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Fundamentals of property development for waqf land in Malaysia

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ABSTRAK

Waqf land development is becoming increasingly common in Malaysia as a means of achieving socioeconomic goals while simultaneously ensuring long term assets sustainability. However, its development potential remains underutilised due to complex legal institutional and operational constraints. While prior studies have examined individual challenges related to waqf governance, financing and land administration, there is a lack of an integrated understanding of the fundamentals required to guide systematic property development of waqf land. This paper aims to identify and synthesis the core fundamentals of property development that are particularly relevant to waqf land in Malaysia. By adopting qualitative research approach, this paper integrates an extensive literature review including document analysis with semi-structured interviews with stakeholders including the State Islamic Religious Council and developer who are engaged in waqf property development. Thematic analysis was employed to examine institutional roles, development processes and governance practices. The finding indicates six interrelated fundamentals essential for effective waqf property development which are governance and legal alignment, institutional structure and stakeholder coordination, pre-development readiness assessment, development methodology and financing mechanisms, development approval and implementation workflow and post development management and benefit distribution. These findings provide a foundation for waqf administrators and development practitioners in order to improve coordination and implementation of waqf development in Malaysia.

INTRODUCTION

Waqf land has substantial potential for property development, and it is an exclusive waqf institutional asset that can provide long-lasting benefits to the ummah. In Malaysia, waqf land development is becoming increasingly considered as a method that can assist socioeconomic goals while simultaneously assuring the long-term sustainability of assets. According to Cizakca (1998) and Kahf (2003), traditional waqf institutions provided funding for mosques, schools, hospitals, and housing through the utilisation of waqf, which is the perpetual endowment that ensures the sustainability of the assets exists beyond generations. Although there is a lack of a structured framework that combines conventional property development methods with the institutional features of waqf land, the development projects frequently lack consistency. This presents a challenge for the waqf institutions such as State Islamic Religious Councils (SIRCs) and the development industry.

There have been studies by scholars that investigated waqf land development from legal, governance, and financial points of view. Nevertheless, there has been a lack of focus dedicated to the development fundamentals

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that are necessary to guide systematic development processes. Hassan et al. (2021) and Jalil (2020) stated that the development of waqf land in Malaysia has progressed from the conventional charitable provision to the implementation of structured real estate and commercial development initiatives. These initiatives have the objective of utilizing unused waqf land for the purpose of economic and social benefit. This study addresses the identified gap through the identification of the fundamental property development that is applicable to waqf land.

LITERATURE REVIEW

Development has been defined in the Town and Country Planning Act 1976 as "the carrying out of any building, engineering, mining, industrial, or other similar operations in, on, over, or under land, or the making of any material change in the use of any land or buildings or any part thereof, or the subdivision or amalgamation of lands". Bryne and Cadman (1984) stated that property development is a process that is carried out by a development agency either independently or through another source in order to meet social and economic demands. This process is carried out in order to meet the necessity of the real estate market. This is achieved through the rehabilitation and construction of land or the refurbishment of structures for the purpose of the occupation of the development agency or other parties. Property development strategies often lead to inefficiencies. Some of these inefficiencies are unavoidable due to the nature of development in imperfect markets. This is due to the usual practices of various parties taking opposing stances, a practice that was reinforced by the development of legal contracts.

The property development process involves the continuous combination of major production variables such as land, labour, capital and enterprise. The ability to make multidimensional decisions is required in the property development process. Similar comparative perspectives illustrating and explaining the processes and principles of property development are presented in publications such as Cadman and Topping (1995) and Wilkinson and Reed (2008). All of these studies share a common theme, which is that the development process is an integrated process that connects distinct phases or components in a sequential manner, providing a blueprint for action and unlocking real estate value.

Fundamentals of Property Development Phases

In this study, the process of property development can be divided into three major phases, which are pre-development, development, and post-development. Although these phases are typically viewed in a linear order, it is important to note that activities commonly begin with one phase and end in another. This process results in significant overlaps and a cyclical decision-making process throughout the project life cycle. The pre-development phase is critical for determining the project's feasibility and addressing potential risks carefully. The pre-development phase is often considered the most important step in the property development process. This phase typically takes the most time in the entire development process. This is due to the fact that this phase determines overall feasibility and strategy of the project. Cadman and Topping (1995) suggest that decisions made during this early stage will have effects in the future. On the other hand, the development phase indicates the shift from the analytical groundwork to tangible implementation, focusing on the project execution and operational oversight. Following the completion of detailed design documentation, contractor selection and the commencement of construction, all activities and processes are conducted in accordance with approved plans and allocated budgets (Miles et al., 2007).

This phase is defined by extensive coordination among consultants, contractors and regulatory bodies, with developers or project managers taking on significant supervision (Fisher & Collins, 1999). Transitioning from construction control to revenue generation and operational performance marks the post-development phase, which focuses on transforming the finished asset into long-term economic and functional value. Birrel and Gao (1997) suggested that while this phase may be overlooked, it is vital for achieving the development financial and social objectives. Furthermore, according to Wilkinson and Reed (2008), this phase typically involves tenant improvement, occupancy management, performance evaluation, and refinancing or selling alternatives.

Property Development Process

It is important to recognise that the development process can be described in many ways, often as a series of events or stages from the start to the finish of a project. Although there might be some differences, the identified stages are usually similar and involve the same types of activities. For example, a simple framework can divide

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the development into four phases, as in the study by Cadman and Topping (1995). The phases are evaluation, preparation, implementation, and disposal. According to Miles et al. (2015), their study introduced an eight-stage model of real estate development. The stages include idea inception, idea refinement, feasibility, contract negotiations, formal commitment, construction, completion, and formal opening, as well as property, asset, and portfolio management. When it comes to large development projects, individual components can be nested within a broader development plan and may be at different stages at a time.

In addition, this eight-stage model is even applicable to the process of redeveloping projects, which involves the majority of the same processes as new development (Miles et al.,2015). Another scholar mentioned that there are six phases of development where its involved study phase, feasibility phase, preconstruction phase, construction phase, initial occupancy phase, and occupancy and investment phase (Peca, 2009). In the development process, in addition to the phases stated before, there will be various development activities such as site acquisition, market planning, cost planning and control, and project timing and scheduling. Peca (2009) also merged the study phase and feasibility phase into one pre-development process.

Boucher (1993) discussed in the study that there are seven steps involved in the development process. These steps are market analysis, site selection, site acquisition, planning and engineering, financing, construction, and marketing. It is mentioned that these processes are not necessarily carried out in an orderly manner. The majority of these processes will run concurrently and not in linear order. However, all of the processes must be carried out. Syms (2002) extended the development and design process into eleven processes, excluding the market appraisal that occurred in the early stage of the development process. The processes are project inception, site acquisition and assembly, site assessment, risk analysis, detailed design, feasibility study, planning approval, land and development finance, tendering, construction, and sales and marketing.

Henneberry et al. (2011) discussed that the design and development of a project begin with an initial concept, which is then continually refined as new information becomes available. This process presents a key challenge for the developer. In the early stages of development, there is considerable flexibility because the developer hasn't made significant financial or legal commitments to the project. Tunstall (2006) has a different idea of the design process in the context of development. The design process is much more complex with much detail in the development phase. The process involves inception, feasibility, outline proposals, scheme design (for approval), detailed design, construction information, measurement (bills of quality), tendering arrangements, pre-contract planning, construction on site, completion and feedback. On the other hand, Ratcliffe et al. (2009) stated that the real estate development process involved five main steps, which are concept and initial consideration, site appraisal and feasibility study, detailed design and evaluation, contract and construction, and marketing, management, and disposal. Based on the development process involved, the processes have been adapted and categorized into three main development phases, which are pre-development, development, and post-development in Table 1 below.

Table 1. Property Development Process

Development phase	Development Activities	Sources
Pre-development	Idea inception and refinement; initial concept formulation; market analysis and market appraisal; site identification, selection and acquisition; site assessment and assembly; feasibility study and evaluation; risk analysis; study phase; pre-development planning; outline proposals; scheme design for approval; planning approval; financial appraisal and development finance; cost planning and control; project timing and scheduling	Cadman & Topping (1995); Miles et al. (2015); Peca (2009); Boucher (1993); Syms (2002); Henneberry et al. (2011); Tunstall (2006); Ratcliffe et al. (2009)
Development	Formal commitment; contract negotiation; detailed design; engineering and planning; construction activities; construction information; measurement (BQ); implementation phase; construction on site; coordination of consultants and contractors; financing construction	Cadman & Topping (1995); Miles et al. (2015); Peca (2009); Boucher (1993); Syms (2002); Tunstall (2006); Ratcliffe et al. (2009)
Post development	Completion and handover; formal opening; initial occupancy; sales and marketing; asset, property and portfolio management; occupancy and investment phase; long-term management; benefit realisation; disposal or redevelopment; feedback and post-completion review	Cadman & Topping (1995); Miles et al. (2015); Peca (2009); Boucher (1993); Tunstall (2006); Ratcliffe et al. (2009)

Property Development of Waqf Land

Several SIRCs have established guidelines for the development of waqf land. Usually, the development guideline is for the purpose of internal use, especially due to the fragmentation of jurisdiction across the country. The process for developing waqf land is also explained in the *Manual Pengurusan Tanah Wakaf* (2006) by the Department of Waqf, Zakat and Hajj, which focuses on the post-development phase. The process stated in the

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manual involves long-term rental or lease of waqf land. The process involves acceptance, report, evaluation, and paperwork for long-term leasehold or lease of waqf land proposals. In the context of waqf land development, there is a lack of standardisation procedure that can be used as a guideline. Nevertheless, research has been conducted on the development approach to waqf land that may solve the obstacles and challenges by SIRCs when developing waqf land. A study by Hassan et al. (2021) on the waqf land development approaches discovered that the key methods and practices are joint venture and partnership, government assistance, public participation, and internal management of SIRC.

Property development guidelines for waqf land have become an important area of study and policy development. This is due to the particular legal, religious and institutional attributes that define waqf assets. Unlike conventional land, waqf land is subject to perpetuity, inalienability and irrevocability, necessitating development guidelines that differ from the conventional property development process (Kahf, 2003). In Malaysia, lack of a uniform national waqf land code has resulted in fragmented development guidelines governed by state enactments, administrative circulars and internal policies of SIRCs (Mahamood, 2006; Sulaiman & Zainuddin, 2023). Conventional development frameworks emphasize processes such as site acquisition, market feasibility, financing structuring, construction management and post-completion asset management. Adapting these concepts to waqf land requires modifications to accommodate legal restrictions, trustee responsibilities and beneficiary goals (Zakaria & Md Sani, 2014; Abidin & Basrah, 2019). For example, when assessing the feasibility of a waqf project, it is important to evaluate both financial viability and its socio-religious impact (Kahf, 2014). Shariah-compliant financial tools such as sukuk, ijarah and crowdfunding mechanisms must also be addressed in development guidelines (Fasha et al., 2018; Thaker et al., 2018). This integration demonstrates that the waqf property development cannot be isolated from conventional property development without careful adaptation within an Islamic governance framework.

Scholars highlight the need for integrated guidelines that link shariah obligations to statutory planning, land registration and development control mechanisms (Mahamood & Ab Rahman, 2015; Ghazali et al.,2021). The current guideline tends to prioritize administrative compliance rather than strategic development planning and long-term asset performance (Mokhtar, 2015). Furthermore, much research focuses on institutional development challenges as opposed to transforming findings into practical operational development guidelines. This gap highlights the necessity for an investigation of property development fundamentals for waqf land as a basis for a property development framework of waqf land. These fundamentals will serve as a strategic reference for SIRC, policymakers, and stakeholders.

METHODOLOGY

This study adopts a qualitative research method to ascertain the fundamental elements that facilitate effective property development of waqf land in Malaysia. Considering waqf land development is integrated within religious, legal and institutional frameworks, a qualitative design is suitable for capturing the perspectives, practices and decision-making process of stakeholders engaged in waqf management and development. The study incorporates document analysis and semi-structured interviews to ensure both conceptual depth and contextual relevance. The objective of document analysis was to find patterns and regulatory and administrative procedures that were related to the development of Waqf land. The documents include legal instruments, policy and guidelines such as enactments of Waqf and fatwas, the National Land Code (Act 828) and research papers, manuals and reports that are released by SIRCs and JAWHAR. This combination allows the study to connect Islamic philanthropic principles with conventional development practices. Data were obtained in two stages. The first stage involved a systematic literature review, policy documents, development guidelines, and official reports on waqf governance. This stage conceptualised preliminary development elements and guided the interview protocol. The second stage involved semi-structured interviews with selected participants representing important institutional actors involved in the development of waqf land in Malaysia. These included officers from Waqf institutions such as SIRCs, representatives from federal agencies and private developers with experience in waqf projects. Table 1 below shows the informants' profile.

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Table 1. Informants' Profile

Participant	Organisation	Positions
P1	Developer	Officer, Project Division
P2	State Islamic Religious A	Head of Waqf Unit
P3	State Islamic Religious B	Officer, Waqf Department
P4	Waqf Corporation	Executive Officer
P5	Federal Agency	Head of Assistant Director

The sampling method used in this study is purposive sampling. The selected participants are intentionally chosen as they represent different organisations and levels of governance. The participants were also selected based on their direct involvement in planning, approving, or implementing waqf land development. The interview focused on the development process, institutional roles, governance structures, and post-development management, which assists in deriving the fundamentals. All semi-structured interviews were recorded and were subsequently transcribed verbatim for analysis. Thematic analysis was used to interpret interview data with the help of Atlas. ti 25. Thematic analysis was conducted using six phases adopted from Braun and Clarke (2006). To address the ethical concerns, all participants provided informed consent. Confidentiality and anonymity were assured, and all data were treated in accordance with accepted ethical standards.

FINDINGS AND DISCUSSIONS

The study identified six interconnected fundamentals that collectively support effective and sustainable property development of waqf land in Malaysia. These fundamentals reflect the integration of Islamic philanthropic principles with conventional property development processes as well as the institutional strategies to transform waqf land into valuable socioeconomic assets. Figure 1 below shows the result of components and fundamentals involved in property development derived from analysis of semi-structured interviews through Atlas.ti software.

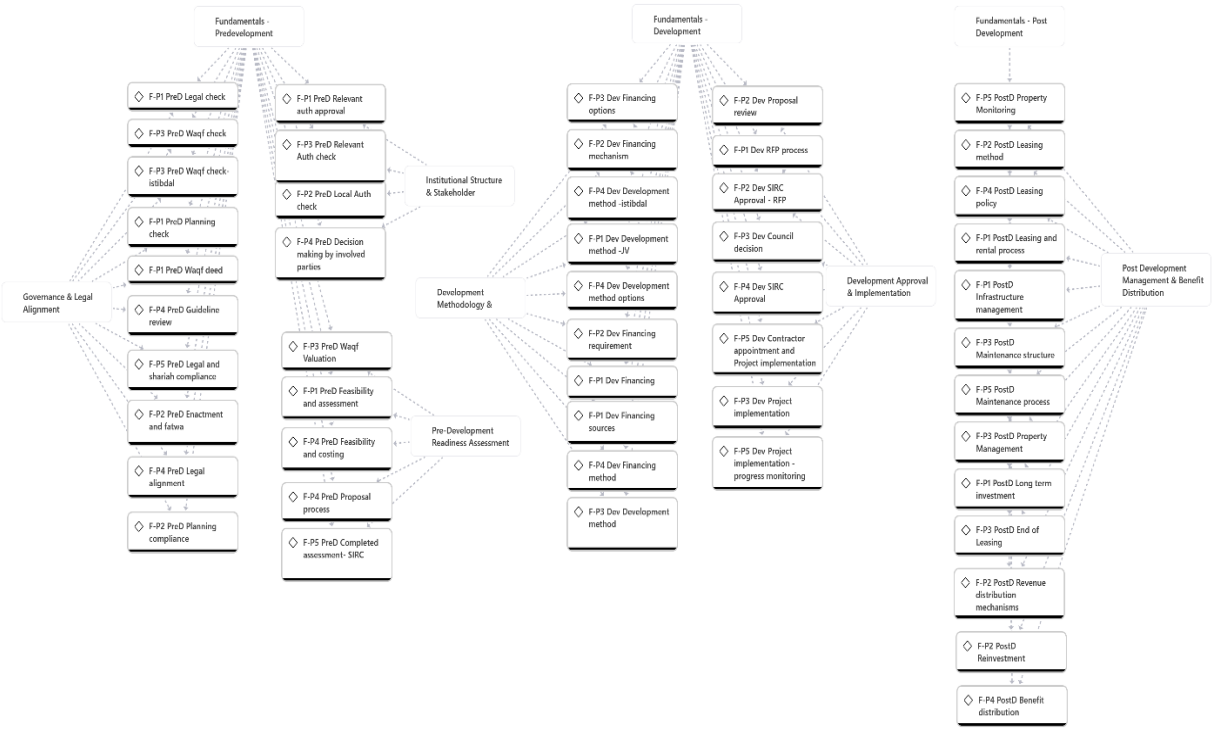


Figure 1. Result of semi-structured interview

Through the analysis and synthesis of document analysis and semi-structured interviews, the study comprises the results into a comprehensive table. Table 2 below shows the relations of the property development process and the fundamentals of waqf development components.

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Table 2. The Fundamentals of the Waqf Land Property Development

Development Phase	Fundamental's element	Description
Pre-development	Governance & Legal Alignment	Coordinates legal interpretations across states, clarifies leasing and *istibdal* procedures, ensures compliance with Shariah, enactments and planning laws, waqf deed conformity
	Institutional Structure & Stakeholder Coordination	-Defines the responsibilities of all parties involved in the development process (e.g SIRCs, federal agencies, subsidiaries, private developers and authorities) -Establishes decision structures and coordination platforms
	Pre-Development Readiness Assessment	Ensures land verification, feasibility studies, financial modelling and risk assessments to evaluate development suitability.
Development	Development Methodology & Financing Mechanisms	Provides structured guidance on development models such as JV models, BOT, *istibdal* project, funding mechanisms and Shariah compliant financing arrangements.
	Development Approval & Implementation Workflow	Outlines transparent RFP processes, consultation requirements, construction monitoring and quality assurance protocols.
Post development	Post Development Management & Benefit Distribution	Establishes leasing policies, maintenance structures, revenue distribution systems and long-term reinvestment planning to sustain waqf assets.

Governance and Legal Alignment

A resilient governance and legal structure are essential for the successful growth of any waqf property. Differences in legal interpretations often occur, which result in issues that influence the lease arrangements, long-term asset management, and development approvals. Governance and legal alignment emerged as key components of waqf land development. Informants (P1, P2, P3, P4) emphasized that development projects must be consistent with the waqf deed, shariah principles, state Islamic enactments, and statutory planning guidelines. Misalignment between these components often results in development delays. According to Roslan and Muhamad (2023), the challenges in evaluating Waqf assets highlight the complexities of perpetual nature, diversity, and religious and cultural value. Addressing these requires interdisciplinary approaches and frameworks to ensure accurate assessment and effective management.

Effective governance systems, including clearly defined authority within SIRCs and formal approvals mechanisms, were considered necessary to ensure compliance and accountability. From an Islamic philanthropy perspective, governance alignment ensures the sanctity and perpetuity of waqf assets while allowing for development of public benefits. Informants (P2, P3, P4) stated that the perpetual status of Waqf land needs to be preserved and it is important to check the Waqf deed, especially if there is an intention to develop the Waqf land. The presence of SIRCs as sole trustee further strengthens governance accountability, ensuring legal ownership and shariah monitoring are aligned throughout the development cycle. Governance and legal alignment serve as a gatekeeping system that ensures legitimacy, mitigates risk and promotes institutional trust. These were identified as success factors in Waqf property development (Mohamad et al., 2018)

Institutional Structure and Stakeholder Coordination

The findings show that clear institutional structures and effective stakeholder coordination are essential for navigating the complexities of waqf land development. Informants (P1, P4, P5) indicated that there are multiple authorities that need to review and approve the development proposal. Different stages of approval within the same authority were also engaged. Waqf development often involves several stakeholders including waqf officers, land administrators, planners, financial institutions, private developers and contractors. Informants noted that the absence of a coordinated institutional system frequently resulted in fragmentation decision making. The significance of stakeholder coordination can be seen in the study by Azmi et al. (2022), where they stated that SIRCs encountered difficulty in obtaining development approvals from the local authority. This issue intensified as the SIRCs' officers lacked the necessary expertise to manage the development application. Stakeholders' coordination is important since waqf institutions often lack technical and financial expertise to develop property independently. This eliminates overlaps in responsibility by defining decision-making structures, particularly during the processes of proposal evaluation, project finance, and construction approval. Manaf et al. (2025) suggested that the Housing Development (Control and Licensing) Act 1966 (HDA) needs to be reviewed in terms of governance in order to incorporate Waqf land into Malaysia's housing system. Moreover, to protect clients while keeping Waqf assets safe, regulatory control, greater acceptance of lease-based agreements, and better coordination between civil and religious authorities.

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Furthermore, the findings emphasize the need for communication systems that allow parties to coordinate their activities from the start and maintain consistency. This includes everything from fatwa committees that determine shariah compliance to technical agencies that validate the infrastructure designs, dedicated development units, subsidiary companies, and inter-agency coordination mechanisms, which have been highlighted as effective institutional arrangements that facilitate collaboration. These structures improve organisational efficiency and ensure development projects are consistent with waqf objectives. This was supported by Azmi et al. (2022), who stated that fatwas regarding Waqf and its development require rigorous scrutiny and application to the State Fatwa Council, and each Waqf development may necessitate distinct fiqh interpretations and justification.

Pre-Development Readiness Assessment

Before developing waqf land, a thorough assessment of its readiness is essential to determine its suitability and potential for development. Pre-development readiness evaluation was recognised as an important factor determining development viability. Informants (P1, P2, P3, P4) emphasized the need for reviewing land status, physical suitability, planning limits, financial feasibility, and shariah compliance before project initiation. In the waqf context, readiness assessment includes determining if proposed developments are consistent with the waqif intention. According to Khalim and Yusoff (2025), Waqf can improve inclusive development, but it requires impact assessment apart from addressing the issues on governance and regulations.

The incorporation of development constraint analysis provides early detection of legal, physical, and environmental risks that can reduce uncertainty. This essential process serves as a decision-making step, ensuring that only development proposals that are matched with shariah requirements, institutional capacity, and market demand proceed to the financing and implementation stage. A comprehensive readiness evaluation allows waqf institutions as SIRCs to handle risks proactively and select development models that balance socio-religious objectives with economic sustainability. Informants (P1, P2, P3, P4) indicate that the assessment involved in the pre-development process includes land valuation, feasibility study, market research, costing, and development constraint analysis. These assessments will help to accelerate the approval process.

Development Methodology and Financing Mechanisms

The determination of proper development methods and financing mechanisms emerged as a critical factor influencing the project's success. Informants (P2, P3, P4) emphasized the adoption of shariah-compliant development methods such as joint venture and build-operate-transfer (BOT) structures. These methods allow waqf institutions to benefit from private sector expertise while maintaining waqf assets ownership. To prevent the possibility of misinterpretation, the procedure involved *istibdal* in project must be thoroughly described. In contemporary Waqf management, development models increasingly incorporate collaborative arrangements such as joint venture, public-private partnership, and long-term structures that allow Waqf institutions to mobilise private sector expertise and financial resources while retaining perpetual ownership status of Waqf land. These arrangements are in line with the traditional Islamic principle that Waqf must remain preserved while its benefits are continuously generated for the intended beneficiaries (Hanefah et al., 2011).

Financing mechanisms, especially Islamic financing instruments and internally generated waqf funds, were discovered to be directly linked to the development approach. Informants (P2, P3, P4) stated that financial constraint is one of the challenges in Waqf development. Identification of the source of financing is essential for proposing any development. Financing techniques used in waqf development show their mixed nature, combining charitable methods like cash waqf and zakat with commercial mechanisms such as joint venture funding and sukuk. These financing mechanisms have been widely proposed as viable solutions to address financial constraints commonly faced by Waqf institutions (Hanefah et al., 2011; Fauziah et al., 2021). The alignment of funding structures with risk-sharing principles to provide both financial stability and institutional accountability is considered vital for waqf development.

Development Approval and Implementation Workflow

A systematic development approval and implementation workflow was identified as necessary for putting development plans into action. Informants (P2, P3, P4) stated that clear approval steps, defined timelines, and documented responsibilities help to eliminate administrative uncertainty and improve project coordination. This component provides guidelines for the management of requests for proposals (RFPs), including the criteria to be used when selecting developers or contractors and the transparency measures to be taken during the tender process.

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A collaborative effort from religious leaders, legal authorities, and community stakeholders is necessary to address challenges such as legal complexities, insufficient governance, and resistance to change. This effort should focus on the establishment of transparent governance structures, the streamlining of legal processes, and the promotion of awareness on the positive impact of Waqf usage (Mohamad 2022; Isa et al., 2024).

Effective procedures help to ensure religious and legislative conformity while also increasing decision-making transparency. Informants (P2, P3, P4, P5) mentioned that project monitoring is essential for each project regardless of the scale of the project. This is to ensure that the source of financing is not wasted due to unsuccessful project implementation. Continuous monitoring and progress payments in the development phase safeguard waqf assets from mismanagement and cost overruns. Reporting mechanisms and quality assurance processes allow waqf institutions to discover any problems early and maintain accountability throughout the project. Structured workflows enable waqf institutions to monitor progress and manage development risks systematically.

Post Development Management and Benefit Distribution

The completion of construction does not indicate the end of waqf development. Instead, it is dependent on effective long-term management and benefit distribution. Informants (P2, P3, P4) indicate that assets that generate income must be properly managed in order to ensure the continuity of income distribution to beneficiaries according to the Waqf deed. Post-development management and benefit distribution were identified as crucial to maintain the socioeconomic impact of waqf development. Informants (P2, P3, P4) also emphasized the importance of proper asset management, rental administration, and maintenance planning in order to provide continuous benefits.

Transparent mechanisms for distributing development returns to beneficiaries were deemed necessary to sustain public trust and achieve the social objectives of waqf. In addition to the development returns, a long-term financial strategy is essential. This is necessary to reinvest profit or income received to ensure waqf growth, which will effectively multiply the social benefits. Mustafa et al. (2022) stated that Waqf assets are subject to regular maintenance and repair, as well as management and administration. This may add to the expenses more than the income received from Waqf holdings. This indicates that proper planning of Waqf property management is necessary to avoid loss of assets in the future. Post-development management and benefit distribution are part of the outcome realization and sustainability cycle that connects development success to socioeconomic impact. As a result, post-development management completes the waqf development cycle and strengthens its role in Islamic social finance.

CONCLUSION

Fundamentals of property development for waqf institutions in Malaysia are grounded in the synthesis of empirical findings and theory. The fundamentals address the need for a systematic guide that supports waqf institutions in managing development complexity while maintaining the religious and social objectives of waqf. The fundamentals highlighted that waqf land development is an institutional process influenced by governance systems, organizational capacity, and legal alignment as core aspects. These fundamentals emphasize the need to protect the waqf principles while allowing for adaptable development strategies. Moreover, the emphasis on institutional structure and stakeholder coordination reflects the collaborative nature of waqf development and highlights the importance of organisational design in improving development effectiveness. The pre-development readiness assessment is positioned as a vital decision gate that allows waqf institutions to balance risk, feasibility and socio-religious objectives.

Additionally, the inclusion of development methodology and financing mechanisms highlighted the importance of shariah compliance models in Islamic social finance. Development approval and implementation workflow components ensure accountability, transparency, and sustainability, which are essential principles of Islamic philanthropy. Post-development management and benefit distribution conclude the whole development process by ensuring the development cycle and sustainability for the waqf project and long-term financial stability. Overall, the fundamentals of property development for waqf land contribute to the existing literature by defining the comprehensive basis for waqf land development. For the stakeholders, these fundamentals provide insight into the institutional coordination mechanisms in order to improve the development of waqf land practices and enhance the socioeconomic impact of waqf land.

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CONFLICT OF INTEREST

The authors affirm that there is no conflict of interest in this article.

CO-AUTHOR CONTRIBUTION

Nurzafira Zainul Abidin was assigned to compile the literature review, gather and analyse the data, and draft the article. Noraliza Basrah monitored the research process and provided critical supervision. Ahmad Shazrin Mohamed Azmi ensured the manuscript conformed to academic precision and substantial clarity. Mohd Ashrof Zaki Yaakob co-supervised the research process and reviewed waqf studies. All authors participated in the finalization of the manuscript for publication.

AI GENERATIVE DECLARATION

The authors declare that generative AI tools were not used in the creation of this article, except for text paraphrasing and cross-checking references. The authors assume full responsibility for the accuracy, integrity, and final content of this work.

RESEARCH ETHICS STATEMENT

The authors declare that this study did not involve any human biological samples or data, or animal subjects. Consequently, formal ethics committee approval and informed consent were not required for this research.

DATA AVAILABILITY STATEMENT

The data supporting the findings of this study are available from the corresponding author upon reasonable request, subject to institutional and ethical requirements.

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