

## CHAPTER 6

### DETERMINANTS ON DECIDING THE COST OF MUSLIM FUNERAL

#### 6.1 Introduction

Funeral management is an essential part of religious and cultural practices. In this regard, Muslim funeral management organisations play an important role in assisting families in handling the funeral and ensuring funeral rites are executed according to Islamic teachings and traditions. These organisations significantly impact the overall cost of Muslim funerals due to their role in determining the type and cost of services provided at Muslim funerals. Hence, determining factors influencing the cost of a Muslim funeral could help gain a comprehensive understanding of funeral management and its associated costs. This chapter will present the findings on the determinants of Muslim funeral management costs based on interviews with 17 representatives from Muslim funeral management organisations.

#### 6.2 Economics Factors

When an organisation makes decisions about the prices of the services offered, there are many factors, including economic factors, that need to be considered. Economic factors play an important role in determining the costs or prices of services offered by an organisation. There are several economic factors that can affect service costs or prices, such as supply and demand, such as market-based material costs, economies of scale, market competition and others. In the increasingly dynamic

economic environment, a deep understanding of these factors is essential for organisations to generate competitive and reasonable service prices.

### 6.2.1 Material Costs According to Market Price

The current price of materials used to manage the deceased body is one of the main determinants of funeral management, as stated below.

*“Basically, in terms of current prices...Mostly, we would buy things like materials at the current market price. Like wood and other materials, we would base it on the current market price.”<sup>123</sup>*

*“..we take into account factors of materials consumption and labour costs. As minimum as possible. So, yes, as minimum as possible.”<sup>124</sup>*

*“Then, there’s the cost for the gravedigger and other related expenses. All of which, we say, involve market price.”<sup>125</sup>*

*“The cost nowadays, in terms of equipment, is always changing. Sometimes it is based on the location. Then nowadays, we have a premade shrouding set for the deceased. It depends on the agent and the company, and it’s not the same. So, the focus is on the cost paid by the next of kin. We do not seek profits but only to cover the cost of services and the funeral set.”<sup>126</sup>*

R14 explained that among the items purchased based on current prices are wood and materials for washing and shrouding, especially the shrouding cloth. These materials are sold separately or can be purchased in complete sets or kits for convenience. As funeral directors purchase these items in the market, the prices often fluctuate according to demand and location.

*“ To me, the cost depends on the price of goods in the market. We rely on the price of goods in the market; for example, before, we could get a shrouding kit for only one hundred and twenty (RM120), but*

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<sup>123</sup> R3. 14 December 2021. (Personal Interview)

<sup>124</sup> R12. 11 August 2022. (Personal Interview)

<sup>125</sup> R9. 20 December 2021. (Personal Interview)

<sup>126</sup> R16. 29 July 2022. (Personal Interview)

*now it has gone up to one hundred and fifty (RM150), and the latest is one hundred and eighty (RM180). And it could go up again, maybe up to two hundred. That's the current price, and in the future, only Allah knows. If the price for the goods keeps going up, it is impossible for it to go down”<sup>127</sup>*

Furthermore, according to respondent R15, the price of materials has been consistently rising, with rare occurrences of any decreases. As a result, it is anticipated that the cost of materials will continue to increase, impacting the overall expenses of funeral management.

Furthermore, supplier competition has resulted in varying market prices for funeral-related items. As a result, the cost of funeral materials varies depending on the supplier. The materials, such as shrouds, are sourced from several countries, such as India, China, and Pakistan. Therefore, the cost of these materials depends on the country of origin, quality, and shipping costs until they reach the end-user, as explained by respondent R16:

*“Nowadays, in terms of the cost of the necessary goods such as shroud sets, the cost may not change in terms of its price, but currently, there is fierce competition because there are private companies offering funeral services from A to Z, with vans, and handling everything related to the death. Just like in any other field, there is competition between companies. The same goes for shrouding sets, as many companies supply them. So, in this case, having a consistent price across all companies is unlikely because they may source materials from different places. For example, Company A may get its fabric from India, Company B from China, Company C from Pakistan, and so on. So, we can't be sure because the fabric may not come from one country. As I mentioned, Company A gets it from India, and the shipping cost is different; the materials they get are from different places, so the cost is different. Of course, it would be different”<sup>128</sup>*

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<sup>127</sup> R15. 4 August 2022. (Personal Interview)

<sup>128</sup> R16. 29 July 2022. (Personal Interview)

Based on the above statement, as the materials used in funeral management, such as shrouds, are mostly imported, the increase in currency value, transportation costs, and the cost of goods will directly impact these materials.

### 6.2.2 Bulk Purchasing

In purchasing funeral equipment, there is a choice between retail or bulk purchases, each of which has a different impact on cost. Buyers who purchase in large quantities can obtain a lower price compared to those who purchase in small quantities.

*“To me, it depends on the management and the purpose of the Khairat itself. Whoever manages the Khairat, it depends on how they—what was it—how they calculate the cost. For example, in Masjid XX, if there are any necessary costs, the mosque will accommodate them immediately. That’s why for things like shrouds, we buy in bundles to get a lower price which is one of the ways we are cutting costs. We buy a set of shrouds or a bundle with many rolls. Yes, in bundles at once. Our funeral washers also prefer this method. And another thing, the Khairat association is actually a welfare organisation. So here, we always prioritise welfare. That’s why some people say, “Wow, XX is really cheap!”. But to us, it’s not about being cheap. It’s the responsibility of whoever manages the Khairat in the future. Hopefully, they will also use this method.”<sup>129</sup>*

According to respondents R6 and R9, as part of an organisation that manages funeral affairs and focuses on the welfare of others, they feel a responsibility to obtain materials of the best quality at the lowest possible cost. For R6, one way to achieve this is by purchasing funeral equipment in bulk to obtain a lower price. As a result, the cost of funeral management can also be minimised while providing high-quality services.

*“We buy in bundles or buy in bulk to save more. Another thing is to make early preparation. For example, we cannot wait until a death occurs and then rush to find the necessary items, as the funeral arrangements may not have been planned. So, it’s better to prepare*

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<sup>129</sup> R6.16 December 2021. (Personal Interview)

*in advance and have everything ready. Perhaps, we can assign five people or hire someone in advance, just in case. We can have everything ready so that when the need arises, the necessary items are already in the funeral management room.*<sup>130</sup>

*“Currently, through the death Khairat, we have already purchased the necessary items so that when a death occurs, we already have the kit ready at hand. Usually, if someone donates, they would donate a complete set kit. But for death Khairat, we buy unfinished fabric, stock up on the cotton and all the other items I mentioned earlier, and keep them in storage. So when there is a death, whether it’s a man or a woman, we use those items, cut the fabric, prepare the sintok root (traditional knot), and everything else before bringing it to the house of the deceased. We buy, in bulk, up to two large rolls for about 10-15 deaths. We’d buy with this package, and the items can last a long time. So even if we don’t use them now, it’s fine. They can last. One more thing, this package is sold at a sales price. We can save more by purchasing like this. Those packaged sets are priced for business, and we may not be able to get the same deal if we buy them in cities, such as the set of men’s shrouds for RM140. Now, with our package, we estimate the cloth for shrouds, cut it ourselves and lay it out ourselves, and that’s the price we get. If we buy the pre-made set, we don’t know the price because we’ve never bought a set like that before.”*<sup>131</sup>

*“Yes, that’s right. The reason is we want to save a bit on costs. So, we buy the cloth in bulk to minimise the cost. We buy the cloth in the size of one or two wordlength for the shroud.”*<sup>132</sup>

The statement by R9, R12, R14, and R16 explains that bulk purchases not only result in lower prices but also facilitate funeral directors by allowing them to make early preparations for the supply of funeral management materials in the funeral management room. Therefore, the management does not need to rush to find materials in the event of a death but can instead use the available materials that have been purchased in bulk. Respondent R16 added that typically, bulk purchases of materials such as two rolls of cloth could be used for 10 to 15 bodies.

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<sup>130</sup> R9. 20 December 2021. (Personal Interview)

<sup>131</sup> R16. 29 July 2022. (Personal Interview)

<sup>132</sup> R12. 11 August 2022. (Personal Interview)

Besides bulk and retail purchases, there are now set kits readily available in the market. However, respondents stated that the price of these kits is higher, ranging from RM150 to RM200, because everything is already ready, and it makes it easier to use.

As stated by R14 and R13:

*“The element of saving money is like this when we have the tool we need to prepare it ourselves. Oh, because now there are complete sets for sale on Shopee, right? That one is expensive. Because it’s like fabric, water is already mixed, you just need to spray it, and the packaging is beautiful, so it costs around a hundred or two hundred. If we prepare it ourselves, like buying a large fabric and cutting it ourselves, it would be more cost-effective, and we can buy it in bulk. Because if we buy the packaged set from Shopee, it would be expensive, as everything is already fixed. Of course, it’s better to do it ourselves.”<sup>133</sup>*

*“If it’s like the place we have here, the set is already packaged, which means it includes the shroud, fragrant oil, and everything else in one set for around two hundred ringgit (RM200).”<sup>134</sup>*

*“It seems like there is some wastage in our situation because sometimes the kits come with unnecessary items like books or even things like Sintok roots, which some mosques don’t even use since they just use soap. Once these items are provided but not used, they are just thrown away. For our mosque, we would look at the situation; if the kit would cause wastage in terms of things like base material usage, sometimes, the kits come pre-cut, and some people make turbans or robes for women, sometimes there are hijabs. So, sometimes things become excessive. Typically, the kit is a bit wasteful compared to when we do things ourselves, for example, if we buy the bundle in its original length without any cuts. It’s just that at Masjid XX, we are able to purchase the kit based on our capabilities. Sometimes we would also buy the complete kit because if we were to buy all the stuff at the shop, it would be a burden to other mosques in villages that are not as financially capable. Because other villages, they are not able to afford the kits because the kits are a bit expensive at around RM200. Whereas the cost for funeral arrangements in the villages didn’t even reach RM1100.”<sup>135</sup>*

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<sup>133</sup> R14. 28 July 2022. (Personal Interview)

<sup>134</sup> R13. 9 August 2022. (Personal Interview)

<sup>135</sup> R3. 14 December 2021. (Personal Interview)

Respondent R3 prefers bulk purchases because, in addition to being cheaper, alternative purchases in the form of kits can lead to waste if there are unused materials or excess materials. According to R3, funeral kits usually contain standard-sized materials, and funeral directors need to modify them according to their suitability. If materials are purchased in bulk, only the necessary materials are used, which can prevent waste. Furthermore, R3 explained that sometimes there is no choice but to buy in kit form and resort to funeral directors coming from rural areas due to limited stock in the stores. The usual price for a kit is around RM200, which is more expensive and can only be used for one deceased person. However, with the same value, funeral directors can obtain several materials for more than one deceased person.

### **6.2.3 Survey the Best Price for the Materials**

The best price survey for funeral management equipment is the process of finding the most competitive cost for a particular material.

*“Then we also surveyed the items around Enstek to find out where people say the items are cheap and where we can buy things at reasonable prices. We aren't just taking things without consideration.”<sup>136</sup>*

According to respondent R3, in providing funeral management services, the best price survey is often conducted to ensure that the organisation does not overpay for the necessary funeral equipment (and quality). This can also help the organisation determine the right costs or prices for their services so that they can establish a reasonable and affordable funeral management cost.

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<sup>136</sup> R3. 14 December 2021. (Personal Interview)

*“In terms of determining the cost of purchasing the necessary items, we don’t rely on just one person, like the treasurer, to do the shopping. Sometimes, I might come across a store and think their prices are reasonable, so I thought maybe we could shop there. Also, maybe someone else, like this one teacher, has been to a store and found some other kinds of prices. “Okay, let’s go there then.” We are open. Wherever we could get the lowest price with good quality, we would shop there. We are exploring. We don’t rely on just one store.”<sup>137</sup>*

*“Usually, when we know the prices, we will choose the lowest one. We want to save, and in the future when there is a price increase, it won’t be too high, so we can make a decision during the meeting on “these costs and such”, meaning at the end of the meeting we will know. So, we want to decide how much we want to give to those who manage it. So, when we determine the cost for one body, that’s how it is. For me, from my survey and asking friends, XX is the cheapest.”<sup>138</sup>*

R3 adds that it is important to have awareness and unity among committee members to work as a team, especially in serving in social work. With a high level of awareness in working as a team for welfare-related work, not only the treasurer but also other committee members come together to review the best quality and lowest prices. This enables the funds collected to benefit even more people.

*“We bought in bulk in Kuala Lumpur. We also usually buy in places like Nilai. We are looking for the cheapest place. That’s why we came back to it earlier. We want to reduce costs. We have to be smart. The member has to be wise, wise in planning. He knows that city A is cheaper than city B, so he doesn’t go to city B and buys in city A. He goes himself. We usually don’t think about (transportation) costs. We just think of them as charity. We want to make things easier. Because we also want to see the shroud, sometimes it may be cheap, but the quality is too low (if we don’t see it for ourselves). We hold it a little, and it tears. While carrying the body, it tears. It’d become another problem. Here, we usually buy in KB, but now many people go to Nilai. People doing business there are in luck. They don’t accept any pay. That’s the meaning of knowledge and planning. It means we have to plan as well as possible. Take the best. After that, we don’t want to focus on quantity. We forget about quality. We will carry the body in too many places, right? We will carry it to the mosque, carry it here*

<sup>137</sup> R3. 14 December 2021. (Personal Interview)

<sup>138</sup> R15. 4 August 2022. (Personal Interview)

*and there, and we will carry it together, and the shroud might tear there and become another problem. We will be criticized. This is why we will negotiate with the shop owner to find the shroud. Usually, he will give a discount. This is common sense. The seller also has to have the intention to worship and give charity. We don't force it, but we tell them about it. Common sense in society is important. If everyone has the intention to give to charity for this, the cost will be cheaper. If we don't raise awareness in society, if everyone thinks about doing business, it's over. If even the burial has become a business, the washerman has become a business, even the prayer has become a business, everything has become a business, it's the end. Who knows, maybe even the body can come back to life. Everyone wants to give a price. Society is important. It's okay in the village. Things like this are apparent.”<sup>139</sup>*

### **6.3 Non-Economics Factors**

Non-economic factors refer to factors beyond economic or financial considerations that also influence a situation or decision. In the context of Muslim funeral management, non-economic factors include technology, geography and location, competency, ownership, beneficiaries, and mindset and worldview, which also play a role in determining the cost of funeral service.

#### **6.3.1 Technology**

Technology in the funeral management industry has developed rapidly in recent years. Many new technologies have been introduced to help with funeral management, such as using a backhoe or excavator technology in digging graves. This technology allows them to speed up the process of digging graves and also enables them to create many graves quickly.

*“It depends on the qaryah and gravesites. Some cemeteries are managed by the local qaryah and some PBT. They have different*

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<sup>139</sup> R14. 28 July 2022. (Personal Interview)

*prices, which differ greatly even if the next of kin pays under the qaryah. Some are cheaper because they use machines, while others are more expensive because they dig the graves manually. There are differences; for PBT-managed cemeteries, we will use the equipment provided by the PBT, but for the qaryah, it is up to them to maintain the equipment provided.”<sup>140</sup>*

Respondent R2, who has managed numerous funerals across Malaysia, stated that there is a charge (cost) difference between burials in the village cemeteries and those managed by the Local Authority or *Pihak Berkuasa Tempatan* (PBT). According to R2, digging graves using machines is cheaper than manual excavation, which requires human labour. Most of the graves under the PBT provide a backhoe for excavation. Hence if in urban areas, graves under the PBT are cheaper compared to *qaryah* graves.

The presence of technology, such as the backhoe, facilitates the process of digging graves. In the past, it was entirely done manually by human labour and only done when death occurred. But now, with the backhoe, many graves can be dug at once and in advance.

Respondent R16 further explained :

*“Our basic method was manual digging in the past, from A to Z. Nowadays, we prepare the area first using the backhoe. After digging the plots, we cover them back up, so when there is a death, we only have to manually dig the grave since the plot is already there. It’s not difficult now since we only have to cover the plot with soil. We rent the backhoe. Usually, we use other funds, such as welfare funds, to rent a backhoe and dig around 10-15 graves. In XX, since it’s in a village area, we can’t dig like in urban areas with daily deaths. We can’t dig early here since the area is near the forest, and if we don’t cover up, all sorts of elements can enter the grave, such as pigs and other animals. It will be difficult for us later because this is a rural area. We only dig when someone dies. The area was dug with a backhoe, but we covered it for a month or two before manually digging again. Regarding the cost factor, our location is unlike other places because we are near the government forest reserve. Our reserved area still has parts that have not been developed. The cemetery land is still overgrown with bushes, forest, etc. Bottom line,*

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<sup>140</sup> R2. 7 December 2021. (Personal Interview)

*we dig in stages when there is a death, such as if there are only 5-6 graves left in one area, we expand to another. It is not a problem because apart from the funeral charity, we have other welfare funds from the waqf land..”<sup>141</sup>*

According to R16, the foundation of the graves is made using a backhoe. This is very convenient because the backhoe can dig around 10 to 15 graves simultaneously. The dug graves are temporarily covered (not permanently) to prevent them from being disturbed or trespassed while waiting for them to be used for burials. When a death occurs, the grave digger only needs to remove the temporary covering to prepare it for burial (as soon as he is notified of a death).

### **6.3.2 Geography and Location**

While a backhoe or excavator can facilitate and speed up the grave-digging process, they are not used in some cemeteries due to their high purchase cost and unsuitable soil structures. Soil structure plays a role in selecting the method for grave digging. For instance, an excavator is preferred for rocky and hard soil, while human labour is preferred for normal, sandy soil, especially in areas that are hard to reach with an excavator.

The method depends on the suitability of the soil. As stated by the respondents:

*“Yes, manual labour. There is a difference in certain areas. In some places, we use an excavator because the soil has rocks. But because the soil here is the same, we use manual labour.”<sup>142</sup>*

*“We are still using manual labour, not machines. The soil isn’t suitable.”<sup>143</sup>*

*“Manual. Soil suitability.”<sup>144</sup>*

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<sup>141</sup> R16. 29 July 2022. (Personal Interview)

<sup>142</sup> R9. 20 December 2021. (Personal Interview)

<sup>143</sup> R6. 16 December 2021. (Personal Interview)

<sup>144</sup> R10. 12 January 2022. (Personal Interview)

Both manual grave-digging services and a backhoe can be used for normal (ordinary) soil. However, most cemeteries still rely on manual grave-digging services, as stated by respondent R16. Furthermore, according to R2<sup>145</sup>, some *qaryah* cannot afford to purchase a backhoe for grave digging. Therefore, most *qaryah* of cemeteries with normal soil type still use traditional (manual) grave-digging services.

*“Some places, like the neighbouring village, have a different cemetery ground. They have sandy soil, and one person is enough to handle it.”<sup>146</sup>*

*“Because in XX, they have hilly soil. So, it’s possible to use an excavator; however, once it rains, it will collapse again. That’s why for now, we still use manual labour.”<sup>147</sup>*

The service of grave digging is essential, especially for types of soil prone to collapsing, sandy, soft, hilly, etc. Although sandy soil requires the service of grave digging, it does not require many grave diggers. One or two people are sufficient. R3 added that hilly terrain requires manual labour or people's services to dig graves. According to him, if it is done with a backhoe, there is a potential for the soil to collapse, and it needs to be excavated again.

*“Crowded. Another reason is that the graves are already crowded, so they want to dig a new plot between the old graves. They must break the original kepok and gravestone, dig the hole, and rebuild the markers. That is an expensive cost”<sup>148</sup>*

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<sup>145</sup> R2. 7 December 2021. (Personal Interview)

<sup>146</sup> R16. 29 July 2022. (Personal Interview)

<sup>147</sup> R3. 14 December 2021. (Personal Interview)

<sup>148</sup> R4. 15 December 2021. (Personal Interview)

Based on the explanation above by R4, for old and crowded cemetery soil, it is not suitable to use a backhoe. It requires more skilled grave diggers because the work is complicated.

Soil condition also determines the need for a middle crevice or “*teraju*”, a side crevice or “*lahd*”. The need for these types of graves will reflect on the cost, whether it increases or decreases. As R7 explained :

*“Here, we do not need a coffin because our soil structure is strong and sturdy, except for places like valleys or on soil near the sea, paddy fields, etc. Therefore, we use a “teraju” or “liang lahd” here. “Teraju tengah”, also known as “kaca puri.” If it is a lahd, the crevice is on the side. For a teraju, the crevice is in the middle, while for a lahd, the crevice is at the side. The purpose of the teraju is to save on the burial area. If we make a lahd on the side, we might need more burial areas, so we need to use a teraju.” The side area will consume a lot of burial space. That is why we use the teraju in the middle. We make a crevice in the middle to place the body. However, we must ensure that the body faces the Qibla after being placed inside. It is the same for lahd, except it is on the side. Except for the eastern coast, some land in Kedah is swampy or has many springs. When they dig the soil, water will come out. That’s why they use a coffin. If we use a coffin, the body can be placed inside the coffin and buried even when the soil is watery or moist. The coffin can be put inside the grave regardless of its condition. If the soil is suitable, we can use a teraju or lahd. There are three methods: teraju, lahd, and coffin. The cost depends on the cost of the coffin and the three methods of burying the body. We also have to consider the condition of the soil. It will be hard to dig hard and rocky soil, but if the soil is soft, it will not be a problem to use manual labour. This is why many cemeteries have been filled up with soil”<sup>149</sup>*

*“Okay, we need to understand. In XX, it’s cheaper because they don’t use a coffin. They only use boards to hold the soil. In XX, it’s a bit more expensive because they use coffins. Not all graves have coffins.” It depends on the soil. Here, the soil is different. It’s swampy. We dig, then put the coffin inside because we have a limited land area. In Section 21 Shah Alam, the soil is dry”<sup>150</sup>*

*“Mostly here, they use lahd—the lahd with the crevice in the middle. The use of lahd depends on the suitability of the soil. There are lahd*

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<sup>149</sup> R7. 23 December 2021. (Personal Interview)

<sup>150</sup> R2. 7 December 2021. (Personal Interview)

*on the side and lahd in the middle, but mostly we don't use coffins. Because the use of coffin will incur additional costs”<sup>151</sup>*

For good (normal) soil types, R7 explained that two types of graves could be made, a middle crevice grave (*teraju*) or a side crevice grave. A side crevice grave requires more land area as the plot is made next to the grave, so there needs to be a little space left (that area cannot be dug). Therefore, the *teraju* grave type (middle crevice) aims to save space; thus, more areas can be used for many bodies. Meanwhile, a coffin is more suitable for use in low-lying, swampy, and watery areas. R2 explained that the cost of cemeteries in swampy areas is slightly higher than in dry areas. Swampy land requires the preparation of a coffin that will also be buried together (the coffin will be placed in the grave with the body inside).

*“Yes, lon board. There are two types; For the lahd in the middle, which has a square-shaped lon board, is more expensive because they use a lot of wood, which costs about a hundred and a half (RM150) to two hundred (RM200). The other type of lahd is made on the side. It is used in places with harder soil and is not as expensive because they use less wood as cover.”<sup>152</sup>*

Additionally, R12 explained that a side crevice grave is usually made for burial in harder soil, and wood is rarely used compared to a middle crevice grave. Therefore, a grave with a side crevice costs approximately RM150 to RM200, lower than a middle crevice. Excavators are used for excavation work for burial in challenging conditions like rocky soil. However, gravediggers are still used in rural areas to facilitate excavation work in rocky soil. More grave diggers are needed compared to normal cemeteries. As explained by R16, as many as six grave diggers are needed to dig rocky soil:

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<sup>151</sup> R1. 14 December 2021. (Personal Interview)

<sup>152</sup> R12. 11 August 2022. (Personal Interview)

*“Currently, in Lukut, we do not use it. For burials in Lukut, they use two methods. If the ground is suitable, we use a “lahd”. Side crevice grave. If the ground is not suitable, they use a “teraju”, which is a grave with a crevice in the middle. We do not use a coffin, we directly place the body in the grave and cover it with a “papan lahd” or wooden board. There are some places with different types of soils they use a “kepok tepi”. Nowadays, there isn’t anymore, like in this Lukut; we look at the condition of the soil if they are okay, we use the lahd board. In Lukut, the soil is rocky. Other places, like Pontian and Batu Pahat, have swampy land, and some of them are rocky. There’s also hill soil. So in terms of cost, we say that it’s not suitable for our area. Usually, there are around 6 people involved in digging a grave here because, in places like ours, we need more people due to the rocky terrain. In some places, like the neighbouring village, they have a different type of cemetery where only one person is needed to dig a grave because they have sandy soil. In our area, which is hilly, sometimes there are big rocks that need to be moved, making the area a bit more difficult. That’s why the cost varies, like in our rocky area where we usually need 6 people.”<sup>153</sup>*

### **6.3.3 Competency**

The management of a deceased body necessitates a high level of expertise in such matters. While Muslim funeral rites are straightforward, it does necessitate someone capable, competent, and willing to carry out this responsibility until it is completed.

*“Completing the Muslim funeral rites is a strenuous process, and not everyone can perform them, even those with high religious knowledge. We need knowledge, experience and courage in managing the deceased. That’s why we need strength to care for the deceased body, a strong spirit, and so on. Another thing is trust. When we take care of the deceased, we need to be trustworthy. Integrity is doing the right thing, even when no one is watching. That’s why we can’t spread the secrets of the deceased to just anyone. If there are good things about the deceased, we can share them, but if there are bad things, it’s best to keep them a secret. The goodness and miraculous things are an ibrah, a lesson for us to follow, and the good deeds done by the deceased are what we tell others about their goodness. Sometimes, a body can be discovered after four days of death, confined to their house. When we bring the body to the mosque, we can smell it from where we sit because the body odour is strong. Why? Because sometimes, a dead body has a strong smell, especially*

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<sup>153</sup> R16. 29 July 2022. (Personal Interview)

*if the stomach is ruptured. We cannot manage the deceased body properly if we don't have the courage or strength. That's why we need strength, courage, resilience, and trust. These qualities must be present in a funeral washer. Not everyone can do it because sometimes people see blood on the body and become anxious and scared. Those washing the body must be sensitive and take quick action if there is a problem with the body. Sometimes, we must settle the issues quickly; for instance, if stool comes out from the body during the bathing process, we must move quickly to clean it up. In this regard, we only need to clean up the impurities on the body and do not need to repeat the wash or ablution for a body that has been washed, and then we can proceed with the shrouding. We don't have to wait. When facing problems, we need to resolve them quickly. We must be efficient in handling funeral matters<sup>154</sup>*

*"On Saturdays and Sundays, they will be on standby. That's why the teams we appointed need to be available 24/7 for calls. Even for night burying burials, we will handle it. However, during nighttime, we have a schedule. We have experienced burials at night"<sup>155</sup>*

The statement from respondent R7 above explains that not everyone can carry out the responsibility of managing the deceased. To manage a deceased body, one needs sufficient knowledge, skills, experience, courage to manage Bodies in distressing conditions, sensitivity, competency, endurance, strength, spirit and trustworthiness. Furthermore, according to R1, funeral directors must be on standby (24 hours a day, 7 days a week), including Saturdays, Sundays and nighttime, waiting for calls and managing funerals. Nighttime services will also be provided based on demand.

*"A Muslim funeral involves four rituals: washing, shrouding, prayer, and burial. We provide all the necessary assets and vehicles as if we act as a call centre, meaning we have a 24-hour special officer on duty. When there is a death, we advise what needs to be done. For example, if someone has just passed away, we need a medical officer to come and confirm the death before making a police report if the death occurs at home. Then, if the family requests our assistance, we will contact the local mosque committee first because we respect their authority. We also want to take care of our good relationship with other qaryah, so we would ask them first to use the mosque. If they cannot help, we suggest the family bathe at home. We have all the*

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<sup>154</sup> R7. 23 December 2021. (Personal Interview)

<sup>155</sup> R1. 14 December 2021. (Personal Interview)

*necessary equipment on standby. For burials, we usually look for the nearest mosque committee, but if they are not part of the qaryah, we will seek permission from the relevant authority, such as the PBT or religious department. We have good relationships with the burial ground caretakers. If the deceased's family cannot get permission to bury, we will help them get approval for the burial. Apart from Muslims, we also cater to non-Muslims..”<sup>156</sup>*

Furthermore, respondent R4 believes that managing a funeral requires someone capable of managing from A to Z and has good public relations with all parties. For him, a funeral director with a team should be available 24/7 and able to provide the best and appropriate advice, from reporting to a medical officer (if necessary) to burial arrangements.

The knowledge of Muslim funeral management is a field of study that focuses on the management and preparation of a deceased person according to Shari'ah. This knowledge is important to ensure that the body of a Muslim is managed perfectly and according to Islamic law (Shari'ah).

*“In terms of how we handle things, knowledge is always necessary. And that's why in our team, even if someone new joins, we know - okay, who wants to join to gain knowledge, initial exposure, and they can come along once or twice, and it's okay. It's all the same thing. The routine things are the same. If it's like this, the way is like this, and they must follow. For example, if the leader is no longer there and is replaced, the next will inherit and continue the same way of doing things. There is a method to it. Other places may be slightly different, but the basics are the same. Here, the Department of religious affairs will lead the funeral management according to the established religious laws. Because the washing process also has its requirements. You can't do just anything. It's important to ensure that the washing and prayer are done correctly. There have been issues in the past with this aspect of the prayer itself. That's why we want the person who handles this to be knowledgeable about religious teachings and laws because bathing and prayer are mandatory. What will happen if the person who handles it doesn't know how to handle the deceased and perform the prayers?”<sup>157</sup>*

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<sup>156</sup> R4. 15 December 2021. (Personal Interview)

<sup>157</sup> R1. 14 December 2021. (Personal Interview)

*“At the mosque, we have a leader and two assistants. The leader is from the Islamic Affairs department. Our officers and the Islamic Affairs officers are experts in their field. They have undergone training and have previous experience, having assisted their predecessors. So, there are no problems in that aspect. For example, in the case of civil servants who change positions, if the assistants have been trained two or three times, they will have gained knowledge and been informed of the procedures by the leader. So, there are no issues with that.”<sup>158</sup>*

For R1, exposure to the knowledge of managing a Muslim funeral is provided from the beginning by opening opportunities for anyone to join the funeral management work. Furthermore, the funeral director must be knowledgeable about religious and related laws. Managing a funeral is not only about washing and wrapping the body with a shroud but also involves principles and must comply with established laws. Additionally, the heads of most funeral management organisations, specifically the funeral director, are selected by the Islamic Affairs department and qualified in the related field. The funeral directors have also attended various courses and are experienced in funeral management.

*“It is the etiquette that needs to be considered in funeral arrangements, and even in our religion, we treat the deceased as if they were alive. We consider them as living beings, and we cannot be careless and ignore their affairs. We cannot be heedless and dismissive of what people say about the deceased or their bad traits. Although I do not deny that stories about the bad traits of the deceased exist, not everyone believes them. As for me, it is not that important. It is just disturbances that arise when we are not experienced enough.”<sup>159</sup>*

Additionally, respondent R5 explained that a person who manages a deceased's body must have good manners and care for the deceased body. It is necessary to do the washing, shrouding, and burying with great etiquette and to treat the deceased as if they

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<sup>158</sup> R1. 14 December 2021. (Personal Interview)

<sup>159</sup> R5. 15 December 2021. (Personal Interview)

were alive. This etiquette includes mandatory and encouraged procedures and actions to honour and respect the deceased before and during the burial.

*“Yes. When handling a deceased body, there are many things to consider. So the person who handles the deceased must be trustworthy to cover up any flaws or issues that may arise. Some family members are not fully prepared to manage the deceased. For men, it’s still okay, and there may be new replacements. However, it’s difficult for women because we need to consider their situation. Women, you know how it is with women. They can’t do it when they have their period, so we must find someone else to replace them. So, women all have the same issues. Therefore, it’s a bit difficult when it comes to women”*<sup>160</sup>

*“We need to encourage the younger generation as successors to the older generation. They need to know what to do and not leave things unattended when no one is there to take over the task. We have to encourage them to manage the deceased body. If not for the public, at least for their own family when we handle the funeral, we must have basic knowledge or ways to care for a deceased of our family steps at home, so we need to know what to do when a family member dies at home, and we need to have the details on how to properly prepare the body and prepare for the funeral. We should not expect only one person to have the knowledge to handle the funeral arrangements. It should be divided among the children, with one handling the police report and contacting the Ministry of Health and another informing the mosque or surau to take care of the funeral. That’s why siblings and the next of kin play a role when the body lies at home. Therefore, they need knowledge about how to handle the deceased when they are at home, what we should do to clean their impurities before the public comes to visit, and how we should position the deceased. When someone dies, the body’s position is such that the feet face towards the Qibla and the head faces away from the Qibla, unlike when someone is alive, it’s encouraged for the head to face the Qibla. When someone dies, the body should be positioned so the feet face the Qibla. It should be elevated on a platform or a bed, not the floor. Hopefully, the body will not be heavy when we wash it. We need to place the body higher such as on a bed, mattress, or a raised platform. We must also press the body a little with an iron or scissors. It is not to drive away ghosts but to prevent the stomach from bloating. Sometimes when a body is left overnight, the stomach may become bloated. That’s why we place an iron on the body or scissors to prevent air from entering the body cavities and causing bloating. If the body becomes bloated, it can lead to bad rumours. That’s why the scissors are used. The purpose is not to ward off ghosts but to press the stomach to prevent bloating. That’s the purpose of the*

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<sup>160</sup> R16. 29 July 2022. (Personal Interview)

*scissors. We put scissors. If the body has to stay overnight, we will use incense to hide the body's smell and flaws. This is because if the deceased is ill, the body often has a bad smell that can be smelled even when we are at their doorstep. To avoid this, we can burn incense to cover the bad smell from the deceased body. That's the real use of incense, unlike benzoin. That one's different.”<sup>161</sup>*

R16 and R7 emphasised that in managing a deceased person, it is important to have someone who is truly trustworthy and can safeguard the deceased's dignity and honour. In managing a deceased person, various situations may arise that could lead to gossip and rumours if it is handled by someone who is not ready and trustworthy. R7 added that encouraging young people to master the basic knowledge of managing a deceased person helps to prepare them to face the death of their loved ones. With this, the family members know what should be done before, during, and after the burial, and the deceased's dignity can be protected properly.

*“The condition of the body can be normal or abnormal. Some people are willing to wash a foul-smelling or decomposed dead body, while others cannot handle it. Most wouldn't. Only those with expertise could wash the body, but we do not pay them any wage, only a token of appreciation. Sometimes, the family gives them a piece of batik cloth. We will also give RM80 from the death charity fund”<sup>162</sup>*

Respondent R15 explained the funeral director often receives a token of appreciation for their willingness to manage the deceased bodies. Not all bodies are in good condition; some are in grim conditions that not everyone is willing to handle. Therefore, a funeral director must have strong mental readiness and willingness to face various situations.

The wages and compensation for the funeral directors are also determined based on the time they spent handling the deceased body. Handling a body requires a great

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<sup>161</sup> R7. 23 December 2021. (Personal Interview)

<sup>162</sup> R15. 4 August 2022. (Personal Interview)

responsibility as it involves the interests of grieving families who expect proper treatment for their loved ones.

*“I value every effort, every penny spent, and every minute spent by the funeral directors and the volunteers. I would give some money ranging from RM30 to RM50, depending on the situation and the number of people attending. If there are many people, I will treat them to a meal since there are other costs to cover the cost. Since educating people in 2012, I have noticed that people tend to be excited initially, then it becomes mundane, and they may lose interest over time. When we do call them, they ignore us. For new volunteers, I will train them until they become competent before absorbing them into the team, and we will give incentives as a motivation, “Oh, I have something for you.” Of course, we look for rewards in the afterlife, but we also want worldly gains. We will keep track of them and provide monthly allowances”<sup>163</sup>*

*“In terms of compensation, most are in the form of a token of appreciation. We rarely include fixed costs in the token of appreciation. There are fixed costs, but we don't charge them because they are the deceased's right, and some may be less well-off. We do not charge anything as an act of charity from the Bandar Sri Aman Mosque. But for those whose families are relatively better off, we charge for transportation, vehicles, tokens of appreciation for volunteers, and the shrouding cloth. We charge according to the families' economic situation. There is no specific rate.”<sup>164</sup>*

Additionally, respondent R15 emphasised the importance of offering fair compensation or gratuity as a sign of gratitude for the funeral directors' time and effort. Paying funeral directors for their services can also help ensure that the job is carried out with a sense of responsibility, professionalism, and integrity. If someone is not paid or is paid too little for these tasks, they may not be motivated to do it wholeheartedly or may not complete the task to the best of their ability. In this regard, paying a fair wage can also ensure that funeral management tasks are carried out to a high standard and with a strong sense of responsibility.

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<sup>163</sup> R4. 15 December 2021. (Personal Interview)

<sup>164</sup> R17. 25 August 2022. (Personal Interview)

Apart from time, funeral management requires strength and energy, especially in digging graves, which requires physical strength. Hence, a fair wage must be given for their work.

*“It really requires physical effort, and you do sweat a lot.”<sup>165</sup>*

*“For example, in the past, we only paid a few hundred ringgit for gravediggers, around RM100 or so. But they work hard and sweat profusely. It also involves five to six people; we cannot just give them RM100. After dividing it among seven people, they only get only RM20 each. That doesn't seem fair”<sup>166</sup>*

*“The method, I don't know how, but maybe it's a sense of responsibility because if we look at the old people who still do it, they can't handle it because we dig manually. That's why we want to take advantage of this. We train these young people so they're not afraid of going to the grave. So that when there's a death, we don't have to delay. We call, “Okay, today we have one burial after Zuhr.” “Okay, ready,” and we know they're ready. Only in terms of the family or other relatives, we only ask them to send the workers food and drinks. These days, Alhamdulillah, in Lukut, we have young people who are young and strong. There are even those who are single taking care of the graves.”<sup>167</sup>*

R2 and R3 explained grave diggers and funeral directors need fair wages because their jobs are strenuous and require high physical strength. They must work hard, sweat, and manually complete these tasks. Therefore, providing fair and reasonable wages is a form of appreciation and recognition for their effort and hard work. For R16, it is necessary to train more young people with higher strength and physical stamina to take over these tasks to replace the older generation who have less physical strength to do so.

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<sup>165</sup> R2. 7 December 2021. (Personal Interview)

<sup>166</sup> R3. 14 December 2021. (Personal Interview)

<sup>167</sup> R16. 29 July 2022. (Personal Interview)

#### 6.3.4 Ownership

Ownership is often associated with the right to own and use assets to obtain income or usage benefits. In funeral management, ownership of assets such as land allocated for cemeteries cost of maintaining funeral vehicles and facilities helps determine funeral management costs.

In Malaysia, the culture of *waqf* has been practised since long ago. Many people have donated *waqf* assets (such as land) for cemeteries, mosques, surau, and so on to benefit the community. These specific *waqf* assets cannot be used for other purposes. A study by Shakrani *et al.* (2003) found that *waqf* lands in Johor, Negeri Sembilan, Perak, and Melaka are predominantly used for cemeteries. Therefore, most cemeteries on *waqf* land donated by previous generations are now placed under the management of respective state religious councils and can be utilised until today, as stated by respondents R7 and R16:

*“That was waqf-ed by someone in the olden days. I think there is still some space for the waqf cemeteries.”*<sup>168</sup>

*“The waqf land is not newly discovered. It had already been explored decades ago. However, regarding clearing the land, our waqf land is not like other waqf lands; it is already clean. We are still in stages. The unused area still has a lot of overgrown vegetation. In other words, it is filled with trees. When we want to use it, we clear the area, level it, clean it, dig holes, and so on before we use it..”*<sup>169</sup>

Most villages or mosques *qaryah* have *waqf* cemeteries that can be utilised specifically for the residents of the *qaryah* and surrounding areas. *waqf* cemeteries can be used and utilised by many people free of charge without paying rent (monthly or

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<sup>168</sup> R7. 23 December 2021. (Personal Interview)

<sup>169</sup> R16. 29 July 2022. (Personal Interview)

annually). The price difference for *waqf* cemeteries is determined by the cost of digging graves (which varies between *qaryah*) or the tool used. As stated by R2:

*“As for the graves, each has a different price. If you go to the cemetery of this qaryah, the price is lower than the other qaryah; there is a price difference. Some graves are cheaper because they have a machine, while others are more expensive because they require manual digging. There are differences”<sup>170</sup>*

In addition to cemetery land *waqf*, many individuals or organisations have donated a portion of their wealth as *waqf* to purchase funeral vehicles for the local community to transport the deceased from their homes to the graveyard.

*“A waqf van is parked at the mosque, which means it is up to the mosque management to decide whether to charge a fee for its use. Usually, a reasonable fee is charged to cover the fuel cost per kilometre.”<sup>171</sup>*

Respondent R1 stated that the *waqf* van is handed to the mosque management, and it is up to the management to impose charges. These charges are usually reasonable and based on mileage to cover the fuel cost (km).

*“This van is a donation from certain individuals, but its maintenance and the road tax, fuel, and so on are under the responsibility of the mosque. The mosque will take care of it when we need to renew the road tax, pay the insurance fee, etc.”<sup>172</sup>*

*“The van requires costs for repairs, such as these costs and so on. The mosque already has a van that has been waqf-ed to carry bodies for funeral services. However, to restore this van as a funeral vehicle and add a tracker. The cost is not cheap. It won't cost around one or two thousand, at least it'd be five thousand. Especially if we need to replace the seats, it will add to the cost.”<sup>173</sup>*

*“The only car you can find around here is an Exora, so we converted it into a funeral van. However, due to the lack of funds, someone waqf the car for this purpose. We decided to try and make it work. That car*

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<sup>170</sup> R2. 7 December 2021. (Personal Interview)

<sup>171</sup> R1. 14 December 2021. (Personal Interview)

<sup>172</sup> R7. 23 December 2021. (Personal Interview)

<sup>173</sup> R8. 28 December 2021. (Personal Interview)

*is also a waqf. We have 23 funeral vehicles. All are waqf to the mosque.*<sup>174</sup>

Furthermore, respondents R7, R8, and R2 explained that even though the van is a *waqf* and a public donation, the vehicle must be well-maintained and taken care of. Therefore, the management must allocate a budget for maintenance costs, road tax, fuel, and insurance.

*“We currently have two funeral vans. So, if one is used outside of the local area, the other will be on standby if there is a death in the local community. We have two vans. One was donated as waqf while the other is a waqf from an outside party.”*<sup>175</sup>

The statement provided by respondent R9 explains that having two funeral vans allows mosques or funeral management organisations can provide better services to the community in emergencies, specifically deaths in the locality or outside. If one vehicle is out of the area, the other can be used for the local community. This helps to simplify and accelerate the process of managing the deceased.

*“We have a dedicated waqf-ed room for managing funerals. This is where the operations centre and HQ office are located near Sungai Udang at the four-way junction. There are three locations, including the office, and all official meetings are held there.”*<sup>176</sup>

*“Yes, we have a special room for managing the deceased. For example, there was a case where they asked us to go to their home. So, if it's at home, they have to prepare a place, and we... we won't go. We always say that if they want us to do it, they have to come here and follow our SOP. That's it. If you look down there, it's easy. The van can enter directly and bring it out. It's just in front, not far from the special room...”*<sup>177</sup>

*“We have our own special room. Nowadays, we don't do it at home anymore. We do it at the mosque. Just come to the mosque.”*<sup>178</sup>

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<sup>174</sup> R2. 7 December 2021. (Personal Interview)

<sup>175</sup> R9. 20 December 2021. (Personal Interview)

<sup>176</sup> R2. 7 December 2021. (Personal Interview)

<sup>177</sup> R1. 14 December 2021. (Personal Interview)

<sup>178</sup> R6. 16 December 2021. (Personal Interview)

According to R2 and R1, most mosques have a special room for managing the deceased with complete facilities. This room makes it more efficient in terms of the time and cost of managing the deceased, especially in matters related to the preparation and paying the last respects. The deceased families no longer need to prepare a place to prepare their loved ones' bodies at home or elsewhere, which requires additional costs.

*“Masjid Jamek Jelutong also provides a place or space for placing the deceased. Sometimes the homes in the village or flats are, pardon me, sometimes small and so on. So in Jelutong, we have three to four places where we can place them. One of them is the Medan Tunku flats, which have a large room where we manage the deceased. So sometimes, the people of Jelutong put their deceased family members in the Jelutong mosque for relatives who come to pay their respects. They bathe them there, shroud them there, pray for them there, and bury them there. In the flat area, there are four flats that have a managing room, starting from the mosque. The Medan Tunku flat was the first to have a mortuary, followed by two, three, and four flats that were followed by a mortuary to facilitate the management of the deceased.”<sup>179</sup>*

Furthermore, according to R8, facilities for handling and preparing the body for the funeral are available in mosques and other places, such as in areas or multi-level flats with limited space (densely populated and needing these facilities). A funeral preparation room in these areas greatly facilitates funeral management (from washing, shrouding, praying, and burial) and makes it easier for family members to come and pay their last respects.

*“Indeed, it will reduce costs. One of the costs that are sometimes reduced is the cost of burial shrouds around here. Sometimes, the boss of Petronas donates a set of burial shrouds, so we get these waqf-ed items, and that reduces the costs. However, because he does not donate it regularly, it still causes the costs to remain unlowered.”<sup>180</sup>*

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<sup>179</sup> R8. 28 December 2021. (Personal Interview)

<sup>180</sup> R3. 14 December 2021. (Personal Interview)

In some regions, the practice of *waqf* for burial shrouds has existed for a long time. The *waqf* of burial shrouds can provide a sustainable supply for the community's long-term use. This can help decrease costs for Muslim families and society while ensuring that the fundamental requirements of the deceased are fulfilled. R3 stated they receive the *waqf* of burial shrouds from individuals and corporations. Donating shrouds as *waqf* makes them more accessible. However, the *waqf* of burial shrouds is still infrequent and not continuous. In this light, continuous and uninterrupted *waqf* of shrouds will allow funeral directors, welfare organisations, or mosques responsible for managing funerals to provide burial shrouds free of charge to needy families. This will lessen the financial burden of grieving families and help fund funerals for unclaimed bodies or families who cannot afford funeral management services.

In Malaysia, besides cemeteries managed by the village *qaryah* (state religious council as trustee) and cemeteries directly under the management of the state Islamic religious department, there are also cemeteries maintained by the Local Authority (PBT). Fees vary depending on their respective management, as stated by R2:

*“Actually, if you look closely, the prices vary depending on the cemetery you go to. If you go to this qaryah’s cemetery, the price is different, but you still pay under the qaryah, and yet the price is very different. Some are cheaper because they have a heavy machines, but others use manual labour, which makes them more expensive. There are differences. There are qaryah cemeteries, and then there are PBT cemeteries maintained by the district council, and their prices differ. If it’s a qaryah cemetery, it’s more expensive, around RM700.”<sup>181</sup>*

*“waqf cemetery. The waqf cemetery that has been gazetted under the name of the Kedah State Islamic Religious Council.”<sup>182</sup>*

*“So, the cost of burial at Sungai Sireh is a bit expensive under the jurisdiction of the PBT. If it’s RM400, the PBT includes the coffin. That RM400 includes the coffin, and the coffin itself costs RM250. In addition to that, the PBT charges RM150. In Section 21, under MBSA,*

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<sup>181</sup> R2. 7 December 2021 . (Personal Interview)

<sup>182</sup> R9. 20 December 2021. (Personal Interview)

*the cost is RM120. It's cheap because they don't use a coffin. They only use a board to hold the soil. At Sungai Sireh, it's a bit expensive because they provide a coffin. Not all graves require coffins.*"<sup>183</sup>

According to respondent R2, the high cost of burial in *qaryah* is primarily due to the payment for grave diggers rather than the cost of acquiring the burial plot. Most burial plots in the *qaryah* cemeteries are *waqf*. Hence, they require no cost. However, R2 stated that the cost of a funeral in cemeteries managed by local authorities (PBT) varies depending on the situation and the need. For example, cemeteries managed by the PBT in Sungai Sireh cost around RM400, of which RM250 is allocated for the cost of the coffin, and RM150 is payable to the PBT. In contrast, the Section 21 cemetery managed by the PBT costs only RM120 because no coffin is required.

*"PBT uses a backhoe on the land they own. If it's like the qaryah, who will provide it?"*

Most urban cemeteries are managed by local authorities (PBT), and families can directly deal with the PBT itself. Payment rates are also determined by PBT, which varies depending on the category of the deceased, whether children or adults. As stated by respondent R1:

*"All burials are under the jurisdiction of Perbadanan Putrajaya. Therefore, we will provide the contact number for their management, and the relatives will deal with them directly. They have different rates based on the size of the deceased, whether it is an adult or a child, and other factors."*<sup>184</sup>

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<sup>183</sup> R2. 7 December 2021. (Personal Interview)

<sup>184</sup> R1. 14 December 2021. (Personal Interview)

Furthermore, certain PBTs have established regulations for standardising gravestones and trees planted in cemeteries. Therefore, the fees for burial services also vary based on the family members' preferences.

*“The administration standardises everything. Like the EKSA, all gravestones have to be ordered through them”<sup>185</sup>*

In some locations, there is a lack of facilities for managing Bodies or a shortage of assets and facilities. Hence, the committee must use external services or rent from other parties.

*“Sometimes, certain N.G.O. teams may charge around eight hundred for their services. Other teams might even reach nine hundred ringgit. Maybe I got the info about the expensive ones, but the reason for this higher cost may be due to the rental of a van. They may have a shortage of vans. Maybe they only have one van available. Then, if, for example, they have to handle three deceased bodies, they'd need to rent the van from other parties or maybe rental, or from the mosque. This incurs an additional cost. They have a van, but maybe only one or two. These days, cases are increasing, and we require more vans. So, that would need a higher cost. Secondly, the farther the location, the higher the charge may be.”<sup>186</sup>*

According to R8, there is a difference in the cost of funeral vans, especially when the funeral directors have to rent the vans from other individuals or nearby mosques. The rental of third-party vans will incur a slightly higher cost as they must pay the daily or hourly rental rate. This statement is supported by respondent R16, who previously rented vans from a nearby village with fees ranging from RM70 to RM100. A *waqf* van minimises transportation costs to RM50 (RM40 for maintenance and RM10 as a gift to the driver).

*“Yes, that's correct. Now, as an example, we can minimise these costs. In the past, when there was no van available, we had to hire a*

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<sup>185</sup> R1. 14 December 2021. (Personal Interview)

<sup>186</sup> R8. 28 December 2021. (Personal Interview)

van from outside. For example, if someone passed away in Lukut, and after bathing and shrouding, the family wanted to pray at home, we had to call for a van from Kota Tinggi or a neighbouring village. The cost varied depending on the van rental, which could range from RM100 to RM70, depending on which company the van was rented from. Now, for instance, the neighbouring village may have a van that was donated by Bank Muamalat. I knew because the village is literally neighbouring ours. However, the charitable organisation has decided that whoever uses the van would be charged a fee, regardless of the destination, but the farther the distance, the higher the cost. Still, if it's within the village, say, if we just want to bring the body from the mosque to the cemetery, it would be this and this... For instance, in Lukut, we have already determined that, even though the van is a charitable donation, the cost is still incurred due to maintenance. The maintenance cost includes replacing flat tires, filling up gas, changing oil, repairing damages, and using RM40 for maintenance and RM10 as gratuity for the driver.<sup>187</sup>

### 6.3.5 Beneficiary

The capability or condition of family members is also an important indicator in determining funeral management costs. Funeral management providers pay attention to the ability of the deceased's family members by providing flexibility in determining funeral management costs, especially to relatives who are less capable and face difficulties in paying these costs. This is as stated by R4:

*"Secondly, in terms of the capability of the heirs, I look at the cost of living expenses. For me, if it's an average of RM1500 and below, they are still considered capable. And the way I see it, in our society, when death occurs, there needs to be some sort of funding source. When there are people who can't afford it, we use that money."<sup>188</sup>*

*"Individuals who are closest to the deceased say that the deceased is poor. They can't afford it. So, the mosque will support them."<sup>189</sup>*

*"There is support available for them, and our meeting has already decided on this. Say, if there are heirs who are unable to pay, the mosque will fully cover the cost."<sup>190</sup>*

<sup>187</sup> R16. 29 July 2022. (Personal Interview)

<sup>188</sup> R4. 15 December 2021. (Personal Interview)

<sup>189</sup> R8. 28 December 2021. (Personal Interview)

<sup>190</sup> R5. 15 December 2021. (Personal Interview)

*“Let us assess the deceased’s family situation first, whether they are eligible to receive zakat or not. This is the most important aspect because it is our obligation as a community to not burden them further in their time of difficulty...We must consider their socio-economic status. If the family is financially capable, then we can ask them if they are willing to pay for the expenses. However, if the family falls under the category of, then it is agreed that we will consider it as a form of charity and provide full support for the funeral expenses.”<sup>191</sup>*

*“For the poor or asnaf, the mosque provides 100% support.”<sup>192</sup>*

Financially capable families will be required to pay for the funeral expenses. However, the funeral director and the mosque will seek solutions and provide financial aid for families categorised as *asnaf*, orphan, poor or incapable through social or donation funds. The mosque will provide assistance to ease the burden of the heirs who cannot pay fully without imposing any expenses on them.

*“We provide whatever assistance we can. If the deceased’s family is classified as asnaf, we will provide free services such as shrouding cloth, and we won’t charge them. Here, the number of people who are unable to pay is low, but they are assisted by the residents’ association and the mosque in the event of a death. Nobody ends up in debt because we work together. The mosque is also ready to help if the family needs assistance or if they have difficulty paying. We will lighten their burden.”<sup>193</sup>*

*“Perhaps in some places, there are many welfare organisations that offer assistance, so we only need to contribute a small amount.”<sup>194</sup>*

Respondent R7 added that they provide free services like shrouding for *asnaf* and poor families. The mosque also has a list of *asnaf*, the needy, and the poor to identify families needing assistance. In this regard, the mosque collaborates with the residents’

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<sup>191</sup> R14. 28 July 2022. (Personal Interview)

<sup>192</sup> R8. 28 December 2021. (Personal Interview)

<sup>193</sup> R7. 23 December 2021. (Personal Interview)

<sup>194</sup> R9. 20 December 2021. (Personal Interview)

association and welfare organisations to assist and fully bear the costs without incurring debt for the families left behind<sup>195</sup>.

*“We are Masjid Syarifah Fatimah, and we primarily operate on a welfare system, especially for financially challenged families. Therefore, we determine the fair cost for underprivileged groups, such as asnaf, orphans, the destitute, and the poor. Jadi masjid akan bagi percuma untuk golongan yang macam ni. The mosque will provide free services for these groups, and we maintain a list of asnaf, the destitute, and the poor. When a death occurs, we can trace the family’s status from our list. This is our first priority. Secondly, we avoid making funeral management a business. We observe that some places are turning it into a business, which causes an increase in prices every day.”<sup>196</sup>*

Furthermore, respondent R9, representing the funeral management organisation under the mosque, emphasises the importance of a welfare system in handling funeral management. Therefore, their charitable nature teaches them to establish funeral management at a fair cost for financially challenged groups, such as *asnaf*, orphans, and the poor. The mosque also refuses to treat funeral management as a lucrative business.

### **6.3.6 Mindset and Worldview Understanding**

#### **6.3.6.1 Akhirat Rewards**

In Islam, funeral management is considered a continuous charitable act that benefits others after someone’s death. Therefore, someone who has a deep understanding of the rewards of the hereafter performs a funeral service as a way to gain rewards in the afterlife. As stated by R2:

*“..this (activity) earns rewards, which we will claim in the hereafter. The satisfaction of helping others is invaluable. We are grateful that we were able to assist the family, and we show it on stream so others*

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<sup>195</sup> R9. 20 December 2021. (Personal Interview)

<sup>196</sup> R9. 20 December 2021. (Personal Interview)

*can see it. I read the comments saying we did great by doing a live stream, as they can see all the movements (of the burial process). They cannot be there at the grave, so this way, they can see it. By doing this, our van donators can also see our procedures. Because some untrustworthy people might take donations but then charge fees for it, we never charge fees.”<sup>197</sup>*

According to respondent R2, in addition to seeking rewards and gains for the hereafter, his team members feel satisfied to continue carrying out this responsibility. For them, satisfaction is obtained by helping many people. Donors and contributors gain satisfaction when every donated penny is used effectively. The live streaming during the Covid funeral management process impacted family members who could not attend and could only give their last respects through virtual or online burial. Moreover, every benefactor also knows what his donations will be used for which is to perfect the management of the their brothers’ funeral, especially for the needy.

*“The merit of performing the management of the deceased is great, as we receive rewards as vast as the mountain when we handle the body, perform the funeral prayer, and bathe the body. These actions are as meritorious as the mountain of Uhud, the good deeds.”<sup>198</sup>*

In addition, respondent R7 shared that they believed in receiving a great reward for those who properly manage the funeral process from beginning to end. Therefore, for them, managing the funeral is a virtuous deed that can help them obtain blessings from Allah S.W.T. as stated in a Hadith of Prophet Muhammad ﷺ from Abu Hurairah Radiyallaahu’ anhu that the Prophet ﷺ said: “Whoever attends the funeral procession till he offers the funeral prayer for it, will get a reward equal to one Qirat, and whoever accompanies it till burial, will get a reward equal to two *Qirats*.” It was asked, “What

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<sup>197</sup> R2. 7 December 2021. (Personal Interview)

<sup>198</sup> R7. 23 December 2021. (Personal Interview)

are two *Qirats*?” He replied, “Like two huge mountains.” *Muttafaq Alaihi*. And According to Imam Muslim: “Until he is placed into the grave”

*“I hold the concept of the Quran. Okay, that’s my belief. Secondly, Allah has granted me good health and long life without high blood pressure, diabetes, heart problems, or kidney issues.”<sup>199</sup>*

As for R10, in addition to seeking the reward in the hereafter, he carries out the duty of managing this funeral as a sign of gratitude for the blessings of age and health bestowed upon him by Allah S.W.T. Therefore, he will continue to serve as long as he is able, carrying out his responsibilities with utmost care and diligence. As a result, an individual with a deep understanding of the rewards of the afterlife performs their duty with excellence, wholeheartedly and with a sense of responsibility, ensuring that they provide professional and respectful services to the family of the deceased while fulfilling all aspects of Shari’ah and Islamic law, to obtain great rewards from Allah S.W.T. in the hereafter.

#### **6.3.6.2 Understand Services as *Fard kifayah***

The *Fard kifayah* is a social responsibility that certain community members must fulfil to achieve the common good. For example, managing the funeral is one of the *Fard kifayah* tasks that must be carried out. When a person passes away, several tasks must be performed, such as washing, shrouding, praying, and burial. The local community should carry this out; if there is not even one person to perform this responsibility, then others will bear the sin. As stated by R15:

*“In fact, we are entrusted to manage funerals. Firstly, it is a Fard kifayah duty. If we fail to fulfil this duty, it means that others will bear the sin, and we also miss the opportunity to assist those in need.*

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<sup>199</sup> R10. 12 January 2022. (Personal Interview)

*Therefore, we were entrusted by the mosque and village authorities to establish a unit. I have been doing this for a long time since the time of the village head, Pak Din Sapparman. It has been around 20 years now. So, the concept is that we are entrusted with the Fard kifayah duty, which means that if the village authorities do not take care of it, it implies that other units will take care of it. For example, we were entrusted with the responsibility of being aware of who passed away, whether at the end of the village or the middle of the village. Once we know who passed away, we need to visit and inquire about the situation. So, we established an organisation under the mosque that is led by the Nazir.”<sup>200</sup>*

Respondent R15 also explained the importance of an organisation or unit established under the auspices of the mosque to manage funeral arrangements. This indicates how serious the mosque and the community are in fulfilling their *Fard kifayah* obligation.

*“With the existence of this waqf fund, the convenience that death needs to be facilitated is made easy and light. Okay, the concept is mutual assistance.”<sup>201</sup>*

*“It is the same. There was also a time during the month of Ramadan when it was close to Maghrib, but we still do it. What can we do? It’s a Fard kifayah. When it is a Fard kifayah, it must be fulfilled until it is completed.”<sup>202</sup>*

In managing the deceased, the statements by R15 and R10 explain the concept of “mutual assistance”, which aims to simplify and lighten the burden of managing the deceased. In carrying out this obligation of *Fard kifayah*, it is not the responsibility of one party alone, but all parties must help and work together to fulfil this responsibility until it is completed. According to R10, the mosque and community play an active role in facilitating the implementation of *Fard kifayah* in managing the deceased by collecting donations from the community through the *waqf* fund. This shows that

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<sup>200</sup> R15. 4 August 2022. (Personal Interview)

<sup>201</sup> R10. 12 January 2022. (Personal Interview)

<sup>202</sup> R15. 4 August 2022. (Personal Interview)

implementing the *Fard kifayah* obligation of funeral management must be done collectively and continuously in line with the public's interest. The *waqf* fund is one of the solutions to overcome the high cost of funeral management. Community members can donate part of their wealth to help fund funerals to fulfil the *Fard kifayah* obligation of managing the bodies of deceased Muslims and their funerals.

*“Actually, here we are considering another aspect of the Fard kifayah. If we think of Fard kifayah, it doesn't end only in this world. Later in the field of Mahsyar, we will be held responsible. That's the reason why if there are any costs we need to accommodate, we say it's okay the mosque will do it. But it depends on certain circumstances. We won't accommodate everything without any limits.”*<sup>203</sup>

*“This is a Fard kifayah obligation. Therefore, we are responsible for managing it regardless of the circumstances. After all, they are our brothers and sisters, regardless of which country they are from. We must prioritise this Fard kifayah obligation as it is a matter of welfare within the system.”*<sup>204</sup>

*“Burial arrangements, shrouding, and grave matters. I do it as a goodwill gesture only. Sometimes they don't even pay for the funeral van.”*<sup>205</sup>

In addition, according to respondents R6, R9, and R10, in carrying out the task of *Fard kifayah*, priority should be given to welfare and human values. As mentioned by respondent R16, the determination of funeral expenses should not be based on seeking profit but on easing the burden of the deceased's family and providing assistance to others. This indicates that implementing *Fard kifayah* should be carried out with the right attitude and clear objectives. As a social responsibility, handling a body should consider the interests of individuals and the community as a whole. Therefore,

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<sup>203</sup> R6. 16 December 2021. (Personal Interview)

<sup>204</sup> R9. 20 December 2021. (Personal Interview)

<sup>205</sup> R10. 12 January 2022. (Personal Interview)

determining funeral expenses should consider humanitarian and social justice aspects, not just for seeking profit.

*“Because this matter is primarily for the death charity, not for profit-seeking purposes. We only aim to ease the burden of the deceased’s family. Our actions are not based on seeking profit but rather on providing assistance. However, at this point, when we ask for a payment, we are simply covering our own costs to enable us to help others.”<sup>206</sup>*

#### **6.4 Musyawarah**

Various methods are used to determine a product's or service's final price, depending on the pricing objectives to be achieved. This study examined using a unique traditional approach known as *musyawarah* to determine funeral management costs.

*“Firstly, we have a general meeting, so the decision on the cost is made through the general meeting. We cannot arbitrarily add, and there will be a committee member presenting forward reasons for such and such prices... In terms of wages and payments, usually, that will be brought forward by a member. Currently, the wages, we don’t call it wages, more like a gift or some kind of a token of appreciation to the management team, imam, those who do the bathing. The committee members brought forth this proposal, and others agreed to it. So, based on the general meeting, we would agree on a set cost for the funeral management.”<sup>207</sup>*

*“It has been decided through the meeting with the committee. It depends on the decision of the committee. Usually, they would inquire about a decision, and if they say it’s done, it’s done. If they say it’s up, it’s up. But, that cost, usually, we will leave it fully to the chairman. The chairman of the death Khairat. On matters of the material and tools preparation, if you got chosen, then you go.”<sup>208</sup>*

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<sup>206</sup> R16. 29 July 2022. (Personal Interview)

<sup>207</sup> R3.14 December 2021. (Personal Interview)

<sup>208</sup> R12. 11 August 2022. (Personal Interview)

The respondents' feedback indicates that the final decision for funeral management costs is determined through consensus decision-making, commonly known as “*musyawarah*” or meeting. *Musyawarah* is a process of discussing or exchanging opinions among several individuals or parties to reach the best agreement or decision for the common good (Dudung Abdullah, 2014). According to R3 and R1, all decisions related to costs related to funeral management, including material costs (higher or lower) and wages related to funeral management, are discussed at the annual or general meeting attended by committee members, village members, and those who manage the funeral.

*“The cost, we have decided that in our meetings. Okay, the meetings have been finalised and approved by the Mosque Staff Welfare Club XX. Indeed, here we have a specific club. The ones who manage these things are under the Mosque Staff Welfare Club XX. So, all the materials and equipment are organised by the club. All those four things will be charged around 500 ringgit (RM500). This is what was decided in our meeting. This will be in line with other... amongst all the nearby mosques, they will also charge RM500.”<sup>209</sup>*

*“...firstly, we do have meetings on the subject matter... secondly, we also look upon the costs of materials like coffin woods, cotton, cloth. Then, the cost for gravediggers and all the other related costs. These are related to the market prices.”<sup>210</sup>*

*“The decisions on cost are based on the meetings. Nowadays, we have our own constitutions. Every ROS bodies need to have its own constitutions. For example, the death Khairat, for your information, like in Kg Lukul, death Khairat is only applicable to the registered members of the death Khairat. Families who refuse to register with the death Khairat are on their own. For now, the costs, we decide on the cost based on the constitutions. For example, the death of the Khairat members. The Khairat will take out RM500 for the death of its members, RM450 for the member's dependents, RM450 for their children's death, and RM450 for their parents' death. The costs have already included all the other costs, like the male shrouding cloth,*

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<sup>209</sup> R1. 14 December 2021. (Personal Interview)

<sup>210</sup> R9. 20 December 2021. (Personal Interview)

*which is around RM140. All of those have been decided in the meeting and also been approved by the congregation of the Khairat.”<sup>211</sup>*

R9 and R16 explained that in addition to the *musyawarah* process, the current prices of materials used in managing the deceased should also be considered. The latest information regarding the current prices of these materials will be presented in the meeting. The method used is break-even cost pricing, where the decision is reached through *musyawarah* after summing up all the production elements, such as the cost of materials and labour involved and considering several related factors.

*“We had a meeting, we had a meeting, and at the same time, we chose the right price set by every mosque. For example, in Zone 6 there are eight mosques. We will take from all eight. For all those eight mosques, we will compare their prices. We compare their prices, and we will see whether they are identical or not...If the surrounding prices change, we will follow suit. But for now, Alhamdulillah, in the period of seven years, the price has never changed.”<sup>212</sup>*

In addition to considering the current price of materials, R5 and R1 also keep track of funeral management costs in the area by conducting surveys and comparing prices with nearby mosques and organisations. The average charges of competitors are then presented in the meeting. After reaching a consensus during the decision-making this session, an agreement on a fair and beneficial price for all parties is usually reached.

*“...Yes, we are just about to raise it. But it will depend on the situation. For example, the previous price is thirty, right? So we will first see how much we should raise it, maybe up to forty. Then, everyone agrees. Now, say we want to raise it up to fifty. Then, not all agree. In that case, we would follow the majority. Which majority chooses which price, then we make the decision. However, in the future, say, for example, we no longer do this kind of Fard kifayah. Instead, we use a consultant. Then, maybe we will just follow. But*

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<sup>211</sup> R16. 29 July 2022. (Personal Interview)

<sup>212</sup> R5. 15 December 2021. (Personal Interview)

*still, that's in the future, if I may even I don't want that... That's how it's always been. Every time we had a meeting, a general meeting, we would ask the audience whether the chosen price is sufficient to cover all the costs or not. Should we raise it further? As long as there are other people who disagree, we can't just raise the price as we like. We will be rational.*"<sup>213</sup>

All decisions will be made through a meeting that also considers the decision of the group (*Jemaah*). Each party has an important role in bringing their perspectives and knowledge into the discussion. For example, the team that purchases materials may have insights into the latest market prices and competition in the industry. The parties will present their views and debate the appropriate price options. The goal is to reach a fair and beneficial agreement for all parties involved.

*"It has been decided through the meeting with the committee. It depends on the decision of the committee. Usually, they would inquire about a decision, and if they say it's done, it's done. If they say it's up, it's up. But, that cost, usually, we will leave it fully to the chairman. The chairman of the death Khairat. On matters of the material and tools preparation, if you got chosen, then you go... We all of the materials, we calculate them based on the current market price, like the woods and all that. It all depends on the current market price for the required materials and equipment. For things like wage for the bathing of the deceased body, that's all already been fixed. We have to ask the bather. The amount shouldn't be a burden. Yeah, if it involves manpower, we need to ask said man that contributes his power how much he wants. Often it depends on the family of the deceased. How much they can give. Sometimes the family is an asnaf family, so he would just do it for free as charity. It'd be bad for his conscience to take from them."*<sup>214</sup>

In making decisions about the cost of funeral management, *musyawarah* can involve various parties such as committee members, management, mosque members, and those directly involved in handling the deceased (shrouders, washers, and

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<sup>213</sup> R15. 4 August 2022. (Personal Interview)

<sup>214</sup> R14. 28 July 2022. (Personal Interview)

gravediggers). According to respondent R14, in addition to considering the *qaryah* (congregation') opinions, it is also important to get data from those carrying out tasks such as washing, shrouding, and digging graves, as it involves the rate for their wages. Agreement regarding wages is obtained after considering the opinions and agreements of all parties involved. All aspects will be considered in the discussion or *musyawarah* session. This is to ensure the decisions are mutually beneficial and fair agreement will be reached for all parties involved.

## 6.5 Discussion of the Findings

The findings reveal that economic factors such as purchasing prices of materials, wholesale or bulk purchasing, and conducting surveys for the best prices play a crucial role in determining the cost of Muslim funeral arrangements.

All respondents sourced funeral materials from third parties. Therefore, the cost is subject to the price set by these third parties. Changes in the price of these materials are beyond the control of the funeral management organisation. The main contributor to the overall cost of *kafn* is the shroud cloth and burial equipment like *kepok* boards which are commodities and subject to price fluctuations. According to Hankla & Boonsothonsatit (2020), prices of commodity materials fluctuate due to demand and supply, where prices will increase when demand increases, or supply decreases, and vice versa.

In addition, these fluctuating prices are driven by economic conditions, foreign exchange rates and the recent pandemic (Moheb-Alizadeh & Handfield, 2018). Since the shrouding cloth is sourced from foreign countries (imported) such as India, China, and Pakistan, it is influenced by demand, supply, production costs, and inflation rates.

Demand and supply are determined by the market's amount of shroud cloth production and higher customer demand for shrouding cloth, *kepok* boards, and other funeral supplies. In this case, when the number of deaths increases drastically, the prices of shroud cloth, *kepok* boards, and funeral supplies will also increase. Similarly, if the production of shroud cloth, *kepok* boards, and funeral supplies decreases, the price will increase due to their limited availability in the market.

All Muslim individuals will be buried after their death. Hence, there is a continuous demand for materials used in funeral management, such as washing, shrouding, and burial. However, since the materials are obtained from several countries, consumers can choose less expensive, best-quality shrouding clothes. This contradicts a study by Katan *et al.* (2019) which found that in non-Muslim countries, many choose to cremate bodies, affecting other elements, such as energy prices.

In addition, the production cost of funeral supplies also plays a role in determining the price of funeral supplies. Production costs include purchasing raw materials, manufacturing, transportation, storage, and sales. If the production cost increases, the price of funeral supplies will also increase. Producers cannot maintain the same selling price and must adjust their prices accordingly to maintain profits. Inflation can also affect the price of funeral supplies, especially imported materials such as shroud cloth, because a lower currency value causes the price to be higher.

In purchasing funeral management materials, funeral management organisations can buy in bulk, make individual purchases in small quantities, or purchase them in packages. Each form of purchase directly impacts the cost of the material, especially bulk purchases, which usually offer lower prices than individual purchases. Bulk purchases can benefit funeral management organisations and their members or customers. Lower funeral management costs can ease the burden on families in handling

funeral management expenses, providing relief to those who have experienced a family death.

This can be seen in this study, where some respondents who are aware of the organisation's objective to provide benefits and welfare to its members feel responsible for obtaining the best quality at a lower price (through bulk purchases). According to respondents who also choose to buy in bulk, besides obtaining funeral management materials at a lower cost, bulk purchases also provide an advantage to funeral management organisations to maintain sufficient inventory.

Suppliers often offer volume discounts for various products offered in the market, particularly for bulk purchases. The main benefit of consolidating purchases is the buyer's ability to obtain a lower unit price by purchasing in larger quantities (Nemzoff, Chalkidou, & Over, 2019). According to Mukeshimana, Nkechi, & Jefferson (2019), bulk purchasing is an effective strategy for obtaining lower prices, reducing costs, and reaping the benefits of economies of scale. With lower costs, organisations can offer products or services at a more competitive price, increasing competitiveness and winning market share.

Organisations can reduce the time required to wait for delivery and ensure uninterrupted delivery due to supply shortages by maintaining a sufficient stock of funeral management materials. In situations where there are many bodies to be managed simultaneously, bulk purchasing can enable funeral management institutions to handle the bodies more quickly and efficiently. This is because sufficient and high-quality funeral management supplies can help reduce technical issues or material shortages during the funeral management process. However, according to Malgas & Zondi (2021), although bulk purchasing can help organisations reduce costs, it should be noted that this method also requires a significant amount of cash flow for the organisation to

purchase bulk materials. Therefore, purchasing in bulk only applies to funeral management organisations with a strong financial position. In this study, respondents who made bulk purchases included those in urban and rural areas.

Additionally, compared to purchasing individual kits, purchasing in bulk can reduce wastage. Most of the materials in the kit are pre-prepared and come in a standard size. If the deceased is smaller than the standard size, the management team may need to alter the size to fit appropriately. Waste occurs if there is an excess of materials that cannot be used for the next deceased (not enough). Due to limited stock, customers who obtain materials from small or rural towns have few options in selecting and purchasing items. In this study, respondents who obtained materials from stores in small towns tended to buy more expensive kits due to the limited stocks of individual materials (which can also be purchased in bulk) that funeral directors mostly bought from rural areas.

Welfare and social work impact the committee's commitment and sense of responsibility to provide the best in their services. According to Nor Asmat Ismail *et al.* (2020), the process of selecting committees for institutions that function as social agents in the community need to be emphasised. This is because a more dynamic and capable committee can plan and administer organisations better, helping to provide the best services to the community.

It was found that a highly committed and dedicated funeral management committee directly impacts actions taken by working together to conduct price surveys on the materials used in the funeral management service. Conducting price surveys can help funeral management organisations to know competitive prices, help them obtain funeral management materials at competitive costs, and increase transparency. This is evident in both groups of respondents from the rural and urban areas. If the committee

has high commitment and cooperation, they are willing to serve by going to several stores to review the lowest and most competitive prices with the best quality. They are willing to take materials from places far away (outside the area) but with much lower prices and the best quality. Lower funeral management costs will allow funeral management teams to allocate resources to other areas and build customer trust and loyalty in the future. As a result, the benefits can be disseminated to many people.

The presence of technology has greatly facilitated human life. According to research conducted by Beard & Burger (2017) and Lee (2011), technology has transformed the landscape of non-Muslim funeral management and fulfils the need for modern funerals in the funeral industry, especially cremation and preservation processes. In this light, the introduction of advanced techniques in embalming and cremation has significantly changed the modern funeral industry. Furthermore, utilising state-of-the-art technologies for body preparation, implementing refrigerated mortuaries, and using cremation as a disposal method have all contributed to reducing costs.

On the other hand, as Muslims prohibit cremation, technology is more focused on using backhoes or excavators in grave management, which has advantages. This equipment allows for faster and easier excavation of graves. In situations with many deaths or emergencies, such as natural disasters or pandemics, using backhoes or excavators can speed up the process of digging graves, enabling funeral management to be carried out more quickly.

While backhoes and excavators require high initial costs, their use can ensure a cheaper and more efficient grave-digging process in the long run. In addition to purchasing and maintaining equipment, the cost of paying trained workers to operate the equipment must also be considered. Furthermore, this equipment requires fuel and

frequent maintenance, affecting funeral management expenses. In this study, only some respondents used backhoes or excavators due to budget constraints, especially for funeral management organisations in rural areas. Most respondents in rural areas still rely entirely on manual labour for digging graves, and it is still easy to find grave diggers who offer their services in rural areas. However, respondents in rural areas can obtain backhoe technology for free through the charitable services of residents who perform these obligatory communal (*Fard kifayah*) tasks.

In contrast, new cemeteries (that are to be densely occupied) in urban areas, especially under local authorities or religious department supervision, have sufficient funds for the initial provision of this technology to facilitate the burial ground excavation process in their area (on a full-time basis), while urban areas face difficulties in obtaining grave diggers. Therefore, they can provide burial plots at a lower cost and with greater speed. They can use a backhoe to excavate 10-15 graves simultaneously. In the long run, the availability of backhoe or excavator technology in burial management can provide significant benefits as it can help reduce funeral costs and the time needed for burials.

Geographical factors and the location of cemeteries can affect the cost of funeral management, such as the cost of land, the cost of preparing burial plots (such as excavation methods), and the cost of boards used for *teraju*, *lahd*, and coffins. Although backhoe technology greatly facilitates digging graves and can reduce funeral management costs in the long term, this technology can not be used in some cemeteries. Malaysia cemeteries comprise four types of soils, rocky, hard or hilly, marshy or swampy, sandy, and ordinary. According to the respondents, using manual labour or a backhoe should also consider the soil type. Both options can be used for normal or sandy cemeteries; in rural areas, most still rely solely on manual labour for digging graves. As

demonstrated by the respondents, the choice between using manual grave diggers or backhoe technology should also consider the type of soil in the cemetery. Both options can be used for normal or sandy soil, and manual grave diggers are typically preferred in rural areas. However, in urban areas where a backhoe can be used, it is preferred for rocky and hard soil. If manual grave diggers are used for such soil, the cost will be higher as they require more time and labour, taking about three to four hours to dig one grave.

Similarly, in old cemeteries where the soil is already compacted, and there is limited space between graves, manual grave diggers are essential as backhoe technology is unsuitable due to the limited space. The shape and type of the land can also be a factor in the selection of burial types, whether to use a side crevice *lahd* or *teraju* method. Both involve costs for preparing the plank or board used to cover the body before it is covered with soil. For swampy and watery land, there are additional costs for providing coffins to respect the deceased and facilitate burial. Cemeteries located in a densely populated and high-value property area might incur additional costs for land purchase which can increase the funeral management fees. Meanwhile, the cost of preparing grave sites and transporting the body may be higher for cemeteries located in hilly or rocky areas,

Managing Muslim funerals is a communal obligation (*Fard kifayah*), and Shari'ah requirements must be fulfilled to meet the demands of society. In this regard, not everyone has the expertise and competence to handle funeral management matters. Competency factors refer to the skills and expertise of funeral management in carrying out tasks related to funeral management in line with Shari'ah requirements.

In this study, respondents stated that funeral management goes beyond performing tasks such as washing and shrouding but also performing all rites in

accordance with Shari'ah requirements. Funeral management requires leaders and volunteers with competence and expertise. Therefore, wages for funeral management tasks such as washing, shrouding, and grave digging should be based on competency. In addition, providing wages is also a symbolic appreciation of the services and time of funeral directors and ensures that the tasks are carried out with full responsibility, professionalism, and integrity. Team members in a funeral management organisation should be experienced and skilled in handling funeral arrangements efficiently. These services should also be offered at an affordable price to reduce costs associated with funeral management.

Ownership is also a determining factor in setting the cost of funeral management. Based on the respondents in this study, many assets used for funeral management, such as funeral vans, funeral facilities, and cemeteries, are *waqf* assets. This allows all of these assets to be used for the benefit of the community and can be used by anyone. Most cemeteries outside of urban areas or under the supervision of a *qaryah* are *waqf* land, and by utilising these *waqf* assets, the community can use them without bearing the cost of purchasing or renting. Residents only need to pay for the cost of digging graves and burial materials such as *kepok* boards and coffins. With the increasing price of land, especially in urban areas and restricted land, the cost of cemetery land for other religions is very expensive. However, the wisdom of having *waqf* cemetery land provides great benefits to Muslims by ensuring the availability of burial places that are free (to occupy).

In contrast, Bickerton & Morelli (2019) found that while burials in the UK are more expensive than cremation, residents must purchase a burial plot privately to avoid a higher cost. This situation creates concern because urban land is more valuable than rural land due to various factors affecting the demand and supply of land in urban areas,

such as being a hub of economic activity, education, having many facilities, easy accessibility, and so on. This puts pressure on obtaining burial plots in urban areas, pushing the prices to increase drastically. According to Ren (2018), the increasing number of daily deaths has resulted in the rising cost of privately-owned or corporately owned burial plots due to the increasing demand for burial plots.

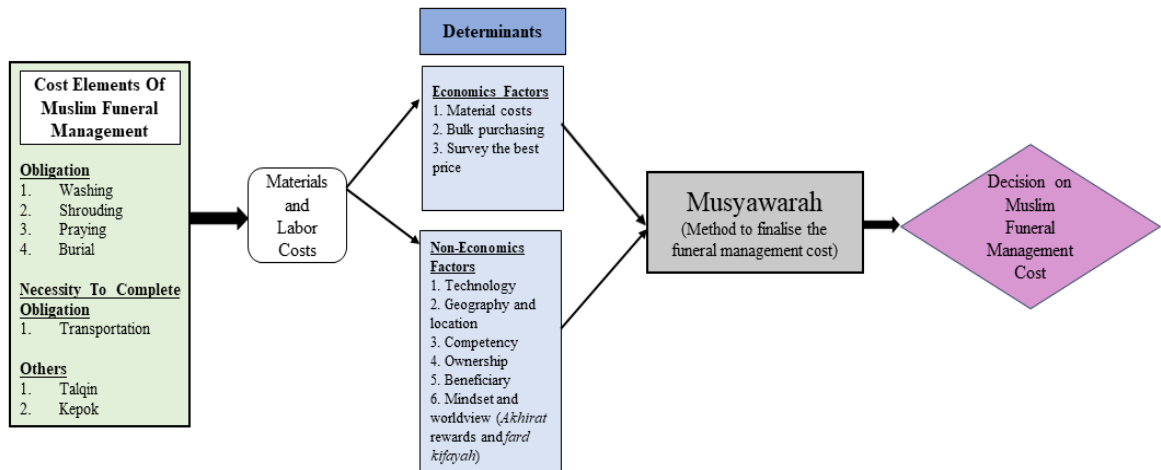
In addition to the long-held practice of allocating *waqf* land for cemeteries, charitable donations have been extended to include *waqf* of funeral vehicles and funeral management kits. This can help to reduce the high rental costs that need to be paid if the funeral management organisation does not have these facilities. However, additional maintenance costs, road tax, petrol, insurance, and others must be considered in imposing a minimum charge for funeral management. Most respondents in rural areas impose a very minimal charge for the vehicle because the distance between home and cemetery is within the *qaryah* area and does not require a long journey. The facilities of the funeral management room, which are widely available in mosques either through provision by the mosque or *waqf*, are also very helpful for the deceased and heirs because the management can be carried out immediately at the relevant location. For residents in urban areas, especially those living in apartments or flats, the availability of a funeral room facility is crucial as a place for funeral management and a gathering place for family members to pay their last respects. Likewise, the *waqf* of funeral shrouds can benefit family members, especially those who cannot afford the fabric.

Islam is a religion that shows mercy to all creatures, especially human beings. As a social organisation in Islam, the management of funeral services, particularly the organisation under the mosque, is responsible for safeguarding the welfare of its *qaryah* (community members). In this study, funeral management organisations prioritise the well-being of their community members, especially those less fortunate, such as people

experiencing poverty and those in need, in determining the cost of funeral services. Funeral service organisations' responsibilities are collecting and distributing charitable funds and contributions to benefit those who truly need them within their community. This will allow community members who cannot afford the cost of funeral management and benefit from the service for free. This practice aligns with the concept of *ta'awun*, which means cooperation and mutual assistance, where the benefits are also felt by others in the community. The available funds can be used to assist those who are less fortunate. Such practices can promote economic and social justice in the community and alleviate the burden of less capable people while lifting them out of poverty caused by death.

In Islam, funeral management is considered a *Fard kifayah*, a collective obligation that must be fulfilled by the Muslim community. In the case of funeral management, *Fard kifayah* must be carried out by the closest group of Muslims to the deceased, such as family or neighbours. If not carried out, then the entire Muslim community is considered to be in sin. This means that a certain group in the community is responsible for ensuring that the community members' funerals are properly managed according to Islamic teaching. This includes washing, shrouding, prayer, and burial management. In this context, one's understanding of *Fard kifayah* can affect their attitudes and actions in determining funeral management costs. If everyone in an organisation understands the importance of fulfilling the obligation of *Fard kifayah*, they are more likely to be prepared and open to reducing funeral management costs to the minimum possible. Adi Setia (2020) stated that *Fard kifayah* is related to the fields of economy and *Mu'amalah* where it focuses on the fulfilling societal obligation. Therefore, understanding *Fard kifayah* will affect one's work attitude, where implementation should focus more on "giving" rather than "taking" to meet the needs of the community, rather than for

personal interest. This is evident in this study, where organisations and their members who truly understand *Fard kifayah* have funeral management personnel who refuse to accept payment and carry out their duties free of charge to fulfil unmet obligations. As a result, the designated wage costs can be minimised, and excessive profits can be eliminated.



**Figure 6.1:** The Determinants and Process of Determining the Muslim Funeral Management Cost by Muslim Funeral Management Organisations

## 6.6 Conclusion

In this chapter, various determinants affecting the cost decision of the Muslim funeral management in Malaysia have been detailed and discussed above (for figure please refer figure 6.1). These include both economic and non-economic factors. Economic factors, such as market prices for materials and obtaining the best price for materials, consider bulk purchases and price surveys. The cost of funeral service in Malaysia is also determined by factors other than economic factors, such as technology, geography, and cemetery location, as well as competency, ownership, beneficiaries, mindset, and worldview. *Musyawarah* also been presented as final method to conclude the cost of Muslim funeral management. Future service delivery can be made more efficient and affordable by having a clear understanding of the cost of funeral

management services in Malaysia. To improve the quality of these services, authorities and organisers must consider the factors discussed in this study and find more affordable alternatives for the community.

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