

Between Executor and Supervisor: Revisiting the Roles of Mutawalli and Nazir in Waqf Governance

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Abstract

This study examines the historical development and governance of waqf with particular focus on the distinct but often overlapping roles of the *mutawalli* (executor/trustee/manager) and the *nazir* (supervisor/overseer/regulator). By analyzing classical jurisprudence, Ottoman reforms, and contemporary practices, the research highlights how blurred responsibilities between these roles have historically undermined waqf's efficiency and sustainability. The paper emphasizes the need for a dual-tier governance model where mutawallis, including Islamic banks and qualified institutions, manage assets professionally, while nazirs represented by state religious councils function as regulators ensuring transparency and accountability. This balanced structure is especially critical for modern cash waqf and waqf-linked financial instruments. The methodology employed includes historical-analytical and interpretive-analytical approaches, supported by primary and secondary sources, with analysis framed within *maqasid al-shari'ah* and governance theory. In preparing this paper, artificial intelligence (AI) tools were used primarily for rephrasing, improving grammar, and enhancing clarity of expression, while the intellectual content, analysis, and arguments remain the researcher's own. The originality of this study lies in re-examining these two roles through a historical-to-contemporary lens to propose a dual-tier governance model. The findings reveal that clarifying the distinction between executor and regulator is crucial for strengthening modern waqf governance and unlocking its socio-economic potential.

Keywords: Mutawalli, Nazir, Waqf Governance, Executor, Supervisor, Islamic Social Finance, Institutional Reform

1. Introduction

The institution of waqf has historically been one of the pillars of Islamic civilization, sustaining a wide range of social, educational, and economic services for over thirteen centuries. In the early period of Islam, waqf administration was decentralized, with founders (waqifs) appointing mutawallis (trustees) to manage endowed assets in accordance with the Sunnah of the Prophet (PBUH) and the principles of Shari'ah. This system encouraged widespread participation in waqf creation and allowed the institution to flourish. Waqf became a cornerstone of Muslim society, financing mosques, schools, hospitals, and public infrastructure, thereby reducing the burden on state resources and ensuring that essential services were available to all.

Towards the end of the 19th century, however, the system underwent a profound transformation. With the centralization of waqf administration first through late Ottoman reforms and later reinforced during colonial rule the right of management shifted from individual trustees to state authorities. This centralization created two major challenges. Firstly, it discouraged potential founders from setting up new waqfs because they no longer had control over how their endowments were managed. Secondly, government-appointed administrators, who received a salary regardless of their performance, often lacked the incentive to manage waqf assets efficiently. Consequently, many waqf properties became idle, underutilized, or even a financial burden on state budgets (Abdel Mohsin, 2003).

In recent decades, efforts to revitalize waqf, including the introduction of cash waqf and modern financial innovations, have emerged in various Muslim countries. Yet, the persistence of centralized administration continues to limit waqf's growth. Founders remain hesitant to endow new assets, and governments struggle with the cost of maintaining vast numbers of aging and unproductive waqf properties.

To address these issues, it is essential to rethink waqf governance by clarifying the distinct but complementary roles of the mutawalli (trustee/executor/manager) and the nazir (supervisor/overseer/regulator). A model that empowers qualified mutawallis, such as individuals, NGOs or Islamic financial institutions, to professionally manage waqf assets, while entrusting oversight and regulatory enforcement to nazirs, such as State Islamic Religious Councils or centralised waqf authorities, can restore confidence in the waqf and unlock its full potential as a sustainable institution (Abdel Mohsin, 2009).

1.1. Problem Statement

Despite the rich historical legacy of waqf, a major challenge persists: the lack of conceptual clarity and consistent application of the roles of mutawalli and nazir. In early Islam, mutawallis were entrusted with direct management of waqf, while supervision was informal and community-based. By the Ottoman period, the institution of the nazir was formalized, introducing state oversight. However, this sometimes led to overlapping jurisdictions and inefficiencies. Today, in many Muslim countries, these roles remain blurred. Ministries, state Islamic councils, and individual mutawallis often perform both executive and supervisory functions simultaneously,

creating conflicts of interest, weak accountability, and inefficiency in waqf administration.

Thus, the central problem of this paper is: Ambiguity and overlap between mutawalli and nazir roles continue to weaken waqf governance, undermining its potential as a dynamic institution for sustainable socio-economic development.

1.2. Objectives of the Study

The main objectives of this paper are to; examine the historical development of waqf administration and governance from the Prophetic era until the modern period; differentiate between the role of the mutawalli and nazir in classical Islamic law; investigate how the evolution of state authority during the medieval and Ottoman periods reshaped waqf governance; evaluate the contemporary challenges facing waqf institutions in relation to mutawalli and nazir roles and to propose a modern governance framework that situates the mutawalli as the operational manager of waqf and the nazir as a central regulatory authority with reference to cash waqf, akin to a central bank in the financial sector

2. Definition and Distinction between Mutawalli and Nazir

In classical Islamic jurisprudence, the terms mutawalli and nazir were not synonymous, though both were associated with the administration of waqf. The mutawalli, derived from the root *tawalla* (to assume responsibility), referred to the trustee or manager of the waqf. The mutawalli was typically appointed by the *waqif* (founder) or, in cases of dispute or absence, by the *qadi* (judge). His primary duties centered on executing the founder's conditions (*shurut al-waqif*), preserving and maintaining the endowed property, and ensuring that revenues were distributed to the designated beneficiaries. In this sense, the mutawalli was the operational manager who engaged in the daily activities of the waqf, including financial administration, property upkeep, and beneficiary support (al-Amin, 1987; Badran, n.d.).

By contrast, the nazir, derived from the root *nazara* (to look over, to supervise), traditionally implied an overseer or supervisor rather than an executor (Al-Khassaf, n.d.). His role was not necessarily operational but supervisory in nature ensuring compliance with the founder's conditions and overseeing the performance of the mutawalli. Thus, in theory, the mutawalli was the executor who carried out tasks, while the nazir was the supervisor who monitored and safeguarded the integrity of waqf administration (Abdel Mohsin and Muneeza, 2020). This distinction reflects the balance in classical fiqh between operational management and supervisory accountability.

Over time, however, the distinction between the two roles blurred, and in practice, the same person often fulfilled both functions. Several factors contributed to this convergence. First, in many waqf institutions, especially smaller ones, the appointment of separate officers for management and supervision was impractical. As a result, the mutawalli often assumed supervisory powers, or conversely, the nazir became directly involved in administration. Second, regional variations in terminology reinforced this shift. In Ottoman practice, the title nazir al-waqf became the standard designation for

the trustee, reflecting the state's preference for emphasizing supervision and accountability. In contrast, in South Asia, the term mutawalli became entrenched, particularly through Anglo-Muhammadan legal codification under British India. In the Arab world, both terms persisted, with their usage shaped by local jurisprudence and statutory frameworks.

The modern era further institutionalized this convergence. With the rise of centralized waqf ministries, boards, and state-controlled institutions, the offices of mutawalli and nazir were absorbed into bureaucratic structures. Many contemporary waqf laws, such as those in Egypt, Jordan, and Malaysia, employ the terms nazir and mutawalli interchangeably to denote trustee or administrator. This legal simplification reflects the fusion of managerial and supervisory functions into a single administrative authority, usually overseen by a ministry or waqf council. In such frameworks, the emphasis has shifted away from juristic distinctions toward ensuring effective institutional governance (Saleem, 2010).

From an analytical perspective, the classical distinction remains significant in scholarly discourse: the mutawalli as executor and manager, and the nazir as overseer and supervisor. However, in modern legal and institutional practice, the terms are functionally interchangeable. The distinction has largely survived in theoretical discussions within fiqh and historical studies but has been overtaken by contemporary needs for centralized, streamlined waqf governance.

3. Historical Administration of Waqf and its Governance Development

3.1. Prophetic & Rashidun Era (610–661 CE) 7th Century

The institution of waqf traces its roots to the lifetime of Prophet Muhammad (PBUH), who endorsed and encouraged endowments as a means of perpetual charity (*ṣadaqah jariyah*). One of the earliest recorded examples is the endowment land by 'Umar ibn al-Khaṭṭab in Khaybar. He dedicated the land in perpetuity, stipulating that it could not be sold, inherited, or gifted, with its proceeds designated for charitable purposes. This precedent, established under the direct guidance of the Prophet (PBUH), became a foundational model for waqf practice (Ṣaḥīḥ Muslim, *Kitab al-Waqf*). Other Companions, including 'Uthman ibn 'Affan, who endowed a famous well in Madinah (Bi'r Rumah), and Abu Ṭalḥa, who endowed his orchard, also contributed to consolidating waqf as a normative institution in the Muslim community.

During the Prophetic and Rashidun eras, the administration of waqf was primarily private and decentralized. The *waqif* (founder) would appoint a mutawalli (trustee or manager) to manage the waqf and ensure compliance with the founder's stipulations (*shuruṭ al-waqif*). The mutawalli bore the responsibility of preserving the endowed property and distributing its revenues to beneficiaries as instructed. Oversight was largely informal, rooted in moral accountability, community trust, and religious conscience, rather than codified structures or state intervention (Cizakca, 2000)

The qāḍi (judge) occasionally intervened in disputes or in cases where mismanagement or breach of conditions occurred, but the general principle was that waqf management remained autonomous, guided by the founder's will and community norms. The early caliphs, including Abu Bakr, 'Umar, 'Uthman, and 'Ali, themselves established awqaf, setting precedents for both private and public forms of endowment. This period thus laid the juristic and moral foundation for waqf, emphasizing its role as a perpetual charitable institution entrusted to trustees, with supervision grounded in Islamic ethics rather than formal bureaucratic governance.

3.2. Umayyad & Abbasid Era 8th-13th Century

The institutionalization of waqf supervision can be traced back to the Umayyad period. Initially, waqfs were administered in a decentralized manner, with founders or appointed mutawallis managing endowments while the *qāḍi* (judge) acted as a supervisor in cases of dispute. However, with the rapid growth of waqf properties, especially those serving education, orphans, and travellers, the state began to assume a more active supervisory role (Saleem, 2010).

During the reign of Hisham ibn 'Abd al-Malik (65–87 AH/684–705 CE), the office of Diwan al-Aḥbas was established to protect waqf properties from mismanagement and abuse (Amezzian, 2024). In Egypt, Ṭawbah ibn Numayr was appointed as chief judge to supervise and formally register all waqfs in a dedicated *sijill* (record book). This practice soon spread across the Muslim world, establishing a model in which waqf founders managed their endowments, while the Shariah courts assumed the role of ultimate supervisors.

If a founder passed away without appointing a trustee, the chief judge had the authority to designate a new mutawalli. Over time, a distinction emerged: public waqf fell under the jurisdiction of the Diwan al-Aḥbas, while family waqf (waqf ahli) remained under the founders' and trustees' direct management, with disputes referred to the judiciary (Abdel Mohsin, 2009).

A striking example of judicial oversight is recorded in 173 AH (789 CE), when the chief judge Abu al-Ṭahir 'Abd al-Malik ibn Muḥammad al-Ḥazmi supervised waqf properties three times a month. He not only ordered repairs and cleaning of waqf assets but also punished negligent trustees reportedly by beating them ten times in cases of misuse (Saleem, 2010).

This era reflects a critical turning point: from informal, founder-centered management towards systematic judicial supervision. The establishment of the Diwan al-Aḥbas laid the foundation for later centralized state control under the Ottomans.

3.3. Mamluk Era 13th–16th Centuries

During the Mamluk period, waqf expanded enormously, particularly in Cairo, Damascus, and Jerusalem, where nearly every madrasa, hospital, khanqah (Sufi lodge), and caravanserai was sustained through waqf funding (Rapoport, 2001). The administration of these endowments was entrusted to mutawallis, who managed daily

operations, while judges and occasionally state-appointed nazirs provided supervision over large waqfs. Waqf deeds (*waqfiyyat*) developed into highly sophisticated legal documents, reflecting both the complexity and significance of waqf in this era. Overall, the Mamluk system reflected a semi-centralized structure in which trustees retained a considerable degree of autonomy, yet their actions were subject to growing judicial and state oversight.

3.4. Ottoman Era 6th–19th Centuries

The Ottoman Empire inherited a well-developed waqf tradition and expanded its economic and social role across the empire. In the early Ottoman period (14th–16th centuries) waqf administration remained largely decentralized: founders and their appointed mutawallis managed endowments locally, with *qadis* (judges) providing judicial oversight when disputes or abuses arose (Barnes, 1986; Gerber, 1988). As imperial waqfs and urban infrastructures grew in scale and complexity, the state gradually began to exercise more systematic oversight over large and strategically important endowments (Hoexter, 1998).

This trend accelerated in the nineteenth century, particularly during the Tanzimat reforms, when the Ottoman administration established centralized waqf offices and bureaucratic procedures often collected under what became known as the *Nazzarat al-Awqaf* (Ministry of Awqaf) to regulate, audit and supervise waqf properties across provinces (Mandaville, 1979; Hoexter, 1998). Court registers (*sijillat*) and archival practices became more systematic, and legal codification culminated in the incorporation of waqf provisions into the Mecelle (Ottoman civil code), linking classical fiqh principles with modern statutory law (Gerber, 1988; Mecelle, 1877).

Analytically, the Ottoman trajectory shows a gradual shift from private trusteeship (mutawalli) towards state-supervised oversight (nazir). While centralization helped curb some abuses and improved record-keeping, it also reduced founders' and local trustees' autonomy and, in some late-nineteenth-century contexts, discouraged the creation of new private endowments (Hoexter, 1998; Mandaville, 1979).

3.5. Colonial and Post-Colonial Era (19th–20th Century)

The decline of the Ottoman Empire and the subsequent rise of colonial powers marked a dramatic shift in waqf governance across the Muslim world. What had historically been a largely community-driven and judicially supervised institution became increasingly subjected to state appropriation and bureaucratic control.

In British India, colonial authorities codified waqf through the *Mussalman Waqf Act of 1923*, later revised in 1954 and 1995, which established statutory waqf boards. Under this system, mutawallis were no longer autonomous trustees but became directly accountable to these boards, reflecting the bureaucratization of waqf management and the state's growing interference in religious endowments (Press Information Bureau, 2025),

In Egypt, the situation took a different but equally centralizing turn. During the 1950s, President Gamal Abdel Nasser nationalized waqf properties, transferring their administration and revenues under the control of the Ministry of Awqaf. This move effectively dismantled private and family waqfs, redirecting their income toward state-defined religious and social programs, and consolidating state power over religious institutions (Abdel Mohsin, 2003).

In Turkey, the abolition of the Caliphate in 1924 by Mustafa Kemal Atatürk resulted in a complete restructuring of the waqf system. Waqf assets were transferred to the *General Directorate of Foundations (Vakıflar Genel Müdürlüğü)*, transforming them into state-managed properties and severing their independence as religiously endowed assets (Cizakca, 1998).

Overall, the colonial and early nation-state periods witnessed the erosion of private waqf autonomy and the dominance of centralized authority. Waqf, once a tool of community empowerment and civil society, was subordinated to political and fiscal agendas, reshaping its role from a community-based institution to a state-controlled apparatus.

3.6. Contemporary Developments (20th–21st Century)

In the modern period, waqf has undergone both decline and revival, shaped by the dual forces of state intervention and financial innovation. Unlike earlier centuries, when *mutawallis* exercised considerable autonomy, contemporary governance frameworks emphasize state control, legal accountability, and bureaucratic oversight. Today, most Muslim-majority countries regulate waqf through ministries or centralized foundations for instance, Egypt's *Ministry of Awqaf*, Malaysia's *Yayasan Waqaf Malaysia*, and Indonesia's *Badan Wakaf Indonesia*.

In parallel, the revival and widespread adoption of cash waqf have marked a transformative phase in the waqf sector, enabling greater financial flexibility, inclusivity, and institutional integration within modern Islamic finance systems. This development has facilitated the mobilization of small donations, the professional management of endowments, and the linkage of waqf funds with innovative instruments such as *sukuk* and *Islamic microfinance*. Together, these trends represent a departure from the classical model of independent trusteeship toward a hybrid framework that merges traditional charitable principles with contemporary financial governance.

Alongside increased state control, waqf has also been revitalized through financial innovation. New models such as cash waqf, corporate waqf, and waqf-linked *sukuk* have emerged to integrate waqf into the broader Islamic finance ecosystem. A notable example is Indonesia's Cash Waqf Linked Sukuk (CWLS), launched in 2020, which channels waqf funds into sustainable development projects. Standard-setting bodies, including the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) and the International Islamic Fiqh Academy (IIFA), have further contributed to strengthening waqf governance by issuing guidelines on fiduciary duties, transparency, and accountability.

The digital era has also introduced global and technological trends that are reshaping the waqf sector. Innovations include online waqf crowdfunding platforms (Abdel Mohsin, 2019), blockchain-based waqf management (Abdel Mohsin and Muneeza, 2019) for enhanced transparency, and cross-border cash waqf initiatives that transcend national boundaries. In parallel, there is a growing recognition of the need for the professionalization of waqf management. Calls have been made for waqf administrators to undergo certification and capacity-building programs similar to those required in the banking and finance industries in order to enhance trust, efficiency, and long-term sustainability.

Taken together, these contemporary developments illustrate the resilience and adaptability of waqf. While its form has shifted under the pressures of state authority, financial regulation, and technological change, its essence as a tool for social welfare and community development remains highly relevant in the modern world.

4. Recommendation: A Dual-Tier Governance Model

The persistent ambiguities in waqf governance, particularly concerning the overlapping roles of the mutawalli (executor/manager) and the nazir (supervisor/regulator), underscore the need for a more coherent and structured governance framework. As waqf institutions, especially those managing cash waqf become increasingly integrated into modern financial and socio-economic systems, the absence of clearly delineated responsibilities risks inefficiencies, accountability gaps, and diminished public trust.

To address these challenges, this paper proposes a dual-tier governance model that seeks to harmonize operational flexibility with robust oversight. The model emphasises balanced distribution of authority and accountability between implementing and supervisory entities. This ensures that waqf, particularly cash waqf, can operate effectively, transparently and sustainably within contemporary regulatory and financial ecosystems. This framework aims not only to preserve the classical spirit of waqf as a perpetual charitable instrument but also to align its administration with modern principles of governance, compliance, and institutional efficiency.

4.1. The Role of Mutawalli (Executor/Manager)

The mutawalli should remain the primary executor of waqf, entrusted to qualified individuals, financial institutions, or Islamic banks. Their core responsibilities include managing waqf assets, undertaking investment activities, distributing benefits, and preparing transparent financial reports. Compliance with the stipulations of the *waqif* (founder) and alignment with *maqasid al-shari'ah* particularly poverty alleviation, social justice, and economic empowerment must remain central to their mandate.

In the case of cash waqf, this role becomes even more critical. Unlike immovable property waqf, cash waqf requires active investment in Shari'ah-compliant instruments to preserve and grow capital. Islamic banks and financial institutions are therefore strategically positioned to serve as mutawallis, given their expertise in fund

management, risk assessment, and compliance. However, to ensure integrity and professionalism, mutawallis must undergo certification, continuous training, and operate under recognized corporate governance standards similar to fiduciary requirements in the financial sector

4.2. The Role of Nazir (Supervisor/Regulator)

The nazir should function as an independent regulatory authority, entrusted to State Islamic Religious Councils (e.g., *Majlis Agama Islam* in Malaysia) or central waqf authorities (e.g., MUIS in Singapore) or the Ministry of Awaqf in other Muslim countries. Much like a central bank regulates financial institutions, the nazir would not engage in daily operations but would focus on supervisory and regulatory functions. This includes ensuring transparency, enforcing accountability, monitoring compliance, and intervening in cases of negligence, mismanagement, or abuse.

For cash waqf in particular, strong regulatory oversight is indispensable. Since these funds often flow through Islamic banks and can involve cross-border donations, risks of misuse, misallocation, or inefficiency are heightened. A proactive nazir ensures that waqf funds are safeguarded, aligned with the waqif's intent, and effectively channelled into socio-economic projects. Furthermore, nazirs can provide capacity-building and issue governance standards, enabling mutawallis to operate at higher levels of efficiency while preventing excessive centralization that has historically stifled waqf innovation.

5. Conclusion

The historical trajectory of waqf governance reveals that the persistent blurring of roles between the mutawalli (executor/manager) and the nazir (supervisor/regulator) has long undermined the institution's effectiveness. From the early Islamic era, through the Ottoman phase of centralization, to the bureaucratic systems introduced during the colonial period, inefficiencies have frequently arisen from either unchecked managerial autonomy or excessive state intervention. This imbalance has often resulted in governance fragmentation, asset mismanagement, and diminished social impact.

To overcome these challenges, this paper proposes a dual-tier governance model that redefines the relationship between operational management and regulatory oversight. The model directly addresses two enduring weaknesses in contemporary waqf administration:

- **Operational Efficiency:** By entrusting mutawallis including Islamic banks, financial institutions, and certified professional managers with the management of waqf assets, waqf (especially cash waqf) can be integrated into sustainable investment structures, such as sukuk issuances, microfinance schemes, and blended waqf-finance models. This approach not only enhances financial performance but also ensures alignment with the *maqasid al-shari'ah* and long-term socioeconomic objectives.
- **Oversight and Accountability:** By empowering nazirs, positioned within state religious councils (e.g., Malaysia's *Majlis Agama Islam* or Singapore's MUIS),

with regulatory and supervisory authority, the model safeguards against weak monitoring and excessive centralization. This framework ensures transparent operations, mitigates governance risks, and establishes a system of checks and balances analogous to the relationship between central banks and commercial banks in the financial sector.

Hence, the dual-tier model strikes a deliberate balance between flexibility and control, creating a dynamic governance mechanism that respects the spiritual essence of waqf while aligning its operation with modern principles of institutional governance and financial accountability.

Such reforms are particularly crucial in the current era of cash waqf revival and waqf-finance integration, where professional fund management, innovative financial instruments, and strong regulatory frameworks are indispensable for sustaining trust, preventing misuse, and amplifying social impact. By institutionalizing this model, waqf can restore its historical vitality and evolve into a transformative instrument for poverty alleviation, financial inclusion, and sustainable development fully embodying the spirit of Islam's enduring commitment to social justice and collective prosperity.

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