

11 Nurturing Benevolence

Exploring Endowments (Waqf) in Islamic Jurisprudence and Egyptian Law

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11.1 Introduction

Endowments, known as ‘waqf’ in Arabic, have played a significant role in Islamic societies for centuries, as will be shown in the historical part.¹ The word ‘waqf’ in Arabic comes from the root word ‘waqafa’, which means ‘to hold’ or ‘to stop’.² In the context of endowments, it means to hold or stop a property or asset from being sold or transferred, and instead dedicating it to a specific charitable or religious purpose.³ The concept of waqf is based on the idea of making a continuous charitable contribution (some would argue for a temporary waqf), as the endowment property or asset is expected to generate income or benefits for the designated charitable purpose over an indefinite period of time.⁴ The property or asset is held ‘in perpetuity’ for the designated purpose, meaning that it is preserved and protected from being sold, transferred, or used for any other purpose.⁵ In essence, the idea behind waqf is to use a valuable asset or property to serve a higher purpose and benefit society as a whole. It is seen as a form of ‘sadaqah jariyah’, or ongoing charity, as the benefits of the endowment continue to accrue and benefit the community even after the death of the person who established the endowment.⁶

The concept of endowment holds a central place in Islamic jurisprudence, reflecting the Islamic philosophy of communal support and social welfare.⁷ An endowment is a financial asset that is donated to an organisation or institution, typically a non-for-profit or educational institution, with the intention of providing long-term financial support.⁸ The endowment is usually invested and the income generated from the investments is used to support the organisation's ongoing operations, programmes, or activities.⁹ Endowments can be funded with various types of assets, such as cash, securities, real estate, or other valuables, and are often created through gifts or bequests from individuals, corporations, or foundations. The size of an endowment can vary widely, ranging from small amounts to billions of dollars, and is often considered a key indicator of the financial strength and stability of an organisation.

Endowments are more than mere donations. Endowments serve the purpose of providing sustainable funding for a wide range of charitable, educational, cultural, social, and environmental endeavors.¹⁰ They have the

potential to make a lasting impact on society, promoting progress, well-being, and the preservation of valuable assets for the benefit of current and future generations.¹¹

This research provides a comprehensive understanding of the theory of endowments and its application in a major Islamic country, which is Egypt. In the theory part, this research will present the importance of endowments, as they are not a mere donation. They represent a perpetual commitment of resources to benefit society in various ways.¹² In the practice part, a comparative analysis/assessment of endowment practices in Egypt will be provided. The research will examine the regulations, rules, and current state of endowments in Egypt. Furthermore, the diverse forms of endowments within Islamic jurisprudence will also be explored, encompassing various purposes such as charitable endeavours, educational institutions, and religious establishments. Understanding these different types of endowments will offer valuable insights into the range of societal needs they seek to address and the impact they can have on the communities they serve.

This research is divided into two main parts. In the first part, the research deals with the Endowment in Islamic Jurisprudence. It tackles five issues, which are 1) The History of Endowment in Islamic Jurisprudence, 2) The Islamic basis of Endowment, 3) Management and Administration of Waqf in Islamic Jurisprudence, 4) Islamic Restrictions on Endowments, and finally, 5) Types of Endowment in Islamic Jurisprudence. In the second part, the research deals with endowment in Egypt. This includes presenting the process of nationalisation of endowments and the assessment/reform of endowment rules in Egypt. Both parts aim to delve into the multifaceted concept of endowments, exploring their historical background, Islamic basis, types, and the specific practices observed in Egypt.

11.2 Theory: Endowment in Islamic Jurisprudence

11.2.1 The History of Endowment in Islamic Jurisprudence

The history of endowment, or ‘waqf’, in Islamic jurisprudence can be traced back to the time of the Prophet Muhammad. According to Islamic tradition, the Prophet himself established the first waqf in the city of Medina, by donating a piece of land for the purpose of supporting the poor and needy.¹³ The Prophet established the first waqf in the city of Medina, known as the ‘Waqf of the Ansar’.¹⁴ The Ansar were the early Muslim converts from Medina who supported and assisted the Prophet and the Muslim community during the migration (Hijra) from Mecca.¹⁵

The Uthman ibn Affan Waqf is another notable waqf established in Islamic history. Uthman ibn Affan was the third caliph of the Rashidun Caliphate, succeeding Caliph Umar ibn al-Khattab.¹⁶ He made significant contributions to the Muslim community, both politically and philanthropically. Uthman ibn Affan established a waqf during his caliphate to provide support for various charitable causes. The waqf was primarily aimed at benefiting the poor,

supporting educational initiatives, and providing assistance to widows and orphans.¹⁷

Besides, Uthman ibn Affan purchased a well called 'Rumah' in Medina from a Jewish merchant named Muhayyisa.¹⁸ The well was located in an area where people faced difficulties accessing water. Uthman bought the well and dedicated it as a charitable endowment (waqf) for the benefit of the Muslim community.¹⁹ By establishing the waqf, Uthman ensured that the water from the well would be freely accessible to the people of Medina indefinitely. The income generated from the waqf was used for its maintenance and the distribution of water to those in need, particularly during times of scarcity.²⁰ This act of Uthman ibn Affan highlights his generosity and concern for the welfare of the community.

During the Umayyad era (661–750 CE), several notable endowments were established. They played significant roles in supporting various charitable, religious, educational, and social initiatives. For example:

- (1) The Umayyad Mosque in Damascus: The Umayyad Caliph Al-Walid I (r. 705–715 CE) commissioned the construction of the Umayyad Mosque in Damascus, which became one of the most prominent and significant mosques in the Islamic world.²¹ The mosque was not only a place of worship but also served as a centre for religious and educational activities. The caliphs and wealthy individuals endowed considerable resources for its construction, maintenance, and the support of various services within its premises.²²
- (2) The Great Mosque of Cordoba: During the Umayyad Caliphate of Al-Andalus (Spain), the Umayyad ruler Abd al-Rahman I (r. 756–788 CE) initiated the construction of the Great Mosque of Cordoba.²³ This architectural marvel served as the primary mosque and an intellectual centre in Andalusia. The mosque, known for its stunning architecture and ornate decorations, attracted scholars, artists, and students. Various waqfs provided financial support for the mosque's expansion, maintenance, and the establishment of libraries and schools.²⁴
- (3) The Waqf of Hisham ibn Abd al-Malik: Hisham ibn Abd al-Malik (r. 724–743 CE), an Umayyad caliph, established several notable waqfs.²⁵ He endowed funds for the construction and maintenance of numerous public facilities, including schools, hospitals, and bridges.²⁶

During the Abbasid era (750–1258 CE), several endowments were established. For example:

- (1) The House of Wisdom (Bayt al-Hikmah): The Abbasid Caliph Harun al-Rashid (r. 786–809 CE) and his successors played a significant role in establishing the renowned House of Wisdom in Baghdad.²⁷ This waqf served as a centre for translation, research, and intellectual exchange.²⁸ It housed scholars from various fields

and played a pivotal role in the translation and preservation of classical Greek and Persian works into Arabic.²⁹

- (2) The Mosque of Ibn Tulun: Ahmad ibn Tulun, the founder of the Tulunid dynasty in Egypt, established the Mosque of Ibn Tulun in Cairo during the Abbasid era.³⁰ The mosque was endowed with significant resources to support its construction, maintenance, and the provision of religious services. It stands as one of the oldest surviving mosques in Egypt and remains an architectural marvel to this day.³¹
- (3) The Waqf of Al-Maqrizi: Al-Maqrizi, a prominent Abbasid-era historian and scholar, established a waqf dedicated to supporting educational institutions and providing scholarships for students. This waqf aimed to promote the pursuit of knowledge and support intellectual endeavors.³²

In the Ottoman Empire, which lasted from the 14th to the early 20th century, waqfs played a central role in the administration of the state.³³ The Ottomans developed the autonomous waqf.³⁴ It is a complex system of waqf management, which involves a hierarchy of officials responsible for overseeing the administration of waqfs at the local, provincial, and imperial levels.

Throughout the centuries, waqfs have continued to be an important part of Islamic society, and they remain a key source of support for a wide range of charitable causes.³⁵ Today, waqfs are managed by a variety of organisations and institutions, including religious bodies, charitable foundations, and government agencies, and they continue to play a vital role in supporting the needs of the Muslim community.³⁶

11.2.2 Islamic Basis of Endowment

Muslims commonly establish endowments as a way to give back to society and support charitable causes. By dedicating an asset or property to a specific charitable purpose, they are performing a good deed that will continue to benefit others even after their death.³⁷ This is seen as a way to leave a lasting legacy and increase one's favour with God.³⁸ The Quran and sunnah ensure that all good deeds performed during one's lifetime will be rewarded by God in the hereafter. However, the sunnah also ensures that certain types of good deeds can continue to benefit a person even after their death. This is where the concept of endowment or waqf comes in.³⁹

In the Quran: The Quran, as the primary and foundational source of Islamic law, does not specifically address the concept of endowments in detail. However, it contains general principles and values that form the basis for charitable acts and social welfare. The Quran emphasises the importance of charity (sadaqah), helping the poor and needy, and supporting righteous causes. For example, in Surah Al-Baqarah, it is mentioned that those who spend their wealth in the way of Allah will have a great reward in the hereafter.⁴⁰ It states: 'And whatever you spend in good, it will be repaid to you in

full, and you shall not be wronged.’⁴¹ Therefore, the belief that good deeds, particularly ongoing charity, can continue to benefit a person after their death is based on Islamic teachings and traditions, as well as the Quranic emphasis on the importance of giving in charity.

In sunnah, Muslims can emulate the Prophet’s example and continue to perform good deeds even after their death. Hadith literature provides additional guidance regarding endowments. While the Prophet Muhammad did not establish a specific endowment, his words and actions contain teachings relevant to the concept. Various Hadiths highlight the virtue of giving for charitable purposes, encouraging Muslims to engage in perpetual acts of charity. For example,

- (1) The Prophet said, ‘When a person dies, his deeds come to an end except for three: Sadaqah Jariyah (continuous charity), or knowledge from which benefit is gained, or a righteous child who prays for him’ (Sahih Muslim).⁴² This Hadith highlights the concept of continuous charity (sadaqah jariyah) and is often cited to emphasise the perpetual nature of waqf as a form of ongoing charity.⁴³
- (2) The Prophet said, ‘Indeed, among the best of your days is Friday. So, invoke blessings upon me frequently on it, for your supplications are presented to me’⁴⁴ (Sunan Abi Dawud). Scholars refer to this Hadith to establish the permissibility of invoking blessings and supplications (du’a) for the benefit of the deceased, including those who established waqfs to support charitable causes.⁴⁵

The act of establishing an endowment can also be seen as a way to follow the example of the Prophet Muhammad, peace be upon him. It is well-known that the Prophet encouraged his companions to give in charity, and he himself was known for his generosity and philanthropy.

As for Ijma, scholarly consensus plays a significant role in Islamic law, including the governance of endowments.⁴⁶ Over centuries, Islamic jurists and scholars have deliberated on the concept of endowments, their purpose, functions, and the rules governing them. While scholars may differ in some details, there is a general consensus regarding the validity and importance of endowments as a means of fulfilling charitable and social responsibilities.⁴⁷ Scholars have derived principles and rulings through extensive study of the Quran, Hadith, and previous scholarly opinions. They have addressed various aspects of endowments, such as the conditions for their establishment, the permissible uses of endowment funds, the appointment of trustees, and the management and distribution of endowment benefits.⁴⁸

11.2.3 Management and Administration of Waqf in Islamic Jurisprudence

The management and administration of waqfs are subject to specific rules and regulations set forth in Islamic law. These rules aim to ensure the proper functioning, preservation, and fulfilment of the intended purposes of waqfs.

Here are some key aspects of the management and administration of waqfs in Islamic law:

- (1) Appointment of trustees: waqfs typically have trustees (*mutawallis*) who are responsible for managing and administering the endowment. Trustees are appointed based on their trustworthiness, competence, and knowledge of Islamic law.⁴⁹ They have a fiduciary duty to act in the best interests of the waqf and must ensure that the assets and income are used in accordance with the endowment's objectives.⁵⁰
- (2) Protection of waqf assets: Islamic law emphasises the preservation and protection of waqf assets.⁵¹ Trustees are required to safeguard the endowed property and prevent any misuse, misappropriation, or disposal of the waqf assets without valid reasons or proper authority.⁵²
- (3) Permissible uses of waqf funds: Islamic law specifies the permissible uses of waqf funds.⁵³ The income or returns generated from waqf assets can be utilised to support the specified charitable purposes for which the waqf was established. Common areas of expenditure include education, healthcare, social welfare, religious activities, maintenance of waqf properties, and other charitable endeavours.⁵⁴
- (4) Prohibition of self-dealing and conflict of interest: trustees are prohibited from benefiting personally from the waqf assets or engaging in self-dealing.⁵⁵ They must avoid any conflicts of interest and act in a transparent and accountable manner.⁵⁶ They should make decisions that prioritise the objectives of the waqf and the welfare of its beneficiaries.⁵⁷
- (5) Accountability and reporting: trustees have a responsibility to maintain accurate records, accounts, and reports related to the waqf's finances, assets, and activities.⁵⁸ They should provide regular reports to the relevant authorities, beneficiaries, or stakeholders, showcasing the utilisation of funds and the progress made in fulfilling the waqf's objectives.⁵⁹
- (6) Compliance with legal requirements: waqfs must adhere to the legal requirements and regulations of the jurisdiction in which they operate.⁶⁰ They should comply with relevant laws regarding taxation, financial reporting, governance, and other applicable regulations.⁶¹

The specific rules and regulations regarding the management and administration of waqfs may vary across different countries, legal systems, and interpretations of Islamic law. Local customs and practices can also influence the implementation of waqf governance. Therefore, individuals and organisations involved in managing waqfs should seek guidance from knowledgeable

scholars and legal experts who are well-versed in Islamic law and the specific legal framework governing waqfs in their jurisdiction.

11.2.4 *Islamic Restrictions on Endowments*

In Islamic jurisprudence, there are certain restrictions on the amount of wealth that a person can donate through an endowment (waqf), depending on the timing of the endowment's establishment.

- (1) If a person establishes an endowment during their lifetime, there are generally no restrictions on the amount of wealth that they can donate.⁶² They can donate all of their wealth, as long as they have fulfilled their obligations to their family and dependents.⁶³
- (2) If a person establishes an endowment through their will or testament, and the endowment takes effect after their death, there are certain restrictions on the amount of wealth that can be donated through the endowment.⁶⁴

The wealth of a deceased person is subject to inheritance laws, which dictate how the wealth should be distributed among their heirs. In this case, the person who establishes the endowment cannot donate more than one-third of their wealth through the endowment.⁶⁵ This is because the remaining two-thirds of the wealth must be distributed according to the Islamic laws of inheritance, which prioritise the rights of the deceased person's heirs.⁶⁶ This is based on the prophet's sunnah.⁶⁷ One of the prophet's companions was dying, so he sent to ask the Prophet about how to distribute his wealth. He said,

Permit me to give away my property as I like. He refused. I (again) said: (Permit me) to give away half. He (again refused). I (again said): Then one-third. He (the Holy Prophet) observed silence after (I had asked permission to give away) one-third. He (the narrator) said: It was then that endowment of one-third became permissible.⁶⁸

Hence, the amount of wealth that a person can donate through an endowment (waqf) depends on whether the endowment is established during the person's lifetime or after their death.

In addition, there are other restrictions on endowments (waqfs) in Islamic jurisprudence. The purpose of these restrictions is to ensure that endowments are established in a manner that is consistent with Islamic teachings and values, and that the benefits of the endowment are permissible and sustainable over the long term. These restrictions ensure that there is no mismanagement of the endowment and to address any potential corruption in order to best serve the interests of the community over the long term.

Some of these restrictions include:

(1) Permissible beneficiaries: the beneficiaries of an endowment must be permissible according to Islamic law.⁶⁹ This means that the beneficiaries cannot be involved in activities that are prohibited by Islam, such as selling alcohol or engaging in interest-based transactions.⁷⁰ A waqf can be established to benefit a mosque or a charitable organisation that provides food and shelter to the needy. However, it cannot be established to benefit a business that sells alcohol or engages in interest-based transactions.⁷¹

(2) Permissible purposes: this is based on the prophet's sunnah. He said,

O people, Allah is Good and He therefore, accepts only that which is good. And Allah commanded the believers as He commanded the Messengers by saying: 'O Messengers, eat of the good things, and do good deeds; verily I am aware of what you do' (xxiii. 51). And He said: 'O those who believe, eat of the good things that We gave you' (ii. 172). He then made a mention of a person who travels widely, his hair disheveled and covered with dust. He lifts his hand towards the sky (and thus makes the supplication): 'O Lord, O Lord,' whereas his diet is unlawful, his drink is unlawful, and his clothes are unlawful and his nourishment is unlawful. How can then his supplication be accepted.⁷²

The purpose of an endowment must also be permissible according to Islamic law.⁷³ A waqf can be established for a variety of purposes, such as funding education or healthcare initiatives.⁷⁴ However, it cannot be established for a purpose that contradicts Islamic teachings, such as promoting a non-Islamic ideology or funding an organisation that promotes hate speech.⁷⁵

(3) Permissible property: this is based on the Quranic verses that state 'Say, O Prophet, "Good and evil are not equal, though you may be dazzled by the abundance of evil. So be mindful of Allah, O people of reason, so you may be successful"'.⁷⁶ The property that is being endowed must also be permissible according to Islamic law.⁷⁷ This means that the property cannot be acquired through prohibited means, such as theft or fraud.⁷⁸ The property that is being endowed must also be permissible according to Islamic law.⁷⁹ For example, if a person wants to establish a waqf by donating a piece of land, they must ensure that the land was acquired through permissible means and is free from any legal disputes or ownership issues.⁸⁰

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11.3 Endowment in Egypt in Practice

11.3.1 *The Nationalisation of Endowment*

In the early 20th century, the Egyptian government began to regulate endowments through the passage of the Endowment Law of 1913. The law established the Endowments Department of the Ministry of Awqaf, which was responsible for overseeing and regulating endowments in Egypt. However, Egypt started the process of nationalisation of endowments in the 1950s and

1960s.⁸¹ During this period, the Egyptian government, under the leadership of President Gamal Abdel Nasser, implemented a policy of nationalising awqaf. The objective was to bring the management and administration of waqfs under state control and supervision.⁸² The nationalisation process aimed to centralise the management of awqaf assets and income, ensuring that they were utilised in a manner aligned with the government's social and economic goals. It involved transferring the ownership and control of waqf properties, funds, and assets from individual endowments to state institutions.⁸³

Under the nationalisation policy, waqf was administered by the Ministry of Endowments, which took on the responsibility of overseeing its operations, financial management, and utilisation of resources.⁸⁴ The ministry played a central role in developing plans and policies for the development and distribution of waqf funds to various beneficiaries and charitable causes. The nationalisation of awqaf had a significant impact on the structure and governance of waqfs in Egypt. It led to a more centralised approach, with the state exerting greater control over the administration and utilisation of waqf resources.⁸⁵ The aim was to ensure a more efficient and equitable distribution of waqf benefits and align their objectives with broader national development plans.

The nationalisation of awqaf in Egypt was part of a broader process of economic and social reforms undertaken by the Nasser government during that time.⁸⁶ The policy had both supporters who saw it as a means to address social inequalities and critics who raised concerns about the potential infringement on religious autonomy and the impact on traditional waqf institutions.⁸⁷ Over the years, subsequent governments in Egypt have introduced reforms and amendments to the management and administration of awqaf, seeking to strike a balance between state control and preserving the religious and charitable aspects of waqfs.⁸⁸ The objective has been to ensure that waqfs continue to serve their intended purposes, contribute to societal welfare, and remain in line with Islamic principles.⁸⁹

Endowment is an important Islamic institution in Egypt, and it is governed by a set of rules and regulations. Here are some of the key rules of endowment in Egypt:

- The Endowment Law: endowments in Egypt are regulated by the Endowment Law. In 2020, a new law regulating the waqf in Egypt was issued.⁹⁰
- Purpose: the endowment must have a specific purpose that is beneficial to the public, such as funding mosques, schools, hospitals, or other charitable causes.⁹¹
- Ownership: once an endowment is established, the property or assets that have been endowed become the property of God and cannot be sold or transferred.⁹²
- Trustee: an endowment is managed by a trustee, who is responsible for ensuring that the endowment is used for its intended purpose.⁹³

- Perpetuity: endowments are intended to be perpetual and must be managed in a way that ensures the preservation of the endowed property or assets.⁹⁴
- Registration: endowments must be registered with the Endowments Department of the Ministry of Awqaf, which is responsible for overseeing and regulating endowments in Egypt.⁹⁵
- Public benefit: endowments must be established for the public benefit and cannot be used for the benefit of an individual or private group.⁹⁶

In recent years, there has been growing interest in using endowments as a tool for investment and economic development. There are several initiatives to encourage the use of endowments to support small and medium-sized enterprises (SMEs). These initiatives aim to provide financing and technical support to SMEs through the establishment of dedicated endowments.⁹⁷

11.3.2 Assessment of Endowment in Egypt

There are several reasons why the waqf system is facing challenges in Egypt today:

- Legal framework: the legal framework for waqf in Egypt is complex and outdated, which makes it difficult for waqf institutions to operate effectively. There is a lack of clarity regarding the legal status of waqf properties and the responsibilities of waqf administrators, which can lead to disputes and inefficiencies.
- Mismanagement: mismanagement and corruption within the waqf system have also contributed to its decline. Many waqf properties are not being used for their intended purpose and are instead being mismanaged or used for personal gain by administrators.
- Inflation: inflation and the devaluation of the Egyptian pound have also affected the waqf system. Many waqf properties generate income through rent or other means, and the declining value of the currency has reduced the value of this income.⁹⁸
- Lack of investment: there is a lack of investment in waqf properties, which means that they are not being developed or maintained. This has led to a decline in the value of waqf assets over time.
- Social changes: changes in society and the economy have also affected the waqf system. For example, the growth of the private sector and the decline of traditional industries have reduced the demand for waqf-supported services, such as public baths and soup kitchens.

Overall, the decline of the waqf system in Egypt is a complex issue that requires a comprehensive approach, including legal reforms, better governance, and increased investment in waqf assets.

On the one hand, the new Endowment Law of 2020 tries to increase transparency and accountability in the management of endowments, which are positive developments.⁹⁹ These measures help to ensure that endowments are managed responsibly and that endowment holders are able to exercise their property rights. The new law also simplifies the regulations governing endowments and provides a clearer legal framework for their establishment and management.

There are certainly steps that can be taken to address the challenges facing endowments in Egypt. Some possible solutions include:

(1) Increased transparency: one of the key challenges facing endowments in Egypt is corruption and abuse in their management. Increasing transparency in the management of endowments can help to prevent such abuses and ensure that endowments are being managed in a responsible manner. This can be achieved through measures such as regular audits, public reporting of financial statements, and the establishment of an independent oversight body.

(2) Improved legal framework: the legal framework governing endowments in Egypt could be further improved to ensure that it is clear, consistent, and well-enforced. This could include efforts to streamline the registration process, clarify the roles and responsibilities of trustees, and strengthen penalties for violations of endowment laws.

(3) Education and awareness: many endowment holders may not fully understand their rights and responsibilities under the law. Increasing education and awareness about endowments can help to ensure that endowment holders are better equipped to manage their endowments and protect their property rights.

(4) Collaboration: addressing the challenges facing endowments in Egypt will require collaboration between government agencies, civil society organisations, and endowment holders themselves. By working together, these stakeholders can help to identify solutions and ensure that endowments are being managed in a responsible and sustainable manner.

While these solutions are not exhaustive, they represent some possible ways to address the challenges facing endowments in Egypt. By taking a comprehensive and collaborative approach, it is possible to ensure that endowments continue to play an important role in promoting social welfare and economic development in the country.

11.4 Conclusion

This research explored both the theory and practice of endowment. For the theory part, the research presents the history of endowments, or waqfs, in Islamic jurisprudence, which can be traced back to the time of the Prophet Muhammad. He established the first waqf, known as the 'Waqf of the Ansar', in Medina, dedicating land to support the poor and needy. Uthman ibn Affan, the third caliph, also made significant contributions through waqfs, including support for charitable causes, educational initiatives, and assistance to

widows and orphans. He even purchased a well called 'Rumah' and dedicated it as a waqf to provide free water to the people of Medina. During the Umayyad and Abbasid eras, notable endowments were established, such as the Umayyad Mosque in Damascus and the Great Mosque of Cordoba, which served as religious and educational centres. In the Ottoman Empire, waqfs played a central role in state administration. Over the centuries, waqfs have remained an integral part of Islamic society, managed by various organisations and institutions, and continue to support charitable causes and the needs of the Muslim community today.

The research also tackles the role of the Muslim community's contribution to society and support for charitable causes, leaving a lasting legacy and increasing its favour with God. While the Quran does not explicitly address waqfs, it emphasises the importance of charity and supporting righteous causes. Islamic teachings and traditions emphasise that good deeds, particularly ongoing charity, can continue to benefit a person even after their death. The sunnah of the Prophet Muhammad provides additional guidance, highlighting the virtue of perpetual acts of charity and the concept of continuous charity (sadaqah jariyah). The Prophet's example of generosity and philanthropy serves as inspiration for Muslims to follow. Scholarly consensus, known as ijma, has contributed to the development of rules and regulations governing waqfs. Islamic jurists and scholars have deliberated on the purpose, functions, and governance of endowments, deriving principles and rulings from the Quran, Hadith, and previous scholarly opinions. They address various aspects, including the conditions for establishment, permissible uses of funds, appointment of trustees, and management of waqfs. Overall, waqfs provide a means for Muslims to fulfil their charitable and social responsibilities in accordance with Islamic teachings.

The research presents the management and administration of waqfs (Islamic endowments) and specific rules and regulations set forth in Islamic law. This ensures the proper functioning and preservation of waqfs. Trustees are appointed based on their trustworthiness and knowledge of Islamic law, with a duty to act in the waqf's best interests. The protection of waqf assets is emphasised and trustees must utilise funds for permissible purposes outlined in Islamic law. Self-dealing and conflicts of interest are prohibited, and trustees are accountable for maintaining accurate records and providing regular reports. Compliance with legal requirements and seeking expert guidance is crucial for effective waqf management.

The research presents the restrictions on the amount of wealth that can be donated through an endowment (waqf) depending on whether it is established during a person's lifetime or after their death. While there are generally no limitations on lifetime endowments, testamentary endowments are subject to inheritance laws, allowing a person to donate up to one-third of their wealth. Additionally, Islamic jurisprudence imposes restrictions on endowments to ensure compliance with Islamic teachings. Beneficiaries must be permissible, purposes must align with Islamic law, and the property being

endowed must be acquired through lawful means. These restrictions aim to uphold Islamic values and prevent mismanagement or corruption.

As for the practice part, Egypt underwent a significant process of nationalising awqaf (endowments). Under the leadership of President Gamal Abdel Nasser, the government aimed to centralise the management and administration of waqfs, transferring ownership and control to state institutions. This policy was implemented to ensure a more coordinated utilisation of waqf assets in alignment with social and economic goals. The Ministry of Endowments played a key role in overseeing the operations, financial management, and distribution of resources. While the nationalisation sparked debates regarding religious autonomy and traditional waqf institutions, subsequent governments have sought to strike a balance between state control and upholding the charitable and religious principles of waqfs. These ongoing efforts aim to ensure the continued fulfilment of waqfs' intended purposes and their contribution to societal welfare while adhering to Islamic principles.

Finally, the waqf system in Egypt is currently facing several challenges that hinder its effective operation. One of the primary concerns is the complex and outdated legal framework governing waqfs. The lack of clarity regarding the legal status of waqf properties and the responsibilities of waqf administrators often leads to disputes and inefficiencies. Additionally, mismanagement and corruption within the system have contributed to its decline. Many waqf properties are not utilised for their intended purpose, and some administrators misuse them for personal gain. Furthermore, inflation and the devaluation of the Egyptian pound have negatively impacted the waqf system. As many waqf properties generate income through rent or other means, the declining value of the currency has diminished their financial returns. Insufficient investment in waqf properties has also resulted in their deterioration over time. Social and economic changes have further affected the waqf system. The growth of the private sector and the decline of traditional industries have reduced the demand for waqf-supported services such as public baths and soup kitchens. To address these challenges, various solutions can be implemented. Firstly, increasing transparency in the management of waqfs through regular audits, public reporting of financial statements, and the establishment of an independent oversight body can help prevent corruption and ensure responsible management. Secondly, improving the legal framework by streamlining the registration process, clarifying the roles of trustees, and strengthening penalties for violations will contribute to a more efficient and effective system. Education and awareness programmes can also play a crucial role in empowering endowment holders to better manage their waqfs and protect their property rights. Lastly, collaboration among government agencies, civil society organisations, and endowment holders is vital to collectively address the challenges and find sustainable solutions. By adopting a comprehensive approach that tackles legal, governance, and investment aspects, the waqf system in Egypt

can be revitalised to fulfil its intended purposes and contribute to the betterment of society.

Notes

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