

REFLECTING SUSTAINABILITY IN WAQF LAND DEVELOPMENT PROJECTS

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ABSTRACT

Waqf or endowment is a valuable Muslim asset that should be developed and sustained. Based on the literature, sustainable waqf property reflects on its productivity, benefits and increased value, in tandem with the donors' intention, beneficiaries' advantage and the recent UN Sustainable Development Goals (SDGs), at the macro level. However, certain limitations have hinder waqf land development resulting in its abandonment and idleness. Therefore this study analyzes the development of waqf land as executed by Terengganu State Islamic Religious Council (TSIRC) Malaysia, since the state is among the top five states with abundant unused waqf land. These studies seek the practical evidence of how waqf land development can be sustained and consequently preserve the intention of waqf contributors. For that purpose, representatives from TSIRC were identified and interviewed, besides content analysis of relevant official documents to deduce answers to the research questions. Findings show that there are three viable and profitable methods which translate sustainable development of waqf land, as executed by the researched locality. Thus, the findings contributes to the dearth of literature in sustainable development of waqf land, providing insights to the waqf authorities to ensure well-managed and sustained waqf development projects, whilst preserving the perpetual rewards as deemed by the contributors.

Keywords: Development, Endowment, Sustainability, Waqf, Istibdal.

INTRODUCTION

In general, development is frequently understood as an effort to bring about improvements. Occasionally, development and growth are used interchangeably due to the parallel intended change towards the direction of improvement from the previous initial situation into something admirable, uplifting and pleasant. According to Halkos and Gkampoura, sustainable development refers to the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. This definition, commonly used to characterise the contemporary idea of sustainability, was created in the 1987 Brundtland report, a publication entitled *Our Common Future* by the World Commission on Environment and Development (WCED). In recent development, United Nations 2030 Agenda for sustainable development, endorsed in 2015, has articulated 17 goals for safeguarding the wellbeing and security of life, reflecting each individual's responsibility who live on the planet. Since then, the concept of sustainability is the central ground in the initiatives of UN (Bsoul, *et al.*, 2022).

Based on the definition, waqf land development reflects on the effort to improve and make full use of the land so that the benefits reach the beneficiaries and the contributors are rewarded as long as the property is utilized. For that purpose, it is imperative to ensure sustainable development of waqf land by the entrusted entity, as intended by the individual

donating the property.

In Islam, waqf means to leave a wealth or property for the benefit of others, done only for the sake of Allah. Waqf is a form of worship that educates the Muslims to refrain from selfishness, challenging them to dedicate their property for waqf and opt for infinity rewards from Allah as long as the property is in use (Che Zuina, *et al.*, 2015). On another note, waqf provides opportunity for those who do not have heirs to increase welfare by endowing their property for public benefit. In addition waqf offers opportunity of community empowerment if waqf property are developed and managed accordingly.

In Islamic history, a variety of insightful waqf incidents have been recorded. One of these is the waqf of a well called "*Rummah*" that was reportedly purchased and converted into a waqf property by Uthman Affan, a companion of the Prophet and the third Caliph in the reign of the Righteous Caliphate. The well serves the community by providing free water supply. On a similar occasion, according to a hadith, Umar al-Khattab donated his priceless land in Khaybar as a waqf to the poor and needy, not to be inherited or sold, for the benefit of Allah, which is considered as one of the most important waqf events in Islam. Interestingly, the waqf property remains beneficial to the society while at the same time passing down unlimited rewards to its owners in perpetuity even after their demise.

Since then, waqf has grown in acceptance among Muslims for the financing of education, the development of public utilities and emergency aid. At present, waqf has been successfully implemented in several countries, be it Muslim majority or minority. The middle-east countries such as Saudi Arabia, Egypt, Qatar, Jordan including Palestine administer waqf *via* a ministry, whereas Singapore as a Muslim minority country administer waqf *via* a council with specific and systematic legislations (Etikan, *et al.*, 2016). Indeed, Singapore is often referred to in explaining waqf development projects, while Egypt is reported to successfully set up factories, including a carpet factory in Alexandria that supplies carpets and rugs to all mosques in Egypt through its waqf foundation. Besides that, waqf land was cultivated with agricultural projects and investment activities to generate waqf funds for the development of Islam in the country.

In Malaysia, the administration of waqf property is unique. Due to the fact that Malaysia is divided into 14 states, each State Islamic Religious Council (SIRC) is constitutionally obligated to act as the sole exclusive trustee of waqf property within its respective state. Each state's religious enactment outlines the authority that is responsible for managing all matters pertaining to Islam, including waqf. Each state in Malaysia has numerous waqf properties, some of which have already been developed and benefited by the named beneficiaries, while others are still in the process of development or planned to be developed in the future. As highlighted by Afifuddin, among the successful waqf development is Menara Imarah Wakaf located in Kuala Lumpur, the capital of Malaysia, which is leased and generating huge income due to its prime and strategic location. The building offers office and commercial spaces to be leased. Another seminal development is the Wakaf Sitee Aisyah Complex, located in the state of Penang, which consist of a commercial building of three-storey office spaces and a residential area with 82 units of dwelling (George & Eleni-Christina, 2021). In addition, several SIRC has successfully developed hotels including Seri Warisan Hotel in Perak, Klana beach resort hotel in Negeri Sembilan, Pantai Puteri Hotel in Melaka, and Grand Puteri Hotel in Terengganu.

Nevertheless, there are waqf land which is idle and undeveloped due to certain constraints. The scattered, non-strategic location of waqf land and its unsuitable physical current condition have hindered the process of developing the land, arising further issue on sustainability of the property (Hossain, *et al.*, 2014). Moreover, there are also waqf lands

located in the interior with the absence of good or paved access roads thus uneconomical for development. And alarmingly a report revealed that 11,091.82 hectares of waqf land was abandoned and not developed. Hence, this article seeks answers to how waqf land in Terengganu, a state in East Coast of Malaysia, is developed, as carrying out development projects requires meticulous and well-arranged planning in order to ensure durable and endured beneficial use of the property, providing permanent rewards as intended by the contributor of waqf. The state is chosen as the research locality because it is among the top five states in the country with a significant amount of unoccupied waqf land, reported due to non-strategic locations and inappropriate condition of soil. Hence, it is imperative to analyse how the state has been developing its waqf land, whilst ensuring its sustainability.

Sustainable development is very much deemed as it leads to consistent growth that satisfies current need without jeopardising the satisfaction of the future generation, as reflected in 1987 Brundtland report. In 2015, the United Nations 2030 agenda for sustainable development, endorsed 17 SDGs to ensure wellbeing and security of all livings on earth, despite various material advancement *via* development activities. The 1987 Brundtland Report was criticised by Zubair, due to its reliance on material without any connotation of spiritual grounds. However, Junaid and Asad conclude that Islamic development is aligned with the UN SDGs, since the objective of shariah calls towards sustainability of life, faith, mind, property and dignity, denote as the Maqasid Al-shariah, and Islamic perspective on sustainable development have been conceptualised in the Quran revealed more than 1400 years ago. Thus, according to Zubair, development originally implies the achievement of economic and social objectives, while sustainability indicates the capacity of development to endure indefinitely. The conclusion matches the fundamental of waqf which targets perpetual social benefits from developed and conserved waqf property.

Moreover, in Islamic economics, zakat, hibah and waqf are referred to redistribution functions whereby the income earned are distributed to the needy and poor accordingly. Thus it is imperative to develop waqf property so it will consistently play its role in assisting the lower income group in the economy, whilst ensuring the deemed rewards as hoped by the contributors. Hence, the waqf property and its benefit should be responsibly sustained by the trustee, to make ends meet. In agreement, highlight on the function of waqf trustee to sustain the property and benefits which consequently will sustain the stability of waqf property price and value.

In Malaysia, waqf lands are developed by building immovable properties including residences, accommodations and commercial units or bazaar to be leased. In addition, development of waqf land is also attained *via* cash waqf schemes or other in kind such as stocks, waqf land allotment (per square feet) and istibdal (exchange of waqf land with another piece of land).

Based on the Malaysia National Land Code 1962, land carries a general description which is less informative. However, a more comprehensive concept of land development is informed in the town and country planning act 1976, development means the carrying out of any building, engineering, mining, industrial, or other similar operation in, on, over, or under land, the making of any material change in the use of any land or building or any part thereof, or the subdivision or amalgamation of lands; and “develop” shall be construed accordingly. Hence, land development refers to the physical construction, change of use or restructuring of land. These activities are necessary in the process of waqf land development as implemented by the waqf authorities. The main difference is waqf land development embeds spiritual values of contributing property for the sake of Allah and sincerity in providing benefits to the community

or the identified beneficiaries.

Real estate development in Islam carries four impactful reflections as implied by Mohd Daud; Allah as the absolute owner, environmental damage avoidance, promotion of efficiency and environmental sustainability and balanced distribution of wealth within the community. Thus, it challenges the relevant authorities to properly develop waqf land without compromising any involved stakeholders. As waqf technically stops transaction on the property, ownership of the contributor is removed and transferred to a trustee who should responsibly manage and develop the endowment and sustain it in perpetuity so that the contributor will be rewarded. Ensuring perpetual existence of a beneficial property needs certain methods which does not only profitable but approved in Islamic law.

Developing waqf land need proper and diligent planning to further strengthen the position of waqf as a competitive Islamic social finance instrument. Kahf have concluded on classical and commercial measures to develop waqf land; Al-ijarah (leasing), Al-istibdal (exchange) or agricultural development contracts of Al-musaqah and al-muzara'ah. Thus, SIRC as the sole trustee of waqf property should take all means to initiate and maintain development activities, in ensuring consistent benefits for the sake of donors (waqf) as well as the beneficiaries (Isamail, *et al.*, 2015). Nevertheless, success of waqf development is highly dependent on two vital elements; efficient and effective governance and relevant provisions.

MATERIALS AND METHODS

This study is a qualitative nature of study. Data is collected *via* interview with four guided questions which is predetermined to ensure the research questions will be strategically approached, and most importantly answers the research questions. Interview, as concluded by Rubin & Rubin, is reasonable in the quest of rich and detailed qualitative data to understand participants' experiences and the meaning they make out of those experiences. Hence, interview is performed in this study to retrieve the experience of TSIRC (Terengganu State Islamic Religious Council) in developing waqf land in the state.

For that purpose, this study applies purposive sampling in selecting the informant. Based on a research, purposive sampling is a non-probability sampling which is useful in certain situations such as when randomization is impossible or when the researcher has limited resources, time and workforce. In this study, randomization is impossible as the resource is very limited since the current study is narrowly focused to analyse waqf land development projects in Terengganu, leaving a little number of sampling frame consisting of the personnel involved in waqf unit of TSIRC. Fortunately this research interviewed the officer in charge of TSIRC waqf affairs. In order to facilitate the interview session, the questions are emailed to the informant prior to the interview. The interview data were then transcribed based on the questions and proceed for verification with the informant to avoid any misunderstanding or inaccuracy, prior to data analysis and report writing.

The interview data was also supported by content analysis of the written official documents which records information of waqf land development. Content analysis approach was used to extract the relevant data and triangulate data attained from the interview session, allowing further understanding on the subject. Content analysis has been commonly used in various fields especially for meaningful interpretation on a certain subject, or description of action. In this research, content analysis supports and describes the decision, action and procedures taken by TSIRC in developing waqf land.

RESULTS AND DISCUSSION

Based on the literature, it is concluded that sustainable waqf property represents the productivity, benefits and stable increased value of the property, in tandem with the donors' intention, recipients' advantage and the UN Sustainable Development Goals (SDGs), at the macro level. Principally, the existence of waqf productivity, benefits and increased value of the property ensure perpetual rewards to donors, benefits to beneficiaries and most importantly the existence of the property in its true value in accordance with current and market values. Furthermore, waqf, as a form of worship need to endure in perpetuity as targeted by the contributors. Hence, the responsibility to sustain waqf property lies among the trustee, in Malaysian context referred to the SIRC. Based on the collected data, waqf authority in Terengganu, TIRC as the sole trustee, have successfully carried out three methods of waqf development; istibdal (exchange of property), leasing and joint-venture funding. In agreement, these methods are concluded to reflect waqf sustainable development.

Istibdal (exchange) of waqf property

According to Jasni, in general, there is no specific reference pertaining to the permissibility or the prohibition of istibdal, resorting the issue to reasoning or ijihad, which is one of the methods to deduce rulings in Islam. Thus, he concluded that Islam permits a non-viable waqf land to be exchanged with another piece of land which has higher prospects for development, on the justifications to ensure perpetuity of waqf and its continuity to serve benefits towards the recipients, preserving the intention of contributors. According to Hisham and Siti, istibdal was commonly performed due to several issues involving the existing waqf property including acquisition by state authority, geographical factor, economic factor, education purpose and management complexity, solving the issue of waqf land idleness and underused. In Malaysia, the 4th Fatwa Committee Conference in 1982 had stated on the approval of istibdal through buying or other means for the purpose of keeping the waqf property, on the grounds of masalah (public interest), following the view of Hanafi and Hambali.

For the case of istibdal, the identified waqf land to be developed is valued for a compensation amount to be paid by the state local authority to TSIRC. Such agreement allows TSIRC to purchase another land or permanent property located elsewhere, to replace the existing waqf land, and consequently retain the waqf intention of the contributor. To date, istibdal had successfully develop 10 projects on various waqf land, including the construction of roads, highways, housing projects, as well as buildings for community uses and offices, as summarised in Table 1.

No	Istibdal project	Compensation (MYR)
1	Lebuh raya pantai timur (East coast highway)	76153.3
2	Road expansion	21560
3	Ministry of finance complex	146604
4	District education office	55090
5	Terengganu state unity complex and CIDB building	464934
6	Housing project	9133430
7	Road construction project and science centre	127,110,00

8	Bus terminal	9,384,00
9	Local village development	1495331
10	Balai raya (community hall)	57156.66
Total		11450259

A waqf land located in Kampung Tekabang, Mukim Alor Limbat was compensated for a value of RM76,153.60 to allow the state local authority to complete the East-Coast highway. The planned route of highway was eventually encountered with 0.2707 hectares of the waqf land. Hence, the state local authority and TSIRC reached a consensus to develop the waqf land for a compensation give to TSIRC to purchase another land in replacement. The state local authority also carried out a road expansion project that passes through Kampung Bukit Dungun, Mukim Bukit Payong, which eventually is a piece of land endowed by a deceased by the name of Haji Omar. However, only about 6% of the land is aquired by the state local authority with an agreed compensation of RM 21,560.00, given to TSIRC (Ishak, *et al.*, 2013).

Another project involving istibdal is the construction of ministry of finance complex. The project involves the need to acquire three different pieces of land located in Kampung Melintang, Mukim Kubang Parit, which were compensated according to their size. For the purpose of completing the project, a total compensation of RM80256.00 was paid to TSIRC equals to 0.14 hectares of land (Mohamad, *et al.*, 2020). The state local authority also paid RM55,090.00 for 0.0787 hectares of land in Kampung Pak Bang Mukim Cabang Tiga to build a district education office at the location. Nevertheless, the compensation was only for 30% of the waqf land which is involved in the project.

In 2010, the state local authority started a road construction project involving two pieces of waqf land in Kampung Pengkalan laut, Mukim Pengadang Buluh (Mashitoh & Rahman, 2015). A total 0.1199 hectares was taken from a total 1.967 hectares of waqf land to construct a science center, while 0.0139 hectares from a total 1628 hecatres of another waqf land was also acquired by the state to complete the road construction. The state had compensated TSIRC a total amount of RM127,110.00 for both projects so the acquired waqf land can be replaced. In the same year of 2010, the state local authority planned to develop the Terengganu State Unity Complex. For that purpose, 0.4533 hectares was acquired from a total 1.2671 hectares of waqf land in Mukim Gelugor. The authority agreed to pay a total amount of RM 294,645.00 to TSIRC to complete the project (Noor & Ridzuan Awang, 2013). Later in the following year, the state initiated another project to build a complex for the Malaysian Construction Industry Development Board (CIDB), in the nearby area. For that purpose, the state acquired another 0.2703 hectares of the waqf land valued at RM170,289.00 (Omar & Rahman, 2013).

In upgrading the public transportation in Terengganu, the state local authority constructed a bus terminal. In this development plan, the state local authority acquired a waqf land with a total area of 0.7463 hectares. Nevertheless, only 0.0102 hectares of the land was acquired from a replacement compensation of RM 9,384.00. In addition, a waqf land of 0.5099 hectares worth RM 1,495,330.92 was taken by the state to improve villages in the area of Mukim Bandar Kuala Terengganu (Omar & Rahman, 2015). Additionally, a public hall was developed by the state on a waqf land in Kampung Jeram Hilir. For that purpose, the state took over the land with a compensation of RM57,156.66 paid to TSIRC. Apart from developing offices and transportation facilities, the state local authority also developed housing projects on a waqf land *via* istibdal. The state paid TSIRC a total of RM 9,133,430.27 to develop the whole 1.3436 hectares of waqf land into residential area in Kampung Ladang Mukim Bandar Kuala Terengganu (Qadir & Zaman, 2019). Besides waqf land taken over by the state local authority

for various development projects, there are other projects which are maintained by TSIRC as the sole trustee as summarized in Table 2.

Original property (before Istibdal)				New property (after Istibdal)		
Land location	Land area (hectares)	Land description	Land acquisition date	Location	Property description	Monthly rental income (MYR)
Kampung ladang Tok Pelam	3.319	Village settlement area	02-Jun-2010	Kampung Tanjung	Land (proposed to build shops)	-
				Jalan Semarak	3 floor shop	800-1500 (floor-based)
Kampung Kubang Buyung	0.066	Masjid Tok Ku	19-Jan-1983	-	-	-
Kampung Banggol Syed Husen, Manir	0.073	Vacant land	20-Jan-1982	Near Abidin mosque (Puteh mosque)	Two-floor office building	3500
Kuala Terengganu	-	Vacant land (Swamp area)	-	Marang	Two-storey shop unit	2500
Kampung Kolam	-	Old cemetery	18-Jan-1996	Near (Wisma Darul Iman)	Systematic upgrading of burial sites	-

As concluded in Table 2, the waqf land on Kampung Tok Pelam was agreed for a two-tier istibdal arrangements, due to unavoidable constraints in developing the land. In 2018, the value for the land was replaced with a vacant land in a different area, Kampung Tanjung which is a more developed and strategic area for business (Romli, *et al.*, 2019). The vacant land was proposed for commercial building development, which potentially generating rental income. Later in 2019, a three-storey commercial unit was bought and rented between RM800-RM1500 for second-floor and first-floor, respectively. In this way, the waqf fund is guaranteed and able to continuously protect the intention of contributor (Sarkawi, *et al.*, 2016).

A piece of land in Kampung Kubang Buyung, and another waqf land by the previous Sultan of Terengganu (royal monarch of Terengganu) located in Kampung Banggol Syed Husen, Manir, was combined to enable the purchase of two-storey office building adjacent to the Abidin Mosque or better known as the Puteh Mosque (Satu & Helvi, 2008). Istibdal arrangements are executed since both lands were idle and not providing benefits, hence incompatible with the contributors' intention. At the moment, the building generated a monthly rental fee of RM 3,500.00.

As it is complicated to develop swamp areas, istibdal arrangements of a swampy area are established to purchase a two-storey commercial unit in Bukit Payung, Marang. The shop is rented at RM2500 per month, generating a stable income. No data on the land area due to documentation limitations (Sabri & Mahamood, 2019). In another case, an old cemetery in Kampung Kolam acquired in 1996, was planned for systematic upgrading, by locating a piece of land near the state administrative office. Although there are disputes on the permissibility to perform istibdal of a cemetery, the state decided a fatwa on its permissibility provided it is replaced with an equivalent or larger area, which is beneficial to accommodate the capacity of the cemetery in the future.

Leased waqf property (Ijarat a-waqf)

Major scholars have accepted the leasing as a mechanism to develop waqf property. The Shafie' school has firmly concluded on entrusting the leasing affairs to a responsible and trustworthy trustee. Scholars have also outlined guidelines in the tenure of leasing and the leasing price. According to al-Tabulasi there was no specific limitation of waqf property leasing period, but the trustee may impose permissible limitations or conditions. Nevertheless, the period needs proper consideration to avoid misuse and tyranny to the contracting parties. As for the leasing price, al-Tarabulsi and Ibn Abidin concurs on the current market price. In a nutshell, the tenure and price of leasing adhere to the rule of thumb of mutual agreement between the contracting parties as reflected in Surah An-Nisa verse 29; "O you who have believed, do not consume one another's wealth unjustly but only (in lawful) business by mutual consent (Al-Quran)". Meanwhile, the usage of leasing waqf property should be parallel to outlined regulations spelt out in Enakmen Wakaf Terengganu 2016, supported by related fatwa (the gazetted decisions for certain issues). The waqf property should be leased in accordance to the intention of the donor (Sulong, 2013).

The implementation of consistent periodic supervision and the enforcement of proper rental agreements and the prudent treatment towards the tenants have led to better facilities and improved profits in recent years as compared to the previous years. Based on the rental agreement between TSIRC and the tenant, TSIRC has the right to enter and revoke the agreement by sending a one-month notice to the tenant if they fail to pay the rent within 14 days from the due date. TSIRC also details out all the leasing terms and conditions in the contract by including specific clauses. For example, the allowed rental period should only be determined by TSIRC, in parallel with the status of sole trustee. At the same time, any discrepancy and violations of the stipulated conditions will void the rental agreement (Yusoff, *et al.*, 2021).

A comparison of waqf property rent collection in 2007 to 2009 with 2016 to 2018 shows significant increase. Based on TSIRC financial records, rental contribution from three consecutive years of 2016, 2017, 2018 as compared to 2007, 2008 and 2009 showed significant increase, as illustrated in Table 3. There are 292 tenants on waqf property which can be categorized into five different purposes: Rental of shop premises, residential buildings, residential site, business site and agricultural site.

Data for 2007-2009			Data for 2016-2018		
Year	Rental income (RM)	Arrears (RM)	Year	Rental income (RM)	Arrears (RM)
2007	210503	-	2016	626017.1	493806.2
2008	245321	-	2017	1197067	564559.2
2009	269276	-	2018	1335950	530152.9

Federal government assistance for waqf projects

As compared to istibdal and rental waqf, funding from Federal government is provided *via* Malaysia Plan, where the Malaysian federal government is consistently allocating financial funding for waqf land development, for all 14 states in the country. The Malaysia Plan, also referred as Malaysia Five Year Plan, is a comprehensive five-year's outline prepared by the

economic planning unit of the Prime Minister's department and the Ministry of Finance to guide government development policies and strategies. The first plan was introduced in 1965, covering development agenda from 1966 to 1970. The current 12th Malaysia Plan continues the previous Malaysia Plan with a clear strategic direction in allocating the national budget from 2021 to 2025 for various economic sectors in Malaysia. Since the 9th Malaysia Plan, the federal government has been allocating a certain amount for waqf land development for all 14 states in Malaysia. In Terengganu, there are six completed waqf projects in Terengganu which have received the funding as summarized in Table 4.

Development project	Project area classification	Estimated cost of expenses (MYR)
Terengganu culinary academy	City	2.5 Mil
Dormitory for female workers	City	5 Mil
4 units of two-floor commercial space	Rural	1 Mil
16 units of housing for poor	City	1.3 Mil
Besut student hostel	Rural	8.3 Mil
Grand puteri hotel	City	41.68 Mil

CONCLUSION

In conclusion, there are three methods of waqf development implemented by TSIRC; *istibdal*, leased waqf property and funding assistance provided by the federal government *via* specific allocation. These three methods help in sustainability of waqf property in terms its productivity, benefits and stable increased value of the property. Such projects sustain the rewards as intended by the donors whilst at the same continuously benefiting the qualified or named beneficiaries. The development of waqf land is also expected to provide many job opportunities for the locals, attracting many people to come and work or even for leisure visits, accelerating the economic sector and increasing the cash flow into the state. In the long run, quality of life will be improved, providing support to the government in accelerating development in the country. Furthermore, the advancement of infrastructures will invite more tourists, increasing the money inflow into the country. Therefore, these three methods of sustainable waqf development should be further improved from time to time in congruence with current modern development in technology and quality of life. From a broader perspective, ensuring sustainable development of waqf land matches the 17 Sustainable Development Goals (SDGs), introduced by the United Nations (UN) in 2015, which aim to tackle economic, social and environmental issues that invade the world. Three SDGs are found to be closely related to the waqf land development including the 8th SDG (decent work and economic growth) and the 9th SDG (industry, innovation and infrastructure), which are very helpful in attaining accelerated cities and communities' sustainability, the 11th SDG. As waqf carries a unique redistributive function, in enclosing the income disparity, sustained waqf property and its benefits should be taken care of by waqf trustee, to meet ends meet.

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Each author contributes evenly in completing the research.

CONFLICT OF INTEREST

No conflicting interests as each authors have agreed to contribute accordingly.

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Approved by the Faculty Ethics Review Committee (FERC).

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