



Republic of the Philippines  
**OFFICE OF THE PRESIDENT**  
**NATIONAL COMMISSION ON MUSLIM FILIPINOS**

September 22, 2021

**OFFICE ORDER**

No: **9135** 2021  
Series of 2021

Subject : **GUIDELINES FOR NCMF-BPE WAQF FUND MANAGEMENT AND ADMINISTRATION**

Pursuant to Section 5; Section 8, paragraphs (s), (t), (aa), (bb); and Section 11, paragraph (e) of Republic Act 9997 and other relevant provisions of the NCMF Law and its Implementing Rules and Regulation (IRR), and in order to provide organizational mechanism and initial system set up for effective and efficient management and administration of NCMF-BPE Waqaf (Islamic endowment) Funds and Properties, hereinafter referred to as the Fund, the following guidelines are issued:

**I. Board of Trustees**

The Board of Trustee of the Fund shall be composed of the NCMF Secretary as Chairman, NCMF Commissioner representing Ulama/Religious Sector as Vice Chairman, the Bureau Director for Pilgrimage and Endowment and a maximum of Five (5) or minimum of Three (3) members of the Council of Advisers as Members to be designated by the Secretary of the National Commission on Muslim Filipinos or NCMF. In case of deadlocks in decision-making, the Secretary's position shall be adopted.

**II. Council of Advisers on NCMF-BPE Waqf Fund**

A Council of Advisers on NCMF-BPE Waqf Fund of not more than Five (5) but not less than Three (3) members is hereby created. The members of the Council shall be designated by the Secretary. The Secretary may solicit recommendations from the BPE Director, recognized Ulama or other reputable sectoral organizations that forwards the rights and welfare of Muslims for qualified persons to be designated as members of the Council of Advisers.

**III. Administrator**

The Endowment Administration Division (EAD), headed by the EAD Chief, Bureau of Pilgrimage and Endowment (BPE), NCMF, shall be the Administrator of the Fund and at the same time act as the Secretariat and shall attend all the meetings of the Board of Trustees.

**III. Functions and Accountabilities**

***The Board of Trustee shall perform the following functions:***

1. Formulate policies and guideline and prescribe rules and regulations for the efficient and effective management and administration of the Fund;

2. Develop strategies to stimulate consciousness and encourage actions on *Waqaf* or *SadaqaJariyah* in the Philippines; and
3. Perform other related acts as may be necessary, convenient, and appropriate in accordance with pertinent laws.

***The Administrator shall perform the following functions:***

1. Implement rules and regulations passed by the Board of Trustees;
2. Execute strategies and mechanisms in carrying out the objectives of the Fund based on the directives of the Board of Trustees;
3. Serve as custodian of the Fund;
4. Conduct research and related-studies on *Awqaf*;
5. Conduct survey of existing Islamic endowment and charity institutions, properties, etc. in the Philippines;
6. Perform other related task as assigned by the NCMF Secretary or the *Waqaf* Board of Trustee and in accordance with pertinent laws;

**IV. Sources and Objectives/Purposes**

*The Fund shall be generated from the following voluntary sources:*

1. Contributions from NCMF Muslim Employees and Clients;
2. Contributions from Muslim Officials and Employees in the Government Service;
3. Contribution from Muslim philanthropies;
4. *Waqf* proceeds and revenues from all sources;
5. *Waqf* investments from all sources;
6. Others.

*The Fund shall have the following objectives and purposes:*

1. Investments to *support the Hajj program* for Muslim Filipino pilgrims;
2. Provision of "Riba-free" (usury-free) Fund for Islamic Micro-finance for Muslim Filipino individuals and/or entrepreneurs;
3. *Grant of Scholarship* to deserving but economically disadvantaged Filipino Muslim youth;
4. *Livelihood assistance* projects to Muslim Filipino families situated below the poverty line;
5. Support to Muslim Filipino *cultural development*;
6. Relief *materials assistance and services* for man-made and natural calamities' victims;
7. Establishment of and/or support to existing and operating *orphanages*;
8. Establishment of and/or support to training schools for Muslim Filipinos;
9. Establishment of and/or support to *Muslim Drug Rehabilitation Centers*; and
10. Such other objectives or purposes as otherwise expressed by the *Waqif* (endower).

**IV. Accounting and Control**

The applicable system of fund accounting shall be observed in providing safeguard and control for the fund.

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Receipts in kind shall be kept under the custody of the EAD-BPE and receipts in cash shall be deposited intact in a Waqf Special Fund account to be opened at the officially designated depository bank.

There shall be no disbursement for any purpose or objective other than the purpose/s or objective/s explicitly expressed by the endower or giver and as authorized by a resolution of the Board of Trustee.

Periodically, the Fund shall be submitted to an independent audit.

**V. Recording and reporting**

Any and all funds coming into the country in the nature of Waqf, whether it be Waqf fruits/income being delivered to its/their beneficiary/ies or Waqf Investment, shall be recorded and reported by the NCMF thru the BPE's Endowment Administration Division.

  
**SAIDAMEN B. PANGARUNGAN**  
Secretary 