A Proposed Framework of Islamic Governance for Awqaf

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Abstract
With the increasing clamoring for the revival of waqf (plural awqaf) institution, more attention has been accorded to good governance and best practices of waqf by scholars and other stakeholders. This is due to the recognition of the adoption of best practice of good governance as a critical success factors for revitalizing awqaf institutions. Despite the unprecedented call for the adoption of best practice of good governance, studies regarding this crucial issue are limited. This is probably because of the conception which exclusively relates governance only to commercial sectors. In fact, governance in charitable and not-for profit organizations has huge responsibilities of demonstrating convincing accountability to stakeholders. This paper therefore attempts to review some Islamic concepts and values which underpin the governance framework for awqaf institutions and thus demonstrate the Islamic accountability of mutawalli (awqaf manager).

Key words: Awqaf, Governance, Islamic accountability

Introduction
The institution of waqf (plural awqaf) in Islam is one of the poverty alleviation mechanisms in the society besides zakat (compulsory charity) and sadaqah (optional charity). It is believed that waqf can be an effective system of poverty eradication by improving the non-income generating aspects such as health, education besides increasing access to physical facilities such as commercial, transportation, agricultural, industrial and many others (Abu Zuhra, 1971; Sadeq, 2002; Abdel-Mohsin, 2013). Unlike other charities funds that are mostly spent in consumption, waqf is unique in the sense that its corpus should be remained as capital. This is in line with Kahf (2003) who is widely cited of defining waqf as “[h]olding certain

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property and preserving it for the confined benefit of philanthropy and prohibiting any use or disposition of it outside its specific objective”. Naturally, waqf is categorized as public sector but non-governmental (Kahf, 2007). In addition to this, the establishment of waqf is very simple in such a way that a mere declaration by the founder is considered enough to create a waqf. Waqf, therefore, had become part of Muslim’s life and the best endowment system in the past (Rashid, 2008).

The colonization of the Muslim lands is one of the main factors that has brought setback to waqf for centuries (Abu Zuhra, 1971). During those periods, many waqf assets were taken over by the colonial governments (Rashid, 2008). Colonization had also played destabilizing role especially in terms of moral degradation of the mutawalli which consequently led to the mismanagement of waqf. Unsurprisingly, most waqf assets were misused or even lost. As noted by Rashid (2008), there are many cases in Muslim countries where waqf assets were occupied illegally.

Fortunately, the revitalization of waqf institution has become top on the agenda of Muslim communities around the world for the past few decades. The awareness of waqf revitalization has equally increasingly gaining popularity amongst the Muslim countries. The governments of most Muslim countries have realized the need for the revival of waqf as an important tool of creating a better society (e.g. Sudan, Malaysia and Kuwait). In addition to this, a series of international waqf conferences which were organized by Islamic Development Bank (IDB) through its subsidiary, the Islamic Research and Training Institute (IRTI), also demonstrates a growing interest and awareness in waqf institutions and consider it as one of the tools of community development (Cajee, 2008; Ayedh and Ihsan, 2013).

In line with increasingly clamoring for the revival of this historic institution, greater emphasis is placed on good governance and best practices of waqf. It is widely agreed that the best practice of good governance should be adopted due to its potential as a critical success factors for revitalizing awqaf institutions (Kahf, 2007; Cajee, 2007; Ayedh and Ihsan, 2013). Despite the increasing emphasize on revitalization and best practice, literatures on waqf governance are limited. To the best knowledge of the researchers, the present study is one of the pioneer work in this area. One of the possible reasons behind the dearth of study on waqf governance might not be unconnected to the flimsy attention accorded it by scholars (Hoexter, 1998). In a broader context, Speckbacher (2008) admits that research on governance mechanism in the nonprofit sectors is relatively underdeveloped. Indeed, the governance issue in not-for profit and charitable sectors has just been promoted in the last few years (Hyndman and McDonnell, 2009).
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Apparently, the discussion about governance in charitable and not-for profit organizations possess huge potential to demonstrating accountability to stakeholders (Stone and Ostrower, 2007; Hyndman and McDonnell, 2009). Therefore, this paper aims at filling this gap by exploring the major themes that form the basis of discussion on governance and accountability in awqaf. In doing so, the existing studies on accountability and governance in charitable and not-for profit organizations are reviewed. In addition to this, the theoretical underpinnings in relation to Islamic accountability and governance are also examined. As such, this paper comes up with some ideas that can boost governance structure of awaqf which can demonstrate Islamic accountability of mutawalli.

**Governance and Accountability perspective in nonprofit and charitable organizations**

The discussion about waqf governance is preceded by the review on governance and accountability in nonprofit and charitable organizations. This is important as waqf shares the same characteristics with these institutions. Indeed, waqf is considered a non-profit organisation as its establishment is aimed at the benefit of society. Hence, waqf is sometimes called perpetual charity (Sadeq, 2002)

The term “governance” is derived from the Latin word *gubernare* which literally mean “direct”, “rule” or “guide” (Hyndman and McDonnell, 2009). In the broad sense, governance refers to the relationship between the governors and the governed based on the decision making by individuals to those in authority (Lewis, 2005). According to Iqbal and Lewis (2009), the conception of governance has been used in various contexts such as monetary governance (the making of monetary policy), economic governance (to ensure the smooth of market economy), public governance (ensuring efficiency in the public sectors) and corporate governance (ensuring the effective functioning of market and enterprises).

Although governance is a very prominent concept, the definitions application of the term governance is scarce for the case of the nonprofit research literature (Stone and Ostrower, 2007). The reason is probably not unconnected to the conception of governance was exclusively used in the commercial and public sectors. So far, the conception of non-profit governance overlaps with public governance. However, Stone and Ostrower (2007) argue that there should be a clear - cut between these two conceptions as the governance system in nonprofit sectors comprises board of directors.

There are two possible methods to develop governance conception in nonprofit sectors. First, as the governance system in nonprofit encompasses board of directors,
the perspective of governance from business sectors point of view can be adapted 
(Hyndman and McDonnell, 2009). In this sense, the paradigm of principal-agent 
theory might be relevant. Apparently, the principal-agent theory suggests that the 
provider of funds to corporation need assurance of getting return on their investment. 
However, this is not applicable to nonprofit and charitable sectors because the donors 
do not expect any financial return from what they have donated. Therefore, Hyndman 
and McDonnell conclude that the “return” could be viewed as the money being spent 
for the purpose of donation. In other words, the dimension of governance is to 
demonstrate accountability of the boards’ member to their donors.

Secondly, public governance literatures can strengthen nonprofit governance (Stone 
and Ostrower, 2007). Public governance entails formal and informal relationships 
which exist inside and outside public hierarchies. Stone and Ostrower believe that 
nonprofit sectors also emphasize formal and informal power relationships. They 
assert that nonprofit governance involves the relationships between board and staff. 
In addition to this, the composition of board; its responsibility and effectiveness are 
the issues in nonprofit governance. Stone and Ostrower further underline governance 
in nonprofit organizations is the province of boards of directors and its relationships 
with organizational level control, accountability and managing resource 
dependencies. Similarly, Hyndman and McDonnell (2009) stated that governance is 
the methods by which the organizations are accountable. In other words, governance 
is the operationalization of accountability. It is therefore, the conception about 
accountability should be clear in the first place.

From managerial perspective, Sinclair (1995) defines accountability as the 
requirement to those with delegated authority to be answerable for producing outputs 
or the use of resources to achieve certain ends. Cutt and Murray (2000) believe that 
formal definition of accountability presumes the existence of at least two parties, one 
who allocates responsibility and one who accepts it with undertaking to report on, 
account for the manner in which it has been discharged. In the charitable sectors 
contexts, Cordery and Morley (2005) argue that the trustee should demonstrate 
accountability to various groups of stakeholders such as donors, government, 
beneficiaries and public at large.

Although the above conception of government and accountability seem appropriate 
for awqaf, they fail to demonstrate accountability from Islamic perspective due to 
some reasons. The issue of accountability and governance from Islamic perspective 
will be discussed in the following section.

The Qur’anic principles of accountability and good governance
As mentioned previously, the discussion about governance is related to accountability. Therefore, this section is preceded with discussion about accountability in Islam. It is undoubtedly true that accountability is a central theme in Islam because accountability to Allāh and the community is paramount to a Muslim’s faith (Lewis, 2006). Askary and Clarke (1997) asserted that the word *hisab* which is interrelated with account and accountable is repeated more than eight times in different verses in the Qur’an.

As mentioned earlier, the conventional conception of accountability has some limitations in terms of applying them to explain Islamic accountability. Firstly, according to Al-Safi (1992) man-made definition of accountability is aimed to establish certain material status for the individual and community. Indeed, accountability in Islam (*taklif*) can be seen as a core responsibility of everyone Muslim and we must always remember that we will be accountable for our actions on the Day of Judgment, as mentioned in this Qur’anic verse, “Then shall anyone who has done an atom’s weight of good, see it” (Qur’an, Al-Zalzalah 99:7). Similarly, Haniffa (2001) takes the view that the ultimate accountability in Islam is to Allāh since all deeds will be counted in the hereafter. Haniffa supported her idea with the following verse of the Holly Qur’an: “To Allāh belongs all that is in the heavens and on earth. Whether you show what is in your minds or conceal it, Allāh will call you to account for it” (Qur’an, Al-Baqarah 2:284).

The second reason why conventional accountability might not be appropriate is because of the Western belief that accountability has nothing to do with religious matters. According to Lehman (2004), the current western societies have neglected the religious dimension in their social systems. While in Islam, rendering an account to discharge accountability is identified as part of *ibadah* (servitude to Allāh) and *amal saleh* (virtuous deeds) in attaining *al-Falah* (benefit for the people in this world and the hereafter (Haniffa, 2001).

In addition to the above discussion, Imam al-Ghazali explained the Islamic philosophy of life in his prominent book *Ihya Ulum Al-Din*. According to him, Muslims must keep in mind that there is no separation between spiritual and temporal affairs in their life. Therefore, all worldly deeds such as trading, studying worldly majors, and working are considered an act of worshiping *Allah*, since they are in line with Islamic policies and rules (*Shariah Islamiah*), which promotes the seeking of human well-being (*falahl*) and a good life (*hyayt tayyibah*).

Due to the fact that the conventional accountability does not relate accountability to Allāh, Shahul (2000) therefore, comes up with the proposal of dual accountability whereby Allāh’s *khalifah*, human beings are being accountable for all resources
entrusted on them; besides they should fulfill any contract made among them. Shahul named it Islamic accountability. In fact, this conception of accountability will lead to some principles of good governance in Islam.

The basis of good governance in Islam is the concept of the absolute unity of God (tawhid). Choudhury and Alam (2013) assert that tawhid is the epistemological foundation of Islamic good governance. Actually tawhid is the very foundation of Islam upon which other principles depend on. Philips (1994) notes that if tawhid is not sound, the rest of one’s Islam will be equated to pagan rituals. Hence, in the context of governance an individual must seek the guidance from the Creator of the universe in fulfilling the obligation to the society. Tawhid will lead mankind to be aware that their existence on the earth is as the khalifah (vicegerent or representative of God). Therefore, from the principle of tawhid and Qur’anic verses Zein et al. (2008) derive some good governance principles.

The first principle is amanah or trust to fulfill. According to Zein et al. (2008), amanah basically means a contract between God and man since it is mentioned in the Qur’an that God has given the trust to the mankind where the heavens, the earth and mountains refused to accept because they were afraid of the heavy burden (Qur’an 33:72). Moreover the Qur’an has reminded the believers not to betray the amanah entrusted on them (8:27). The concept amanah will determine the individual’s relationship with the society. If an individual really understand the concept of amanah, the issues regarding the rights and responsibilities can be resolved. The fulfillment of amanah would bring to adalah (justice). Adalah therefore constitutes the second principle of good governance.

The importance of adalah has been revealed in following Qur’anic verse “Allah commands justice, the doing of good, and liberalaty to kith and kin, and He forbid all shameful deeds, and injustice and rebellion. He instructs you, that ye may receive admonition” (Qur’an, An-Nahl 16:90).

According to Shahul (2001), adalah in Islamic economic scheme is aimed towards achieving social welfare. Adalah principle leads Muslims to work with full objectivity. It is very crucial because there is always potential conflict among the member of the society. Likewise this conflict could occur in the context of manager and staff. Therefore, Islam encourages those who are entrusted with amanah to deal with people within the concept of justice or adalah. However, sometime it is difficult to achieve a just system due to subjective decision of human being. Therefore, Qur’an provides guideline how to come up with decision making i.e. through shura or mutual consultation. The following verses of Qur’an have revealed that every decision made
should base on consensus: “And consult them on affairs (of moment). Then, when thou has taken a decision, put thy trust in Allah” (Qur’an, Al-Imran 3:159). And “Those who respond to their Lord and establish regular prayer, who (conduct) their affairs by mutual consultation; Who spend out of what We bestow on them for sustenance” (Qur’an Ash Shura 42:38).

The spirit of these verses has explained how the decision making process should be conducted. Since Qur’an specifies that the decision making involves more than one party, the leaders must encourage others to participate in the process (Iqbal and Lewis, 2009). This Qur’anic evidence supports the collective aspect in decision making process. In other words, Islam encourages the consultation as the way of leadership instead of individual leadership.

The aforementioned principles actually had been introduced and practiced by the Prophet and his companions. Surely, there was no such expression in Arabic to represent the word “governance”. Sourial (as cited by Lewis, 2005) noted that the word hakama might be the closest terminology for governance. Regardless of the terminology, the Prophet had laid down the basis of good governance in the earliest Islamic state. The following example provides a vivid example of good governance in awqaf in the earliest Islamic state.

The Earliest waqf foundation and the dimension of good governance

Before discussing the dimension of good governance of the earliest awqaf, it is highly essential to understand the origin of this institution. Gil (1998) argues that learning about the earliest waqf will help in getting a better understanding of the contemporary institution awqaf. Cizkaca (1997) believes that institutional reform of awqaf must be preceded by having a thorough understanding of waqf in the historical dimension.

Apparently, no clear stipulation with regard to waqf practice has been found in the Qur’an. It was indeed through the Prophetic tradition (hadith) the technique of giving away a property that is being suggested (Rashid, 2002; Jahar, 2006). Although there is a debate among scholars and historians as to the origin of charitable endowments (Mohammad, 1983; Cizakca, 1997), a prominent endowment by Umar ibn al-Khattab was regarded as the first foundation of waqf institution (van Leeuwen, 1999). This fact was supported by the following hadith which was narrated by Ibn Umar:

Ibn Umar reported: Umar acquired a land at Khaibar. He came to Allah’s Apostle (may peace be upon him) and sought his advice in regard to it. He said: Allah’s Messenger, I have acquired land in Khaibar. I have never acquired property more valuable for me than this, so what do you command me to do with it? Thereupon he
(Allah’s Apostle) said: If you like, you may keep the corpus intact and give its produce as Sadaqa. So Umar gave it as Sadaqa declaring that property must not be sold or inherited or given away as gift. And Umar devoted it to the poor, to the nearest kin, and to the emancipation of slaves, aired in the way of Allah and guests. There is no sin for one, who administers it if he eats something from it in a reasonable manner, or if he feeds his friends and does not hoard up goods (for himself) (Muslim, Shahih Muslim, undated).

Although in the aforementioned hadith the Rasulullah SAW used the word “sadaqa” instead of ‘waqf”, actually both words can be used in the same sense to refer to perpetual immobilization the property for pious purpose (Gil, 1998). In addition, the words habs are used extensively in Iran and North Africa respectively to describe this activity (Cizakca, 1997). Despite there are slightly variations in terms of names, the above hadith has clearly defined what waqf is.

With reverence to the abovementioned hadith, waqf property is not meant for personal enjoyment but rather for the needs of the poor, travelers and fighters for the sake of Allah. Simple interpretation of this hadith is that the Ummah is beneficiary and the stakeholders of awqaf (Gil, 1998). In addition, it is only the revenue of waqf that can be distributed to the beneficiaries, while the corpus cannot be sold, transferred or inherited. It implies that waqf trustee should ensure that waqf property is managed productively. Otherwise the corpus will diminish and cannot fulfill the objective of waqf.

Regarding waqf management, Abu Yusuf, one of Hanafi jurists concluded that the founder can appoint himself as the mutawalli. This opinion is justified by the fact that Umar distributed the revenue of waqf himself during his lifetime (van Leeuwen, 1999). While for his successor, Umar appointed his daughter, Hafsa to manage waqf assets. Hanafi School interpreted that as long as there is qualified relative of waqif that can be appointed to handle waqf, a stranger should not be appointed as a mutawalli (Khan and Syed, 2007). Moreover, it is mentioned in the hadith that mutawalli can benefit from waqf revenue as long as it is not enriching himself.

Indeed the principle of good governance and accountability had been applied by the Prophet in waqf management. Although waqf history did not specifically highlight these issues, Iqbal and Lewis (2009) believe that good governance and accountability had become the basic principle in every single activity of the earliest Muslim society. One of the principles of good governance which has been found in waqf of Umar is shura or consultation (Zein, Al-Hasan and Zakaullah, 2008) i.e. when Umar consulted the Rasulullah SAW the best way to endow his assets. This tradition had
been followed by other Prophet’s companions when they wished to create waqf (van Leeuwen, 1999).

Rasulullah SAW allowed those who administer waqf assets to benefit from waqf revenue based on condition of not using it to enrich themselves and this is related to the principles of adalalah (justice) in good governance (Zen et al. 2006). It is true that mutawalli manages waqf asset to serve the needs of the ummah. But leave him alone unpaid will be unfair. Therefore, the mutawalli deserve for some remuneration.

Another principle of good governance is related to audit on the mutawalli’s responsibility. A hadith narrated Abu Humaid al-Sa’idi:

The Prophet (SAW) appointed a man of Azd called Ibn al-Lutbiyayah (to collect sadaqah). The narrator Ibn al-Sarh said: (He appointed) Ibn al-Utbiyyah to collect the sadaqah. When he returned he said: This is for you and this was given to me as present. So the Prophet (SAW) stood on the pulpit, and after praising and extolling Allah he said: What is the matter with a collector of sadaqah. We send him (to collect sadaqah), and when he return he says: This is for you and this is a present which was given to me. Why did he not sit in his father’s or mother’s house and see whether it would be given to him or not ? Whoever takes any of it will inevitably bring it on the Day of Resurrection, be it a camel which rumbles, an ox which bellows, or sheep which-bleats. Then raising his arms so that we could see where the hair grow under his armpits, he said: O Allah, have I given full information ? O Allah, have I given full information ? (Sunan Abi Dawud, 2946).

This hadith can be a basis for reviewing process of the mutawalli’s performance. Although this hadith is not directly related to waqf management, it indicates that the prophet SAW has conducted a systematic review (musala’ah) checking for the sadaqah collected. Hence, it could be the Islamic basis to set up audit committee to monitor the mutawalli’s performance in managing waqf property.

Another principle of good governance is amanah or responsibility (Zein et al, 2008). Perhaps this principle had motivated Umar to distribute waqf revenue during his life time and appointed his daughter as his successor. Umar wanted to ensure that the objective of waqf can be achieved. Moreover, this evidence also indicates that accountability had become the basis of waqf of Umar. Zein et al note that amanah is the basis of accountability.

The historical record of waqf of Umar indicates that the principles of good governance and accountability had been applied in managing waqf. Of course waqf foundation at that time was not as complex as it is currently. One should however bear in mind that the foundation of Umar has become the basis example of waqf
institution today. In the following section we will discuss the building blocks of Islamic governance in awqaf institutions which can discharge accountability.

The framework of Islamic governance in awqaf

Having discussed the concept of accountability and basic principles of good governance in Islam, we now proceed to elaborate how these could be applied to the waqf context today. The basic principles of good governance such as Musala‘ah, amanah, adala and shura can be employed and fit into the basic building blocks of Islamic governance namely institution of shura, monitoring institution and syariah audit (Iqbal and Lewis, 2009).

Shura as a principle and institution of shura is aimed towards achieving the Islamic moral value in decision making process (Abdul Rahim, 1998). Since the Qur‘an specifies that the decision making involves more than one party (3:159), the leaders must encourage others to participate in the process of decision making (Iqbal and Lewis, 2009). In the context of awqaf, it can be referred to as the board of trustees’. It should be noted that mutawalli is responsible to various stakeholders. Hisham (2006) and Ihsan (2007) identify the stakeholders of waqf as wāqif, waqf board, regulator, beneficiaries, and community in large. It might be difficult to invite all elements of the stakeholders on board in order to ask their participation in decision making. Hence there could be an alternative to achieve the objective of shura in awqaf institution. The member of board of trustee should consist of the representative of the major group waqf stakeholders. Cajee (2007) identifies waqif, mutawalli, regulator and beneficiaries as the major stakeholders. According to Askari and Taghavi (as cited by Iqbal and Lewis, 2009), a system of governance with pluralistic governing body will prevent the ummah from the grip of dictatorship.

In order to ensure the shariah compliance of waqf management, there should be the monitoring institution. In the economic matters this institution is represented by hisbah (Iqbal and Lewis, 2009). During the prophet time, institution of hisbah played significant role in controlling trade and economic practices. Probably, the same institution for waqf is qadi or judges (Khan and Syed, 2007). According to Khan and Syed, qadi has the authority to appoint, monitor or even replace the mutawalli if he found that mutawalli mismanaged waqf property. However, qadi cannot remove mutawalli merely based on the complaint of beneficiaries, unless there is a proof of breach of trust.

Another institution for good governance is shariah Audit. It was mentioned before that mutawalli is accountable to Allah and human beings. The metaphysical nature of accountability to Allāh does not imply that it has nothing to do with reporting. Cutt
and Murray (2000) state that, in nature, accountability manifests itself as information through management information systems and associated methods of analysis and evaluation. It is true that all deeds are recorded by the Angels and account to Allāh (Al-Qu‘ran Qaf 50:17-18). But the accountability to Allāh (Hablun min Allāh) is interrelated accountability to human beings (hablun min An-nas) (Hassan, 1995 as quoted by Abdul Rahim, 2003). Therefore, in this sense a clear reporting from mutawalli will enable the user to see how compliant he is to the shariah rules in managing the waqf assets. To convince the stakeholders about shariah compliance of waqf management, shariah advisory services shariah auditing should be in place, especially with the current transformation process of awqaf institution. The existence of such institution would mitigate the possibility of engaging in non-shariah activities.

The relationship of basic the building blocks of good governance and the principles can be drawn into the following figure:

**Governance**
The waqf governance framework also explains how to discharge dual accountability. The application of concept shura, adala and amanah in good governance will assist the mutawalli to fulfill accountability to Allah as all these principles are from revelation. In addition, accountability to Allah can be discharged through the fulfillment of all Allah’s commands and avoidance of His prohibitions (which is guided by Qur’an and hadist). For instance, in managing waqf assets, mutawalli cannot violate shariah rules. While at the same time, mutawalli should show his accountability to the Ummah in fulfilling waqf objective as wāqif wishes. Besides, mutawalli has to ensure that waqf will contribute to the betterment of Muslim society.

Good governance in awqaf institution is all about ensuring the accountability of mutawalli. From the basic Islamic perspectives (Ikhlas, amanah, adala, and shura) some governance could be derived. Ikhlas drives the mutawalli to target the perfection in managing waqf assets for the seek of Allah satisfaction at first then the society. Second principle of good governance is amanah which impels mutawalli to manage waqf assets as trustee to Allah and beneficiaries and consider this waqf property as trust. Adala principle is very important in the process of distribution of waqf revenue between the beneficiaries. Mutawalli have to act with justice (adala) in determine the waqf revenue rate for beneficiaries and himself. Last principle is shura, it shall be the basis of decision making process. Mutawalli has to involve representatives for all related parties in the decision making process.

Conclusion
There is a consensus among scholars that good governance should be adopted in waqf management as it is one of the critical success factors for revitalizing awqaf institutions. Actually, the cornerstone of good governance in Islam had been laid down by the Prophet and his companion in the earlier Islamic state. Good governance and accountability had become the basic principle in every single activity of the earliest Muslim society. Some basic principles of good governance derived from Qur’an are amanah, adala and shura. Based on these principles, the framework of Islamic good governance can be built as institution of shura, monitoring institution and shariah audit. The application of the framework into waqf institutions can discharge dual accountability of mutawalli i.e. accountability to Allah and the society. Further study can be conducted to investigate the practice of Islamic governance by awqaf institutions. Furthermore, future study could develop the code of good
governance and examine the possibility of adopting such code in the awqaf institutions.

References


Mutawalli is waqf manager. Sometimes is also called nazheer.

Recently, there were a number of waqf conferences held by IRTI i.e. in Singapore (2007), Bangladesh (2007), South Africa (2007), Dubai (2008), Iran (2008) and some other countries.

Khalifah : vicegerent

Area northwest of the city of Medina.

There are two types of waqf i.e. waqfahli (family waqf) and waqfkhairi (public waqf), but the discussion here is limited to waqfkhairi. The context of board of trustees might not be appropriate for waqfahli as it is only involved several people in certain family.