القسم الرابع

ترجمة ملخصات أبحاث ودراسات وأوراق ومقالات علمية باللغة الانجليزية

Section Four

Translating research summaries, studies, papers, and Scientific articles into English

related to these rules from various documents and records, then presented this information using appropriate scientific methods.

In another part, he used the deductive methodology, which involves analyzing the operations of these endowment companies, their principles, and examining their activities and objectives. This approach aimed to demonstrate the anticipated economic, developmental, and social impacts of implementing such companies. Additionally, he proposed a model for a law governing endowment companies in the State of Kuwait.Top of Form

7. Bottom of Form

or endowment manager, enabling them to acquire rights and incur obligations.

6. According to Kuwaiti legislation, endowment principles, pillars, and characteristics, the most suitable legal forms for contemporary endowment companies are the limited liability company and the closed joint-stock company.

And he concluded with the main recommendations, which are as follows:

- Hold more seminars and conferences to study and develop contemporary methods for preserving and growing endowments.
- Encourage research on endowment companies, covering all detailed provisions related to them.
- Propose that endowment institutions-led by the General Authority of Awqaf in Kuwait-make a concerted effort to raise awareness about endowments among community members to revive the tradition of endowments and restore their impactful contribution to community service and prosperity.
- Suggest that Kuwaiti legislators adopt the model of contemporary endowment companies due to its positive economic and developmental effects on individuals and society.

Final Comment on the Research:

In this study, the researcher employed a descriptive methodology in part, as this method elucidates the principles and rules specific to endowments upon which contemporary endowment companies and their investments are based. He gathered information pany.

- The Seventh chapter: Mergers and Dissolution.
- The researcher concluded the study with an appendix containing the currently applicable Companies Law of Kuwait.

Key Recommendations and Findings:

Based on the researcher's discussion of the topic and the study's coverage, the key findings and recommendations are as follows:

1. Contemporary endowment companies are fundamentally different from other similar entities, such as non-profit organizations, commercial companies, Islamic investment funds, and endowment funds.
2. The legitimacy of contemporary endowment companies is based on provisions of Islamic Sharia law, following the principle that "contracts are originally permissible unless there is evidence of prohibition."
3. Both Sharia objectives and economic justifications support the establishment of contemporary endowment companies.
4. The jurisprudential choices underpinning contemporary endowment companies, such as the non-mandatory nature of endowments, the permissibility of timing, and the retention of the endowment asset in the ownership of the endower, help achieve the purposes of endowments and contribute to shaping their legal and administrative reality.
5. Contemporary endowment companies possess an independent legal personality, distinct from the endowers, with separate financial liability from the super-attendant

essential and urgently needed at the present time, especially with the advancements in endowment methods. This proposal aims to address the legislative gap in Kuwait regarding this type of company and to enhance the legislative mechanism for endowment work.

The legislative proposal is an attempt by the researcher to establish a foundation and legislative framework for these companies, which will significantly impact the development of endowment operations. It will be one of the first proposals to provide a specific law for endowment companies, similar to laws for other types of companies, such as non-profit organizations.

The proposal highlights key issues related to the unique aspects of contemporary endowment companies and covers topics addressed in the study, serving as a foundation for further discussion. It does not delve into purely administrative, technical, or procedural matters, as these are referred to the primary source, which is the Companies Law, provided they do not contradict with the proposed law, to avoid redundancy and to facilitate understanding and application.

The researcher divided the proposal into seven chapters, encompassing forty-three legal articles.

- The First chapter: General Provisions and Definitions.
- The Second chapter: Endowment Conditions and Endowment's channel of Expenditures.
- The Third chapter: Endowment Investments and Profits.
- The Fourth chapter: Superintendent of contemporary endowment companies.
- The Fifth chapter: Endowment limited liability company.
- The Sixth chapter: Closed Endowment Joint-stock com-

contemporary endowment companies, as mentioned and detailed by the researcher, are:

1. Impacts Related to Aggregate Demand: This consists of four main elements: consumer demand, investment demand, government spending, and net external spending. The researcher focused on the first two elements.
2. Impact on Aggregate Supply: The researcher categorized this into direct or indirect effects.
3. Impact on Income and Wealth Distribution.
4. Impact on Savings.
5. Impact on Reducing Poverty and Achieving Adequate Living Standards.
6. Impact on Reducing Unemployment.
7. Impact on Human Capital Growth.
8. Impact on Production.
9. Impact on Infrastructure.
10. Bearing Part of the Financial Burden for the State.

The researcher then addressed the social impacts of establishing contemporary endowment companies. Among the most notable of these impacts are:

1. Impact on Narrowing the Gaps Between Social Classes.
2. Impact on Community Solidarity.
3. Impact on Social Stability and Cohesion.

In Chapter Six:

The researcher presented the proposed draft law for endowment companies in the State of Kuwait. It was explained that proposing a specific law for contemporary endowment companies is companies, the legitimacy of participation wither in-kind and monetary shares cannot be affirmed without examining the relevant Islamic legal rulings.

The researcher also addressed the superintendent and oversight of these companies, emphasizing that contemporary endowment companies are not exempt from the jurisprudential rules of superintendent. Instead, they reflect these Islamic legal principles related to endowments but in a manner different from traditional superintendent practices. This difference arises due to the unique administrative structure of contemporary endowment companies, which includes various levels such as the general assembly, board of directors, and supervisory councils, among others.

Additionally, the researcher covered issues related to the company's profits, allocations, and provisions, as well as how to address losses should they occur, and the appropriate methods for managing these losses.

The researcher concluded this chapter with the issue of the dissolution of the endowment company. Circumstances and reasons may arise that lead to the dissolution and termination of the company, along with the legal relationship binding the partners. The researcher detailed the causes and reasons for the dissolution of the company under Kuwaiti law, noting how these reasons suit the specific nature of contemporary endowment companies.

In the Fifth Chapter:

The researcher discussed the significant economic and social impacts of establishing contemporary endowment companies, emphasizing their importance for benefiting individuals and society both in the present and in the future.

Among the most significant economic impacts of establishing partners (solidarity categorized) as the death, bankruptcy, or loss of capacity of any general partner leads to the dissolution of the company. This does not align with the concept of endowment, as the legal personality of an endowment is not depending on the existence of the endower.

Secondly, the objectives of endowment must guide the administrators to avoid practices that do not fulfill the purpose for which the endowment was established, namely preservation and dedication. Based on this, the researcher proposes the most suitable legal forms for contemporary endowment companies, suggesting two types: First, the endowment limited liability company. Second, the endowment closed joint-stock company.

The researcher then addressed the essential components of endowment (waqf) in contemporary endowment companies, noting that these components must be applicable for a company to be properly categorized or classified as an endowment. These components include:

1. The Endowers in contemporary endowment companies.
2. The Endowed Assets or money in contemporary endowment companies.
3. The Beneficiaries in contemporary endowment companies.
4. The Formulation (context) in contemporary endowment companies.

In this chapter, the researcher discussed the capital of contemporary endowment companies, noting that the capital of both closed joint-stock companies and limited liability companies under the law consists of either in-kind or monetary contributions by shareholders or partners. However, in contemporary endowment

Person Companies.

After discussing the commercial companies and their characteristics in detail, the researcher turned to companies suitable for endowment provisions and their features. He noted that all the mentioned companies have distinct characteristics. Based on this, it becomes possible to compare whether all or some forms of these companies are suitable for endowment and its attributes, which will be relied upon in establishing contemporary endowment companies. Upon research and review, it became clear that there are some characteristics that conflict with endowment and its objectives, which can be summarized in two points:

Firstly: Juridical Personality. This concept manifests in several ways:

The first aspect: is the financial liability of the endowment, which affects a group of companies, especially when discussing the characteristics of Solidarity companies (General Partnerships) and Joint Ventures. The obligations and debts of the company extend to the personal assets of the partners, as their financial liability is not separate from that of the company. Additionally, lawsuits and legal actions are directed at the partners personally rather than the established entity. This entirely contradicts the legal personality assigned to the endowment by Islamic law, which dictates that the obligations should be on the endowment itself, not the endower.

The second aspect: is the independence of legal personality. In the cases of Simple Commandwide Companies (Limited Partnerships) and Partnerships Limited by Shares, there are two types of participants: general partners and Testamentary (Trustees). Since these companies consider the personal attributes of the general concept and legitimacy of investing surplus endowment yields. Additionally, it addresses the issue of substituting endowments and investing their funds, clarifying its concept and legitimacy according to jurists and legal experts, and explaining the relationship between substitution and endowment companies.

The chapter concludes with a discussion on the issue of investing compensation funds. It clarifies that compensation refers to what is due to the endowment from the value of the endowment asset or a part of it. After thorough analysis and discussion, it concluded that endowment companies may invest compensation funds in exceptional cases; however, this investment should be rapid and secure to avoid any delay in obtaining the suitable replacement. This conclusion aligns with the decision of the Fourth Forum on Endowment Jurisprudence, which states that it is permissible to invest compensation funds if the replacement is not available and can be received once it becomes available.

In Chapter Four:

In this chapter, the researcher discusses contemporary endowment companies in the context of Kuwaiti legislative regulation. Several issues are addressed, including: the legal forms of companies compliant with endowment provisions, by referring to the types of commercial companies under the law, defining them, and highlighting their features and characteristics while comparing them with those of endowments. These include:

Firstly: Individual Companies, its forms: Solidarity Company, Limited Company, and Joint Venture company.

Secondly: Capital Companies, including forms such as: Public Shareholding Companies, Partnership Limited by Shares, Limited Liability Companies, Closed Joint Stock Companies, and Singleemploying and growing the funds that have been dedicated to endowment (waqf), ensuring their continued ability to generate returns.

Among the topics the researcher addressed is the relationship between investment and endowment companies, highlighting that this connection is crucial for their existence and continuity. Endowment companies rely on investment activities for their viability, as investment is key to preserving and increasing the value of the endowment.

Among the topics discussed is the ruling on investing endowment assets, detailing the consensus of various Islamic jurisprudence schools, decisions of juristic councils, and Sharia standards. The chapter explains the guidelines for investing endowment assets, emphasizing the necessity for the entire investment process to comply with Sharia law, avoiding investment risks, and preserving the principal endowment and the interests of its beneficiaries. This section also covers traditional methods of endowment investment, which Jurists have established for the trustee to manage the endowment, utilizing, preserving, and growing endowment funds, including: leasing, partnership, Mudarabah (profit-sharing), Muzara'ah (sharecropping), Musaqah (irrigation), and Mugharasah (tree planting). It further elaborates on contemporary investment methods that have emerged, suitable for the current necessities while adhering to Sharia principles and endowment investment guidelines. To name or cite a few examples: Musharakah (partnership ending in ownership), Ijarah (lease ending in ownership), Murabaha to the purchase order, depositing in investment accounts with Islamic banks, and engaging in productive and infrastructure projects. The chapter also discusses the investment of endowment yields, explaining its concept and legitimacy, as well as the deeds in a modern way, and enhancing the significance of this tradition among the hearts of Muslims." It also addresses the principle of preserving wealth and achieving practical implementation of Shariah principles related to wealth growth. Additionally, the chapter discusses how contemporary endowment companies contribute to social solidarity and stability among Muslims.

The researcher also addresses the institutional justifications that align with the objectives for which contemporary endowment companies were established. These justifications include: solidifying advanced dimensions of endowment, developing new investment models that serve endowments and their goals, transitioning from individual efforts to collective institutional efforts based on established principles, protecting endowment assets especially in the absence of regulatory frameworks and clear accounting and auditing standards, guarding against potential governmental mismanagement or corruption in endowment administration, and consolidating smaller endowments into larger ones to ensure stability and growth. Consequently, contemporary endowment companies integrate endowment funds into the economic cycle of society. Additionally, the researcher discusses the juristic foundations and legal validity of these companies, as well as the Islamic jurisprudential options they rely on, by presenting the Shariah evidence and principles supporting them and outlining the endowment options upon which they are based.

In Chapter Three:

The researcher discusses the investment of endowment funds through various issues, including the concept of investing endowment assets. He examines this concept from both a linguistic perspective and a juristic standpoint, concluding that it involves examination of the meanings and interpretations of each term, which serves as a foundational introduction to the study. The key terms discussed are: (company, endowment, and contemporary). Definitions are provided in both linguistic and juristic contexts, as well as in legal terminology. The chapter then defines contemporary endowment companies as a descriptive term composed of three elements: an agreement between two or more endowers to pool capital for investment with the aim of generating profit for specific endowment purposes, in accordance with both juristic and legal principles of modern/ contemporary companies.

The chapter also delves into the fundamental differences between contemporary juristic companies and similar entities. It involves identifying both similarities and differences to clarify the terminology and facilitate differentiation. The similar entities discussed include: (non-profit organizations, commercial companies, Islamic investment funds, and endowment funds). The chapter explains that while there are apparent commonalities between these and contemporary endowment companies, a closer examination reveals key differences that distinguish them. It outlines the points of agreement first, followed by a detailed discussion of the points of disagreement to provide a comprehensive understanding.

In Chapter Two:

The researcher examines the objectives and justifications for establishing contemporary endowment companies and their juristic foundations. This chapter focuses on clarifying the Shariah objectives, which include fulfilling the worship of Allah in the realm of wealth, reaffirming the responsibility that Allah has entrusted to all of humanity by applying the principle of stewardship on earth, " encouraging people in general to engage in righteous and pious hancing the status and efficiency of endowments in Kuwait. This importance stems from the absence of a regulatory framework governing endowment companies, which hinders their preservation, development, and optimal utilization. The study aims to develop new investment methods to maximize endowment returns and contribute to the advancement of investment models, while adhering to Islamic endowment principles and Kuwaiti regulatory frameworks. Additionally, it proposes a practical legislative framework that can be implemented within Kuwait's economic context, supporting the Kuwaiti legislature - the National Assembly (Parliament) - in considering it as a foundation for enacting a specific law for contemporary endowment companies.

Key Topics of the Study:

The researcher has structured the study into a preface, six chapters, a conclusion, and an appendix containing the Companies Law of Kuwait.

The introduction covers:

The reasons for selecting the study topic, the problem it addresses, its research questions, objectives, significance, and a review of relevant previous studies. The researcher highlights that through extensive library and database research, consultations with experts and specialists, and engagement with knowledgeable individuals, he identified a range of related studies. He provides a detailed analysis of the differences between these studies and concludes the introduction by explaining the methodology employed in conducting the research.

In Chapter One:

The researcher explores the concept of contemporary endowment companies and related terminologies, providing a thorough alignment with the legislative framework of Kuwait. It seeks to achieve this by defining contemporary endowment companies and differentiating them from similar entities such as non-profit organizations, commercial companies, Islamic investment funds, and endowment funds. The study also explores its jurisprudential rooting, assesses their compatibility with Kuwaiti legislation, highlights the economic, developmental, and social impacts of establishing these contemporary companies, and proposes a model draft law for contemporary endowment companies in Kuwait.

Keywords:

Corporation - Endowment - Contemporary - Islamic Economics - Kuwait.

Significance of the Study:

The endowment sector plays a crucial role in enhancing community welfare and meeting individual needs, addressing various societal challenges, and effectively contributing to economic development in its diverse forms.

As commercial and economic activities have evolved, advanced endowment models have emerged, including contemporary endowment companies. These companies represent a modern financing mechanism for endowments, investing their assets through financial contracts. Recognizing the importance of this topic, several countries have started developing laws to regulate endowment investments. Notably, contemporary endowment companies, designed in line with Islamic legislation, present a promising area for advancement in this field.

From the Researcher's Perspective:

The scientific and practical significance of this study lies in en-

Contemporary Waqf Companies from the Perspective of Islamic Economics: A Proposed Concept for the State of Kuwait

Prepared by:

Dr. Mansour bin Saad Al-Kharafi

Legal Researcher at the Legal Administration of the Manpower Restructuring Program in the State of Kuwait

A dissertation submitted in fulfillment of the requirements for the degree of PhD from the Faculty of Sharia at Yarmouk University in Irbid, Hashemite Kingdom of Jordan, in the year 1442 AH/2021AD.

This study was published as part of the series of academic theses No. (29) Doctorate, Waqf Medad Project – issued by the Department of Studies and Foreign Relations – at the General Authority for Awqaf in the State of Kuwait, 1445 AH – 2024 AD.

Brief Introduction of the Author/Researcher:

A Kuwaiti researcher and academic, specializing in Islamic economics and banking. He is a member of the Kuwaiti Society of Lawyers and has made an academic contribution. Currently, he serves as a legal researcher at the Manpower Restructuring Program in Kuwait.

General Objective of the Study:

This study aims to conceptualize contemporary endowment companies from an Islamic economic perspective, ensuring their extend their benefits beyond an individual's lifetime.

The study also highlighted the precautions taken by Islamic law to protect waqfs, emphasizing the importance of accurately managing their expenditures and regulating activities to ensure benefits, prevent harm, and avoid corruption. The research included a review of the current regulations and rules governing the supervision of waqfs in the Kingdom of Saudi Arabia, and the judicial practices followed as far as accessible. The study encompassed various issues, benefits, and discussions that can be beneficial. The researcher recorded the key findings in the conclusion of the study.

Final Comment on the Study:

- This book encompasses a range of studies related to the authority over and management of waqf, a crucial responsibility due to its impact on the interests of the waqf and its beneficiaries. The importance of this authority is underscored by the potential consequences of failing to uphold it, which can lead to the disruption of the waqf and its resources, as well as resulting disputes and conflicts. It is one of the important and evolving catastrophes due to the evolving regulations related to it and the changing circumstances that requires ongoing monitoring and updating of its issues according to new developments. Given that the authority over the waqf, regulating the actions of the super attendants, and overseeing their work are crucial for the sustainability of the waqf and fulfilling the endower's objectives.

maintenance takes precedence. The same applies to the waqf's debts. He presented the scholars' opinions and their evidence for each of these issues.

The researcher discussed the issue of dismissal the super attendant of the waqf, elaborating on it with reference to the opinions and evidence of jurists. He explained that the dismissal of the super attendant can be initiated by the ruler, the endower, the beneficiaries, or by the super attendant resigning himself. The researcher also addressed the reasons for removing the super attendant, which include the super attendant's insanity, immorality, betrayal, negligence of duties, death, dimissal by the appointer, and the end of the condition set by the endower.

The discussion concluded with the examination of the waqf super attendant's accountability by the judiciary. Since one of the super attendant's duties is to collect the waqf's revenues, spend on its needs, and distribute it to the beneficiaries, the judge has the authority to hold the super attendant accountable if deemed necessary. This audit can occur due to doubts about the super attendant's integrity or competence. The researcher detailed this process, relying on the opinions and evidence of jurists and conducting a thorough scholarly analysis of these discussions.

Key Recommendations and Findings:

The research presented an overview of the rules and issues related to the supervision of waqfs. It offered summaries that included the perspectives of jurists, along with some of their evidence and discussions. The findings clearly demonstrate how Islamic law organizes and regulates human affairs, detailing methods for investing and spending funds. Additionally, the research highlights the great rewards promised for continuous charitable deeds, which ing on the behavior and actions of the super attendant, his liability, dismissal, and accountability. The researcher discussed several issues related to the super attendant's behavior / action including: **Firstly**, the nature of the super attendant's behavior in terms of his actions, noting that the super attendant acts under the authority of his guardianship over the waqf, which is a form of authority over others. The role of the super attendant is governed by principles like those applied to other fiduciary positions and is distinct from that of an agent.

Secondly, the nature of the super attendant's hand was addressed, detailing the jurists' classification into two types: faithful/ trusted hand and guarantee. The opinions of the scholars and their differences on these matters were discussed, with evidence provided for each point of view.

He then discussed the issue of the waqf super attendant's guarantee, defining it in both linguistic and juristic terms. He provided examples of when the super attendant would be guaranteed and when he would not. The reasons for the super attendant's guarantee include:

First: Obscuration, which refers to the trustee not clarifying the condition of the entrusted property at the time of his death. This obscuration prevents the rightful owner from reclaiming their property and thus results in guarantee.

Second: Renting out the waqf for less than the fair market value.

Third: Delaying the maintenance and repair of the waqf. If the super attendant delays necessary maintenance and distributes the income to the beneficiaries, he is guaranteed for the amount given to the beneficiaries, as this is considered neglectful, given that solely on the super attendant's discretion and require presentation to the judge and obtaining their approval.

The researcher then discussed the authority of the super attendant, including the permissible actions he can take concerning the waqf to benefit both the waqf itself and its beneficiaries. This was based on the opinions of jurists, prevailing judicial practices, and the principles applicable in the Kingdom of Saudi Arabia. Among these actions are leasing the waqf, utilizing agricultural land, developing land with construction, replacing or transferring the waqf, and investing in equipment and machinery, and similar assets.

The researcher concluded the chapter with a discussion of what must be avoided, referred to as "prohibitions of supervision." It clarifies that among the responsibilities of the super attendant are the preservation, care, defense, and proper administration of the waqf according to its Sharia-compliant processes in accordance with the endower's conditions. The prohibitions of supervision include any actions that harm the waqf or its beneficiaries, violate the endower's conditions, or exploit the role for personal gain. Such actions are deemed prohibitions that the super attendant must avoid, falling under the prohibitions of authority. The chapter also elaborates on the reasons for liability in these cases, which stem from negligence in the duties of supervision, or the powers of the super attendant previously discussed. It details these prohibitions, including failure to provide the revenue or benefits to the rightful recipients, failing to collect the revenue, pledging or lending the waqf, favoritism in the waqf, not seeking the judge's permission when required, and neglecting to defend the waqf.

Third chapter:

The researcher discussed the implications of supervision, focus-jurists have said about the super attendant's responsibilities to clarify the extent and details of these duties. These responsibilities include implementing the conditions set by the endower, repairing the waqf, maintaining and defending the waqf, fulfilling the waqf's rights and obligations, representing the waqf in legal proceedings, and concluding with a discussion of a jurisprudential issue: Can the super attendant reach a settlement regarding the waqf? And the matter of administering oaths to the super attendant.

He discussed the discretionary authority of the super attendant and its impact. This authority allows the super attendant to perform supervisory duties based on his judgment, aiming to achieve the best interest of the waqf and prevent harm. This authority is inherent to any administrator, regardless of the constraints imposed by the endower or the judge. The super attendant retains a degree of discretion in matters that cannot be rigidly regulated, giving him the right to manage the waqf with wise judgment. The super attendant is required to seek the optimal outcomes in his duties, as he is managing assets entrusted to him, not his own. Authority over others requires consideration of their best interests, and the super attendant's duties include various actions concerning the waqf and its income. The super attendant's role includes making decisions necessary for the benefit of the waqf, guided by his judgment and experience. It is established that competence and expertise are prerequisites for the super attendant, enabling him to identify the waqf's interests and maintain them. Given that the basic principle in actions that are not specified by the endower or restricted by the judge falls within the super attendant's discretion. However, certain actions related to the waqf, such as replacing the waqf, borrowing against it, pledging its assets, managing surplus assets, and contravening the endower's conditions, cannot rely dant, and the right of the state to oversee endowments. He connected these points to the practices under the General Authority for Endowments system and what is implemented in the Kingdom of Saudi Arabia.

He also discussed legal and derivative supervision, citing the views of the jurists and their conflicting opinions. He examined several issues, including the super attendant's right to delegate, the plurality of super attendants, the overseer of the super attendant, supervision by a legal entity, the resignation of the super attendant, delegation of authority, and the ratification of the appointment.

Second chapter:

The researcher discussed the rights and duties of the super attendant, including his compensation, role, discretionary authority, responsibilities, and what he must abstain from. He provided a detailed analysis of the super attendant's compensation, the ruling on receiving payment for it, the conditions of the super attendant's compensation, the amount of compensation if it was neglected by the endower, the inclusions of the super attendant's fee, and the timing of its entitlement. He based his discussion on established jurisprudential principles and what is practiced according to the Supervision Regulations issued by the General Authority for Awqaf in the Kingdom of Saudi Arabia.

He also addressed the duties of the waqf super attendant, and the tasks and actions related to the waqf. Some of these actions are obligatory, meaning failure to perform them constitutes a breach of duty, while others are permissible, meaning the super attendant may choose to perform them, but neglecting them might not be considered a breach of the supervisory role. He reviewed what the from the consent of the ward, but rather it is established either by Sharia, such as the mandate/ authority of a father, or by contract, such as the authority of a guardian. The researcher divided the types of authority into two categories: general authority, which is granted to rulers and judges, and special authority, which is granted to the endower, the beneficiaries and the super attendant. He further divided special mandate /authority into two types: original authority, which does not require appointment and is inherent to the endower and the beneficiaries, and derivative mandate/authority, which requires appointment by someone with the power to do so.

First chapter:

The researcher discussed the conditions for the super attendant of the waqf, who has the right to the authority over the waqf, the legal and derivative supervision, and detailed the conditions for the super attendant of the waqf. Since supervision of the waqf is a type of guardianship, the same conditions apply to the super attendant as to the guardian, including justice and capacity to manage affairs.

There is no disagreement among jurists on these points. However, there is disagreement on additional conditions such as: sanity, adulthood, Islam, justice, and competency in management). The researcher presented the views of the jurists, their evidence for each condition, and discussed these points.

The researcher addressed who is entitled to the authority over the waqf. This includes the right of the endower (waqif) to manage the waqf and appoint the super attendant, the right of the beneficiaries to manage the waqf and appoint the super attendant, the right of the judge to manage the waqf and appoint the super attenjurists have stated. He concluded that supervision of waqf is a legal authority granted to a real or legal person, enabling him to manage the waqf and handle its revenues according to the conditions of the endowment. He explained that it has become common to assign the supervision of waqf to councils or bodies, meaning the authority over the waqf is not held by a single real person, but by a legal body. Thus, the ruling of supervision applies to it. The researcher also mentioned the concept of supervision as outlined in the Supervision Regulations issued by the General Authority for Endowments.

The researcher provided a detailed discussion on the legitimacy of supervision and the ruling on appointing a super attendant. He emphasized that the duty of supervision, including the preservation and care of endowments, is obligatory, as endowments are at risk of being lost without it. The Companions of the Prophet (peace be upon them) appointed who can manage and care for their endowments. The obligation to appoint a super attendant for waqf is supported by numerous of Quranic verses and Hadiths that emphasize the necessity of preserving wealth, prohibiting its wastage, and the obligation to safeguard trusts and deliver them to their rightful owners. Failing to oversee endowments leads to their neglect, which is prohibited by Sharia, as it forbids wasting wealth and neglecting rights. Therefore, the supervision of endowments is considered a communal obligation (fard kifayah), meaning that if sufficient individuals undertake this responsibility, the obligation is lifted from the rest.

The researcher then defined the term “mandate” both linguistically and technically. He explained that, in the usage of jurists, it refers to the power by which a guardian can obligate others or carry out / execute actions upon them. This authority does not originate supervision is a legitimate authority vested in a real or legal person, granting him the capacity to manage the waqf and its revenues according to the conditions of the endowment.

Keywords:

Supervision - Endowments - Authority - Management - Oversight – Power.

Importance of the Scientific Material:

The significance of this topic lies in its connection to waqf, which is a noble avenue of ongoing charitable work. The research focuses on the supervision of waqf, a crucial responsibility due to its impact on the interests of the waqf and its beneficiaries. Any failure in supervision can lead to mismanagement of the waqf and its allocations, resulting in disputes and conflicts, with the accuracy of its issues, their similarity, their many branches, and the need to edit them completely, given many applications in reality.

Main Topics of the Scientific Material:

The researcher divided this study into an introduction, a preface, three chapters, and a conclusion.

Introduction:

The researcher addressed the importance of the topic, reasons for choosing it, its objectives, previous studies on the subject, a summary of the differences between these studies, the methodology followed in the research, and the divisions of the study.

Preface:

The researcher elaborated on the concept of supervision of waqf, based on what is found in language dictionaries and what continues to bring rewards after one's lifetime, ensuring abundant rewards and the continuation of good deeds.

Scholars have focused on applying the general principles of Sharia, its established rules, and its objectives to various jurisprudential issues entrusted to knowledgeable and pious individuals, such as waqf (endowment). Sharia has emphasized and advocated for waqf, and its benefits and impact have been evidenced throughout reality and history. Scholars have dedicated themselves to clarifying its issues, organizing its branches, and ensuring its proper implementation to achieve and enhance the intended benefits of sharia. Part of completing these benefits is appointing a super attendant to manage and operate the waqf according to its designated purposes.

Hence, this research came to address the rulings of the super attendant of the waqf, his actions, and related matters. It outlines what scholars have discussed and clarified in their writings, along with some practical examples of judicial work in Saudi Arabia on these issues. The goal is to elucidate the rulings on waqf super attendants, regulate their activities, and benefit those interested in understanding the direction of judicial rulings and the decisions of systems and regulations regarding this matter.

The research includes a brief presentation of the rulings and issues concerning the supervision of endowments, covering various topics and providing concise summaries that include scholars' perspectives, some of their evidence and discussions. It also presents some of the existing systems and rules for organizing supervisory work, as well as current judicial practices, as much as the author could ascertain.

Among the issues and benefits covered in the research is that

Supervision of Waqf (Endowment) A Jurisprudential Study with Reference to Applicable Systems and Rules and Their Applications

Prepared by:

Dr. Hani bin Abdullah bin Muhammad Al-Jubair

Appellate Judge at the Court of Appeals in the Riyadh Region, Kingdom of Saudi Arabia

This study was published as part of the Saee Scientific Publications Series No.: (28) issued by the Saee for Awqaf Development

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Brief Introduction of the Author/Researcher:

Dr. Hani is specializing in jurisprudence and its roots and works as an appellate judge at the Court of Appeals in the Riyadh Region. He has made numerous scholarly contributions, media programs, and participation in scientific journals, newspapers, and websites. He has also published research and books include: "Jurisprudence of Prophetic Medicine" "The Phenomenon of Differences among Scholars and How to Deal with It," "Permission for executing Surgical Operations," and others.

General Objective of the Scientific Material:

Islamic Sharia came to organize human life and manage his affairs, guiding individuals on how to invest and spend their money. It directed them towards ongoing charity (sadaqah jariyah), which

Second Section

Translating summaries of research and scientific studies on the endowment

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infringement against endowments.

6. The lack of integrated legislation and regulations regarding endowments has allowed individuals with weak consciences to exploit legal loopholes to commit transgressions against endowments.

Recommendations:

1. There is a need for increased research on the issue of encroachment against endowments, particularly focusing on emerging tricks and evolving methods.
2. Issuing an integrated system of regulations and laws to protect endowments and prevent transgressions, ensuring their ongoing benefit and utility.
3. The need to pay attention to regulations and legislation related to endowments, regularly reviewing, renewing, and developing them to keep up with all developments in the field of endowments.
4. The need to raise awareness about the dangers of encroachment against endowments through various media channels and Friday sermons, while clarifying the deterrent penalties for those who consider committing such infringements.

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- Legislate effective control systems.
- Linking any actions related to the endowment—such as sale, exchange, transfer, or mortgaging—with the approval of the competent court.
- Expediting the resolution of endowment-related cases in the courts.
- Safeguarding the investment of endowment funds and avoiding high-risk ventures.

Results and Recommendations:

Results:

1. Protecting endowments is a crucial issue that impacts the future of society, threatening their existence and usefulness.
2. The issue of infringement against endowments is an evolving one, with its forms and methods being shaped and varied as society develops and changes.
3. The lack of awareness about the dangers of transgressing against endowments, and the absence of discussion about it in the media and Friday sermons, has contributed to the leniency of those with weak faith in committing such transgressions.
4. The negligence of endowers in documenting, drafting, and publicizing endowments has contributed to the facilitation of transgressions or infringement.
5. The delay in resolving some endowment-related cases in the courts has contributed to the audacity of individuals with weak consciences in committing transgressions or

- Harm to society due to the disappearance and reduction of endowments and the disruption of their developmental contributions.

Protection Against Transgression:

Endowments can be protected from transgression through various means, including:

- Official documentation of the endowment.
- Renewing old endowment documents and converting them into official documents.
- Comprehensive and detailed drafting of the endowment document/ deed.
- Preserving endowment documents.
- Monitoring endowments and recovering those that have been unlawfully seized or usurped.
- Publicizing endowments, announcing them, and raising awareness among people.
- Selling, transferring, or exchanging endowments in case they are damaged.
- Establishing the endowment on land that is officially registered with the relevant authorities (some government institutions and charitable organizations create their endowments on state-owned land).
- Including a precise mechanism for monitoring the endowment in the endowment document.

- Rampant nepotism and personal courtesy.
- Neglect by superintendents and their preoccupation with other matters, leading to a lack of oversight of the endowments.
- Disputes among heirs and their contention after the endower's death.
- Corrupt conditions imposed by the endower, such as depriving daughters or certain sons.
- Political unrest, conflicts, wars and insecurity.
- Neglecting endowed lands without utilization for an extended period.
- Failure to implement the endower's conditions regarding the distribution of the yield (through delays, unfair distribution, or including undeserving individuals).

- Legal Reasons:[1] Including:

- Weak civil protection for endowment assets.
- Inadequate criminal protection for endowment assets.
- Delay in litigation procedures.
- Lack of official documentation for endowments.

Key Results of Transgression:

- Overburdening the courts with various disputes among the parties involved.

(1) Asbihi, Abdulrazzaq (2018), The Phenomenon of Seizing Endowment Properties: Causes and Solutions, Publications of the Journal of Law - Legal and Judicial Knowledge Series, Issue 62, pp. 45-60.

3. Endowment Beneficiaries: Examples include:

- Forgery of documents and papers that establish their right to benefit from the endowment.
- Seizing and usurping the benefits of the endowment.

4. Others outside the endowment system from the public: Examples include:

- Usurping the endowment and taking possession of it by force, managing it as if it were personal property.
- Encroaching on the benefits of the endowment.
- Theft of the endowment's contents.

Causes of Transgression:

The endowment has a unique nature, as its ownership does not belong to natural or legal persons, which makes it the weakest link among other types of ownership (governmental or private)(1) This vulnerability makes it susceptible to transgression. The reasons for this include:

- Religious Reasons:
  - Weak religious motivation.
  - Ignorance of the provisions regarding transgression against endowments.
- Social Reasons:
  - Weakening of moral deterrents.

(1) Asbahi, Abdulrazzaq (2018), The Phenomenon of Seizing Endowment Properties: Causes and Solutions, Publications of the Journal of Law - Series of Legal and Judicial Knowledge, Issue 62, p. 7.

- Selling the endowment for a meager or at a low price under the pretext of its lack of benefits, to achieve personal gains for the administrator.
- Leasing the endowment for less than its market value.
- Speculating with the endowment's funds or income with the aim of earning commissions.
- Investing the endowment's assets or yield in high-risk investment areas.
- Harming the endowed property by mortgaging it or borrowing against it without permission from the relevant authorities.
- The superintendents' leniency and neglect in preserving, maintaining, and repairing the endowment to ensure it remains functional and generates the benefits intended by the endower.
- Fraud and breach of trust,[1] including: personal use of endowment property, courtesy and nepotism in appointing staff, awarding contracts, receiving commissions, neglecting maintenance, dishonesty in maintenance work, negligence and indifference resulting in the loss of endowment rights, and disclosing endowment secrets and data.
- Excessive spending on salaries and operational expenses.

(1) Issa, Haddad, and Juhnaït Khadija (2020), The Crime of Transgression Against Endowment Real Estate in Algerian Legislation, Journal of Judicial Effort, vol. 12, p. 543.

gence and transgression, such as by damaging the endowed asset, or altering its nature and characteristics (e.g., converting it from residential to agricultural use or vice versa), [1] if not authorized by the endower.

- Complete or partial damage of the endowed property.[2]
- Seizing the endowment and taking possession of it, either directly or indirectly, by force or dominance, and incorporating it into one's private funds.[3]
- Forgery of contracts, documents, and records.
- Concealing contracts, documents, and papers, and misleading the responsible authorities.
- Theft of the endowed property (such as stealing endowed books and manuscripts).
- Tampering with the endower's conditions by altering or concealing them.
- Tampering with the endowment's yield through embezzlement, delay and procrastination, borrowing, or managing them as if they were personal property.

(1) Damage can either affect the endowed property itself, causing its complete or partial destruction, either directly or indirectly, or it can impact the benefits derived from the endowment, resulting in either total or partial disruption, either directly or indirectly. See: Al-Rouza, Nawal bint Saeed Yahya, Transgression Against Public Property: Forms and Rulings, previously cited, pp. 1-30. Adapted.

(2) Al-Rouza, Nawal bint Saeed Yahya, Transgression Against Public Property: Forms and Rulings, previously cited, p. 15.

(3) The report on trust against betrayal defines it as: everything entrusted to a person, including religious duties and other responsibilities such as worship, deposits, family, and finances. See: A Group of Authors, Kuwaiti Jurisprudential Encyclopedia, previously cited, vol. 6, p. 236.

By the type of assault:

- Transgression against the endowed asset.
- Transgression against the benefit of the endowed asset.

Forms of Infringement on Endowments:

Infringement on endowments refers to any action or behavior affecting endowments that is prohibited by either a religious text or a legal provision. [(1)] This infringement may occur by:

1. Heirs: Examples include:
   - Transgression against endowments through the damage, concealment, or forgery of endowment documents, particularly if they are not officially documented by the relevant authorities.
   - Seizing the benefits of the endowment by taking possession under the pretense of entitlement.
2. Administrators of the Endowment: This includes the endower himself or the superintendent appointed by the endower. Examples include:
   - Altering the terms of the endowment.
   - Changing the channels of expenditure: either by suspension or substitution.
   - Misappropriating endowment funds through negli-

(1) Changing the nature and characteristics of the endowment is considered an infringement unless the endower has specified it in the endowment document and it has been authorized by the legitimate ruler.

- The heirs of the endower.
- The beneficiaries of the endowment.
- The endowment investor.
- External transgressors.

Types of transgression:

By intent[1]:

- Deliberate transgression.
- Quasi-deliberate transgression.
- Accidental transgression.

By means of assault:

- Direct transgression.
- Indirect transgression.

By the identity of the assault:

- Transgression by a natural person.
- Transgression by a moral person.

(1) Article 3 of the General Authority for Endowments Law states: "The Authority aims to organize, preserve, develop, and enhance endowments in a manner that fulfills the conditions set by the endowers and strengthens their role in economic and social development and social solidarity, in accordance with the objectives of Islamic Sharia and regulations. Paragraph 2 of Article 4 of the General Authority for Endowments Law specifies: The Authority oversees the activities of the administrators appointed by the endowers within the limits prescribed by regulations, ensuring that these activities do not violate the conditions set by the endowers or interfere with the administrative functions.

your wealth, and your dignity are forbidden to one another, like the sanctity of this day of yours, in this month of yours, in this land of yours. Have I not conveyed (the message)?" (Agreed upon). Allah's Messenger (ﷺ) said: "If anyone takes a span of land unjustly, on the Day of Resurrection Allah will strangle him with it from seven earths." [Agreed upon].

Transgressing against endowments (awqaf) falls under the prohibition because it is an act of aggression against what Allah has made sacred and forbidden. The one who commits it is condemned and warned of punishment in both this world and the Hereafter.

Transgressions against endowments can occur in two forms:

- Material transgressions, such as neglecting maintenance, repair, and development.
- Moral transgressions, which include illegal exploitation such as theft and embezzlement (external transgressions), as well as abuse of authority, overlapping authorities, altering the endowment, mortgaging, and borrowing or taking a loan (internal transgressions).[1]

Entities of transgression against endowments:

There are various entities involved in the transgression against endowments, such as:

- The endower.
- The Super-Attendant.

(1) Changing the endowment, mortgaging it, or borrowing by using it as collateral is considered an infringement unless the endower has stipulated it in the endowment document, and it has been authorized by the legitimate ruler.

favorable conditions for its development and investment. It also involves achieving the endower's objectives and allowing the beneficiaries to benefit from the endowment in accordance with Sharia legislations.(1)

The Concept of Infringement on Endowments:

Infringement on the endowment can be defined as: any intentional or unintentional, direct or indirect act that inflicts harm on the endowment's principal, disrupts its benefits and purposes, alters its form, and deprives the beneficiaries of their legitimate right.

The Verdict on Infringement of Endowments:

Infringement on the property of others is prohibited according to the following Quranic verses and Hadiths:

Allah states: "But do not transgress. Indeed, Allah does not like the transgressors". Surah Al-Baqarah, [verse: 190]. Allah states: "But whoever transgresses after that will suffer a painful punishment." Surah Al-Baqarah, [verse: 178]. Allah states: "O believers! Do not devour one another's wealth illegally, but rather trade by mutual consent." Surah An-Nisa, [verse: 29]. The Messenger of Allah (peace and blessings be upon him) (ﷺ) said: "The blood, honor and property of a Muslim is inviolable for another Muslim." [Muslim] ,The Messenger of Allah (peace and blessings be upon him) (ﷺ) said: "The property of a Muslim is not lawful except with his willing consent." (Narrated by Ahmad, 20172). Allah's Messenger (peace be upon him) ﷺ His statement in his sermon on the Day of Sacrifice at Mina during the Farewell Pilgrimage: "Verily, your blood,

(1) Ibn Aneeq, Nasser Ibrahim Nasser. Protection of Endowments in Islamic Jurisprudence and Its Judicial Procedures in the Kingdom of Saudi Arabia. Previous reference, p. 69.

without the intention of owning it.

The Difference Between Transgression, Oversight, and Protection:

Oversight: A continuous and ongoing process conducted by the authority or delegated to others to ensure that activities are carried out according to established plans, set policies, prepared programs, and within the limits of applicable laws, rules, and instructions to achieve specific objectives.(1)

Oversight of the Endowment Institution: This involves the state's monitoring of the endowment administration's activities to ensure the application of laws and regulations governing it, the proper functioning of the institution, and the extent to which it achieves the purposes for which it was established.(2)

Protection: Refers to surrounding private and public rights, interests, and properties with legislation that safeguards them from infringement and allows their owners to manage or enjoy them according to Sharia legislations.(3)

Protection of the Endowment: Means surrounding it with appropriate or suitable legislation and measures that ensure the

preservation of its principal, guarantee its continuity, and create

(1) Ayyasra, Bassam Awad (1431AH), Financial Supervision in the Islamic Economic System, Dar Al-Hamed for Publishing and Distribution, Jordan, 1st edition, p. 25

(2) Ibn Azzouz, Abdelkader (2011). The State's Authority over Waqf Affairs. Fifth Forum on Fiqh Issues of Waqf, Istanbul, Turkey, May 13-15, p. 12.

(3) Ibn Aneeq, Nasser Ibrahim Nasser. Protection of Endowments in Islamic Jurisprudence and Its Judicial Procedures in the Kingdom of Saudi Arabia. Previous reference, p. 40.

Consequences:

The Linguistic Meaning of “Al-i’tidaa’

(Infringement/Transgression): Linguistically, “transgression” (Ta’addi) refers to injustice, fundamentally involving the crossing of boundaries, limits, and rightful claims. The phrase “I transgressed the right” indicates surpassing it. Jurists also use this term in its linguistic sense, applying it to signify the infringement upon the rights of others.(1)

It is stated in the Kuwaiti Fiqh Encyclopedia: Transgression in language and terminology means injustice and exceeding the limit. It is said, ‘He transgressed against him,’ meaning he wronged him, and ‘He transgressed against his right,’ meaning he overstepped it without any right.(2)

It has been said that transgression: is exceeding the limit, measure, and right that one ought to adhere to, doing what one has no right to do, or neglecting what one is obligated to do concerning the assets and benefits of public property.(3)

Ibn ‘Arifah defined it as: The unauthorized benefit from someone else’s property with the intent of acquiring ownership of it, destroying it, or a part of it, without intending to possess it.” In another instance,

he said: “Acting on something without the owner’s permission

(1) Group of authors (from 1404 to 1427 AH), Kuwaiti Jurisprudence Encyclopedia, Vol. 12, p. 233, published by: Ministry of Awqaf and Islamic Affairs, Kuwait, second edition, Dar Al-Salasil.9

(2) Group of authors, Kuwaiti Jurisprudence Encyclopedia, previously referenced, Vol. 5, p. 202

(3) Al-Rouza, Nawal bint Saeed Yahya (2020 CE), The Violation of Public Property: Forms and Rulings, previously referenced, p. 4.

took from the spoils of Khaybar, before the shares were divided, is now burning on him in fire.' The people were shocked, and a man came forward with a shoelace, or two shoelaces, saying: 'O Messenger of Allah, I took these on the day of Khaybar.' The Messenger of Allah (peace be upon him) said: 'A shoelace of fire, or two shoelaces of fire.'" [Narrated by Muslim]

One of the most dangerous forms of transgressions against wealth is the violation of endowments, which are in the possession of Allah Almighty. To instill fear in those weak in faith and prevent them from infringing upon the wealth of endowments, we find that most endowment documents conclude with the verse: "But whoever changes the will after hearing it, the blame will only be on those who made the change. " (Al-Baqarah: 181). This is intended to scare those with weak souls from manipulating, violating, or diverting endowments from their intended purpose. Endowment wealth is respected, donated by individuals as a means of drawing closer to Allah and seeking reward. Any form of aggression against endowments is a serious crime, an encroachment upon Allah's property, and a bold defiance of His legislations. It is also an infringement on the rights of others, a deviation of the Waqf from the goals set by its Endowers, and an unjust consumption of people's wealth. "Do not consume one another's wealth unjustly, nor deliberately bribe authorities in order to devour a portion of others' property, knowing that it is a sin." (Al-Baqarah: 188). In order to prevent individuals from daring to attack endowments, legislation and laws related to the protection and oversight of endowments were established to create a solid legal foundation that makes endowment properties immune from any attack or encroachment.

The Concept of Endowment Violations, Its Forms, Causes, and

The Attack on Endowments

Prepared by:

Ibrahim bin Muhammad bin Ibrahim Al-Sameel

Director of Priorities Center for Consultations

Researcher and Consultant in the Field of Endowments

imis1234@gmail.com

Transgressing against the public and private wealth of Muslims is a major crime. Islamic law has issued severe warnings, both in this life and in Hereafter, for anyone who dares to encroach upon these assets in any way. The story of the young man who took a share from the spoils of war on the day of Khaybar, before it was divided, illustrates the gravity of such offenses. Abu Hurayrah (may Allah be pleased with him) reported: "We accompanied the Prophet (peace and blessings be upon him) to Khaybar, where Allah granted us victory. We did not acquire gold or silver but instead gained possessions, food, and clothes. We then proceeded to the valley, where the Messenger of Allah (peace be upon him) had a servant gifted to him by a man from the tribe of Judham named Rifa'ah bin Zayd from the Banu al-Dubaib. When we arrived at the valley, the servant of the Messenger of Allah (peace be upon him) was unpacking his belongings when he was struck by an arrow, leading to his death. We exclaimed: Congratulations to him on his martyrdom, The Messenger of Allah (peace and blessings be upon him) responded: 'No, by the One in whose hand is the soul of Muhammad, the share he decision-making authority, or that are submitted to the General Authority for Awqaf or other relevant bodies, in addition to the financial statements of the waqf. This element serves as the output of the waqf's accounting system.

Finally, I say:

These highlights offer a glimpse into the accounting system for waqf management. Any success in them is solely by the grace of Allah, and any shortcomings or mistake, omission or oversights are from myself and the Shaytan. May Allah have mercy on those who read these words, correct any flaws, refine any imperfections, or reminds us of something beneficial, "Whoever guides someone to goodness will have a reward similar to that of its doer[1].

And may the peace, blessings, and mercy of Allah be upon our Prophet Muhammad, his family, and all his companions.

(1) Narrated by Muslim

Almighty.

Second Element: Evidence and Documentation:

Every transaction conducted within the waqf must be supported by evidence and documentation that validate the transaction between the waqf and the relevant party. As a rule, no transaction should be recorded in the waqf's accounting records unless it is backed by supporting documents.

Third Element: The Accounting Cycle:

The financial data related to waqf transactions, which are based on supporting evidence and reference documents, are processed through this third element of the accounting system—the accounting cycle.

The Accounting Cycle of the Waqf Relies on Three Fundamental Pillars:

1. First Pillar: Accounting books and records, which have been provided by modern systems.
2. Second Pillar: A specialized accountant who can handle the supporting evidence and documents, as well as the figures they contain, for all transactions related to the waqf.
3. Third Pillar: Proper accounting treatment that takes into consideration the unique characteristics that distinguish waqf from other accounting entities.

Fourth Element: Financial Reports and Statements:

These are the various reports of the waqf that assist those with as the Account Tree. This chart is built on five strategic pillars as follows:

- First Pillar: Waqf Assets:
- Second Pillar: Endowment Obligations, also referred to by accountants as liabilities.
- Third Pillar: Net Waqf Assets, which can be grouped with liabilities under a single classification, forming "Liabilities and Net Assets".
- Fourth Pillar: Waqf Revenues.
- Fifth Pillar: Waqf Channel of Expenditures.

Under these pillars are various elements: primary accounts branching from them, followed by sub-accounts branching from the primary ones, and then analytical accounts.

As part of its efforts to develop the waqf sector, the General Authority for Awqaf has paid special attention to this aspect by undertaking the project of a Unified Chart of Accounts Guide for Awqaf. The goal of this initiative is to establish a standardized, advisory guide for waqf accounting that aligns with the standards for nonprofit organizations. The guide aims to support the creation and design of a wide variety of financial reports that serve all levels, from waqf management to supervisory bodies, thereby enhancing the contributions of the Authority and superintendents in preserving the Awqaf funds and investments.

Up until the writing of this paper, the General Authority for Awqaf is conducting several workshops to ensure that the guide is developed in a way that meets the needs of the waqf sector in the Kingdom—may God protect it. It is hoped that the guide will be published on the Authority's website soon, with the help of God and addresses weaknesses. This type of auditing is crucial for detecting deviations, neglect, or shortcomings in the waqf. Without it, preventive auditing would be of no value.

3. Post-Audit Oversight: This occurs after the end of the financial year for the waqf and is conducted by specialized external auditing bodies. They examine and audit the financial transactions that took place in the waqf to identify any financial violations. The downside of this type of auditing is that it occurs late, thus detecting errors only after they have happened. Sometimes it takes place after a new super-attendant takes over or there are changes in the waqf's staff. However, this does not diminish its importance.

Sixth Highlight: Components of the Waqf Accounting System:

If the super-attendant wishes to activate and establish an accounting system for the waqf, he must consider important factors to develop a comprehensive accounting system as follows:

First: After receiving the waqf deed, the super-attendant should thoroughly read and understand the endower's stipulations, analyzing them financially through charts and ratios. Special attention should be given to the phrases and terms used by the endower in the waqf deed, such as whether the disbursement should be from the gross revenue, net revenue, or distributable net revenue. Each of these terms must be carefully interpreted, and the appropriate ratios must be established according to the endower's conditions. Based on this analysis, the superintendent will establish the first component of the waqf accounting system, which is the Chart of Accounts, also known in the accounting and financial profession financial management, nor financial auditing can perform their roles properly, because financial accounting fuels and sustains these functions.

The Fourth Function: Financial Auditing:

Financial auditing is a crucial function in the waqf, closely linked to the revenue and expenditures of the waqf, whether they exist or not. It varies based on different considerations, with the timing of the auditing process or its position relative to the financial performance of the waqf[(1)] being the most significant factor, according to the researcher.

In terms of timing or its position relative to the financial performance of the waqf, financial auditing is divided into three types:

1. Presets Auditing: This is a preventive auditing conducted before the start of the waqf's financial year. Its purpose is to prevent risks from occurring, with God's help. Tools for this type of auditing include operational plans, budget forecasts for the waqf, regulations, policies, and procedures approved by the authority in the waqf, and the Sharia legal opinions upon which the work is based. Preventive auditing is considered one of the best types of audits.
2. Accompanying Auditing: This is the auditing of the actual performance of the waqf during the financial year. It ensures that the actual performance aligns with the planned objectives, identifies strengths to enhance,

(1) This section draws on the book titled "Financial Auditing in Islam" by Dr. Awf Mahmoud Al-Kafrawi, Assistant Professor of Islamic Economics at the College of Sharia in Riyadh, Imam Muhammad bin Saud Islamic University, published in 1983.

The First Function: Financial Leadership:

This function pertains to the financial leader who authorizes the disbursement of revenue in accordance with the terms set by the endower. This leader may be the super-attendant, the board of trustees, the chairman and vice-chairman, the secretary-general, or the executive director, depending on what is determined by the matrix of financial and administrative powers of the waqf, which outlines who holds the authority for financial approvals within the waqf.

The Second Function: Financial Management:

This function encompasses two dimensions:

A. The first dimension: an executive aspect closely related to accounting.

B. The other dimension: a leadership aspect closely related to financial leadership.

The role of financial management in the waqf is to assist the financial leadership in achieving two highly important objectives:

A. Preserving the endowed funds.

B. Growing and investing the endowed funds to achieve the highest possible return or the greatest impact as stipulated by the endower.

The Third Function: Financial Accounting:

It is the linchpin, the balancing element, and the cornerstone of the financial operations of the waqf. It is considered an indispensable duty for the waqf, as it is unimaginable to have a waqf without accounting. Without accounting, neither financial leadership, Accordingly, it is never correct for the endower to receive the waqf's revenue funds into his personal bank account, nor to mix his personal financial liability with that of the waqf. Similarly, it is improper for the waqf super-attendant to receive the waqf's revenue funds into his personal account and then disburse from his personal account. These actions are incorrect and violate the explicit provisions outlined in Paragraph 1 of Article 15 of the Regulation for Trustees issued by the General Authority of Endowments.

The first step in activating the independent financial liability of the waqf is for the superintendent to register the waqf with the General Authority of Endowments and obtain a registration certificate. This certificate, along with the waqf deed, authorizes the superintendent to open one or more bank accounts-depending on the terms specified by the endower-in the name of the waqf. All financial transactions of the waqf must be conducted through these bank accounts. The superintendent must avoid using his personal bank accounts or any intermediary accounts for waqf transactions and must not mix the waqf's funds with his personal funds. Doing so would undermine the independent financial liability of the waqf and merge it with the superintendent's financial liability.

Fifth Highlight: Activating the Financial Functions Associated with the Flow and Expenditures of Waqf Revenue:

When the superintendent activates the independent financial liability of the waqf and opens bank accounts in the name of the waqf, there will be financial inflows and outflows from these accounts. These financial flows represent the movement of waqf revenue and its allocation, which must adhere to four financial functions:

not be mixed with personal funds[1].

It also stipulates that large and medium-sized waqfs must prepare a budget for all waqf activities and produce audited financial statements certified by accountants and auditors accredited by the Saudi Organization for Certified Public Accountants[2].

Additionally, it requires that small waqfs and those with direct benefits, if they have revenues and expenses, prepare an annual financial statement that details the waqf's revenues and expenditure[3].

The presence of a sound accounting system for the waqf greatly aids in complying with the regulations and guidelines governing the waqf's operations, meeting the requirements of the General Authority of Endowments, and addressing the needs of other relevant entities such as the Zakat, Tax, and Customs Authority, among others.

Fourth Highlight: Activating the Waqf's Independent Financial Liability:

Once the endowed property transfers from the ownership of the endower to the ownership of Allah Almighty, it acquires an independent financial liability separate from that of the endower, the superintendent of the waqf, and the beneficiaries[4].

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(1) Refer to the Regulation for Custodianship issued by the General Authority of Endowments, Paragraph (1) of Article Fifteen.

(2) Previous reference, Paragraph (4) of Article Fifteen.

(3) Previous reference, Paragraph (5) of Article Fifteen.

(4) For further details on this aspect, refer to the dissertation titled "The Financial Liability of Waqf: Jurisprudence and System" by Dr. Ahmad bin Abdulrahman bin Nasser Al-Hamad, published by Sa'i Foundation for Waqf Development.

formed decisions.

The Fourth Objective: Clarifying the Financial Position of the Waqf and Understanding Its Rights and Obligations:

The financial statement of the waqf refers to its assets and liabilities. Once the waqf transfers from the ownership of its founder to the ownership of Allah Almighty, it acquires an independent legal personality, which entails having its own financial liabilities. This means that the waqf will have rights and obligations. Therefore, if the superintendent wishes to understand the financial position of the waqf, a sound accounting system is essential, as it is difficult to determine the waqf's rights and obligations without it.

The Fifth Objective: Providing Financial Data and Information Necessary for Decision-Making:

The financial data and information produced by a sound accounting system for the waqf are crucial for the decisions made by superintendents or those in authority over the waqf. If a decision-maker wishes to make any decisions related to the waqf without having financial data and information from a reliable accounting system, they will not be able to make appropriate decisions and may even make incorrect or unsound choices.

The Sixth Objective: Compliance with Regulations and Guidelines Issued by the General Authority of Endowments:

At the forefront of these regulations and guidelines is the Regulation for Custodianship, which stipulates that the waqf must have one or more bank accounts. All waqf transactions must be conducted through these bank accounts, and the waqf's funds must counting framework or regulation in place?

The Second Objective: Exonerating the Superintendent:

When the super-attendant establishes a robust accounting regulation for the waqf, he can satisfactorily exonerate himself. A good accounting system requires the superintendent to record all transactions of the waqf from the moment he assumes his supervising the Waqf as a superintendent, through the operation of the waqf, regardless of the type of endowed asset, until the revenue is generated. The revenue is then distributed according to the expenditures specified by the original endower in the waqf deed. This allows the superintendent to transparently disclose all matters related to the waqf, providing any requested reports on the flow and expenditures of the waqf's revenue. This ensures the superintendent exonerates himself before God Almighty, the regulatory authorities such as the General Authority of Endowments, and the beneficiaries, whether the waqf is family-based or joint.

The Third Objective: Waqf's Result:

Throughout the year, the waqf engages in various operations through its management and administration-regardless of its type—to generate revenue at specified intervals. At the end of the financial year, the accounts are closed, and the revenue is distributed according to the stipulations of the endower.

Without a robust accounting system for the waqf, it would be impossible to accurately determine the outcome of the waqf's activities or to measure the impact of the financial transactions conducted throughout the year. This, in turn, would hinder the ability to identify any surplus or deficit, which is crucial for making in-money, which is in the ownership of Allah Almighty? Therefore, anything that contributes to the preservation of endowment property is considered beneficial and should be considered, while anything that compromises its preservation is deemed harmful and should be avoided.

The foremost and grand objective of the accounting regulation of waqf (endowment) is to preserve and protect the endowed funds, as well as to safeguard the rights of the parties involved with the waqf:

The Waqf' super-attendant must exercise utmost caution in preserving the principal of the endowed funds. Should the super-attendant display negligence, carelessness, or alter the assets in a manner that impedes their benefits or leads to the loss of their yields, several consequences arise: sin in the hereafter, the disruption of benefits or charity to the beneficiaries, hindrance of the endower's intent in perpetuating their charity, and potential legal investigation and court proceedings to determine condemnation or exoneration(1).

How can the super-attendant effectively protect and preserve the endowed funds without a robust or proper and efficient accounting regulation in place for the waqf?

And how can the super-attendant safeguard or protect the rights of

stakeholders, such as other trustees, beneficiaries, and employees of the waqf, without a sound or proper and effective ac-

(1) Refer to "The Duties of the Waqf superintendent in Islamic Jurisprudence" by Dr. Noor bint Hassan Qaroot, College of Sharia and Islamic Studies, Umm Al-Qura University, (p.5), adapted.

6. Financial and Administrative Authority Matrix
7. Expenditure/Grants/Support Policy
8. Conflict of Interest Policy
9. Beneficiary Rights policy.
10. Conflict of Interest Policy
11. Document Retention and Destruction Policy
12. Disclosure and Transparency Policy
13. Anti-Money Laundering and Counter-Terrorism Financing Policy
14. Professional Conduct Code Policy

Third Highlight: Objectives of Accounting Regulation for Endowments:

The adherents of divine religions and the wise among humanity agree that the most crucial aspect of improving human conditions is the preservation of five fundamental necessities, known as the Five Essentials: (Religion, Self, Intellect, Offspring, and Money or property). Islamic law provides adequate rules to protect these five necessities, both in terms of their existence, by establishing what ensures their presence in society, and in terms of their preservation and continuation, by promoting and safeguarding or protecting them from corruption and extinction[1].

Preserving property or money, in general, is a necessity of life. How much more critical is it to preserve endowment property or

(1) Refer to the article titled "Maqasid al-Shariah (Objectives of Islamic Law)" by Sheikh Dr. Abdul Rahman bin Mualla Al-Luhaib, available on the Alukah Network:
https://www.alukah.net/sharia/0/94949
Accessed at 7:33 PM, on 04/05/2024.

Among the regulatory references directly related to the technical accounting matters of endowments and significantly affecting them are the Accounting Standard for Non-Profit Organizations issued by the Saudi Organization for Certified Public Accountants (SOCPA) and the amendments made to it, which were approved by the Accounting Standards Board in its eighth meeting held in Jumada al-Awwal 1445H/November 2023. These amendments will apply to the financial statements prepared for the annual periods beginning on January 1, 2025(1).

Third Reference: The Regulatory Reference:

This refers to the internal regulations, procedures, and policies applicable within the endowment, which have been approved by the authorized entities in the endowment, whether it is the Supervisory Board, the Board of Trustees, or the trustee or super-attendant, as specified by the endowment's financial and administrative authority matrix. These regulations and policies have a significant impact on accounting regulation. Examples of such internal regulations and policies of the endowment include:

1. Endowment Governance Regulation
2. Financial Regulation for the Endowment
3. Board of Trustees Operating policy.
4. Human Resources policy.
5. Investment policy.

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(1) See: The Saudi Organization for Certified Public Accountants website, updates on accounting standards for non-profit organizations.
https://socpa.org.sa/uasnpe
Accessed at 6:20 PM, on 04/05/2024.

of the General Authority for Endowments shall issue a superintendent regulation policy that includes matters related to oversight activities, such as conditions, obligations, violations, and the determination of penalties for any of them ..."The General Authority for Endowments provided a one-year grace period to rectify situations, after which this regulation came into effect. Consequently, it has become one of the most important regulatory references that we must consider in the financial and accountable management of endowments.

Additionally, the Endowments Law, of which two drafts were published on the exploration platform to gather public feedback, is currently—up to the date of writing this paper—in the stage of development and preparation. Hopefully, it will be issued soon, God willing, in a manner befitting the Kingdom's status—may God protect it—and its endowment sector and its significant impact.

Another regulatory reference that must be considered is the Regulation for Organizing Fundraising for the Purpose of Establishing and Financing Endowments, which was presented a few months ago on the exploration platform to gather public feedback. Once issued, it will become a significant reference and have a substantial impact on the accounting regulation of endowments.

Additionally, the Principles of Endowment Governance Regulation, expected to be issued soon by the General Authority for Endowment,

God willing, will also have a significant impact, as it contains several articles concerned with governing the financial and accounting aspects of endowments.

counting regulation. These references are as follows:

First Reference: Shariah Reference:

Endowments are governed by several Shariah rules, and it is essential to keep these rules in mind when initiating an endowment. Additionally, Shariah fatwas may be needed periodically by the endowment super-attendant, as some conditions set by endowers in the past might pose challenges. Therefore, the super-attendant may need to consult fatwa scholars, specialized students of Islamic jurisprudence, or expert firms in endowments, as these fatwas will have accounting implications based on the endower's conditions. Hence, this reference significantly impacts the accounting regulation of endowments.

Second Reference: Regulatory Reference:

This pertains to the regulatory matters governing the operation of the endowment. The foremost of these matters is the endowment deed issued by the court, as it is the primary regulatory reference governing the endowment. Therefore, it significantly impacts the accounting regulation of the endowment due to its inclusion of the endower's stipulations.

The first step that the super-attendant must take -after receiving the administration or super-vision and the endowment deed- is to conduct a financial analysis of the endower's stipulations. This analysis forms one of the fundamental bases for the accounting regulation of the endowment.

The regulation for organizing the administrator's works was issued based on the Council of Ministers resolution No. 286, dated 21/5/1442 AH. It included in (Section Two): "The Board of Directors sued by the endower, represented in the endowment document or deed. This is followed by registering the endowment with the General Authority for Endowments and obtaining a registration certificate. Subsequently, one or more bank accounts should be opened for the endowment, through which all financial transactions related to the endowment are conducted, whether concerning its operation or obtaining its income, and then distributing this income according to the endower's stipulations.

This definition stems from the researcher's understanding of the philosophy of endowment in the Kingdom of Saudi Arabia-may God protect it-where all economic processes that the endowment undergoes, from its initiation through its operation to the collection of income and its distribution according to the endower's stipulations, are conducted according to specific accounting rules, procedures, and standards. These accounting rules and procedures include proof[1], measurement[2], presentation, and disclosure[3].

Second Highlight: References for Accounting Regulation of Endowments:

Three main references govern endowment operations, affecting the endowment's overall functioning and specifically its ac-

(1) Proof: Recording all endowment transactions from its initiation through its operation to the collection of its income and then distributing the income according to the purposes specified by the founder.

(2) Measurement: Translating endowment transactions into monetary terms to express the rights, results of activities, and financial position of the endowment.

(3) Presentation and Disclosure: Presenting accounting information about endowment transactions in the form of financial statements and reports, and interpreting them to assist the endowment management, whether it be the executive management, the board of trustee, or other relevant parties, especially the General Authority for Endowments, in obtaining accurate information as a basis for decision-making.

Many endowments that do not engage in profitable activities still require a portion of the income from the endowed assets to be allocated for development and investment, treating this portion as if it were part of a profit-oriented entity. This highlights the importance of accounting for endowed funds and their returns, as well as disbursing these returns according to the conditions set by the endowers. Proper accounting plays a crucial role in any endowment, and neglecting this can lead to significant sharia and regulatory issues.

Moreover, the Islamic Fiqh Academy has determined that when investing waqf funds, it is necessary to periodically disclose investment operations, publish information, and announce it according to prevailing practices in this regard. The Academy recommended that waqf management should adhere to rules of Sharia, administrative, financial, and accounting oversight(1). This is challenging to achieve in the absence of proper financial and accounting regulation for endowments.

Based on the above, this paper aims to shed light on some important aspects of the accounting organization of waqf, which are as follows:

First Highlight: The Concept of Accounting Regulation for Waqf:

It is a set of accounting rules and procedures that regulate the operation of endowments, starting with the endowment deed is-

(1) The International Fiqh Academy Council, stemming from the Organization of Islamic Cooperation, convened in its fifteenth session in Muscat (Sultanate of Oman) from 14-19 Muharram 1425 AH, corresponding to 6-11 March 2004 CE, Decision No. 140 (15/6) regarding investment in endowments and their proceeds.

Highlights in the Accounting Regulation of the Endowment

Prepared by:

Prof. Hamada Ismail Foda

Financial Consultant and Researcher in the Field of Endowments

hamadaifouda@gmail.com

In the name of Allah, the Most Gracious, the Most Merciful. Praise be to Allah, and peace and blessings be upon the Messenger of Allah, peace and blessings be upon him.

The waqf (endowment) is a form of financial worship through which a person seeks to draw closer to Allah by dedicating any type of asset he owns as a waqf for Allah. This endowment cannot be sold, gifted, or inherited. By the grace of Allah, who has embarked upon or ordained this blessed practice of waqf, has become one of the most important pillars of development in societies. They have a significant impact on community development in various aspects of life, as waqfs are sustainable financial entities due to the dedication of their principal assets or asset imprisonment and the distribution of their returns and benefits.

Endowments vary based on the types of assets endowed, including real estate, monetary, stocks or investment portfolios, waqf funds, institutions and companies, and other movable assets such as cars, among others. Additionally, the endowment of benefits and rights. The activities of these endowments are also diverse. Despite being non-profit entities, some engage in profitable activities.

First Section

Translating of papers and articles published in the Magazine

authors adhere to the publication standards specified in each issue of the journal, and after it passes scientific review by qualified specialists. This is a peer-reviewed scientific journal. The editorial board encourages scholars and researchers to proactively write sober scientific research on various Waqf issues for publication here, so that readers worldwide may benefit from it, and thus it becomes a contribution to the «Waqf Journal,» which itself is part of a great Waqf.

We ask Allah to bless the journal and its research, and to fulfill the hopes placed upon it and the Saee for Awqaf Development. This is the hope of the endower, Sheikh Sulaiman bin Abdulaziz Al-Rajhi—may Allah elevate his status in the highest ranks—that the institute and its journal become pioneers in Waqf research, further developing it and expanding its benefits.

We also ask Him, exalted be His Glory, to grant abundant rewards and blessings to the endower, his descendants, all his family and relatives, and to those working in his Waqf in general and in all its activities.

"And praise be to Allah, Lord of the worlds."

Chairman of the editorial board

Dr. Saleh bin Hussein bin Abdullah Al-Ayed

the Waqf accounting system. The other: it touched on attacking endowments, dealt with its concept, forms, causes, types and its results. It reviewed the difference between assault, control and protection, clarified the ruling on attacking endowments, presented the most prominent results of the attack on endowments, and the researcher concluded it by mentioning the most prominent results and recommendations.

This issue of the journal included two summaries of the book: «The Guardianship of Waqf: A Jurisprudential Study with Reference to Existing Systems and Rules and Their Applications» and «Contemporary Waqf Companies from the Perspective of Islamic Economics: A Proposed Concept for the State of Kuwait.»

The summaries aim to provide those who have not read these books with enough information to substitute for the full text, or to motivate them to seek out and acquire the books; thus, maximizing the benefit with the help of Allah.

The editorial board of the journal extends its thanks and appreciation to the researchers whose valuable scientific papers continue to arrive. It also thanks the scholars and professors who review the papers for their insightful guidance. The journal assures the remaining researchers, whose papers have not yet been published, that they will see their work published in this blessed journal soon -God willing- after the completion of the scientific review process.

We reaffirm our continued welcome for receiving new research and subsequently publishing it -God willing- provided that its

- Sustainable Development in 'Al-Irsad' Waqfs and Their Alignment with Saudi Vision 2030: A Contemporary Jurisprudential Study: 'Al-Irsad' refers to: "The imprisonment of an item from the Muslim public treasury by order of the guardian to be used for the benefit of public interests such as schools or hospitals, or for its beneficiaries."

- Governance of Waqf Institutions: Authenticity and Principles: This sober scientific research is a serious attempt to establish rules for governing Waqf institutions, derived from the governance of private sector institutions that have received attention from modern economists and financial experts.

- Ways to employ the Developmental Capabilities of Waqf for Major National Plans: The New Development Model in Morocco as an Example: This research aims to highlight the feasibility and effectiveness of Waqf contributions to Morocco's new development model by discussing issues related to development modeling, its levels, configurations, financial classification, and empowering it with elements, resources, and authorities to enhance its success opportunities.

The issue of the journal also included a valuable scientific article that provided insights into the accounting organization of Waqf. It covered the Shari›ah, regulatory, and organizational references for Waqf, discussed the objectives of accounting organization for Waqf, and presented the financial accountability of Waqf and the activation of financial functions for its revenues and expenditures. The researcher concluded with an overview of the components of by the hope of steadily advancing in the paths of authentication, development, and modernization of endowments, which -by Allah's grace- are witnessing increasing attention in the Islamic world, along with growing care for their systems, regulations, entities, fields, and strategies, as well as in organizing their resources and expenditures and applying transparency and governance to them.

The Saee for Awqaf Development, affiliated with Sheikh Sulaiman Al-Rajhi's endowments -may Allah protect him- has been keen to play a significant role in this through its publications of books and Waqf-related research; the institute was established solely for the development of Waqf and its studies. This journal, "Waqf," is one of its arms, publishing new research, studies, and recent scientific articles. It also shares new global experiences, particularly in Arab and Islamic countries. Additionally, the journal is committed to conveying the profound insights crafted by scholars, thinkers, and specialists in finance, economics, and business, with the aim of benefiting Waqf from modern economic and financial theories and studies, provided they do not conflict with Islamic law (sharia).

And this issue, like the ones that preceded, comes with a variety of topics and scientific articles that contribute to spreading the culture of Waqf and developing its fields. It contains sober/thoughtful research on each of the following:

- Provisions for Changing Waqf channel of Expenditures: A Jurisprudential and Authenticity Study: This is a valuable and comprehensive research on the reasons for changing Waqf's channel of expenditures, its goals, and its forms.

Editorial of the Issue

In the Name of Allah, the Most Gracious, the Most Merciful

To You belongs praise, a praise that we relish in remembrance,

Even though I cannot enumerate Your praise or gratitude.

To You belongs praise, a pure praise that fills the heavens,

And its expanse, the earth, the land, and the sea.

To You belongs praise, an eternal and blessed praise.

So that the ink of the sea falls short of writing it.

To You belongs praise, in exaltation of Your Face ever-present,

Which is dedicated to You in both my times of ease and hardship.

To You belongs praise - constantly accompanied by thanks,

Praise is Yours in this world and in the Hereafter.

To You belongs praise - a pure praise, as You are worthy of,

In every circumstance, encompassing the hidden and the revealed.

To You belongs praise - endless, without limit,

And You, my Lord - how right and deserving of it![1].

And send blessings upon the best of all creation,

Muhammad, the one sent with excuse and warning.

The Prophet of guidance, whom Allah has honored,

And supported with conquest from Him and with victory.

May Allah's blessings and peace be upon him,

Blessings and peace that extend until the end of time.

Along with his family and companions, as long as the breeze blows

And as long as the guide chants or hums and the dove sings [2].

To Proceed

With this issue, the journal "Waqf," which specializes in peer-reviewed scientific research, inaugurates the second decade of its long life with the help and success of Allah Almighty. It is driven

(1) The poem verses by the poet Abdulrahim bin Ahmad Al-Barri.

(2) The poem verses by the poet Abdullah bin Alawi Al-Haddad.

Contents

Elements of the Scientific Presentation:

- **Title:** The presenter adheres to the title of the work in the presentation.
- **Index:** The presentation does not include a table of contents, given its focus on presenting the content and results of the work.
- **Introduction:** The presentation does not have a standalone introduction but includes an introduction that introduces the type of work, its author, and its publisher.
- **Content:** The presentation includes an introduction to the work, its author, and its publisher, followed by its content, results, and recommendations.
- **Recommendations:** The presentation may include recommendations that the presenter deems important for the targeted audience.
- **Size:** The size of the presentation ranges between (1000) and (3500) words, excluding the title and presenter's information.

And Allah is the Guide

Sixthly: Presentation of Scientific Works

Concept of the Scientific Presentation:

A presentation, not exceeding (3500) three thousand five hundred words, includes an overview of a scientific work such as university theses, books, and scientific research. It avoids unnecessary brevity or excessive length, aiming to provide the reader with a complete idea of the scientific work. The presentation, if possible, starts with the concept, followed by its content, and concludes with its results and recommendations.

Characteristics of the Scientific Presentation:

- **Objective:** The presentation is characterized by a clear objective, governed by answering the question: Why the presentation?
- **Accuracy and Focus:** The presenter outlines the topic of the work, its essential content, and its results and recommendations in a focused manner.
- **Format:** The presentation represents a sequential and integrated overview of the work.
- **Scientific Style:** The presentation is not required to adhere to any specific scientific research method but should maintain the integrity of the information presented.
- **Conciseness:** The presentation does not expand beyond the content of the work and presents the ideas concisely.
- **Impartiality:** The presentation adheres to neutrality and impartiality, except for the presenter's opinions on the work.

- **Research Elements:** The article does not delve into elements typically explored in scientific research or papers, such as defining the nature of the subject or problem, its boundaries, questions, literature review, tracking and analyzing previous studies, and connecting the results of the scientific article to them.
- **Impartiality:** The scientific article adheres to neutrality and impartiality, except for what the author may add in terms of suggestions and recommendations.

Elements of the Scientific Article:

- **Title:** The author determines a suitable title for the article, or it is assigned, based on its objective.
- **Index:** The article does not include a table of contents, given its **focus** on discussing and analyzing its subject.
- **Introduction:** The article does not have a standalone introduction but relies on an introduction that sets the stage for the core discussion.
- **Content:** The article includes its subject, along with the discussion and analysis prepared for it.
- **Recommendations:** The article should conclude with recommendations or suggestions that the author deems important for the targeted audience.
- **Size:** The size of the article ranges between (1000) and (3500) words, excluding the title and author information.

- **Recommendations:** The paper should conclude with recommendations or suggestions that the author deems important for the targeted audience.
- **Size:** The size of the paper ranges between (1000) and (3500) words, excluding the title and author information.

Fifthly: Scientific Articles

Concept of the Scientific Article:

A scientific article, not exceeding (3500) three thousand five hundred words, includes a scientific idea through which the author expresses his scientific opinion on a specific subject or problem. His opinion is based on scientific and documentary evidence or realistic observations, establishing his scientific stance toward the topic. The article concludes with the presentation of recommendations and proposals.

Characteristics of the Scientific Article:

- **Objective:** The article is characterized by a clear objective, governed by answering the question: Why the article?
- **Accuracy and Focus:** The article discusses a specific subject or problem, centering around it in a focused manner.
- **Format:** The article represents a scientific opinion on its subject.
- **Scientific Style**: The article it is not required adhere to any specific scientific research method but is committed to the accuracy of the information sources cited, their relevance, and their relationship to the subject.

- **Format:** The paper represents miniature scientific research, even if not subject to peer review, following accepted scientific standards.
- **Scientific Style:** The paper uses one or more scientific research methods, verifying the validity, relevance, and relationship of sources and references to the subject.
- **Research Elements:** The paper does not delve into elements typical of scientific research, such as the literature review, tracking and analyzing previous studies, and connecting the results of the scientific paper to them.
- **Impartiality:** The scientific paper adheres to neutrality and impartiality, except for what the author may add in terms of suggestions and recommendations.

Elements of the Scientific Paper:

- **Title:** The author determines a suitable title for the paper, or it is assigned, based on its objective.
- **Index:** It is not required for the paper to include a table of contents, given its focus on discussing and analyzing its subject.
- **Introduction:** The paper's introduction serves as an executive summary of its purpose, content, recommendations, and proposals.
- **Content:** The paper includes the most important and prominent information on which its subject is built, along with discussions and analyses, without unnecessary brevity or excessive length.

- **Size:** The size of the report ranges between (1000) and (3500) words, excluding the title and author information.

Fourthly: Scientific Papers

Concept of the Scientific Paper:

A scientific paper, not exceeding (3500) three thousand five hundred words, includes a concise scientific study aiming to enhance knowledge or discuss a specific subject or problem. It begins by defining its nature, scope, and questions, concluding with a discussion and analysis of its results, along with presenting recommendations and proposals.

Characteristics of the Scientific Paper:

- **Objective:** The paper is characterized by a clear objective, governed by answering the question: Why the paper?
- **Language of the Paper:** The paper is written in a precise and clear scientific language, avoiding vague expressions and ambiguous words, while adhering to linguistic and spelling rules.
- **Unity of the Subject:** The scientific paper discusses a specific subject, product, or scientific activity in a centralized manner.
- **Accuracy:** The paper is committed to the accuracy of information and scientific integrity.
- **Focus:** When preparing the scientific paper, depth in presentation is considered, avoiding branching into subtopics that may disperse the reader and not serve the paper's subject.
- **Content Strength:** The strength of the scientific paper relies on the strength of evidence, whether empirical or logical.

- **Objectivity and Impartiality:** When preparing the report, a commitment to objectivity, impartiality, and neutrality in presentation is maintained, avoiding exaggeration in presenting positives or negatives, and stating shortcomings, except for what the author may add in terms of suggestions and recommendations.
- **Format:** In addition to the prose content, the report may include tables or images that serve the quality and clarity of the report, facilitating the comprehension of its content.
- **Research Elements:** The scientific report is not required to include the usual elements of scientific research, such as specifying the study's problem, objectives, questions, hypotheses, methodology, and previous studies.

Elements of the Scientific Report:

- **Title:** The author determines an appropriate title for the report, or it is assigned, directly indicating the report's content.
- **Index:** The report may include a table of contents, estimated based on the nature of the report.
- **Introduction:** The report's introduction serves as a summary of its purpose, content, recommendations, and proposals if any.
- **Content:** The report's content includes the most important or prominent information, avoiding unnecessary brevity or excessive length.
- **Suggestions and Recommendations:** The report may conclude with suggestions or recommendations that the author deems important for the targeted audience.

General Provisions:

1. The journal welcomes the submission of scientific papers, articles, abstracts, university dissertations, and book reviews related to endowments (Awqaf).
2. Researchers can coordinate with the journal's editorial management when selecting any of the scientific priorities announced by the journal or when proposing a new title.

Thirdly: Scientific Reports:

Concept of the Scientific Report:

A report not exceeding (3500) three thousand five hundred words, providing a concise overview of the most important information about a specific subject, product, or scientific activity. The report may be accompanied by an overall analysis, suggestions, and recommendations, or comments on what the author deems important to remark upon.

Characteristics of the Scientific Report:

- **Objective:** The report is characterized by a clear objective, governed by answering the question: Why the report?
- **Language of the Report:** The report is written in a precise and clear scientific language, avoiding vague expressions and ambiguous words, while adhering to linguistic and spelling rules.
- **Unity of the Subject:** The report focuses on a specific subject, product, or scientific activity in a centralized manner.
- **Accuracy:** The report features direct information from original sources with scientific integrity.

5. Following a single scientific approach when documenting, quoting, and referring to references.
6. Documenting verses with number and Surah, verifying the authenticity of hadiths and attributing them to their sources.
7. Relying on authentic paper and electronic sources and documenting them.
8. The word count should not exceed (15,000) Fifteen thousand words, including abstracts and appendices.
9. Clear formulation and expression, and free from grammatical and spelling errors.
10. Attach an abstract not exceeding (200) words in Arabic, English, and the research language if different.
11. Scientific works are subject to scientific arbitration before publication.
12. The journal is not obligated to return scientifically unacceptable works to their authors.
13. Scientific works should be submitted electronically to the journal's email:

waqf_Magazine@saee.org.sa

The researcher must conform to the following technical standards when submitting scientific works for publication:

1. Scientific papers and abstracts should be in Arabic; printed in (Traditional Arabic) font, size (14), with footnotes in size (12).
2. Scientific papers and abstracts in English; printed in (Times New Roman) font, size (12), with footnotes in size (10).

5. Focus on the scientific work's topic without unnecessary elaboration or abbreviation.
6. Interconnectedness of the scientific work's units, and the correlation of its recommendations and results with its objectives and questions.
7. Scientific integrity in quotations and citations, authenticity, and diversity in its sources and references.
8. The researcher's personality should be evident in the presentation, analysis, and discussion.
9. Clarity of the study's community and sample, and the suitability of the analysis and interpretation of the models.
10. Contribution of the scientific work's results to the transfer and support of knowledge.

Secondly: Scientific Publication Guidelines:

Scientific Works are subject to the following regulations:

1. They must be in the field of endowment or related fields, including research, foundational and exploratory studies, translations, and endowment initiatives.
2. They must be in Arabic, but acceptance in other languages is possible in coordination with the editorial management.
3. They should not have been published or submitted for publication in another journal and should not be derived from any other scientific work.
4. Adherence to one of the appropriate scientific research methodologies for the scientific work and its subject.

The Scientific and Technical Guidelines and Specifications for Scientific Works

Firstly: Scientific Arbitration Guidelines:

- The journal appoints reviewers with appropriate scientific qualifications to assess submitted scientific works and determine their suitability for publication. In some cases, a preferred reviewer may be assigned as needed.
- Researchers are obligated to address the reviewers' comments unless they can provide justifications that are convincing to the editorial board.
- The journal adheres to arbitration methods following the approach used in academic institutions and conforms to the standards recognized by scientific councils in universities. **This includes the following:**
  1. Indication of the scientific work's title reflecting its content, the quality of its abstract, language, formulation, presentation, and formatting.
  2. Clarity of the scientific work's problem, its importance, objectives, questions, and the appropriateness of its methodology.
  3. Adequacy of previous studies, their relevance to the scientific work, and the clarity of the relationship and differences between them.
  4. Staying away from the general introductions common to all research in endowment. Such as its concept, virtues, rulings, types, and effects.

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2. Meeting the researchers' need for specialized and peer-reviewed platforms to publish their scientific contributions in the field of endowments.
3. Enriching scientific institutions and public libraries with specialized and peer-reviewed scientific works in the field of endowments.
4. Directing scientific endeavors in the field of endowments and related areas based on research priorities.

Journal Values:

1. **Scientific:** Achieving the highest standards of scientific methodology in research and publishing approaches.
2. **Global:** Attracting and spreading influence at the local, regional, and global levels.
3. **Quality:** Commitment to ethics, regulations, legislation, and relevant quality standards.
4. **Inclusiveness:** Achieving diversity and integrating knowledge.
5. **Excellence:** Encouraging distinguished initiatives and projects.
6. **Transparency:** Clarity and fairness in dealing with stakeholders.

Waqf: A Peer-Reviewed Scientific Journal for Endowments Studies

Scientific journals play a crucial role as important sources for obtaining documented and authentic information. Due to the scarcity of peer-reviewed scientific journals specializing in the field of endowments, and in line with the mission of the Saee for Awqaf Development to enhance the level of scientific research in the field, the establishment of the journal "Waqf: A Peer-Reviewed Scientific Journal for Endowment Studies" aims to contribute to this endeavor. The journal targets those interested in scientific research in general and specifically those interested in the field of endowments. It is published twice a year in both Arabic paper format and electronic format, included research abstracts in English, and it is overseen by an advisory board and managed by a specialized editorial team.

Vision:

Excellence in scientific publishing in the field of endowments.

Mission:

To support specialized knowledge and peer-reviewed scientific works in the field of endowments, disseminating and enriching them.

Journal Objectives:

The journal works towards achieving its vision and mission through the following objectives:

1. Disseminating scientific and societal awareness through scientific research, reports, translations, and scientific abstracts in the field of endowments.

Areas of Operation:

1. **Scientific Production:** Providing distinctive and innovative scientific products.
2. **Building Institutional Capacities:** Developing endowment institutions according to professional standards and best practices.
3. **Individual Capacity Building:** Enhancing the skills and capabilities of specialists, those interested in endowments, and their staff.
4. **Community Awareness:** Offering services and products that promote interest in endowments and raise awareness of their impact.

Projects of the Foundation:

- Waqf Research and Studies Center.
- Waqf Information Center.
- Waqf Library.
- Waqf Media and Communication Center.
- Documentation Center for Waqf Services and Consultations
- Waqf Academy.
- Center for Financial and Administrative Competency Development for Waqf.
- Legal Support Center for Waqf.

The Saee for Awqaf Development

The Saee is a non-profit endowment institution established in the year 1435AH/2015AD. It aims to contribute to the empowerment of the endowment sector through scientific production, administrative development, capacity building, and the dissemination of endowment culture in accordance with the best institutional practices.

Vision:

A pioneering model in empowering endowments sector and dissemination of its culture.

Mission:

To contribute to the empowerment of the endowment sector through scientific production, capacity building, and the dissemination of endowment culture in accordance with the best institutional practices.

Values:

1. Innovation. **2.** Integration. **3.** Excellence. **4.** Objectivity.

Strategic Goals:

1. Upgrade of scientific level of endowment.
2. Building institutional capacities for endowments and their staff.
3. Disseminating the culture of endowments and their impact.

Targeted Audience:

1. Specialists and those interested in endowments.
2. Endowments and their employees.
3. Entities related to the endowment sector.
4. The general community.