسؤولية المتولي (مدير الأوقاف) التي نشأت من بيئة الحوكمة الرشيدة. ويكون الجوهر في موضوع الحوكمة والمسؤولية والاستدامة أكثر تركيزاً في المجالات الخيرية الإسلامية مثل الأوقاف لكونها دورة فريدة للمجتمع. وذلك كالجهاز الدعوي للاستراتيجية الأساسية للدين والمجتمع في الاقتصاد القائم. استناداً على ذلك، يقدم هذا البحث الأدلة التجريبية الأولية عن اكتشافات الحوكمة والممارسات في مؤسستين مختلفتين للأوقاف في ماليزيا كلاهما في مختلف الإعداد التشغيلي (المؤسسة الأهلية مقابل المؤسسة الحكومية). ويقام تحليل البيانات التجريبية من تعدد مناهج البحث التي تشتمل على المقابلة الشخصية وعرض الوثائق المتعلقة بها. فنتائج البحث تشير إلى أن الجواهر الحوكمية تبدو موجودة في كلا الكيانين مع فرص كبيرة للتحسين. ويقترح الاستغلال بالإعداد التشغيلي المختلف على أن عملية الوقف في المؤسسة الأهلية أكثر فعالية من المؤسسة الحكومية. وفي الخلاصة، توفر نتيجة البحث أساساً ملائماً للتحقيق الواقعي في حوكمة المتولي واستدامة المستقبلية.