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THE IMPORTANCE MAINTENANCE BUDGETING FOR THE MOSQUES MANAGEMENT IN MALAYSIA: A SYSTEMATIC LITERATURE REVIEW

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Abstract:

This article delves into the importance of effectively managing maintenance budgets in mosques across Malaysia. Mosques play a pivotal role in the country's cultural and religious landscape, and their proper maintenance is essential to ensure their functionality and longevity. The article identifies 15 critical factors that contribute to successful maintenance budget management in this context, encompassing financial control, fund management, documentation, functionality, strategic planning, program management, breakdown reduction, decision-making support, investment management, value for money, standardized operations, extended building life cycles, spare part management, and skill labour optimization. The purpose of this study is to provide mosque management authorities with a comprehensive framework for efficient maintenance budget management, which can ultimately enhance the overall upkeep and longevity of these important religious institutions. It covers the literature published on Emerald Insight between 2013 and 2023 and analyses the current state of knowledge about the importance of maintenance budgeting for the mosques management in Malaysia. The reviews using

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Preferred Reporting Items for Systematic Review and Meta-Analysis (PRISMA). However, it also acknowledges certain limitations, such as the need for further empirical research to validate these factors and their applicability across different mosque management scenarios. The originality of this work lies in its holistic perspective on maintenance budget management in Malaysian mosques, offering insights and recommendations that can be valuable for mosque administrators, government bodies, and researchers alike.

Keywords:

Maintenance Management, Maintenance Budget, Mosque Management

Introduction

Mosques serve as community centres for religious and social events and offer a place for people to interact with their faith and one another (Ashraf et al., 2014). They are an important part of Malaysian society. With more than 60% of the population identifying as Muslim, Malaysia has a sizable Muslim community in the world. There are thousands of mosques spread out over the nation, ranging from little rural mosques to enormous city centres, and each has its very own distinct history. Mosques in Malaysia endure several maintenance-related difficulties, notwithstanding their significance. These difficulties may include scarce financial resources, a shortage of competent labour, and the need to strike a balance between conventional architectural and design components and contemporary building techniques (Mazlan et al., 2018).

For mosques, maintenance expenditures can also be a huge financial hardship because they frequently exceed available money for things like utility bills, repairs, and upgrades. From existing academic resources, the results shows that not many researchers in Malaysia conducting the study and discussing in detail about maintenance management and maintenance financial or budgeting for mosques. Most of them are more focused on increasing funding through various activities and platforms. Hence, this study aims to explore and determining the categories or types of maintenance expenses and budgeting for mosques particularly in Perak State.

Mosque Management

Management is the act of gathering and utilizing organizational input resources from financial, human, and other sources to achieve an organization's goals, according to Ab Mumin Ab Ghani (2006) and Azila Abdul Razak et al. (2014). Management, according to Ahmad Atory Hussain (2002) and Azila Abdul Razak et al (2014), refers to a series of actions designed to guide and enhance the task being carried out. Six different types of mosques in Malaysia are: the national mosque, the state mosque, the district mosque, the institutional mosque, the qaryah mosque, and the Friday Mosque.

A mosque's management was under the jurisdiction of two parties (Azila Abdul Razak et al., 2014). The first group consists of government-appointed salaried officers who are only assigned to carry out religious tasks. The Chief Cleric (Imam Besar), Cleric (Imam), Friday sermon reader (Khatib), Caller to Prayer (Bilal), and Mosque Keeper (Siak) are referred as the mosque officers. The second segment consists of the mosque committees, which are voluntarily appointment basis. Usually, the appointed qaryah mosque committee are in charge in administering the public donations which was received by the particular mosque.

The committee also responsible as a representative from the Islamic Religious Department or other governmental organizations. As for the social and other activities, the payment is from the public donations which was managed by the mosque committees (Azila Abdul Razak et al., 2014). Unlike qaryah mosque, the state government has provided the district mosques with specific funding to upkeep the buildings and religious activities., However, district mosque is allowed to plan and run the activities to prosper the mosque accordingly.

Mosque Maintenance Management

British Standard 8210 defines maintenance as the combination of all technical and administrative action intended to retain an item in, or restore it to, a state in which it can perform its required function. The previous version of the British Standard, BS 3811: 1964, defined maintenance as a combination of any actions carried out to retain an item or restore it to an acceptable condition. A mosque can only remain a valued asset if it is properly run and cared for. It needs upkeep to maintain both its inner and outer aesthetic appeal and structural integrity. According to Arditi and Nawakorawit (1999), maintenance is the act of maintaining a structure so that it can continue to be used for its intended function. The action described in the standard, according to Wordsworth (2001), is the beginning, planning, and execution of a body of work. Retaining and restoring are the two processes of works that are considered while restoring is the effort done after failure, retaining is more about the work done in anticipation of failure.

Maintenance is one of the major responsibilities in the masjid management. For example, Enakmen 2 Tahun 2001, Enakmen Pentadbiran Hal Ehwal Agama Islam (Terengganu), Bhg VI Seksyen 83 stated that The Islamic council should ensure all masjids in Terengganu in good condition and its surroundings are well maintained. Same goes to Perak State, based on Enakmen Pentadbiran Agama Islam (Perak) 2004, Bahagian VII(Mosque) in section 88 stated about mosque maintenance. In this section it has 5 clause which are: -

- i. The Majlis (Council) shall ensure that all mosque within the State of Perak Darul Ridzuan is in good condition and that their area is maintain in a clean condition.
- ii. The Majlis (Council) may raise and utilise or permit the raising and use of, extra fund for any necessary mosque repairs and maintenance, or it may pay for those expenses out of baitulmal.
- iii. The Imam shall immediately notify the Majlis (Council) of any condition requiring repair work in the mosque and shall inspect or regulate any such repairs as agent and on behalf of the Majlis.
- iv. No changes on any structural material can be made without the written permission of the Majlis (Council).
- v. The Majlis (Council) can instruct Mosque Management Committee to responsible in maintaining and ensure the condition is in good and acceptable.

Based on clause 3, Section 88, Part VII, Enakmen Pentadbiran Agama Islam Perak 2004, it is stated that maintenance responsibilities are sometimes included in the job description of the Chief Imam. For example, one of the responsibilities of the Chief Imam of Masjid Sultan Sallehuddin Abdul Aziz Shah, Shah Alam, Selangor, is to monitor the maintenance works conducted by the contractors. However, this clause can be criticised in terms of competency and capabilities adequate to achieve the effectiveness of maintenance work performance since most of the imam's lack of technical knowledge in building maintenance management field. Therefore, this clause (Section 88) might need to re-evaluate the job description of mosque

administration staff with appropriate capabilities and competency in maintaining building condition and function.

A significant cause of difficulty is the lack of comprehension of the maintenance management process for building maintenance (Maliah Sulaiman, 2007). This is a result of a lack of awareness and comprehension of the maintenance position inside an organisation (ZA Akasah & R Amiruddin, 2006). As a result, if maintenance work is not done properly, the building's assets will lose value (Syamilah Yacob, 2005). In fact, keeping up with building upkeep is crucial for a company to realise its objectives (Nik Elyna Myeda et al., 2011). In general, mosque maintenance entails actions taken to keep the mosque's facilities in good working order. It won't always remain new for its lifespan, even though some recently constructed buildings are still in good shape and capable of updating amenities and offering a higher-quality environment (Tsang et al., 2004). This is because all facilities are ageing and that maintenance-related concerns constantly need to be repaired or overhauled before a structure is complete (Syamilah Yacob, 2005).

The Department of Islamic Development Malaysia (JAKIM) states that financing for mosque upkeep should be requested periodically based on the structure's physical needs and circumstances. Repairing, minor repairs, and modifications or upgrades (if any) are the three types of maintenance that are typically carried out. Additionally, due to the ambiguous objective management of assets, Malaysian maintenance management also has a subpar maintenance supervisory system (Abdul Lateef et al., 2011). To increase efficiency, give control over maintenance operations, enhance quality, make maintenance more affordable, and establish the best maintenance processes, strategic management methods need to be highlighted. To draw in the public, a masjid needs to provide a favourable first impression as a landmark in the neighbourhood. A well-kept mosque will draw visitors, whether they are Muslims or not. It should therefore be well maintained.

Mosque Maintenance Budget in Malaysia

Budgeting is a vital element in financial management for all kinds of organisations. Without plan budgeting financial in organisational management, it will cause and face a lot of difficulties and issues by the stakeholder or company organisation. Therefore, maintenance budgeting for a mosque is a vital component of responsible facility management and community stewardship. Mosques serve as spiritual sanctuaries, places of learning, and hubs for community gatherings, making their proper maintenance and upkeep essential. The effective allocation of financial resources for maintenance activities ensures the preservation of these sacred structures, fosters a safe and welcoming environment for worshipers, and contributes to the long-term sustainability of religious and communal life.

A maintenance budget helps to plan, manage, and prioritise the maintenance activities and objectives for achieving maintenance goals with limited resources, especially financial funding. The budget provides an overview of the expected costs for each type of maintenance, such as preventive and reactive, as well as any other maintenance strategies that will be used for each asset or asset group. It should include a detailed breakdown of how the organisation intends to spend the funds, with each expense categorised according to its purpose. This will help the organisation build a case forward if it needs to request an additional budget.

In this comprehensive guide, we will delve into the various aspects of maintenance budgeting for mosques in Malaysia, offering insights into the critical considerations, challenges, and best practises that underpin this fundamental responsibility. By examining the systematic literature on this subject, we aim to provide mosque administrators, community leaders, and stakeholders with valuable guidance for creating and managing maintenance budgets that align with both their spiritual mission and their broader community objectives.

Issues Maintenance Budget in Malaysian Mosque

According to Shahida Shaharuddin and Maliah Sulaiman (2015), qaryah mosques in Kuala Terengganu do apply budgetary practices. However, the lower percentage of controls implemented in their budgeting practices resulted in weak scores of AVE-I (Average of Accounting Practices in Individual Qaryah Mosques), which indicates weak control of the practices among them. This result is consistent with the study of Parker (2002) who found loosely coupled budgetary control systems in churches in Australia. In contrast to this result, adequate control over budgetary practices in mosques was evidenced by Siraj (2004). This is expected since the state mosques, being larger in size, have proper management as compared to the qaryah mosques. Although budgetary control was found to be weak in the survey, data from the interviews revealed that some of the qaryah mosques do prepare a simple budget (Shahida Shaharuddin and Maliah Sulaiman, 2015).

According to them (mosque committee members), the negative answer is because they have assumed that the question refers to a formal budget, as in government organisations and big companies. Additionally, they said that budgets are generally prepared for each activity that the mosque conducts that involves money. However, some of the qaryah mosques do not really prepare a budget because, in their opinion, qaryah mosques are only involved in basic and regular financial transactions, like paying utility bills. Accordingly, they thought there was no need to prepare a budget. This is consistent with the results of the study conducted by Jayasinghe and Soobaroyen (2009).

In that study, they found that there was very little formal planning and budgeting involved within the Hindu temples, and the treasurer informally prepared the budget more to plan for significant cash payments than for approval or authorization. Budget practises are one of the important aspects of mosque management that should not be neglected since they can help improve the financial management of mosques. This is supported by Parker (2002), who suggests that even though budget practise is considered “secular,” it provides a regular medium for the discussions that can strengthen the organization’s sacred agenda and the sustenance of its culture.

Methodology

A preferred reporting item for systematic reviews and meta-analyses (PRISMA) was performed using a methodology extensively used in the health and social sciences (Page et al., 2021). The identification of resources was initiated by searching the literature via the Emerald Insight database published between 2013 and 2023 (Figure 1). The combination of terms was used to explore the research in accordance with the “Maintenance Budget for Mosque in Malaysia” keywords. Each article has been mined for information on the maintenance budget and mosque management. By systematically searching the relevant literature, such reviews deliver identification, evaluation, exclusion, and inclusion of the status of a field of research.

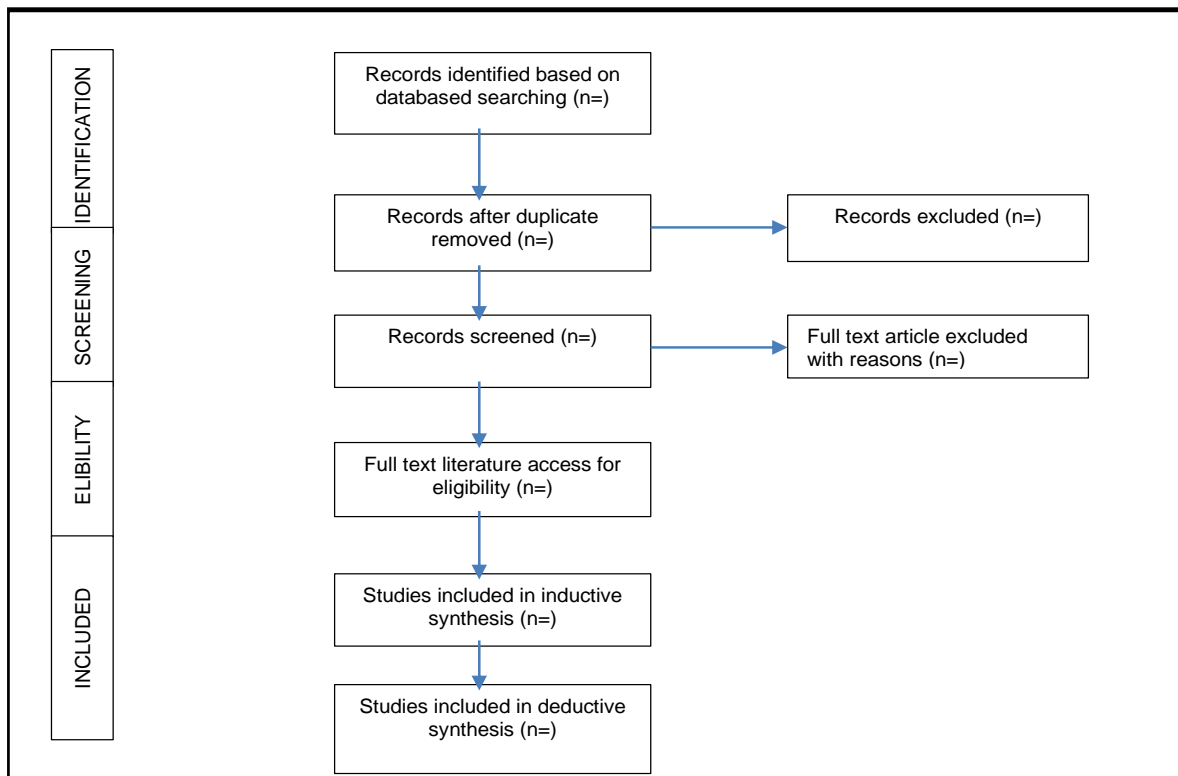


Figure 1: PRISMA Flow Chart

Results

Four (4) Emerald Insight articles were examined in the study. Figure 2 summarises the research selection procedure, whereas Figure 3 shows the Scopus database query string in greater detail. A literature search using Scopus databases and search engines yielded 19 publications between 2007 and 2023. The following is a 10-year review of a recent publication. Despite mentioning the phrases "maintenance," "budget," "mosque," and "management" in their titles, abstracts, and keywords, 42 articles were deleted since they were not in the subject of maintenance budget and mosque management. Four articles from two publications remained to be analysed with PRISMA.

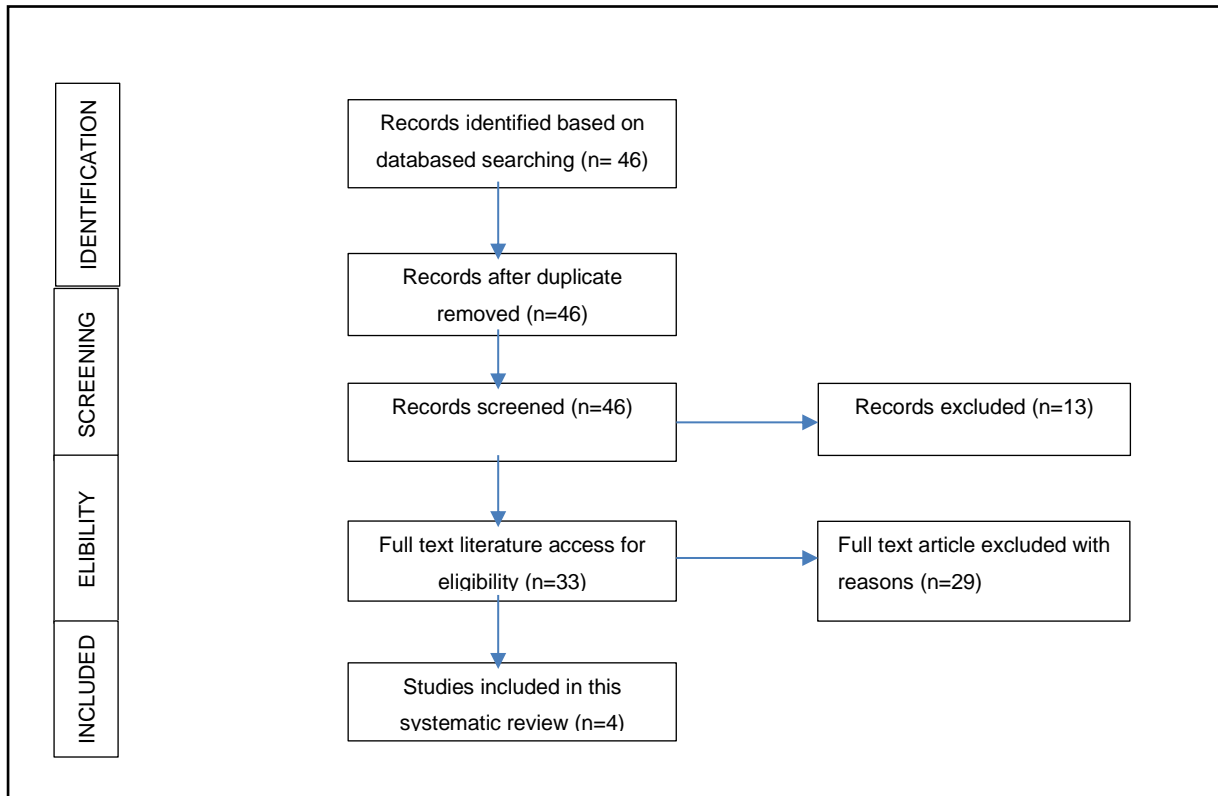


Figure 2: The Study Selection Approach Is Depicted In The Flow Chart

The Emerald Insight database query string shown in Figure 3, identified 46 publications from 2013 to 2023 with the title, abstract, and keywords "Maintenance", "Budget", "Mosque", "Management". It covers the most recent 10 years of publication to get mosque maintenance budget related publication trends.



Figure 3: Emerald Insight Query Data

Study Importance Maintenance Budget

Table 1 shows the list the study the importance maintenance budget for mosque management included in the review.

Table 1. The Important Maintenance Budget

No	References	Focus Discussion	Researcher comment on Importance budgeting	comment on Maintenance	Location in Malaysia
1	Shahida Bt Shaharuddin and Maliah Bt Sulaiman (2015)	<ol style="list-style-type: none"> 1. Measurement of Financial Management Practices. 2. Sources of Funds and Management of Mosques. 3. Factors Influencing Accounting Practice in Religious Organizations. 	<ol style="list-style-type: none"> 1. Adequate <i>control</i> 2. Efficiency of <i>fund management</i> 3. <i>Increase effectiveness financial management</i> of mosque through financial statement documentation. 	<i>financial fund effectiveness</i>	Kuala Terengganu, Terengganu, Malaysia
2	Le, A T H, Domingo, N, Rasheed, E and Park, K S (2018)	<ol style="list-style-type: none"> 1. Various maintenance types. 2. Existing maintenance cost estimating models to develop a framework for maintenance budget allocation. 	<ol style="list-style-type: none"> 1. Well maintained to ensure their <i>functionality and services</i> during their life cycle. 2. Help to <i>control and monitor the maintenance cost</i>. 3. Determining the <i>total expenditures cost</i> 4. Determine <i>maintenance strategies and plans</i>. 5. Plan for and implement a <i>maintenance program</i>. 6. To <i>prevent major breakdowns</i> to ensure a building continues at peak efficiency through regular inspection and repair 7. The <i>repairs will be carried out in order of priority</i> since the resource is limited. 8. Determine the <i>target cost limit</i> for maintaining programme works. 9. Determine <i>setting the annualised maintenance budgets and available funding constraint</i>. 10. Provide cost information <i>to assist decision makers</i> to make informed decisions. 	<i>functionality and services control and monitor the maintenance cost total expenditures cost maintenance strategies and plans maintenance program prevent major breakdowns repairs will be carried out in order of priority target cost limit setting the annualised maintenance budgets and available funding constraint to assist decision makers</i>	Auckland, New Zealand (Oversea)

11. Determine *the best asset investment are funded or not funded* and then revise life cycle cost plan. ·
12. Ensure the employer is provided with *best value for money* from maintenance spent.
13. A budget monitoring system will *ensure the process standardised and transparent*
- 3 Ali Hauashdh, Junaidah, Jailani and Ismail Abdul Rahman (2020) To carry out a comprehensive review of building maintenance issues, their effects and the way forward.
1. Budgetary control of maintenance costs is vital in *managing the maintenance cost expenditure*.
2. To *control the project cost*.
3. *Availability of financial resources* is essential for maintenance organisations to conduct their maintenance operations effectively.
4. To adapt planned maintenance to be the primary approach and capable to *extends the life cycle of buildings and minimises sudden failures*
5. Determine the *required maintenance budget systematically*.
6. *Planning to allocate resources* effectively
7. Manage the budget to *cover the entire period allocated*
8. Cost efficiency/*value for money*
9. Identify the *exact cost of works and procurements*
- 4 Shirley Jin Lin Chua, Najilah To identify the characteristics of the
1. Cover-up to *reduce maintenance downtime*.
- Johor, Malaysia
- Kuala Lumpur Malaysia

- Bt Zubbir, preventive maintenance
Azlan Shah and establish the
Ali and relationship with
Cheong Peng maintenance
Au-Yong performance in high-rise
(2017) residential buildings.
2. Budget allocation for spare parts and materials is identified as one of the *vital characteristics of preventive maintenance.*
 3. Labour recruitment is essential to *employ skilful and knowledgeable maintenance labour*

Sources: Author

The Importance of Maintenance Budget for Mosque Management in Malaysia

As a result, form Emerald Insight Query Data about maintenance budget since 2013 until 2023, after filters all irrelevant article from 46 publication, only four (4) article that closed related with maintenance budget. Therefore, all (n=4) of the article studies explored the importance of maintenance budget for mosque management in Malaysia. About 13 importance of maintenance budget been identified in academic paper title “Building Maintenance Cost Planning and Estimating: A literature Review” by Le, A.T. H et al, (2018).

All the 13 importance factors can be categorised into seven (7) which as building life cycle, management costing, functionality, programme plan strategic, return on investment, Fund Management and standardization of maintenance. 9 (nine) importance maintenance budget also can be identified through academic paper title “Building maintenance practices in Malaysia: a systematic review of issues, effects and the way forward” by Ali Hauashdh, Junaidah Jailani and Ismail Abdul Rahman (2020).

Nine importance budget maintenance been identified were, budgetary control of maintenance costs is vital in managing the maintenance cost expenditure, to control the project cost, availability of financial resources is essential for maintenance organisations to conduct their maintenance operations effectively, to adapt planned maintenance to be the primary approach and capable to extends the life cycle of buildings and minimises sudden failures, determine the required maintenance budget systematically, planning to allocate resources effectively, manage the budget to cover the entire period allocated, cost efficiency/value for money and identify the exact cost of works and procurements. Another two (2) researcher, Shahida Shaharuddin with Maliah Bt Sulaiman (2015) and Shirley Jin Lin Chua, Najilah Bt Zubbir, Azlan Shah Ali and Cheong Peng Au-Yong (2017) determine three (3) importance factors of maintenance budget for mosque in Malaysia. Three importance factors by Shahida Shaharuddin academic paper with title “financial disclosure and budgetary practices of religious organization: A study of qaryah mosques in Kuala Terengganu” which were increase effectiveness financial management, effective of mosque through financial statement documentation and Efficiency of fund management.

Shirley Jin Lin Chua, Najilah Bt Zubbir, Azlan Shah Ali and Cheong Peng Au-Yong (2017) also can be identified three (3) which were importance budget maintenance been identified were, budgetary control of maintenance costs is vital in managing the maintenance cost expenditure, to control the project cost. The identified the importance factors of maintenance budget will be analysed further in order to determine the effectiveness of mosque management in Malaysia.

Summaries of the Main Result

This systematic review identified 4 studies to provide current evidence for the importance of maintenance budget that contribute significant impact to mosque management. Overall total importance factors been identified was about 28. However, after screening duplication the total factors were only 15 importance factors on maintenance budget on mosque management. These explained, that the maintenance budget management is urgently need to understand and to be improvised and be at the same level as the national school in Malaysia.

Discussion

Maintenance plays a pivotal role in preserving the sanctity and functionality of mosques in Malaysia. Effective management of maintenance budgets ensures that these sacred spaces continue to serve their communities efficiently. In this article, we will explore 15 important factors that contribute to successful mosque maintenance budget management in Malaysia. 15 important factors on the maintenance budget of mosque management in Malaysia have been identified as follows:

Financial Control-Based Target Cost Limit

Establishing a target cost limit is essential to maintain financial control over mosque maintenance. This ensures that expenditures remain within predefined boundaries, preventing overspending and financial strain.

Fund Management Availabilities

Efficient fund management ensures that the necessary resources are available when needed for maintenance activities. A well-managed fund allows for timely repairs and upgrades, preventing potential issues from worsening.

Systematic Documentation

Accurate and systematic documentation of maintenance activities is crucial. This helps in tracking expenses, monitoring progress, and planning for future maintenance needs.

Ensuring Functionality and Services

Mosques serve as vital community hubs, and ensuring their functionality and services is paramount. Proper maintenance guarantees that essential facilities like prayer halls, ablution areas, and lighting are in excellent working condition.

Expenditures Costing Strategic Planning

Strategic planning is essential to allocate resources efficiently. By analyzing historical data and anticipating future needs, mosque management can make informed decisions about where to allocate their budget.

Maintenance Programmed Management

Developing and managing a structured maintenance program helps in prioritizing tasks, scheduling repairs, and minimizing disruptions to mosque activities.

Reducing Major Breakdowns

Regular and proactive maintenance can prevent major breakdowns that can be both costly and disruptive. Addressing issues when they are still minor saves money and minimizes inconvenience.

Assisting Decision Making

Having a well-managed maintenance budget assists decision-making process. It allows for informed choices regarding which maintenance activities to prioritize based on their impact and urgency.

Increasing Investments Management

Investing in maintenance not only preserves the mosque's physical structure but also enhances its value. This, in turn, can attract more donations and support from the community.

Best Value for Money

Efficient budget management ensures that every dollar spent provides the best value. This means using resources wisely and seeking cost-effective solutions without compromising quality.

Standardize Budget Operation

Standardizing budget operations streamlines the budgeting process and ensures consistency in financial planning, making it easier to track and manage expenses.

Reduce Maintenance Breakdown

By allocating funds for preventive maintenance, mosques can reduce the frequency of breakdowns and the associated costs of emergency repairs.

Extended Building Life Cycle

Regular maintenance extends the life cycle of mosque buildings and infrastructure. This not only saves money but also honors the historical and cultural significance of these structures.

Spare Part Management

Efficient spare part management ensures that the necessary components are readily available when repairs are needed, minimizing downtime.

Skill Labor Optimization

Investing in skilled labor and training helps in optimizing maintenance efforts. Competent staff can diagnose issues accurately and perform repairs efficiently, reducing costs in the long run.

Conclusion

In conclusion, managing maintenance budgets for mosques in Malaysia is a multifaceted task that requires careful planning, financial discipline, and strategic thinking. The 15 factors outlined in this article provide a comprehensive framework for mosque management teams to optimise their maintenance budgets, ensuring that these essential places of worship continue to serve their communities effectively and sustainably. By prioritising these factors, mosques can maintain their structural integrity, functionality, and service quality while making prudent financial decisions for the long term. Therefore, effective maintenance budget management is crucial for the preservation and functionality of mosques in Malaysia.

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