Waqf Irsod in Malaysian State Legislation: A Comparative Analysis and Its Implications for Higher Education Institutions

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ABSTRACT

Waqf irsod, a waqf created by the ruler or a public authority over public property, is a major source of waqf assets in Malaysia, particularly sites for mosques, *surau*, religious schools and Muslim cemeteries. Nevertheless, studies focusing specifically on waqf irsod remain limited, and its provisions in state legislation have never been comparatively analysed. This study aims to analyse the position of waqf irsod in Islamic jurisprudence, compare its provisions across Malaysian state waqf laws, examine its practice in the State of Johor, and identify its implications for higher education institutions (HEIs). This qualitative study employs library research, doctrinal legal analysis of state statutes, documentary analysis of 60 Johor fatwa decisions on waqf property (2004–2010), and a semi-structured interview with a key informant from the Johor Islamic Religious Council (MAINJ). The findings show that six states explicitly define waqf irsod, yet the definitions are inconsistent in terms of the scope of property (land only versus any property) and the authority empowered to create it. One state merely mentions waqf irsod without defining it, while the current Selangor enactment contains no specific definition. The Johor case study reveals that state fatwas recognise reserved and gazetted sites for religious and welfare purposes as waqf, that the process of compulsory acquisition of these sites is subject to the ruling of *istibdal*, and that waqf irsod has overtaken individual waqf in terms of land assets. Waqf irsod in Johor also extends beyond places of worship to productive assets, such as a 3,900-acre oil palm plantation. The study recommends harmonising the definition of waqf irsod across states, issuing state fatwas on its status, formulating waqf irsod guidelines for HEIs, and adopting a tripartite model involving the government as endower, the State Islamic Religious Council as sole trustee, and the university as *nazir*.

Keywords: waqf irsod, waqf legislation, State Islamic Religious Council, *istibdal*, higher education institutions

INTRODUCTION

Waqf is an Islamic social finance institution that provides religious, educational and welfare infrastructure on a continuing basis. In Malaysia, discussions of waqf generally focus on endowments made by individuals, whether in the form of land, cash waqf, waqf shares or corporate waqf. However, there is one form of waqf that rarely receives serious attention despite its very large contribution to the nation's waqf assets and to the people at large. The waqf in question is waqf irsod. Waqf irsod refers to a waqf created by the ruler or a public authority over public property, particularly state land and the property of the Baitulmal (public treasury), for the benefit of the Muslim community (Mohd Afandi Mat Rani et al., 2014).

The importance of waqf irsod is visible in the physical landscape of Muslim communities in Malaysia. Most sites for mosques, *surau*, religious schools and Muslim cemeteries in residential areas were created through land allocations by state governments. A study of the Iskandar Malaysia region found that most real estate waqf in

the area was created through the local planning requirements of the state government, making waqf irsod the main source for creating real estate waqf assets (Waqf Models in Iskandar Malaysia, 2010). Bhari et al. (2016) likewise concluded that waqf irsod plays a major role in the development of Muslims, given that current market land prices are too high. This concern is heightened as land prices continue to rise year after year.

Nevertheless, the development of waqf irsod in Malaysia has been found to be slow (Bhari et al., 2016). At least three problems can be identified. First, academic studies that focus specifically on waqf irsod remain limited and are mostly conceptual. Second, the provisions on waqf irsod in state legislation are not uniform: some states define it explicitly, some merely mention it, and others have no specific provision (Siti Mashitoh Mahamood, 2025). Third, although public universities have been urged to reduce their dependence on government funding through waqf and endowment funds (Kementerian Pendidikan Tinggi, 2016; Utusan Malaysia, 2023), the potential of waqf irsod as a source of assets for higher education institutions (HEIs) has yet to be explored. Waqf initiatives in HEIs have so far focused on cash waqf and endowments that rely on individual contributions (Roslina Hashim et al., 2016), and some universities have even chosen the term *endowment* to avoid being bound by state waqf enactments (Mohd Ali Muhamad Don, 2017).

Accordingly, this study has four objectives:

1. to analyse the position of waqf irsod in classical and contemporary Islamic jurisprudence;
2. to compare the provisions on waqf irsod in the waqf laws of Malaysian states;
3. to examine the practice of waqf irsod in the State of Johor as a case study; and
4. to identify the implications and implementation models of waqf irsod for higher education institutions.

This study is expected to contribute to the waqf literature by providing the first cross-state comparative analysis of waqf irsod provisions, while offering policy recommendations to state religious authorities and the Ministry of Higher Education.

LITERATURE REVIEW

The Concept of Irsod in Islamic Jurisprudence

In juristic terminology, irsod (الإرصاد, *al-irṣād*) refers to the act of the ruler allocating property, or the revenue of property, belonging to the Baitulmal for public interests or for specific entitled groups such as mosques, scholars, students of knowledge and the poor. The fundamental question debated by jurists is whether irsod can be regarded as waqf, given that one of the main conditions of waqf is that the endowed property must be fully owned by the endower, whereas the ruler does not personally own the property of the Baitulmal (Mohd Afandi Mat Rani et al., 2014).

This debate produced two main schools of thought, as explained in works on the jurisprudence of waqf such as *al-Fiqh al-Islami wa Adillatuh* by Wahbah az-Zuhayli and *Radd al-Muhtar* by Ibn Abidin. The first holds that irsod is not a true waqf, but merely an allocation (*ifrāz*) of Baitulmal property that the ruler may alter according to public interest (*maṣlaḥah*). This view explains why irsod is also known as *al-takhṣīṣāt* or *awqāf al-takhṣīṣāt* (Mohd Afandi Mat Rani et al., 2014). The second holds that irsod is a valid waqf, because the ruler acts as the agent of the community in administering the Baitulmal, in the same way that an agent may endow the property of his principal. This second view is supported by contemporary scholars who argue that a waqf made by the head of state, also known as *al-rizaq al-iḥbāsiyyah*, is a waqf in every sense even though it involves state land (Certain Legal and Administrative Measures, n.d.).

Historically, Igarashi (n.d.) explains that irsod is a key concept for understanding the status of land waqf in Egypt and Syria. Based on the fatwa of al-Bulqini in 1379 CE, Jalal al-Din as-Suyuti, in his treatise *al-Inṣāf fī Tamyīz al-Awqāf*, defined waqf involving state land as irsod, thereby creating a distinct category of waqf. During the Ottoman period, Shaykh al-Islam Ebussuud regarded the endowment of treasury land by the ruler as a temporary allocation revocable by the reigning sultan (Shari'a and Governance in Ottoman Egypt, n.d.). This difference of

opinion remains relevant today, because it determines whether irsod assets remain waqf permanently or may be withdrawn by the government.

Studies on Waqf Irsod in Malaysia

A review of the literature found only a small number of Malaysian studies that focus specifically on waqf irsod. Mohd Afandi Mat Rani et al. (2014) discussed waqf irsod from the perspective of Islamic law, its provisions in state legislation, its historical development and its relevance in the contemporary context. The study noted that Johor was among the earliest states to provide for waqf irsod, and that reserved land for religious activities in the state is endorsed as waqf. Bhari et al. (2016) used library research to assess the importance of implementing waqf irsod and found that its development remains slow despite the urgent need for it. The Department of Awqaf, Zakat and Hajj (Jabatan Wakaf, Zakat dan Haji [JAWHAR], 2017) published the *Monograf Wakaf Irsod* as an official reference. A recent study by Laeba et al. (2025) examined waqf irsod as a source of sustainable development financing based on the Malaysian model.

Other studies touch on waqf irsod indirectly. A study of Iskandar Malaysia identified waqf irsod as the main source of real estate waqf assets in the region (Waqf Models in Iskandar Malaysia, 2010). A study of the virtual Quranic and Fardu Ain Class (KAFA) education model classified the government-run online KAFA programme as waqf irsod, showing that irsod may take forms other than land (Model Wakaf Pendidikan KAFA Secara Maya, n.d.). Siti Mashitoh Mahamood (2025), in an analysis of temporary waqf (*waqf muaqqat*), cited the waqf irsod provisions of several state enactments, although the focus of that study was temporary waqf.

Waqf in Higher Education Institutions

Research on waqf in HEIs has grown in line with government policy encouraging universities to generate their own income. The International Islamic University Malaysia (IIUM) became the first HEI to establish an educational waqf fund through the IIUM Endowment Fund in 1999, followed by UPM, USIM, UKM and other HEIs (Roslina Hashim et al., 2016). The Ministry of Higher Education (Kementerian Pendidikan Tinggi, 2016) subsequently published the *UniTP Purple Book* as a guide to income generation through endowment and waqf. However, Ismail Omar (2016), as cited in a later study on university waqf governance, considered the Purple Book to be merely a set of notes rather than a comprehensive policy for establishing and managing university waqf funds. Mohd Ali Muhamad Don (2017) found that some universities chose the term *endowment* to avoid being bound by state waqf enactments, which designate the State Islamic Religious Council (SIRC) as the sole trustee of all waqf.

Research Gap

Three gaps emerge from this review. First, no study has systematically compared the waqf irsod provisions in the legislation of all states. Second, most studies on waqf irsod are library-based, and empirical data on its practice at the state level are very limited. Third, studies on waqf in HEIs focus on cash waqf and endowments, while the potential of waqf irsod as a source of HEI assets has not been examined. This study seeks to address all three gaps.

METHODOLOGY

This study adopts a qualitative design combining four data collection methods.

Library research. This method was used to compile juristic discussions of irsod from classical and contemporary works of Islamic jurisprudence, as well as previous studies on waqf irsod and waqf in HEIs. Searches were conducted through local university repositories, journal databases and academic search engines using several spelling variants: *irsod*, *irsad*, *irshad*, *waqf al-irsad* and الإرصاد.

Doctrinal legal analysis. This method was used to examine the provisions on waqf irsod in state waqf laws and state laws on the administration of Islamic religious affairs. The documents analysed include the Kaedah-Kaedah

Wakaf 1983 (Johor Waqf Rules 1983), the Enakmen Wakaf (Negeri Melaka) 2005, the Enakmen Wakaf (Negeri Sembilan) 2005, the Enakmen Wakaf (Perak) 2015, the Enakmen Wakaf (Negeri Selangor) 2015, the Enakmen Wakaf (Terengganu) 2016, the Enakmen Wakaf (Negeri Sabah) 2018 and the Enakmen Wakaf Pahang 2022, as well as related subsidiary legislation such as the Peraturan-Peraturan Pendaftaran Wakaf (Terengganu) 2019 (Terengganu Waqf Registration Regulations 2019). The analysis focused on three aspects: the existence of a definition, the scope of property covered, and the authority empowered to create waqf irsod.

Fatwa document analysis. Sixty decisions of the Johor State Fatwa Committee (Lujnah Fatwa) and the Johor State Mufti Department relating to waqf property, issued between 2004 and 2010, were examined. The decision letters, issued under the waqf (W) file series of the Johor State Mufti Department, were obtained by the second author through interviews and consultations with officers of the Department, and were compiled by the first author. Each decision was read in full and coded according to the status of the land, the ruling given, and the conditions imposed, with particular attention to reserved sites, gazetted sites, compulsory acquisition and *istibdal*. Twenty-five of the decisions do not record the date of the meeting; these are cited as undated (n.d.) together with their file reference numbers.

Semi-structured interview. An interview was conducted in June 2026 with Nur Asraf Hashim, Assistant Director of Waqf at the Johor Islamic Religious Council (MAINJ), who is also the second author of this article. The informant was selected purposively because of direct involvement in the management of waqf land in Johor. The interview focused on the practice of waqf irsod, the status of reserved religious sites, the procedure for compulsory land acquisition, and a comparison between individual waqf and waqf irsod assets. It lasted approximately one hour, was conducted by the first author, and was documented through detailed handwritten notes. This practitioner–researcher collaboration provides access to institutional knowledge that is rarely documented in the literature. To reduce the risk of insider bias, the interview data were analysed by the first author and triangulated with the fatwa decisions and statutory documents.

Data from the four sources were analysed using thematic content analysis. Legal findings were organised into a comparative table, while the fatwa decisions and interview data were used as a case study to illustrate the actual practice of waqf irsod at the state level. This study has two main limitations: the interview data were obtained from a single informant who is also a co-author, which may introduce insider bias despite triangulation with documentary sources, and some statutory texts were accessed through secondary sources.

FINDINGS AND DISCUSSION

Provisions on Waqf Irsod in State Legislation

The analysis found that six states explicitly define waqf irsod, one state mentions it without a definition, and the remaining states have no specific provision. A summary of the findings is presented in Table 1.

Table 1: Provisions on waqf irsod in Malaysian state legislation

State	Legislation	Provision	Summary of definition	Scope of property
Johor	Kaedah-Kaedah Wakaf 1983 (J.P.U. 51)	r. 10(1), 10(2)	The Ruler may make irsod of Baitulmal property; the government, a statutory body or a lawful company may make irsod of its property	Baitulmal property and property of bodies
Melaka	Enakmen Wakaf (Negeri Melaka) 2005	s. 9(2)(a)	Waqf of Baitulmal land, government land, or land of any corporation, institution, organisation or other body	Land
Perak	Enakmen Wakaf (Perak) 2015	s. 10(2)(b)	Property endowed by the State Authority, a corporation, institution, organisation or other body	Any property
Terengganu	Enakmen Wakaf (Terengganu) 2016	s. 18(2)(a)	Surrender of land as waqf by the government, Baitulmal, or any corporation, institution, organisation or other body	Land

Sabah	Enakmen Wakaf (Negeri Sabah) 2018	s. 17(2)(a)	Surrender of land as waqf by the government, an institution, organisation or other body	Land
Pahang	Enakmen Wakaf Pahang 2022	s. 2(1), s. 20(2)	Surrender of any property as waqf by the State Authority, a corporation, institution, organisation or other body	Any property
Negeri Sembilan	Enakmen Wakaf (Negeri Sembilan) 2005	s. 3(1)	Mentioned only; matters relating to waqf irsod are to be governed by Hukum Syarak	No definition
Selangor	Enakmen Wakaf (Negeri Selangor) 2015	None	No specific definition; the repealed Enakmen Wakaf 1999 contained s. 9(2)(a)	No definition

Source: Authors' analysis of state statutes; Mohd Afandi Mat Rani et al. (2014); Siti Mashitoh Mahamood (2025). The Perak Enactment uses the spelling "irsad".

Three main patterns emerge from Table 1.

Differences in the scope of property. Melaka, Terengganu and Sabah limit waqf irsod to land, whereas Perak and Pahang extend it to any property. This difference is significant because a broad definition opens the way for irsod in the form of movable property, equipment, digital platforms or programmes, as suggested by the study on online KAFA classes (Model Wakaf Pendidikan KAFA Secara Maya, n.d.).

Differences in the authority empowered to create irsod. Johor is the only state that specifically names the Ruler as the authority who may make irsod of Baitulmal property (Mohd Afandi Mat Rani et al., 2014). Melaka and Terengganu refer to the Baitulmal, while other states use the terms State Authority or government. All states that define irsod also include corporations, institutions and other bodies, which technically may encompass public universities as statutory bodies.

Internal inconsistencies. In Johor, the Kaedah-Kaedah Wakaf 1983 recognise irsod, yet section 2(1) of the Enakmen Pentadbiran Agama Islam (Negeri Johor) 2003 defines waqf as a permanent dedication by the owner of the property (Siti Mashitoh Mahamood, 2025). This parent definition does not directly accommodate irsod by a ruler who is not the personal owner of the property. In Selangor, the specific definition in the 1999 Enactment was not carried over into the 2015 Enactment. According to Siti Mashitoh Mahamood (2025), who was involved in drafting that enactment, the absence of a provision equivalent to section 9 of the Melaka Enactment was intended to allow waqf to be made more broadly. Nevertheless, the practice of waqf irsod in Selangor continues through circulars of the Selangor Land and Mines Office.

Case Study: The Practice of Waqf Irsod in Johor

The interview data (June 2026), together with the Johor fatwa decisions, yielded five main themes.

Theme 1: Irsod as a source of religious sites. The Johor State Government endows sites for mosques, Muslim cemeteries, religious schools and *surau* for public benefit. This finding is consistent with Mohd Afandi Mat Rani et al. (2014), who noted that reserved land for religious activities in Johor is endorsed as waqf.

Theme 2: Recognition through fatwa. According to the interview data, a decision of the Johor State Fatwa Committee determined that reserved and gazetted sites for mosques, *surau*, religious schools, Muslim cemeteries, orphanages and women's shelters are deemed waqf, and this position was affirmed by the Committee in 2010 (interview, June 2026). The documentary record shows that the Committee had already adopted this position in a series of earlier decisions. In 2008, it ruled that a site for a religious school in Bandar Baru Uda, Johor Bahru, which had been dedicated in the land title for the welfare of Islam, "is valid as waqf land (*irsad*) according to Islamic law". It further ruled that the land belongs to Allah in perpetuity, cannot be sold, gifted or inherited, and must be registered in the name of MAINJ as sole trustee, thereby rejecting a claim by the heirs of a private individual (Jawatankuasa Fatwa Negeri Johor, 2008). In 2009, the Committee recognised all reserved sites for *surau*, mosques, religious schools and cemeteries within FELDA land schemes in Johor as waqf land subject to the rulings of waqf (Jawatankuasa Fatwa Negeri Johor, 2009a). Earlier, the Fatwa Committee ruled that the reserved land of the Banyumas Jamek Mosque, gazetted by the government on 10 July 1958 (Gazette

No. 69) as mosque waqf, remains permanently waqf as stated in the land title, and may be used by others only temporarily (*'ardh muaqqat*) (Lujnah Fatwa Negeri Johor, n.d.). These decisions are significant because they resolved the juristic disagreement on the status of irsod by explicitly adopting the view that irsod is a valid waqf, rather than a revocable allocation of Baitulmal property. The 2007 approval for a shelter for women in distress to be built on waqf land under the Ninth Malaysia Plan (Jawatankuasa Fatwa Negeri Johor, 2007) further shows that the scope of these sites extends beyond places of worship to social welfare institutions.

Theme 3: *Istibdal* in compulsory acquisition. Because reserved or gazetted religious sites are treated as waqf property, the compulsory acquisition of such land must go through the process of *istibdal* (substitution of waqf property) (interview, June 2026). This is consistent with the observation of Mohd Afandi Mat Rani et al. (2014) that compensation for the acquisition of such land is paid to the Johor Islamic Religious Council, as with other waqf land. The Johor fatwa decisions support this practice. In 2006, the Fatwa Committee ruled that where waqf land designated for a specific purpose, such as a mosque or cemetery, is used for development, the waqf property must be replaced through *istibdal*, either by substituting it with new land or by selling it at current value and placing the proceeds in an *istibdal* trust fund under MAINJ to purchase replacement property for the original purpose (Jawatankuasa Fatwa Negeri Johor, 2006). Two later decisions deal directly with acquisition by the government. Compensation of RM44,562.00 received by MAINJ for the acquisition of the waqf land of the Kolam Air Mosque could not be used for repairs to the mosque building (Jabatan Mufti Negeri Johor, n.d.-a), while the purchase of commercial property to replace waqf sites acquired by the government was permitted on condition that its proceeds are returned to the purpose stated in the waqf deed (Jabatan Mufti Negeri Johor, n.d.-b). This practice responds to the juristic concern that irsod may be revoked by the ruler: in Johor, a change in the use of irsod land does not extinguish its waqf status, but rather substitutes it with other property through *istibdal*.

Theme 4: A shift in the source of waqf assets. Before 2000, individual waqf land in Johor exceeded waqf irsod. This situation has since changed, with waqf irsod surpassing individual waqf at the time of the interview (interview, June 2026). This finding reinforces the Iskandar Malaysia study that identified waqf irsod as the main source of real estate waqf assets (Waqf Models in Iskandar Malaysia, 2010), and suggests that urban development and planning requirements have made the state government the largest endower.

Theme 5: Productive irsod. The largest waqf irsod land in Johor at the time of the study is located in Mersing, covering 3,900 acres for an oil palm plantation project (interview, June 2026). This finding shows that waqf irsod is not limited to places of worship and can serve as a productive asset generating continuous income for waqf beneficiaries. The fatwa decisions also show how such income is governed. In 2009, the Fatwa Committee fixed the distribution of proceeds from MAINJ waqf plantation land at Jemaluang, Mersing, at 30% for the management and development of waqf land, 15% for a waqf investment fund and 55% for a waqf welfare fund, with only the welfare share fixed permanently (Jawatankuasa Fatwa Negeri Johor, 2009b). Whether this plantation forms part of the 3,900-acre irsod land requires confirmation.

Implications for Higher Education Institutions

Based on the legal findings and the case study, four models for implementing waqf irsod in HEIs are proposed.

Model 1: Land irsod for campus infrastructure. State governments or their agencies may endow land for HEI use. A close example is the decision of the Selangor State Development Corporation (PKNS) to endow 9.9 acres of land in Section 7, Shah Alam, for the construction of the Maahad Integrasi Tahfiz Sains Selangor (Dewan Negeri Selangor, 2024). The procedure for SIRCs to apply for state land to be registered as waqf irsod has been outlined by Jabatan Wakaf, Zakat dan Haji (n.d.), while the Terengganu Waqf Registration Regulations 2019 provide for its registration by way of alienation. Irsod land on campus is best suited to permanent uses, such as mosques, hostels for underprivileged (*asnaf*) students or health centres, to avoid conflict with the need to change the use of academic land.

Model 2: Irsod of property other than land. In states that define irsod as any property, such as Perak and Pahang, government allocations for smart classrooms, laboratories or e-learning platforms could potentially be

designated as waqf irsod. This model requires a clear state fatwa, as the endowment of movable property by a public authority has rarely been tested.

Model 3: A tripartite structure. To overcome the constraint of the sole trustee, the proposed structure involves the government or a statutory body as endower, the SIRC as sole trustee, and the university as special *nazir* (manager). This model has a precedent in Johor, where the Johor Islamic Religious Council appointed Wakaf An-Nur Corporation as a special *nazir* under the Kaedah-Kaedah Wakaf 1983 (Perakaunan Aset Wakaf di Malaysia, n.d.). This arrangement is supported by a Johor fatwa ruling that Johor Corporation may act as special *nazir* over the beneficiaries and properties endowed through Wakaf An-Nur (Jabatan Mufti Negeri Johor, n.d.-c). In the Bandar Baru Uda decision, the Fatwa Committee likewise ruled that where MAINJ is unable to develop waqf property itself, it may appoint an individual or a company as special *nazir*, as an administrator rather than an owner, through a written agreement (Jawatankuasa Fatwa Negeri Johor, 2008).

Model 4: Combining irsod with cash waqf. Irsod land is rarely accompanied by development funds. Combining irsod assets with a university's cash waqf fund may be structured as *waqf musytarak*, a consolidation of several waqf recognised in the enactments of Melaka, Perak, Terengganu and Sabah. At Universiti Tun Hussein Onn Malaysia (UTHM), for example, the Education Cash Waqf fund launched in 2017 has been used for haemodialysis services and infrastructure (Sinar Harian, n.d.); such funds could be paired with irsod assets.

All four models should take Theme 3 (istibdal) into account. Should irsod land on campus need to be repurposed in the future, the *istibdal* mechanism practised in Johor offers a solution to ensure that the value of the waqf is preserved.

RECOMMENDATIONS

Based on the findings, the following recommendations are proposed to relevant stakeholders.

1. **Harmonising the definition of waqf irsod.** States that have not defined waqf irsod, or that define it differently, should harmonise their provisions. A definition covering any property, as in Perak and Pahang, is better suited to current needs.

2. **Resolving internal legal inconsistencies.** Inconsistencies between subsidiary legislation and parent enactments, such as between the Kaedah-Kaedah Wakaf 1983 and the Enakmen Pentadbiran Agama Islam (Negeri Johor) 2003, should be reviewed. The enactment of a dedicated waqf statute in Johor merits consideration.

3. **Specific fatwas on waqf irsod.** Other states may follow Johor by issuing fatwas that clarify the status of reserved and gazetted sites as waqf, including the requirement of *istibdal* for compulsory acquisition.

4. **Waqf irsod guidelines for HEIs.** The Ministry of Higher Education, in collaboration with JAWHAR and the SIRCs, should formulate guidelines that clarify the role of universities as *nazir*, the procedure for receiving irsod assets, and reporting requirements.

5. **Human capital development.** HEIs should build cross-disciplinary expertise in waqf irsod that integrates Islamic jurisprudence, land law and asset management, through course modules, postgraduate research and practical training at SIRCs and land offices.

6. **Further research.** Further studies involving other SIRCs and additional informants are needed to obtain comprehensive quantitative data on waqf irsod assets across states and to enable inter-state comparison of practice.

CONCLUSION

This study shows that waqf irsod is a major source of waqf assets in Malaysia, yet it has received little attention in terms of academic research and legal uniformity. From a juristic perspective, the disagreement over whether

irsod is a true waqf or merely an allocation of Baitulmal property has been settled by state legislation that recognises it as a valid waqf. The comparative analysis found that six states explicitly define waqf irsod, but with differences in the scope of property and the authority empowered to create it. The Johor case study demonstrates how a state fatwa, the *istibdal* mechanism and the shift in the source of waqf assets have made irsod the backbone of the state's waqf assets. For HEIs, waqf irsod offers an opportunity to acquire substantial assets through a single policy decision rather than relying solely on individual contributions. This opportunity can only be realised through legal harmonisation, fatwa support, clear guidelines, and close cooperation among the government, the SIRCs and universities.

Ethical Considerations

This study involved a semi-structured interview with an officer of the Johor Islamic Religious Council in June 2026. The informant, Nur Asraf Hashim, is the second author of this article and consented to being named and to the publication of the information provided. The interview was documented through handwritten notes rather than audio recording. The interview involved a public officer providing information in an official capacity and did not involve sensitive personal data; the information obtained is used solely for academic purposes.

Conflict Of Interest

The second author is the Assistant Director of Waqf at the Johor Islamic Religious Council (MAINJ), the institution examined in the Johor case study. The views expressed in this article are those of the authors and do not necessarily represent the official position of MAINJ. The authors declare no other conflict of interest.

Author Contributions

Mustapahayuddin Abdul Khalim: conceptualisation, research design and methodology, library research, doctrinal analysis of state statutes, compilation and analysis of the Johor fatwa decisions, conducting and analysing the interview, writing of the original draft, and review and editing. Nur Asraf Hashim: acquisition of data and information on waqf irsod practice in Johor, obtaining the fatwa decisions through interviews and consultations with officers of the Johor State Mufti Department, serving as key informant on MAINJ waqf administration, verification of the Johor case study data, and review of the manuscript. Both authors read and approved the final manuscript.

Data Availability

The statutory documents analysed in this study are publicly available from the respective state Islamic religious councils and government gazettes. The Johor fatwa decisions are official decision letters of the Johor State Mufti Department and may be referred to by their file reference numbers as listed in the references. The interview notes are held by the first author and may be obtained upon reasonable request.

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