

Land Waqf Management Model of Islamic Religious Organizations Muhammadiyah and Nahdhatul Ulama (NU) in Indonesia

Islamiyati¹, Aisyah Ayu Musyafah², Achmad Zulfa Andikata³

^{1,2,3}Civil Law Department, Faculty of Law, Diponegoro University

Abstract

Waqf land in Indonesia is known for being able to be preserved and managed sustainably for the benefit of society. People often entrust Muhammadiyah and NU Islamic organizations as nadzirs, as both can manage the waqf process, from registration to issuance of land certificates, and increase the economic value of waqf assets. This study aims to analyze the land waqf management model and identify legal problems and solutions in Muhammadiyah and NU. The research uses field research method with snowball sample technique from BWI, as well as Muhammadiyah and NU administrators in Central Java, East Java, and BWI. The management of waqf land by Muhammadiyah and NU nadzirs includes legal legality, semi-productive management, and cash waqf collection. Muhammadiyah focuses on education, social, and worship, while NU mostly focuses on mosques and tombs. Problems include legality, transparency, and nadzir limitations, with solutions to strengthen agreements and external cooperation.

Keywords: Land Waqf Management Model, Muhammadiyah, Nahdhatul Ulama (NU)

1. Introduction

Land waqf is one of the earliest waqf assets known to Indonesian society.¹ This is because the nature of land is not easily destroyed and can be managed sustainably for the benefit of the community.² In Islamic law, property does not fully belong to the individual, but there is an obligation to share it for the common good.³ This principle encourages Muslims to make waqf as a form of worship and charity in order to gain rewards.⁴ Over time, public awareness of land waqf continues to increase, as seen from SIWAK data which records a significant growth in waqf land assets from 5.36 billion hectares in 2021 to 55.36 billion hectares in 2022.⁵

Land waqf practices are carried out both individually and in groups. Group waqf is usually done through the purchase of land on a per-meter basis offered by the nadzir.⁶ This method makes it easier for people who want to do waqf without having to wait to own their own land. Meanwhile, individual waqf is

¹ Sukmana, R., *Critical Assessment Of Islamic Endowment Funds (Waqf) Literature: Lesson For Government And Future Directions*, Journal Heliyon, Vol. 6, No. 10, (2020), 1-14.

² Islamiyati, *Law Reform of Waqf Land Management in the North Coastal Area of Central Java*, Prosseding International Conference, IWLEG 2022, July 27, Semarang, Indonesia, 1-8.

³ Amin Qodri, *Harta Benda Dalam Perspektif Hukum Islam*, Vol. 16, No. 1, 2014, 11-18.

⁴ Sayyid Muhammad, Sayyid Abi Bakr bin, t.th, *I'a>nah al-T'jalibi>n*, Juz III, Beirut: Da>r al-Kutub al-Ilmiah, t.th.

⁵ <https://www.data.bwi.go.id/wakaf-tanah>, diakses 16 April 2023.

⁶ Islamiyati, *Pembaharuan Hukum Wakaf Tanah di Indonesia*, Depok Jakarta, Rajawali, 2022, 121.

generally done by wealthy people who obtain permission from their heirs.⁷ The purpose of these two models is the same, which is for social and religious interests and to get a jariyah reward in this world and the hereafter.

The management of waqf land is very important to ensure its benefits to society. Nadzir is responsible for managing waqf assets according to sharia principles and their allocation, as stated in the waqf pledge deed.⁸ Recently, the concept of productive waqf has been growing, where waqf land is utilized for economic activities such as leasing or business management. The proceeds from such activities are used to support the education, health, and social service sectors. With good management, waqf land can provide wider benefits beyond the traditional worship function.

However, the main challenge in waqf management is the professionalism of the nadzir. Many nadzirs in organizations such as Muhammadiyah and NU act out of good intentions to practice Islamic teachings, but lack sufficient managerial competence. This leads to problems such as a lack of transparency, accountability, and legality in the management of waqf assets. In addition, land disputes and limited knowledge of the economic value of waqf land are also obstacles that need to be overcome to improve waqf management.

Research on land waqf management models in Muhammadiyah and NU shows that the majority of waqf land is used for worship and education purposes, while utilization for economic purposes is still minimal. Some studies also highlight the importance of legal reforms, improved nadzir competence, and government policy support to optimize the potential of productive waqf. Research related to the above title theme has been conducted by several academics, including

1. Ulfiana and Yulianti,⁹ in a study entitled “Optimizing Productive Waqf Management and Waqf Assessment in the Muhammadiyah Regional Leadership of Yogyakarta City”, it shows that the management of waqf land in Muhammadiyah organizations is mostly used for worship and education facilities (70%), as the embodiment of Islamic study centers that study and explore Islamic teachings. However, very few are used for social and economic purposes (30%), social purposes, for example; for the construction of meeting halls, sports, orphanages, and nursing homes. Economic interests, for example; waqf assets are used as capital for productive businesses, waqf land is leased for economic activities, waqf land is leased for parking lots.
2. Nilda Susilawati et. al.,¹⁰ the research on the “Role of Nazir in the Protection of Waqf Property” shows that the appointment of nazir by wakif is mostly based on aspects of trust and aspects of closeness or family relations, not based on aspects of management ability and professionalism. In addition, it is also caused by the nazir's low understanding of the management of waqf land assets which are mostly used as places of worship, mushalla, and tombs, not to be managed to have economic value.

⁷ Islamiyati dkk, *Penguatan Hukum Wakaf Tanah di Indonesia Melalui Pembaharuan Hukum (Studi Komparasi Praktek Hukum Wakaf Tanah di Indonesia dan Malaysia)*, Laporan Penelitian Joint Research FH Undip Indonesia dan FH UKM Malaysia, Dibiayai Oleh Dana Selain APBN Fakultas Hukum Anggaran 2021, Semarang, 132.

⁸ Noor Aimi, Nurauliani, dan Wan Shahdila Shah, *Issues and Challenges of Waqf Instrument: A Case Study in MAIS*, (e-proceedings disampaikan pada Conference on Management and Muamalah (CoMM 2014), Malaysia, Mei 2014), hal. 119, <http://webmasterfpmkuis.wixsite.com/fpm2014/comm-e-proceedings>, diakses pada 30 Januari 2019

⁹ Ulfiana R dan R.T. Yulianti, *Optimization Of Productive Waqf Management And Wakaf Assessments In Muhammadiyah Regional Leadership In Yogyakarta District*, Jurnal Syarikah Vol. 5 No. 2, Desember 2019, 127.

¹⁰ Nilda Susilawati, 2021, *Peran Nazhir Dalam Perlindungan Harta Wakaf (Nazhir's Role In The Protectionof Waqf Property)*, ZAWA: Management of Zakat and Waqf Journal Vol. 1, No. 1, Juni 2021.

3. Mesi Herawati and Muhammad Mukhsin,¹¹ shows that the management of waqf land carried out by the nadzir is hampered because the waqf land is still in dispute, because a waqf land certificate has not been issued, so it does not have legal certainty and protection.
4. Islamiyati et. al,¹² the research on “Legal Reform of Waqf Land Management in Muhammadiyah Organizations in Central Java Region”, shows that the legal problems of waqf land management in Muhammadiyah organizations in Central Java region are; unprofessional nadzir resources, nadzir in the management of waqf assets are not transparent and accountable, the legality of nadzir validity has not been realized. The solution is to reform the law of waqf land management by improving institutional aspects, juridical rules, nadzir resources, facilities and infrastructure support and government policies so that the purpose of waqf land can be useful in society.
5. Veithzal Rivai Zainal,¹³ “Researching on Productive Waqf Management and Development”, the results of his research show that productive waqf management and development models can be carried out through productive economic activities, for example; waqf land is leased and built shop houses for business activities; plantation business by developing oil palm, soybean and potato plantations. In addition, there are also residential facilities and infrastructure businesses by developing halal malls, halal tourism, sharia-based service businesses and labor-oriented land waqf management.

Departing from the explanation of the literature review above, it shows that research on “Land Waqf Management Models in Muhammadiyah and Nahdhatul Ulama (NU) Religious Organizations” has never been carried out by previous researchers. The focus of this research is on the management model of land waqf in Muhammadiyah and Nahdhatul Ulama (NU) religious organizations, legal problems and solutions. The novelty of this research is the strengthening and institutional development of professional land waqf nadzirs in Islamic religious organizations in Muhammadiyah and Nahdhatul Ulama (NU).

Based on this background, this study aims to determine and analyze the land waqf management model in Islamic religious organizations, namely Muhammadiyah and Nahdhatul Ulama (NU). This research also aims to identify and formulate problems and legal solutions in the management of land waqf in Islamic religious organizations, namely Muhammadiyah and Nahdhatul Ulama (NU).

2. Literature Review

Land Waqf Law

1. Definition of Land Waqf Law

The definition of land waqf according to Islamic law is the act of holding property in the form of land to be managed with the results distributed for the benefit of the community on an ongoing basis. Based on the views of scholars such as Sayyid Sabiq and the schools of fiqh, waqf land cannot be sold, donated, or inherited, but must be managed by the nadzir in accordance with Islamic law.¹⁴ Article 1 paragraph (1) of Government Regulation No. 28/1977 also emphasizes that land is the main waqf asset due to its sustainable nature, and the nadzir is tasked with managing it with the source of funds from the waqif, infaq, sadaqah, or cash waqf. This definition is in line with Article 215 paragraph (1) of the Compilation of Islamic Law

¹¹ Mesi Herawati dan Muhammad Mukhsin, 2020, *Pelaksanaan Sertifikasi Tanah Wakaf Dengan Pendekatan Fishbone Diagram Analysis (Studi Di Kecamatan Sewon Kabupaten Bantul)*, Jurnal Zakat dan Wakaf Vol. 7 No.1 2020

¹² Islamiyati, Ahmad Rofiq, Rofah Setyowati, *Pembaharuan Hukum Pengelolaan Harta Wakaf Tanah di Organisasi Muhammadiyah Wilayah Jawa Tengah*, Jurnal Suara Hukum, Vol. 5, No.1 2023, 158.

¹³ Veithzal Rivai Zainal, *Pengelolaan dan Pengembangan Wakaf Produktif*, Jurnal Awqaf, Badan Wakaf Indonesia, Vol.9 No. 1 Edisi Januari 2016, 1-16.

¹⁴ S{ah}i>h al-Bukha>ri>, Hadist Nomor 2532, Bab *Syurut} fi> al-Waqf*, Juz 9, hal. 263, S{ah}i>h Muslim, Hadist Nomor 4311, Bab *al-Waqf*, hal. 73, atau Sunan at-Turmudzi, Hadist Nomor 2878, Bab *Fi al-Waqf*, Juz 3, 659.

(KHI) which explains that land waqf becomes public ownership for the benefit of worship or the welfare of the people.

Law No. 41/2004 on Waqf expands the scope of land waqf to include owned land, land rights, and other related objects. The process of releasing rights is carried out through the National Land Agency to obtain a waqf land certificate as authentic evidence. Government Regulation No. 25/2018 and Minister of Religious Affairs Regulation No. 73/2013 emphasize that land waqf includes ownership rights, building use rights, business use rights, or use rights on state land. With management by the nadzir, land waqf is expected to provide long-term benefits, both for the benefit of worship and public welfare, in accordance with the principle of sustainability in Islamic teachings.

2. Legal Basis for Land Waqf

a. Legal Basis for Land Waqf: Al-Qur'an

In this discussion, the word land waqf is explained in the general understanding of waqf, the mention of the word waqf also means land waqf. The word waqf (land waqf) is not explained textually in the Qur'an, but the Qur'an explains the word waqf with several terms, namely; good deeds, nafkah, and infaq. The explanation is as follows:

1) Q.S. Al-Hajj Ayat 77

Meaning: "Do good, so that you may win".¹⁵

This verse explains that waqf is referred to by the term nafkah and is included as an act of virtue to gain victory or reward in this world and the hereafter.

2) Q.S. Ali-Imran Ayat 92

Meaning: "You will not attain to perfect righteousness until you spend some of the wealth that you love. And whatever you spend. Then surely Allah knows" (QS: Ali Imran: 92).¹⁶

This verse explains that waqf is referred to as infaq, which is giving away wealth in order to obtain perfect virtue (Allah's paradise). Allah teaches us to endow the wealth we love only for the pleasure of Allah.

3) Q.S. Al-Baqarah Ayat 261

Meaning: "The example of those who spend their wealth in the cause of Allah is like that of a seed which sprouts seven grains, in each of which sprouts a hundred seeds. Allah multiplies (the reward) for whomsoever He wills. And Allah is All-Wise (in His Bounty) and All-Knowing". (QS: alBaqarah: 261).¹⁷

This verse explains that the word waqf is referred to as infaq, and whoever spends his wealth in the way of Allah, then Allah will reward him with multiple rewards, namely charity jariyah.

b. Legal Basis for Land Waqf: Al-Hadith

Some hadiths that can be used as sources or guidelines in land waqf include;

1) The Hadith of the Prophet who ordered Umar bin Khattab to donate his land in Khaibar, namely:

"Ibn Umar said: "Umar had taken possession of land in Khaibar, then he came to the Prophet to ask for consideration regarding the land". He said: "O Messenger of Allah, I have acquired a piece of land in Khaibar, which I do not like as it is, what do you order me to do with it?" He said: "If you want it, hold on to its origin, and give in charity its produce". So Umar gave it in charity; the land could not be sold, given away or inherited. He gave it in charity to the poor, slaves, fighters in the cause of Allah, Ibn Sabil, and

¹⁵ Depag RI, *Op. Cit.*, 523.

¹⁶ *Loc.Cit.*

¹⁷ *Ibid*, 65.

guests. There is no sin on the one who manages it, eats from the produce of the land in a ma'ruf manner and eats it without the intention of enriching himself. (HR Muslim).¹⁸

The hadith highlights the Prophet Muhammad's guidance on waqf, a form of worship involving the permanent dedication of property for charitable purposes, managed for ongoing benefits without being sold, donated, or inherited, while allowing the manager (nazir) to benefit modestly without self-enrichment.

2) The Hadith of the Prophet Muhammad SAW which explains that waqf includes charity jariyah.

Waqf is a good deed to property, which is believed to be an effort to get the reward of amal jariyah, which is a charity that will not break even though the charitable person has died, the hadith is :

"Abu Hurairah ra. said: The Prophet said: "When a person dies, his deeds are cut off except for three things; jariyah charity, useful knowledge and a righteous child who prays for his parents". (HR.Abu Daud).¹⁹

The hadith clarifies that shadaqah jariyah refers to ongoing charity, such as waqf, which provides continuous rewards even after the donor's death, as supported by scholars like Sayyid Abi Bakr and Muhammad Ismail Al-Kahlani in *I'annah al-Thalibin*, distinguishing waqf as the true form of shadaqah jariyah.²⁰

c. The Legal Basis of Land Waqf: Ijtihad

Ijtihad is the effort of scholars in exploring and formulating Islamic legal issues that are not explained in detail in Nash.²¹ Ijtihad is carried out by scholars to determine the law so that Muslims can practice the teachings of Islamic law easily. Ijtihad in the field of waqf can be shown in the understanding of waqf, the legal principles of waqf, the purpose and benefits of waqf, the management and administration of land waqf, the control and protection of land waqf assets, and others.

The scholars make ijtihad in the legal rules of land waqf, because the law of land waqf has not been explained in detail in Nash.²² Over time, land waqf is not only related to worship, but also to social, family, economic, and cultural relations. Therefore, rules are needed to perfect the law of land waqf, in order to create order and legal certainty. Against this background, the state establishes laws and regulations that aim to establish order, provide legal protection and realize the legality of land waqf, so that land waqf law can be enforced in society, among others:

- 1) Law Number 7 of 1989 jo Law Number 3 of 2006 concerning Religious Courts
- 2) Instruction of the Minister of Religious Affairs and the Head of the National Land Agency (BPN) Number 04 of 1990 and Number 24 of 1990 concerning Waqf Land Certificates
- 3) Presidential Instruction No. 1 of 1991 on the Compilation of Islamic Law Book III on Perwakafan
- 4) Government Regulation No. 13/2010 on Types and Rates of Non-Tax State Revenue (PNBP) Applicable to the National Land Agency, on the Exemption of Waqf Land Tax Fees
- 5) Law Number 41 Year 2004 on Waqf
- 6) Government Regulation Number 25 of 2018 concerning Implementation Regulations of the Waqf Law

3. The Pillars and Conditions of Land Waqf

According to Law Number 41 of 2004 concerning Waqf, the pillars and conditions of waqf in general,

¹⁸Imam Abi Muslim Ibnu al-Hajj, *Shahih Muslim*, Jilid III, Beirut: Daar al-Ihya' al-ThirolsulAraby, t.th, 1255.

¹⁹*Ibid*

²⁰ Sayyid Abi Bakr bin Sayyid Muhammad, *I'annah al-Thalibin*, Juz III, Beirut: Daar al-Kutub al-Ilmiah, t.th, 272-273.

²¹ Abi< Ha<mid Muh{ ammad bin Muh{ ammad al-Ghaza<li<, *Al- Mustasyfa< min al-Usjul*, Juz II, Beirut: Da>r al-Fikr, t. Th, 350.

²² Syaikh Must}afa> Ah{ma>d Al-Zarqa>, *Al-Ah{ka>m Al-Auqa>f*, Da<<<>r 'Ima>r, t.th, 19.

including land waqf, are as follows;

a. Wakif

Article 6 of Law Number 41 of 2004 states that a waqif, whether an individual, organization, or legal entity, must meet specific criteria, including being the rightful owner of the endowed property and adhering to relevant provisions or articles of association.

b. Nazhir

Article 9 of Law Number 41 of 2004 defines a nazhir as the party responsible for managing waqf property, which can be an individual, organization, or legal entity, each required to meet specific criteria related to their legal capacity, trustworthiness, and engagement in social, educational, community, or Islamic religious activities.

c. Waqf property

Is property that has a long durability and / or long-term benefits and has economic value according to sharia that is endowed by the Waqif (Article 1 Paragraph (5) of Law Number 41 of 2004 concerning Waqf). Waqf assets must meet the requirements, namely that waqf assets can only be waqfed if they are legally owned and controlled by the waqif.

d. Waqf pledge

A waqf pledge is the waqif's declaration, made orally and/or in writing, to the nazhir to endow property, conducted before the PPAIW and two qualified witnesses, with the process documented in a waqf pledge deed; if the waqif is unable to attend, a proxy may represent them with a power of attorney and two witnesses.

e. Designation of waqf property

Aimed at certain matters, namely worship facilities and activities, educational and health facilities and activities, assistance to the poor, abandoned children, orphans, scholarships, progress and improvement of the ummah's economy; and / or progress of other public welfare that is not contrary to sharia and laws and regulations.

f. Waqf period

The period of waqf explains that waqf can be implemented forever or for a certain period of time, it cannot be revoked or canceled. The waqif who has implemented waqf must hand over his property to the nadhir to be managed and must let his property be utilized by the community. According to the Waqf Law, waqf can be carried out for a certain period of time as pledged at the time of waqf.

According to Urip Santoso²³ explains that there are 2 (two) conditions for the validity of the implementation of waqf registration of freehold land, namely:

a. Material requirements

Individual landowners who donate their freehold land are adults, of sound mind, and are not prevented from performing legal acts, while individual nazirs are Indonesian citizens, Muslims, adults, trustworthy, and not prevented from performing legal acts.

b. Formal requirements

Land donated as waqf must be documented with a Waqf Pledge Deed, registered with the local land office for a waqf certificate, and used solely for worship or social purposes, with restrictions preventing it from being sold, traded, used as collateral, or inherited.

²³ Urip Santoso, *Op. Cit.*, 73.

4. Land Waqf Procedure

Initially, land waqf was carried out orally as a form of worship and social practice in the community. Over time, its scope expanded to include social, family, economic, and cultural dimensions, necessitating formal regulations to ensure order and legal certainty. The Waqf Law outlines the pillars for valid land waqf, including a waqif, nadzir, waqf property, waqf pledge, and proper designation of waqf property. Formal requirements include proof of ownership and freedom from disputes, while material requirements focus on the waqif's legal capacity. The procedure involves appointing a nadzir, formalizing the waqf pledge before the PPAIW, and issuing a waqf deed, which serves as authentic evidence of the waqf transaction.

5. Land Waqf Registration

Waqf land registration is a legal process to ensure the legality and legal protection of waqf land, involving PPAIW, Ministry of Religious Affairs, ATR/BPN, and BWI in measurement, mapping, bookkeeping, and certificate issuance by BPN.²⁴ Regulated by Law No. 41/2004, Government Regulation No. 42/2006, and Minister of ATR/BPN Regulation No. 2/2017, this process requires documents such as a certificate of ownership, a nadzir certificate, and a statement of dispute-free land. With zero cost except for stamp duty and measurement, waqf land registration aims to provide legal certainty, prevent claims, and preserve assets for social and religious purposes.²⁵

Management of Waqf Assets

1. Understanding the Management of Waqf Asset

Waqf asset management is a process to maintain the sustainability and utilization of waqf assets in accordance with Islamic law, carried out by nadzir independently or in collaboration with other parties so that assets remain productive and beneficial to society. Covering immovable assets such as land and buildings, as well as movable assets such as vehicles and money, this management aims to support worship and social interests,²⁶ such as the construction of public facilities or welfare programs. Governed by regulations such as Law No. 41/2004 and BWI Regulation No. 4/2010, proper management makes waqf assets a useful instrument in sustainable community development.

2. Legal Basis for the Management of Waqf Assets

The legal basis for the management of waqf assets is the legal basis used by the nadzir, as a guide in managing waqf assets so as not to conflict with the juridical rules. The legal basis for waqf asset management is found in:

a. Al-Qur'an

The word waqf is not explained textually in the Quran, let alone the management of waqf assets. However, the explanation is obtained from the *mujmal* interpretation in the Qur'an Surah Al-Imran Verse 92, that stated if it is understood that the utilization of waqf assets can be realized through the management of waqf assets carried out by nadzir, so that they are not lost and can be preserved in a sustainable manner. Therefore, nadzirs are needed who are able to be responsible for preserving and functioning assets to meet the needs of the community, namely religious and social interests. The nadzir can take wages from the results of managing the waqf property in a ma'ruf manner (properly and correctly).

b. Al-Hadist

The hadith that explains the management of waqf property is found in the hadith of the Prophet Muham

²⁴ *Ibid.*

²⁵ Dahris Siregar, *Pendaftaran Tanah Wakaf*, Jurnal FOCUS UPMI, Vol. 7 No. 2, 2018, 78 – 83.

²⁶ Nurul Huda Nova Rini Yosi Mardoni Desti Anggraini Khamim Hudori, *Manajemen Pengelolaan Wakaf Di Indonesia Timur*, Ekuitas: Jurnal Ekonomi dan Keuangan– Volume 20, Nomor 1, Maret 2016, 1-17.

mad SAW narrated by Imam Muslim, which explains that the Prophet Muhammad ordered Umar bin Khattab to endow his land in Khaibar. Al-Hadith explains textually about the management of waqf assets, namely; waqf assets are retained the principal asset and donated the proceeds, waqf assets cannot be sold, donated, and inherited. However, waqf assets must be preserved and managed so that the results can be utilized by the community. The nadzir/manager of the waqf asset may take wages/profits from the management of the waqf asset properly.

c. Legislation

The laws and regulations governing the management of waqf assets undergo dynamics in accordance with the development of waqf, the following describes the legal basis for the management of waqf assets derived from laws and regulations, among others:

- 1) Law No. 41/2004 regulates the productive management of waqf assets through various sectors such as investment, trade, agribusiness, and the construction of public facilities, provided that they are in accordance with sharia. Nadzir is not allowed to change the allocation of waqf assets without written permission from the Indonesian Waqf Board (BWI).
- 2) Government Regulation No. 25/2018 regulates the management of waqf assets, both land and money, which is carried out based on the regulations of the Indonesian Waqf Board (BWI). BWI is responsible for coordinating and improving the resources of the nadzir, while the nadzir manages the waqf assets according to the designation stated in the waqf pledge deed, with BWI's permission if there is a change.
- 3) Indonesian Waqf Board Regulation Number 1 of 2020 concerning Guidelines for the Management and Development of Waqf Assets, explains the management of cash waqf and waqf through money, both directly and indirectly. Waqf management here takes into account the stages of waqf management, including collection, administration, implementation, evaluation, and reporting.
- 4) Minister of Agrarian and Spatial Planning/BPN Regulation No. 2/2017 regulates the procedures and requirements for registering waqf land, including individually owned land, customary land, and state land. After registration is done at the ATR/BPN Office, a waqf land certificate is issued and ready to be managed by the nadzir.
- 5) MUI Number 34 of 2013 states that mosques can be used for productive activities other than worship, such as leasing surrounding land for trade and parking. The proceeds of this management are used to finance mosque construction and religious activities. This fatwa gives the nadzir the opportunity to manage the mosque's waqf assets more broadly and benefit the community.

3. Principles of Waqf Asset Management

Waqf asset management is the process of utilizing waqf assets through planning, implementation, supervision, evaluation and reporting activities in achieving the objectives of waqf allocation.²⁷ The management of waqf assets is motivated by the increasing number of waqf assets and the variety of types of waqf assets, thus requiring professional nadzirs who work in accordance with sharia principles and in accordance with the functions and designation of waqf assets as contained in the waqf pledge deed.²⁸ The management of waqf assets should be guided by five (5) principles that become the basis for waqf managers in thinking and acting, including:²⁹

- a. Welfare Principle
- b. Principles of Professional Management

²⁷ Muhammad Maksum, Helza Novalita, Zaini Tafrikhan, *Pedoman Pengelolaan Harta Benda Wakaf Tanah*, Litbangdiklat Press, Puslitbang Bimas Agama dan Layanan Keagamaan, 2019, iii.

²⁸ *Ibid*, 56.

²⁹ Abdul Manan, *Hukum Wakaf dalam Paradigma Baru di Indonesia*, Varia Peradilan No. 255, Februari 2007, 50.

- c. Principle of Continuity of Benefits
- d. Principles of Social Justice
- e. Principle of Liability

4. Types of Management of Waqf Assets

The management of waqf assets is the nadzir's follow-up after receiving the waqf asset mandate from the nadzir through the waqif's pledge in front of the PPAIW and witnessed by at least two male witnesses who have met the requirements. The management of waqf assets can be carried out productively or non-productively, the explanation is :³⁰

- a. Productive management of waqf assets, as outlined in Article 43 of Law Number 41 of 2004, involves activities like investment, agribusiness, construction, and other sharia-compliant businesses to generate sustainable value and fund community needs such as education and healthcare.
- b. Non-productive waqf management involves utilizing waqf assets for religious and social purposes without generating economic value, with efforts to increase assets focusing on encouraging more waqifs to endow property, such as land, cash, or money.³¹

The management of waqf assets is adjusted to the type of waqf assets and their designation functions, the following describes the types of waqf assets and the types of management:³²

- a. Land waqf assets can be managed through several ways/strategies, among others:
 - 1) Management of the legality aspect of waqf land, through the registration of waqf land until a certificate is issued.
 - 2) Collection of funds from the community, to build mosques, educational facilities, health facilities (polyclinics, hospitals), buildings and rented out for trading businesses, parking lots, warehouses/storage of goods, sports venues, celebration activities.
 - 3) Managed for agriculture, livestock, plantations, and tourist destinations, with the employment of others.
 - 4) Raising/collecting funds from the public, to build hotels/lodging places and rent them out.
 - 5) The collection of funds from the community is built for social purposes, such as; boarding schools, orphanages, nursing homes.
- b. Cash waqf assets can be managed through several ways/strategies, among others:³³
 - 1) Investment Fund
 - 2) Sukuk (Islamic securities)
 - 3) Business capital distribution
 - 4) Establishment of an Islamic bank
 - 5) Establishment of Islamic financial institutions
 - 6) Used for business/trading capital, restaurant establishment, and service business with profit sharing system
- c. Movable waqf assets, such as; vehicles, intellectual property rights, lease rights, ships, ambulances, and other movable objects in accordance with sharia provisions and applicable laws and regulations.

³⁰ Eko Nur Cahyo, Ahmad Muqorobin, *Strategi Pengembangan Wakaf Berkelanjutan dalam Sektor Pertanian: Studi Kasus di Yayasan Pemeliharaan dan Perluasan Wakaf Pondok Modern (YPPWPM) Gontor Ponorogo*, Falah: Jurnal Ekonomi Syariah, Vol 4, No 2, Agustus 2019, 144-158.

³¹ *Ibid*, 318.

³² Suhirman, *Loc.Cit.* Muhammad Maksum, Helza Novalita, Zaini Tafrikhan, *Op. Cit.*, 59

³³ Indah Sulistya, Neneng Hasanah, M. Iqbal Irfany, *Strategi Pengelolaan Wakaf Uang oleh Badan Wakaf Indonesia (BWI), AL-AWQAF Jurnal Wakaf dan Ekonomi Islam* Vol. 13, No. 1, Tahun 2020, 39-58.

Its management can be done in several ways, among others:³⁴

- 1) IPR, managed by the nadzir through royalty business ventures.
- 2) Vehicles, boats, ambulances are managed through maintenance and use to meet the needs of the community in accordance with their needs, maintenance costs come from the community (users) and or from infaq shadaqah funds from the wider community. If the item is destroyed or damaged, the donated item is replaced by another item of the same type, to preserve its benefits.
- 3) Leasehold rights, managed through maintenance and rental to generate income, the proceeds of which can be used to help communities in need, and or the maintenance costs of the leasehold rights, so that the leasehold goods are sustainably useful.

The management period of movable waqf assets depends on their quality, with better quality items being used longer by the community, and poorer quality items being used for shorter periods. If the assets become damaged or unusable, the nadzir can offer the waqif the option to endow replacements or manage the assets productively to generate funds for replacements, highlighting the need for the nadzir's ability and community cooperation to sustain movable waqf assets effectively.

According to BWI Regulation Number 1 of 2020, it explains that the management of waqf assets is divided into two, namely; direct and indirect management of waqf assets, the explanation is:

- a. Direct management of waqf assets involves the nadzir independently managing, empowering, and utilizing the waqf assets without external assistance, making professional nadzirs highly preferred for their expertise in effective waqf management.
- b. Indirect management of waqf assets involves the nadzir collaborating with other parties or employing others, such as through agricultural businesses, plantations, or educational and health facilities, with the aim of growing and increasing waqf assets and ensuring the results are maximally utilized by the community.

The management of waqf assets requires funds for development, maintenance, repair, and improvement. The waqf development fund comes from the collection of funds from the waqif, the wider community, in the form of infaq, shadaqah, cash waqf, or waqf through money.³⁵ The collection of waqf funds is coordinated by the nadzir as the party responsible for the preservation of waqf assets.

5. Nadzir as Manager of Waqf Asset

a. Definition of Nadzir

Nadzir is derived from the Arabic verb *nadzara-yandzuru-nadzran*, which means to guard, maintain, manage and supervise.³⁶ Nadzir comes from the *isim fa'il* of the word *nadzara*, which in Indonesian means supervisor or guardian.³⁷ Meanwhile, a waqf nadzir or nadzir is a person who is given the task of managing waqf assets, then the meaning develops into a group of people or legal entities who are entrusted with the task of maintaining and managing waqf objects for the preservation of waqf assets.³⁸

Nadzir, derived from the Arabic verb *nadzara-yandzuru-nadzran*, meaning to guard, maintain, manage, and supervise,³⁹ refers to an individual or group entrusted with the responsibility of overseeing waqf assets to ensure their proper use and sustainability.⁴⁰ Originally, the waqif themselves acted as nadzir, directly

³⁴ Yusep Rafiqi, *Wakaf Benda Bergerak dalam Perspektif Hukum Islam dan Perundang-Undangan di Indonesia*, AL Mashlahah: Jurnal Hukum dan Pranata Sosial Islam, Vol. 6 No. 2, Oktober 2018, 191-209.

³⁵ Suhrman, *Loc.Cit*.

³⁶ A.W. Munawwir, *Kamus Al-Munawwir Arab-Indonesia*, Surabaya: Pustaka Progresif, Cet. IV, 1997, 1434

³⁷ *Ibid*

³⁸ Lihat KHI Inpres No1/1991 pasal 215 Ayat (5).

³⁹ A.W. Munawwir, *Kamus Al-Munawwir Arab-Indonesia*, Surabaya: Pustaka Progresif, Cet. IV, 1997, 1434

⁴⁰ *Ibid*

managing their waqf property.⁴¹ However, as waqf assets are intended for public benefit, the role of nadzir expanded to include community members or legal entities who are willing to take on this responsibility.⁴² The nadzir is tasked with ensuring that waqf property is maintained, managed, and utilized in accordance with its intended purpose, benefiting society at large.

b. The Position of Nadzir and its Legal Provision

Nadzirs play a very important role in waqf, as they are responsible for safeguarding, maintaining, and developing waqf assets to preserve their benefits. Without a good nadzir, waqf will not function properly.⁴³ The nadzir has absolute power in managing the waqf assets entrusted to him, with the obligation to ensure that the assets are used in accordance with the purpose of the waqf. As a supervisor, the nadzir can involve assistants or representatives to help with his duties, either in the form of individuals or organizations/legal entities.

In Law No. 41/2004 on Waqf, there are three forms of nadzir, namely individuals, organizations, and legal entities. Individual nadzirs must meet the requirements such as Indonesian citizens, Muslims, adults, have physical and mental abilities, and are not prevented from carrying out legal acts. Organizational nadzirs consist of several nadzirs who work together with the same goal, and have good management. While the legal entity nadzir consists of a group of people in a legal subject that has rights and obligations such as individuals.⁴⁴

The nadzir requirements according to the fiqh of waqf, compiled by the Ministry of Religious Affairs of the Republic of Indonesia, include moral, management, and business requirements. Nadzirs must have an understanding of waqf and ZIS laws, be honest, trustworthy, fair, and professional in managing waqf assets. They must also have good leadership skills, emotional and spiritual intelligence, and the ability to see business opportunities that can increase the value of waqf assets.

c. Obligations and Rights of Nadzir

Nadzir is the party entrusted by the waqif to manage the waqf property. The Nadzir is responsible for safeguarding, maintaining, and developing the waqf property and its proceeds, in accordance with the provisions of the law and the purpose of waqf. Nadzirs are also required to submit periodic reports, at least once every six months, to the Ministry of Religious Affairs. Based on KHI Presidential Instruction Number 1 of 1991, nadzirs are also required to manage waqf assets and report the results of their management to the relevant agencies. In Law No. 41/2004 on Waqf, articles related to the obligations of the nadzir regulate the management, supervision, and reporting of waqf assets to the Indonesian Waqf Board (BWI).

The rights of the nadzir, according to the Waqf Law, include receiving compensation from the proceeds of waqf management of no more than 10%, as well as receiving guidance from the Ministry of Religious Affairs and BWI to improve waqf management capabilities. Nadzirs must fulfill various moral, management, and business requirements in order to perform their duties properly and professionally. Supervision of the nadzir is done actively through direct inspection and passively by scrutinizing the reports submitted. If the nadzir does not perform his duties properly, he can be reprimanded or even dismissed by BWI. Replacement of the nadzir can also be carried out if the nadzir commits legal violations related to waqf management or does not carry out his obligations in accordance with applicable regulations.

A. Type of Research

This research is a field research that takes place in the regions of East Java, Central Java and Jakarta. The

⁴¹ Islamiyati, *Op.Cit.*, 81-82.

⁴² *Ibid.*

⁴³ *Ibid.*

⁴⁴ Pengertian organisasi diambil dari referensi Chidir Ali, *Badan Hukum*, Alumni, Bandung, 1999, 18-19.

research sample was determined based on the snow ball method, namely based on the consideration of the existence of land waqf management involving the Muhammadiyah and NU Regional Administrators of Central Java, East Java, and BWI. The research sample, among others; BWI (Indonesian Waqf Board), Muhammadiyah and NU administrators in Central Java, East Java, and BWI.

B. Research Approach Method

The research uses an empirical juridical approach. Juridical means an approach that uses statutory studies to analyze research data,⁴⁵ the laws and regulations used in this research are; Waqf Law Number 41 of 2004 concerning Waqf and Government Regulation Number 25 of 2018 concerning waqf implementation regulations. In addition, it also uses the Indonesian Waqf Board Regulation (PBWI) Number 1 of 2020 concerning Guidelines for the Management and Development of Waqf Property, and other regulations related to land waqf.

The empirical approach is an approach based on the implementation of land waqf management carried out by nadzir as the person in charge of land waqf assets, along with inhibiting factors and solutions. In this research, data will be found about the amount of waqf land in Muhammadiyah and NU religious organizations, along with the management model, the inhibiting factors, both from the nadzir in the community organization, the waqif, along with recommendations aimed at waqf institutions, KEMENAG, nadzir, and the community.

C. Research Specifications

The specification of this research is descriptive analysis, meaning that the results of this research will be described first, then analyzed using legal theories that have to do with the management of land waqf assets, for example; theories of justice, law enforcement, benefits and social welfare. In addition, it is also analyzed using the legal rules and principles of land waqf management, as well as the waqf management model and its inhibiting factors and solutions. The descriptive explanation of the analysis is;⁴⁶

1. Descriptive is one of the research activities to provide an overview, examine, describe and explain the management of land waqf assets and their models along with inhibiting factors and solutions.
2. Analysis is an attempt to analyze the description of the research results using appropriate legal theory. In this analysis, there is an effort to link the rules of law with legal problems that occur in society. The legal theories used are Al-Maqashid Syari'ah theory and waqf management theory.

D. Types and Sources of Data

This research requires primary and secondary data types, the explanation is;

1. Primary data, is data that comes from the research area, which is needed in the presentation of research reports, the research area is; BWI (Indonesian Waqf Board) Jakarta Center, Muhammadiyah and NU administrators who are nadzir, whose areas are adjusted to the needs (snow ball).
2. Secondary data, is data derived from library reference search activities, both from books, journals, research reports, web or other sources themed waqf law, land waqf, land waqf management. Secondary data consists of primary, secondary, and supplementary legal materials.
 - a. Primary legal materials used in this research are those that explain the legal basis of waqf, namely:
 - 1945 Constitution of the Republic of Indonesia (basic rules)
 - Government Regulation Number 28 of 1977 concerning Regulations on the Implementation of Waqf of Property Rights.
 - Law Number 41 of 2004 concerning Waqf

⁴⁵ Soerjono Soekanto, Soerjono Soekanto, *Pengantar Penelitian Hukum*, Jakarta, Universitas Indonesia, 1986, pp. 43.

⁴⁶ Bambang Sunggono, *Metode Penelitian Hukum*, Jakarta, Raja Grafindo Persada, 2007, pp. 18.

- Government Regulation Number 25 of 2018 concerning the implementation of Waqf law.
- BWI Regulation Number 1 of 2020 concerning Guidelines for the Management and Development of Waqf Property, and other rules related to land waqf.
- b. Secondary legal materials come from reading materials related to the research theme, for example; waqf law, land waqf, management of land waqf assets and the relationship between law and society.
- c. Complementary legal materials are used to complete the analysis of research results, in the form of non-law materials needed, for example; Islamic textbooks related to waqf, non-law research reports, non-law journals as long as they have relevance to the research topic.

E. Data Collection Technique

Data collection is one of the research activities that seeks to collect primary and secondary data, the explanation is as follows;

1. Primary data is collected in several ways, namely: interviews,⁴⁷ and observation of the results of the management of land waqf assets, for example; in the form of mosques, rice fields, plantations, educational institutions, hospitals, and others. Interviews were conducted with resource persons (informants/respondents) from the research area. The respondents included BWI of Central Java Province and Regency, BWI of Jakarta, and administrators of Muhammadiyah and NU religious organizations who are cash waqf nadzirs, in accordance with the data needed (snow ball).⁴⁸ Interviews were conducted in a free-lead manner guided by an open-ended questionnaire (list of questions). Interviews were conducted directly and indirectly. Direct interviews were conducted in depth (probing), not bound by the respondent's questionnaire but could develop following the information that emerged. Indirect interviews were conducted by sending a list of questions, then respondents answered in writing, then sent to the researcher.
2. Secondary data was collected by reading legal materials related to the concept/theory of the research theme, such as waqf law, land waqf management, and the relationship between law and society. In addition, it is also done through understanding and analyzing documentation, in the form of accountability reports related to the main duties and roles of nadzir in managing land waqf assets, and enriching literature from the web or the internet. Everything is done as an effort to obtain, extract and collect very important secondary data, both in the form of theories and concepts.

F. Data Validity Technique

During the process of collecting primary and secondary data, efforts were also made to maintain and check the validity of the data. There are four types of standards that can be done to ensure the validity and reliability of research results as stated by Yvonna S. Lincoln and Egon G. Guba, namely credibility standards, transferability standards, dependability standards and confirmability standards.⁴⁹ Validity means that the research data will be examined and checked for truth, reliability means adjusting to the reality of the research object, transferability means that data collection is in accordance with the research literature and confirmability means that the discovery of new data is always confirmed or matched with the initial data used as a research database.

⁴⁷ Interview is a way of collecting data or information directly or face-to-face with informants, with the intention of getting a complete picture of the topic under study. In-depth interviews are conducted intensively and repeatedly (Heru Irianto and Burhan Bungin "Pokok-Pokok Penting Tentang Wawancara" in Burhan Bungin (Editor), *Metodologi Penelitian Kualitatif, Aktualisasi Metodologis ke Arah Ragam Varian Kontemporer*, Jakarta, PT Raja Grafindo Persada, pp 110).

⁴⁸ *Ibid.*

⁴⁹ Noeng Muhadjir, *Metode Penelitian Kualitatif*, Yogyakarta: Rake Sarasin, 1998, pp. 157-159.

G. Data Processing Technique

Primary and secondary data collected are then arranged, processed and analyzed after making data categories to classify answers.⁵⁰ The type of data used to analyze the research is qualitative data with quantitative assistance. Qualitative data processing is carried out to describe as fully as possible the data on the management of land waqf assets and their models along with inhibiting factors and solutions to the role of PPAIW as a land waqf service institution, along with legal problems.

H. Research Analysis Technique

The research analysis method is a method used to analyze research so that the results are easy for readers to read and understand. The research data is analyzed qualitatively using a descriptive method, meaning that the researcher will analyze the research results by describing, describing as clearly as possible about the answers to research problems in the form of sentences. Supporting data in the form of numbers will appear to that extent to explain the research results. Descriptive methods are used to describe, describe and analyze research themes.

The descriptive method starts from describing the phenomenon and stretching it into various categories, sorting the data based on the substance of the findings and at the same time reducing the data.⁵¹ The data taken is only data related to the problem under study, after that, formulation is carried out by looking at trends, matching data with research themes, then the data is interpreted (interpretation). All data collection, processing and analysis processes are carried out in an interactive cycle. If at the time of analysis, the data is considered insufficient, then data collection can be done again. This pattern will continue until the research is considered complete.

The analysis is conducted on documents, laws and regulations, and doctrines related to land waqf.⁵² This analysis starts from data reduction, then associated with the laws and regulations, whether there is relevance or not, so that the answer to the research problem is obtained correctly.

The research also uses an inductive legal logic analysis method, because this research will analyze specific problems about the research theme in the research sample area (Muhammadiyah and NU religious organizations). The data will become new knowledge and references about the management of land waqf assets. Although the management of land waqf assets has been regulated by the state through legislation, it is necessary to test the management model of land waqf assets and the extent to which it is useful in society.

3. Result and Discussion

A. Land Waqf Management Models in Islamic Religious Organizations Muhammadiyah and Nahdhatul Ulama (NU)

Muhammadiyah and Nahdlatul Ulama (NU) are the largest Islamic organizations in Indonesia and were founded by expert scholars, who preach Islam through recitation, traditional religious activities, and education in pesantren and madrasah. Both organizations are trusted by the community as places to learn and practice Islamic law, so they have many loyal members.

NU and Muhammadiyah religious organizations have work programs in various fields, one of which is collecting and managing land waqf assets. Land waqf aims to transfer land ownership, from individual

⁵⁰ Soetandyo Wignjosubroto, "Pengolahan dan Analisa Data" published in Koentjaraningrat, *Metode-Metode Penelitian Masyarakat*, Jakarta: Gramedia, 1981, pp. 328-356.

⁵¹ Hadari Nawawi and Mimi Martin, *Penelitian Terapan*, Yogyakarta:UGM Press, 1994, pp. 73

⁵² *Ibid.*

property to public property used for social and religious purposes in accordance with Islamic law.⁵³ Land waqf is the beginning of the understanding of assets that can be waqf, because land contains the principle of the perpetuity of the utilization of waqf assets, so that the waqf's charity will be guaranteed.⁵⁴

This sub-chapter will describe the results of research on the practice and management of land waqf in Muhammadiyah and NU and its analysis using established legal theories.

1. Land Waqf Management in Islamic Religious Organization Muhammadiyah Central Java

Muhammadiyah was founded by KH Ahmad Dahlan, in Yogyakarta on November 18, 1912, coinciding with the 8th of Dhulhijjah 1330.⁵⁵ The word "Muhammadiyah" linguistically means "followers of the Prophet Muhammad". Thus, this Islamic organization aims to spread or preach the teachings of Islam as fought by the Prophet Muhammad.⁵⁶

Since 1912, Ahmad Dahlan introduced Muhammadiyah as a religious organization that prioritizes renewal with the slogan of returning to the Quran and As Sunnah.⁵⁷ Muhammadiyah focuses on da'wah through charity work, such as education and health services. To support all of this, Muhammadiyah collects funds from infaq, shadaqah, zakat, and waqf of the community.⁵⁸ Everything is done through program offerings through BAPELURZAM (Muhammadiyah Zakat Affairs Executive Board).

a. Land Waqf Practices in Islamic Religious Organization Muhammadiyah Central Java

The practice of land waqf in Muhammadiyah Central Java is carried out through counseling in monthly recitations.⁵⁹ According to Ahmad Furqon,⁶⁰ people donate land as a practice of Islamic teachings, concern for the needy, as well as a form of obedience to parents in continuing inherited land waqf and supporting da'wah.

Muhammadiyah received legal entity status from the Dutch colonial government in 1914 and has since functioned as a land waqf nadzir.⁶¹ This status was strengthened by the Decree of the Minister of Home Affairs No. 14/DDA/1972, which recognized Muhammadiyah as a legal entity that could own land with property rights.⁶²

Law Number 41 of 2004 concerning Waqf, explains that Muhammadiyah religious organizations can act as nadzirs of waqf assets. To support this role, a Waqf and Endowment Council was established at every

⁵³ The definition of land waqf is explained in Article 1 Paragraph (1) of Government Regulation Number 28 of 1977.

⁵⁴ Charity according to Sayyid Abi Bakr in the book *I'ana>h Al-T{a>libi>n*, is categorized as waqf worship, because in the act of waqf there is a person who is given the trust to maintain or preserve and be responsible for the benefits of waqf property (nadzir). Sadaqah jariyah is a charity that will not break up or will provide its rewards continuously even though the donor has passed away (Sayyid Abi Bakr bin Sayyid Muhammad, *I'ana>h al-Thalibin*, Juz III, Beirut: Daar al-Kutub al-Ilmiyah, t.th, p. 272).

⁵⁵ Alwi Shihab, *Stemming the Current: The Muhammadiyah Movement's Response to Christian Mission Penetration in Indonesia*, Bandung, Mizan, 1998, pp. 105.

⁵⁶ <https://www.detik.com/edu/detikpedia/d-5725703/persyarikatan-muhammadiyah-didirikan-tanggal-berapa-ini-sejarahinya>, accessed November 29, 2024.

⁵⁷ Imamul Hakim, Muslikhati, *Muhammadiyah's Economic Movement Model Post-47th Congress*, Journal of Sinar Manajemen, Vol. 09, No. 02, July 2022, pp. 325-334.

⁵⁸ R.Ulfiana, R.T. Yulianti, *Optimization of Productive Waqf Management and Waqf Assessments in Muhammadiyah Regional Leadership in Yogyakarta district*, Syarikah Journal, Vol. 5, No. 2, December 2019, pp. 128.

⁵⁹ Fariq Firdaus and Sigit Arie Wibowo, *Analysis of the Effectiveness of Waqf Land Management in Waqf Institutions: Case Study on the Waqf and Endowment Council of the Muhammadiyah Regional Leadership of Bantul Regency*, Indonesian Journal of Accounting and Business Review, Vol. 4 No. 2, pp. 99-109, December 2020.

⁶⁰ Ahmad Furqon, Executive Board of Muhammadiyah Central Java, *Interview*, October 16, 2024

⁶¹ Ministry of Religious Affairs of the Republic of Indonesia, *Use of Land Waqf*, Jakarta, Sharia and Islamic Religious Affairs Division, April 17, 2019, from siwak.kemenag.go.id

⁶² Abdul Hamid Usman, *Land Ownership Rights of the Muhammadiyah Association Legal Entity*, Journal of Legal Certainty and Justice, Vol. 1 No. 1, December 2019 pp. 37-38.

level of Muhammadiyah leadership, from the province to the sub-district, as an assistant to the leadership in waqf management.⁶³

The Muhammadiyah Waqf Utilization Assembly, originally named the Waqf and Endowment Assembly under the Muhammadiyah Central Leadership, then changed based on the 45th congress in Malang, to the Waqf and Zakat, Infaq and Shadaqah (ZIS) Assembly.⁶⁴ However, at the 46th Congress in Yogyakarta in 2010, it was changed to its original name.

In 2023, the field that serves Muhammadiyah waqf, changed to the Waqf Empowerment Assembly. This was based on the Decree of the Muhammadiyah Central Leadership Number 165/KEP/I.0/D/2023 concerning the Appointment of Members of the Muhammadiyah Central Leadership Waqf Empowerment Assembly for the 2022-2027 Term of Office.⁶⁵

The Muhammadiyah Central Leadership decree shows the efforts to utilize land waqf through:

1. Inventory and certification of waqf land in coordination with PPAIW.
2. Institutional strengthening of nadzir through BWI decree and registration with KEMENKUMHAM.
3. Productive waqf development through cooperation with entrepreneurs, banks, and MSMEs.
4. Assistance in resolving waqf disputes due to the increasing economic value of waqf land.
5. Education and training for wakif and nadzir to improve legal understanding and competence in professional waqf management.

In the Muhammadiyah religious organization, people who make waqf (wakif) in the Muhammadiyah organization mean that they have given their assets based on trust to be managed through the Muhammadiyah organization and must comply with the waqf provisions set by Muhammadiyah, including in its management.⁶⁶

Nadzir Muhammadiyah is tasked with securing, developing, and preserving the benefits of waqf assets owned by Muhammadiyah religious organizations. This assembly also serves the community in land waqf, through cooperation with PPAIW in relation to the issuance of waqf pledge deeds, and BPN in relation to the registration and certification of waqf land.

Every process of waqf in Muhammadiyah basically refers to the waqf guidebook,⁶⁷ which explains that the procedure for land waqf in Muhammadiyah has three processes, namely:

- 1) Pre-waqf is the stage of preparation for land waqf by the waqif by completing the requirements such as KK, KTP, land documents, application letter for waqf pledge deed, and dispute-free certificate. The waqif also appoints a Muhammadiyah nadzir and two qualified male witnesses.
- 2) The act of waqf is performed before the PPAIW at the KUA in the presence of the waqif, the Muhammadiyah nadzir, and two witnesses. After the conditions and pillars of waqf are fulfilled, the PPAIW forms a Waqf Pledge Council to witness the waqf pledge. Furthermore, the PPAIW makes and signs the waqf pledge deed.
- 3) Post-waqf is the stage of registering waqf land under the name of the nadzir at the Ministry of ATR/BPN, at least 30 days after the issuance of the waqf pledge deed. PPAIW and nadzir submit the application by attaching documents such as application letter, measurement letter, waqif's certificate

⁶³ Fitri, R., Wilantoro, H. P., *Priority Analysis of Solutions to Productive Waqf Management Problems (Case Study of Banjarnegara Regency)*, Journal of Al Muzara'ah, Vol. 6, No. 1, pp. 41- 59.

⁶⁴ <https://muhammadiyah.or.id/2023/03/majelis-wakaf-dan-kehartabendaan-diubah-menjadi-majelis-pendayagunaan-wakaf-ini-pen-jelasannya/>, accessed December 2, 2024.

⁶⁵ <https://muhammadiyah.or.id/majelis-pendayagunaan-wakaf/>, accessed December 10, 2024.

⁶⁶ An-Nawawi, Abu Zakariya Yahya Ibn Sharaf, *Raudhah At-Thalibin*, Cairo: Al-Maktab Al- Islami li At-Thaba'ah wa An-Nasyr, 1996

⁶⁷ Waqf and ZIS Council PP Muhammadiyah, *Waqf Guidebook*, Jakarta, 2010, pp. 40-43.

of ownership, waqf pledge deed, nadzir ratification letter, and dispute-free statement letter in accordance with the Minister of ATR/BPN Regulation No. 2/2017.

Some of the above trust processes make Muhammadiyah nadzirs often trusted by the community in land waqf, the reasons are, among others;⁶⁸

- 1) professional in managing and empowering waqf land, so that its allocation is in accordance with the wishes of the waqif.
- 2) willing to serve the legality of waqf land from the process of going to the PPAIW to obtain the waqf land pledge deed, to the process of registering and certifying waqf land at the BPN or District Land Office.
- 3) provides waqif rights related to the purpose of waqf property allocation, coordinates when there is a change in the designation of waqf land and the development of waqf land utilization.
- 4) be transparent in reporting and willing to be audited in the management and empowerment of waqf land.
- 5) trustworthy or trusted by the community because its performance is clear and its benefits are in accordance with the needs of the community.

Based on data from SIMAM (Muhammadiyah Application),⁶⁹ in 2020 there were 19,830 points, with an area of 24,794 ha. However, there is still 40% of waqf land that has not been included in the waqf land asset data. Waqf land data in Central Java has 895 points, with an area of 11,486 ha, and 25% of the waqf land has not been certified.⁷⁰ This is due to the limited resources of the nadzir in land registration, mastery of technology and the lack of seriousness in efforts to transfer the name of waqf land assets from individual property to Muhammadiyah Association property.

The practice of land waqf that takes place in the Muhammadiyah religious organization is analyzed using a legal sociology approach,⁷¹¹⁹ then it can be explained that there is a legal relationship between the community and the practice of land waqf. The community uses land waqf law in the form of behavior that has been traditionalized in the community. The source or basis of the law comes from the values, rules or norms of Islamic law.

The legal sociology approach to land waqf in Muhammadiyah identifies the relationship between the community and waqf law, which consists of written and unwritten law. Written law, based on Articles 17-21 of Law No. 41/2004, regulates the waqf procedure, from the waqf pledge to the deed. Meanwhile, unwritten law comes from Islamic values that live in the community, such as the requirements of the wakif, nadzir, and waqf assets. Both types of law serve to maintain order, certainty, and legal protection in land waqf.

In the sociology of law approach, the characteristics of waqf law consist of the first and second basic components. The first basic component explains that land waqf law reflects community behavior and consists of written law in legislation and unwritten law that becomes social institutions. These two laws are practiced in people's lives when endowing land.

⁶⁸ Tatang Astarudin, *Interview*, BWI Management Center Jakarta, July 30, 2024

⁶⁹ Muhammadiyah Simam Waqf Application, accessed December 2, 2024.

⁷⁰ <https://masjidmuhammadiyah.com/inilah-jumlah-aset-dan-amal-usaha-muhammadiyah/>, accessed December 2, 2024.

⁷¹ The sociology of law approach is an approach that explains the relationship between society and law, meaning how the law works in society. This approach is used to examine the extent to which people apply the law from regulations or legal statements (Yusuf Daeng, *Sociology of Law*, Pekanbaru, Alaf Riau, 2018, pp. 55-56).

The second basic component explains that land waqf law consists of three elements: custom, behavior, and positive law. Waqf has become a hereditary tradition, both written and unwritten, recognized for its existence, and practiced in society, so that it becomes a sustainable religious institution.

Based on the descriptive research description above, the role of the Muhammadiyah religious Islamic organization as an Islamic da'wah organization in the community in land waqf, among others:

- 1) Socialization of waqf law in the perspective of Islam and the state through recitation by kyai and religious leaders.
- 2) Provide examples of land waqf that is legal under Islamic and state law by Muhammadiyah scholars and activists.
- 3) Assist in the fulfillment of requirements up to the waqf pledge process at the PPAIW.
- 4) Seeking registration of waqf land with the Land Office in order to obtain a certificate.
- 5) Serves as nadzir in managing waqf, prioritizing the construction of places of worship, education, health, and social charities.
- 6) Encourage and pioneer land waqf by providing an understanding of its virtues in Islam.

b. Management of Land Waqf in Islamic Religious Organization Muhammadiyah Central Java

Muhammadiyah Islamic Religious Organization in the practice of land waqf, the nadzir is responsible for the maintenance and utilization of waqf land through professional management. The management of land waqf in the Islamic Religious Organization of Muhammadiyah Central Java begins with making waqf land legal according to the law, through registration and certification of waqf land, to minimize disputes in the future. This is done through cooperation with PPAIW and BPN in the registration and certification of waqf land.⁷²

The results of the research⁷³ show that after the waqif donates his land in accordance with the provisions set in the Muhammadiyah organization, and is served by the Muhammadiyah Waqf Empowerment Council, then the Muhammadiyah nadzir manages the land waqf in several stages, including:

1. Planning
Nadzir develops a management plan according to the waqf pledge deed with the coordination of the Muhammadiyah expert team.⁷⁴
2. Organizing
Nadzir and the team of experts coordinate to realize the vision, mission, and work program
3. Movement
The Waqf and Endowment Council works closely with the leadership to raise funds to support waqf management.
4. Surveillance
Evaluation and monitoring are carried out so that waqf land management runs optimally and benefits the community.

The management of waqf land is important to ensure its benefits to society and prevent it from being neglected. The Muhammadiyah Waqf Utilization Council manages waqf land, especially general waqf that does not have a specific request from the waqif, so that it can be adjusted to the needs of the community and used as an organizational business charity.

⁷² Muhammad Iskhak, Head of the KUA of Banyumanik Sub-district, *Interview*, on May 6, 2024.

⁷³ R.Ulfiana, R.T. Yulianti, *Op. Cit.*, pp. 128-129.

⁷⁴ Arif Nur Cholis, Public Relations of Muhammadiyah Center, Yogyakarta, *Interview*, October 9, 2024.

Based on data from the Secretariat of PP Muhammadiyah referring to the 111th Anniversary of Muhammadiyah in 2023,⁷⁵²³ shows that the management of waqf land is aimed at several fields, including:

- 1) In the field of education, through the establishment of several universities, there are 172 Muhammadiyah-'Aisiyah Universities (PTMA), including 83 Muhammadiyah Universities, 53 Muhammadiyah Colleges, and 5,345 schools/madrasas operating under Muhammadiyah.
- 2) In the health sector, through the establishment of health facilities, there are 122 Muhammadiyah Hospitals and 231 Muhammadiyah Polyclinics.
- 3) In the field of worship, there are land waqf assets built as mosques/mushalla amounting to 214,742,677 m² (Simam 09/2023 data).
- 4) Social field and/or Muhammadiyah Social Charity, there are 1,012 units of Muhammadiyah Charity Clinic (MCC) and Child Social Welfare Institution (LKSA).
- 5) In the field of Muhammadiyah Pesantren, there are 440 Muhammadiyah Pesantren that contribute to Islamic education in Indonesia

Muhammadiyah collects cash waqf from the community to purchase land as waqf. The land is then used for the construction of mosques, madrasas, hospitals, and other facilities to realize the welfare of the community.⁷⁶

Cash waqf is carried out by raising funds from the community to buy land which is then utilized for religious and social purposes. Nadzir Muhammadiyah manages waqf land originating from individual waqf, community groups, purchase of waqf land, donated customary land, and state-owned waqf land for worship purposes.

The Muhammadiyah religious organization has been implementing productive waqf management in accordance with Law No. 41/2004 on Waqf Article 43, among others:

1. Waqf land is managed in agriculture to meet family food security, through the GETAPAK (Family Food Security Movement) program in Cilensi, West Java.
2. Waqf land is managed in agriculture and plantations in a sustainable manner, through the Jamaah Tani Muhammadiyah (Jatam) program in Klaten and Sragen, as a family food security movement.
3. Waqf land is managed in agriculture and plantation, this program is called TaniMu (Tani Muhammadiyah) community movement, spearheaded by Muhammadiyah Regional Leadership (PDM) Lhokseumawe, North Aceh.
4. Waqf land is managed as a water catchment area integrated with a mosque as a public facility, this was done by Muhammadiyah activists/leaders in Tangen, Sragen, who utilized waqf land for a mosque as well as a catchment well.

The results of the research⁷⁷ show that productive waqf in Muhammadiyah religious organizations has not been practiced for several reasons, among others:

1. The understanding of productive waqf is not yet familiar to active Muhammadiyah administrators and the community.
2. Lack of nadzir resources in understanding productive waqf, most waqf asset management is oriented towards the utilization and maintenance of waqf assets.

Professional nazirs are expected to be able to manage waqf land productively through integrated management, which includes; planning, organizing, implementing, monitoring, reporting and evaluating gradually

⁷⁵ Secretariat of PP Muhammadiyah, Set of Decisions of Tarjih Muhammadiyah 111th Anniversary of Muhammadiyah, 2023

⁷⁶ Irfan Syauqi Beik, in Asep Dadan Suganda, *The Concept of Cash Waqf, Journal of Islamic Economics*, - August 2014, pp. 1-16.

⁷⁷ Mamad, Treasurer of Muhammadiyah Jatinom Branch, Klaten, *Interview*, October 1, 2024.

to correct possible shortcomings that always arise. Every activity of the nazir must consider the sustainability of the waqf assets and the flow of benefits for the benefit of mauquf'alaih. Therefore, the role of the nazir is not only to channel benefits through alms but also to manage waqf land assets and development efforts.⁷⁸ Management according to Islamic teachings is based on five basic principles, namely; amanah, fathonah, tabligh, shiddiq, and wimayah.⁷⁹

Nowadays, professional nadzirs from foundations, institutions, or religious organizations have emerged who manage waqf not only for worship, but also for community economic empowerment. The professionalism of the nadzir is important because the issue of land waqf now encompasses social, economic, educational, and legal aspects, thereby increasing the trust of the waqif and the enthusiasm of the community for waqf;⁸⁰

1. Develop and improve the productivity of waqf land, so as to achieve maximum results.
2. Protect, maintain and preserve waqf land assets.
3. Upholding the waqif's mandate in terms of empowerment and waqf land management and distribution.
4. Explaining to waqifs and always encouraging them to waqf new assets.

Waqf management in Muhammadiyah is still limited to supervision by the leadership, without evaluation and control. In fact, evaluation is important to assess the performance of the nadzir, identify problems in planning, organizing, implementing, and supervising the management of waqf assets.

Supervision is necessary for administrative order and accountability in waqf management. Nazir as a public institution must have:⁸¹

1. Good accounting and financial management systems to effectively oversee productive waqf objects.
2. A transparent audit system, both internal by the Ministry of Religious Affairs and external by public accountants or independent audit institutions, to ensure compliance with regulations and Islamic principles.

Accounting systems, good financial management, and transparent audits are part of the nadzir's supervision in maintaining the sustainability and utilization of waqf land. To improve the quality of nadzirs, the government through the Ministry of Religious Affairs and BWI conducts training and workshops to make nadzirs more professional, trustworthy, and responsible. Overcoming various obstacles in the management of waqf land, the Muhammadiyah Waqf Empowerment Council seeks solutions by involving Muhammadiyah organizations and communities.

The solution taken by Muhammadiyah leaders is to establish a coordinative relationship with existing waqf institutions (PPAIW, BWI, and KEMENAG); improve nadzir resources in managing waqf through training / nadzir certification workshops / seminars / discussions on waqf; establish an agreement with the waqif about the purpose and utilization of waqf land assets. In addition, funds for the management and maintenance of waqf assets are also collected from waqifs and the community who are able to do so through infaq and shadaqah. Thus, the management of waqf assets carried out by the nadzir is funded by the wealthy community, and the results are used to meet the needs of the community in general.

⁷⁸ Muh Ridwan, *Professional Nazir is the Key to Productive Waqf Success*, Muqtasid: Journal of Economics and Islamic Banking, Vol. 3 No. 1, 2012, pp. 91-109.

⁷⁹ Azhar Alam, Muslih Isnaini Rahmawati, Aditya Nurrahman, *Productive Waqf Management and Its Challenges in the Waqf and Endowment Council of Pdm Surakarta*, PROFETIKA, Journal of Islamic Studies, Vol.23, No. 1, June 2022, pp. 104-126.

⁸⁰ Islamiyati, Rofah Setyowati, Ahmad Rofiq, *Legal Reform of Waqf Land Management in the North Coastal Region of Central Java*, Jurnal Suara Hukum, Vol. 5, No.1, March 2023, p. 158-178. 158-178

⁸¹ Fathurrahman Djamil, *Standardization and Professionalism of Nazirs in Indonesia*, Journal al-Awqaf, Vol. IV, No. 04, January 2011, (2011), pp. 23-36.

2. Land Waqf Management Model in Islamic Religious Organization Nahdhatul Ulama Central Java

Nahdhatul Ulama (NU) is one of the major Islamic religious organizations in Indonesia that preaches the teachings of Islam. NU was founded in Surabaya, on January 31, 1926, by a group of ulama led by KH Hasyim Asy'ari. The background of the establishment of NU is the modernization of Islam which disturbs the purity of Islamic teachings.⁸² Therefore, NU is committed to becoming an Islamic organization that acts as a strengthener and preserver of traditional Islamic teachings, as well as fighting for the interests of Muslims in various social activities, humanitarian assistance, economic empowerment, and the development of people's welfare.⁸³

The realization of the above commitment, one of which is through providing services for people who will do waqf. NU as an Islamic da'wah organization is willing to become a nadzir to manage waqf assets so that they are sustainably useful in the community,⁸⁴ for example; land waqf assets originating from wakif / benefactors are managed to become places of worship, learning Islam, tombs, educational places, hospitals, conference halls, and others. This sub-section will describe and analyze the results of research on the practice of land waqf and its management in the Islamic religious organization Nahdhatul Ulama Central Java.

a. Land Waqf Practices in the Islamic Religious Organization Nahdhatul Ulama (NU) Central Java

Nahdlatul Ulama (NU) is a major Islamic religious organization in Indonesia that focuses on da'wah to spread the teachings of Islam. Founded by KH Hasyim Asy'ari in 1926 in Tebuireng, East Java, NU aims for people to understand and practice the teachings of Islam.⁸⁵

NU contributes to instilling strong faith and religious awareness in Indonesian society, shaping the character of a nation that is virtuous, nationalistic and religious. The government supported NU by legalizing it as a legal entity on September 15, 1989. NU's organizational structure is organized from the Executive Board in Jakarta to the village level through the Majelis Wakil Ranting (MWC).⁸⁶

NU has many waqf land assets and from the beginning has established a Waqf Management Board to manage waqf in an orderly, safe and careful manner. The board was established on February 23, 1937 before notary Hendrik Wilien Nazembreg in Surabaya and directly led by NU's Rois Akbar, KH. Hasyim Asy'ari.⁸⁷

The NU Islamic religious organization, under the authority of the Waqf Management Board, is in charge of managing and maintaining waqf land, so that it is useful in the community, for example; building mosques, mushalla for worship. In addition, the Waqf Management Board is also obliged to protect waqf land from deviations from waqf assets that are not in line with the guidance of waqf fiqh and avoid waqf land disputes.⁸⁸ Thus, the Waqf Management Board serves as NU's nadzir, obliged to record/inventory the

⁸² NU (Nahdlatul Ulama): Definition, and Its Role in Indonesia - News and Information (umsu.ac.id), accessed February 15, 2024.

⁸³ Nahdlatul Ulama - Wikipedia, the free encyclopedia, accessed February 15, 2024.

⁸⁴ *Ibid.*

⁸⁵ Moh. Bahrudin, *History and Gait of NU Ulama in Grounding Religious Moderation in Lampung Region*, Malang, CV. Literacy Nusantara Abadi, 2022, p. 84.

⁸⁶ Muhammad Hafiiun, A Yusrianto, *Historical Dynamics of NU and Its Current Challenges*, Yogyakarta, Tangga Ilmu, 2021, p. 2

⁸⁷ Athoillah Sholahuddin Anwar, *Complete Waqf Jurisprudence, Exploring the Problems of Waqf, Mosque and Kenaziran*, Lajnah Bahtsul Masail Ponpes Lirboyo Kediri, 2018, p. 23. 23.

⁸⁸ <https://lwpnu.blogspot.com/2015/11/profil-lwpnu.html>, accessed December 17, 2024.

Wealth of Nahdlatul Ulama and its apparatus in the form of funds, movable property and/or immovable property must be recorded as the wealth of the Nahdlatul Ulama organization.⁸⁹

The NU Waqf Management Board carries out its duties based on the Stiehting Waqfiah NU, which has bylaws with 31 articles. These rules were approved at the 14th NU Congress on July 4-5, 1939 in Magelang and served as national guidelines. In the 28th NU Congress in 1989 in Yogyakarta, Stiehting Waqfiah NU was integrated into the NU structure as Lajnah Waqfiah. At the 30th NU Congress in 1999 in Lirboyo Kediri, the name was changed to Lajnah Auqof. Then, at the 2004 NU Congress in Boyolali, the name was again changed to the NU Waqf and Land Institute, which is tasked with administering, managing and developing NU waqf assets.⁹⁰

The history of NU management in handling waqf has undergone several name changes. Initially, it was called the Waqf Management Board which was based on the NU Waqfiah Stiehting. Later, the name changed to Lajnah Waqfiah NU, then to Lajnah Auqof NU, and finally to the Nahdlatul Ulama Waqf and Land Institute (LWP-NU).

The Nahdlatul Ulama Waqf and Land Institute (LWP-NU), stipulates the procedures for land waqf through NU, among others:

1. Wakifs, both NU administrators and members, convey their waqf intentions to LWP-NU verbally or in writing.
2. The waqif shows land ownership letters, such as certificates, petok D, leter C, or proof of former eigendom land ownership without a letter.
3. The waqif conveys the purpose of the waqf for education, mosques, mushalla, Islamic Sharia interests, or leaves the management to NU.
4. Beneficiaries and NU administrators should proactively agree on the location of the waqf pledge deed, either at the PPAIW or elsewhere.
5. Oral waqf pledges must be immediately followed up by LWP-NU by making a waqf pledge statement letter to NU as the beneficiary.
6. LWP-NU examines the validity of waqf land ownership documents and follows up on the settlement accordingly.
7. LWP-NU appoints the waqf nadzir based on the consideration of the local NU Branch Council.
8. The appointed waqf nazir submits a nazir authorization letter at the Office of Religious Affairs as the nazir of Nahdlatul Ulama legal entity.
9. The PPAIW issues a waqf pledge deed and a letter of authorization for the nadzir in accordance with the Director General of the Ministry of Religious Affairs No. 15 of 1990.
10. The NU Waqf Land Certification process is carried out by the NU waqf nadzir in collaboration with the PPAIW.
11. The management rights of NU waqf land are flexible, left to the institution or NU apparatus receiving the waqf, while the NU Vice Branch Council acts as the formal nadzir.

Land waqf in NU Central Java aims to proselytize Islam through the utilization of land for Islamic education. Most of the waqf is used for the benefit of the ummah, such as worship mahdhah (mosque, musala, langgar) and worship ammah (economic, social, and Islamic boarding schools).⁹¹

⁸⁹ Article 21 Paragraph (1) of the Articles of Association of Nahdlatul Ulama.

⁹⁰ <https://lwpnu.blogspot.com/2015/11/profil-lwpnu.html>, accessed December 17, 2024.

⁹¹ Imam Suhadi, *Waqf for the Welfare of the People*, Yogyakarta: PT Dana Bhakti Prima Yasa. 2020, p. 7.

For NU members, land waqf for Islamic boarding schools is more important because Islamic boarding schools are considered part of NU that supports regeneration and Islamic propagation.⁹² Islamic boarding schools preserve the kyai's tradition of setting an example, including in land waqf worship.

NU clerics and scholars continue to preserve the tradition of land waqf through the Nahdlatul Ulama Waqf and Land Institute (LWP-NU),⁹³ which plays a role in upholding Islamic teachings in society. NU adheres to the rule of maintaining good old values and adopting better new values. LWP-NU carries out general and specific tasks to raise public awareness, strengthen institutions, and develop internal rules for better land waqf management.⁹⁴

The general task of LWP-NU is to inventory, document, and preserve waqf assets for the benefit of society. Specific tasks include:⁹⁵

1. Bringing order to waqf land asset data through board consolidation.
2. Inputting certified asset data into the NU database and Web SIWAK.
3. Managing waqf assets through community empowerment and fundraising.
4. Fostering and empowering nadzirs to be able to manage waqf optimally.
5. Establish cooperation with related institutions such as Islamic banking, OJK, BWI, PPAIW, and BPN.⁹⁶

The leaders of NU religious organizations always remind the duties and obligations of the LWP-NU, to be responsible for NU waqf land assets, both at the NU Central, Regional, District and Branch levels. The goal is to fulfill the targets and performance objectives of the LWP-NU, among others:⁹⁷

1. Increasing the role of NU organizations in the development and management of waqf land that is free from disputes.
2. Improving the performance of NU organizations in making it easier to access waqf land asset administration data in the data base and on the Web.
3. Fostering love, solidarity and togetherness with fellow believers in an effort to increase waqf for the welfare of the ummah.
4. Promoting waqf, including land waqf to all PCNU administrators and to all Nahdliyin and the community in general.⁹⁸

The practice of land waqf in NU has been going on since the organization was established, with the legal basis in NU's Articles of Association. LWP-NU is tasked with managing waqf, in collaboration with the NU Executive Board as the nadzir. Its tasks include controlling and certifying waqf land, collecting asset data, managing and collecting waqf funds, fostering nadzir, and collaborating with various related institutions.

b. Management of Land Waqf in Nahdhatul Ulama Islamic Religious Organization in Central Java

The management of land waqf in NU is under the authority of LWP-NU as the nadzir at every level of

⁹² LWP NU (Lembaga Wakaf dan Pertanahan Nahdlatul Ulama) (pcnumuba.or.id), accessed February 16, 2024.

⁹³ *Ibid.*

⁹⁴ Ahmad Zahro *Lajnah Bahsul Masail 1926-1999: NU Intellectual Tradition*, Yogyakarta: LkiS, 2004, p. 21.

⁹⁵ *Ibid.* p. 23.

⁹⁶ About LWP PBNU - LWP- PBNU, accessed February 16, 2024.

⁹⁷ <https://nukabkediri.or.id/index.php/category/lembaga/lwp-nu/>, accessed December 17, 2024.

⁹⁸ *Ibid.*

management, from the center to the village branch. Over time, LWP-NU has made updates in the management of land waqf in Central Java, among others:⁹⁹

1. Affirming the legal status of waqf assets owned by NU, because most of the land owned by NU is lost / missing, because it is not recorded in the form of a certificate.
2. Tax and administrative fee exemptions on waqf assets.
3. The results of the management of waqf assets are utilized to meet the needs of the community based on a priority scale.
4. Upgrade waqf land data online in SIWAK (NU Waqf Information System).

According to research data from ¹⁰⁰, the head of the Central Java PWNU Waqf and Land Institute conducts several activities to professionally manage waqf land, including:

1. Inventory data collection of NU land both individually and as a legal entity starting from the region, branches, majlis vice branches, and up to NU branches.
2. Assisting and resolving land conflicts in NU, through cooperation between the Waqf and Land institution of East Java PWNU and NU Legal Aid Institute (LBH PWNU).
3. Develop productive waqf management (through activities with monetary value), for example: waqf land for hospitals/clinics, Islamic boarding schools, and Islamic cooperatives.
4. LWP-NU improves its performance through cooperation with BPN for waqf land certification, village/kecamatan officials in managing fasum without changing the waqf status, PPAIW for nadzir legality, as well as entrepreneurs and banks in productive waqf management in accordance with Law No. 41 of 2004 and PP No. 42 of 2006.

LWP-NU Central Java as a waqf nadzir has managed land waqf through inventory, land conflict resolution, productive waqf development, and cooperation with various agencies. The management model includes aspects of legality, dispute resolution, productive waqf, and institutional optimization.

The waqf management model in NU is utilized for musholla (49%), mosque (27%), school and pesantren (13%), tomb (3%) and other social institutions (5%). There are categories of waqf land designation, namely; first, waqf land is designated in terms of its benefits only, for example; mushalla, mosque, tomb, and other social institutions (81%). Second, in terms of benefits and results, for example; schools and Islamic boarding schools (13%). When associated with productive waqf, the management of waqf land in the NU Central Java Islamic institutional organization still revolves around the management of non-productive waqf land in the form of mosques, prayer rooms and tombs.

Most NU nadzirs still manage waqf non-productively due to limited resources. Productive waqf management requires professional nadzirs with management, business, and entrepreneurial skills. Productive waqf should be directed towards income-generating economic activities, such as leasing land for shops, agriculture, or parking, so that the proceeds can support small and medium entrepreneurs in developing their businesses.

B. Legal Issues in the Management of Waqf Assets in Muhammadiyah and Nahdhatul Ulama Religious Organizations and Their Solutions

The successful management of waqf land is characterized by its continuous utilization without changing hands, as well as its growing yield. Conversely, failure occurs when waqf land is stalled, changes hands illegally, or is lost. The success of management is highly dependent on the character of the nadzir, whether it is trustworthy and responsible or not. Nadzirs in the form of legal entities such as Muhammadiyah and

⁹⁹ Ahmad Khaliq, NU Executive Board of Central Java Region, *Interview*, May 8, 2024

¹⁰⁰ <https://nu.or.id/tokoh/profil-gus-rozin-ketua-pwnu-jawa-tengah-masa-khidmah-2024-2029>- Hfnbd, accessed December 18, 2024.

NU are in charge of managing waqf land, but in Central Java they face legal problems in its implementation. Legal issues in the management of waqf assets in Muhammadiyah religious organizations, among others:

1. Legality of Land, As much as 25% of waqf land is not yet certified, thus lacking legal certainty. The main obstacles are the limited resources of the nadzir and the high cost of registration.
2. Inventory of Land, Only 40% of Muhammadiyah waqf land is recorded in SIMAM, while 60% has not been inventoried due to limited mastery of technology by the nadzir.
3. Title Transfer of Waqf Assets, The lack of seriousness of the nadzir in changing the ownership of assets from individuals to the Muhammadiyah Association due to high costs.
4. Competency, Some nadzirs are not committed to the management of waqf land, causing waqf assets to be underutilized, such as the vast land around the mosque that is left empty.
5. Nadzir legality, The lack of legal validity of the nadzir often leads to disputes with the wakif's heirs, hampering the effectiveness of waqf management.
6. Lack of Support, Some people treat waqf land as private property without giving profit sharing to the nadzir, making it difficult for waqf land to be managed optimally.
7. Lack of, Nadzir has not been optimal in establishing partnerships with other institutions, entrepreneurs, or agencies to manage and empower waqf land.

While the legal issues of land waqf management in NU religious organizations are as follows:

1. Competence and Commitment

Some nadzirs are less capable of managing waqf and are not committed to cooperating with developers, resulting in unsustainable cooperation.

2. Wakif Responsibility and Limitations

The wakif only hands over the land assets without the cost of certification and management, while the nadzir has difficulty raising funds from the community. As a result, waqf land has not been certified and cannot be optimally utilized.

These legal problems can be addressed with the following solutions, among others;

1. Strengthen the agreement between the wakif and the nadzir regarding land waqf management fees;
2. Optimization of Land Waqf Utilization institutions and the Nahdlatul Ulama Waqf and Land Institute (LWP-NU);
3. Improving nadzir resources from the aspect of professional management of productive waqf utilizing digital technology;
4. Establish a harmonious relationship between Muhammadiyah waqf nadzirs and the community/agencies/government.

Good waqf land management plays an important role in upholding waqf law and increasing public interest in waqf. If managed properly, waqf land can be utilized for worship, social, economic, and educational purposes. Conversely, poor management can cause waqf land to be neglected, unmaintained, or even lost.¹⁰¹ Therefore, efforts to maintain, preserve, and empower waqf land are very important so that its benefits are sustainable and increase public trust in waqf.

The role of nadzir in the management of waqf land is very important, including administration, management, development, supervision, and protection of waqf assets according to their purpose and designation. Nadzir is responsible to the Indonesian Waqf Board (BWI) and must ensure that waqf land is used

¹⁰¹ Jaenal Arifin, *Problematics of Perwakafan in Indonesia (Historical Sociological Analysis)*, Journal of Zakat and Waqf (Ziswaf), Vol. 1, Number 2, December 2014, pp. 263-264. 263-264

according to the waqf pledge, such as building worship facilities on waqf land for mosques. Financing can be obtained through cash waqf, infaq, and shadaqah. According to Article 11 of the Waqf Law, the nadzir is obliged to record, manage, develop, and report on waqf management in a transparent manner. The nadzir can receive a maximum reward of 10% of the net proceeds of waqf management. Therefore, nadzirs need to have the ability to empower waqf assets and receive guidance from the Ministry of Religious Affairs and the Indonesian Waqf Board (BWI).

According to MUI Fatwa No. 34 of 2013 on the Utilization of Mosque Areas for Social and Economically Valuable Activities, stipulates that the function of the mosque is not only for *mahdlah* worship activities, but also for productive activities that bring benefits to the community.¹⁰² Nadzir is obliged to manage the mosque on waqf land productively, not only for worship but also for economic activities, such as renting out land for trading or parking. The proceeds can be used for the construction of mosque facilities, the salaries of marbot and ustaz, and other religious activities.

4. Conclusion

The management of waqf land assets is very important to maintain the sustainability of its utilization according to its purpose. The role of nadzir as a waqf manager must be professional. Muhammadiyah nadzirs use management models such as legal legality, semi-productive management, and cash waqf collection for maintenance. The allocation of Muhammadiyah waqf land includes education (72%), social (orphanages, nursing homes), worship (20%), health (4%), and economy (3%). Meanwhile, NU nadzirs manage waqf land with aspects of legality, dispute resolution, productive waqf, and institutional optimization. The allocation of NU waqf land is mostly for worship and social (81%) and education (13%), with the majority being non-productive waqf.

The legal problems faced by nadzirs in the management of waqf land in the Muhammadiyah Islamic organization include the weak legality of waqf land, lack of transparency in management reports, obstacles to collecting management fees, nadzir thinking that is less relevant to the times, lack of community support, less than optimal collaboration with related parties, and weak nadzir legality. In NU organizations, legal issues include lack of nadzir competence, low professionalism in management, weak commitment to collaboration, and inability to raise funds, resulting in uncertified waqf land. Solutions include strengthening the agreement between waqif and nadzir, optimizing waqf institutions, increasing nadzir capacity, using digital technology, and collaborating with the community and government.

5. References

1. A.W. Munawwir, 1997, *Kamus Al-Munawwir Arab-Indonesia*, Surabaya: Pustaka Progresif, Cet. IV.
2. Abdul Hamid Usman, 2019, *Hak Milik atas Tanah Badan Hukum Persyarikatan Muhammadiyah*, Jurnal Kepastian Hukum dan Keadilan, 1 (1).
3. Abdul Manan, *Hukum Wakaf dalam Paradigma Baru di Indonesia*, Varia Peradilan No. 255, Februari 2007.
4. Ahmad Furqon, Executive Board of Muhammadiyah Central Java, *Interview*, October 16, 2024
5. Ahmad Khaliq, NU Executive Board of Central Java Region, *Interview*, May 8, 2024.
6. Ahmad Zahro, 2004, *Lajnah Bahsul Masail 1926-1999: Tradisi Intelektual NU*, Yogyakarta: LkiS.

¹⁰² Fahrurroji, *Istibdal Waqf: Legal Provisions and Models*, Misykat Journal Vol. No.1, June 2017, p. 131. 131.

7. Alwi Shihab, 1998, *Membendung Arus: Respons Gerakan Muhammadiyah Terhadap Penetrasi Misi Kristen di Indonesia*, Bandung: Mizan.
8. Amin Qodri, 2014, *Harta Benda Dalam Perspektif Hukum Islam*, Jurnal Penelitian Universitas Jambi Seri Humaniora. 16 (1).
9. An-Nawawi, Abu Zakariya Yahya Ibn Sharaf, *Raudhah At-Thalibin*, Cairo: Al-Maktab Al- Islami li At-Thaba'ah wa An-Nasyr, 1996
10. Arif Nur Cholis, Public Relations of Muhammadiyah Center, Yogyakarta, *Interview*, October 9, 2024.
11. Athoillah Sholahuddin Anwar, 2018, *Fikih Wakaf Lengkap, Mengupas Problematika Wakaf, Masjid dan Kenaziran*, Lajnah Bahtsul Masail Ponpes Lirboyo Kediri.
12. Azhar Alam, Muslih Isnaini Rahmawati, Aditya Nurrahman, *Productive Waqf Management and Its Challenges in the Waqf and Endowment Council of Pdm Surakarta*, PROFETIKA, Journal of Islamic Studies, Vol.23, No. 1, June 2022, pp. 104-126
13. Bambang Sunggono, 2007, *Metode Penelitian Hukum*, Jakarta: Raja Grafindo Persasa.
14. Chidir Ali, 1999, *Badan Hukum*, Bandung: Alumnus.
15. Dahris Siregar, 2018, Pendaftaran Tanah Wakaf, *Jurnal FOCUS UPMI*, Vol. 7 No. 2, 2018.
16. Eko Nur Cahyo, Ahmad Muqorobin, 2019, *Strategi Pengembangan Wakaf Berkelanjutan dalam Sektor Pertanian: Studi Kasus di Yayasan Pemeliharaan dan Perluasan Wakaf Pondok Modern (YPPWPM) Gontor Ponorogo*, Falah: Jurnal Ekonomi Syariah, 4 (2).
17. Fahrurroji, 2017, *Istibdal Wakaf: Ketentuan Hukum dan Modelnya*, Jurnal Misykat. 2 (1).
18. Fariq Firdaus, & Sigit Arie Wibowo, 2020, *Analisis Efektivitas Pengelolaan Tanah Wakaf pada Lembaga Wakaf: Studi Kasus pada Majelis Wakaf dan Kehartabendaan Pimpinan Daerah Muhammadiyah Kabupaten Bantul*, Jurnal Reviu Akuntansi dan Bisnis Indonesia. 4 (2).
19. Fathurrahman Djamil, *Standardization and Professionalism of Nazirs in Indonesia*, Journal al-Awqaf, Vol. IV, No. 04, January 2011, (2011), pp. 23-36.
20. Fitri, R., Wilantoro, H. P., *Priority Analysis of Solutions to Productive Waqf Management Problems (Case Study of Banjarnegara Regency)*, Journal of Al Muzara'ah, Vol. 6, No. 1, pp. 41- 59.
21. Hadari Nawasi, & Mimi Martin, 1994, *Penelitian Terapan*, Yogyakarta: UGM Press.
22. Heru Irianto, & Burhan Bungin, 2008, *Metodologi Penelitian Kualitatif, Aktualisasi Metodologis ke Arah Ragam Varian Kontemporer*, Jakarta: PT Raja Grafindo.
23. Imam Abi Muslim Ibnu al-Hajj, *Shahih Muslim*, Jilid III, Beirut: Daar al-Ihya' al-ThirolulAraby.
24. Imam Suhadi, 2020, *Wakaf untuk Kesejahteraan Umat*, Yogyakarta: PT. Dana Bhakti Prima Yasa.
25. Imamul Hakim, Muslikhati, *Muhammadiyah's Economic Movement Model Post-47th Congress*, Journal of Sinar Manajemen, Vol. 09, No. 02, July 2022, pp. 325-334.
26. Indah Sulistya, Neneng Hasanah, M. Iqbal Irfany, Strategi Pengelolaan Wakaf Uang oleh Badan Wakaf Indonesia (BWI), AL-AWQAF Jurnal Wakaf dan Ekonomi Islam Vol. 13, No. 1, Tahun 2020.
27. Irfan Syauqi Beik, dalam Asep Dadan Suganda, 2014, *Konsep Wakaf Tunai dalam Ekonomi Islam*.
28. Iskhak, Muhammad, Kepala KUA Kecamatan Banyumanik, Wawancara, 6 Mei 2024.
29. Islamiyati, 2022, *Law Reform of Waqf Land Management in the North Coastal Area of Central Java*, Prosseding International Conference IWLEG, Semarang: 27 July 2022.
30. Islamiyati, 2022, *Pembaharuan Hukum Wakaf Tanah di Indonesia*, Depok Jakarta: Rajawali.
31. Islamiyati, Ahmad Rofiq, & Rofah Setyowati, 2023, *Pembaharuan Hukum Pengelolaan Harta Wakaf Tanah di Organisasi Muhammadiyah Wilayah Jawa Tengah*, Jurnal Suara Hukum. 5 (1).

32. Islamiyati., dkk, 2021, *Penguatan Hukum Wakaf Tanah di Indonesia Melalui Pembaharuan Hukum (Studi Komparasi Praktek Hukum Wakaf Tanah di Indonesia dan Malaysia)*, Laporan Penelitian Joint Research, Fakultas Hukum Universitas Diponegoro Semarang Indonesia dan Fakultas Hukum Universiti Kebangsaan Malaysia, Semarang.
33. Jaenal Arifin, 2014, *Problematisasi Perwakafan Di Indonesia (Telaah Historis Sosiologis)*, Jurnal Zakat dan Wakaf. 1 (2).
34. Lembaga Wakaf dan Pertanahan Nahdlatul Ulama, <https://lwp.nu.or.id/>, 16 Februari 2024.
35. LWP NU (Lembaga Wakaf dan Pertanahan Nahdlatul Ulama) (pcnumuba.or.id), diakses 16 Februari 2024.
36. Mamad, Treasurer of Muhammadiyah Jatinom Branch, Klaten, *Interview*, October 1, 2024.
37. Mesi Herawati, & Muhammad Mukhsin, 2020, *Pelaksanaan Sertifikasi Tanah Wakaf Dengan Pendekatan Fishbone Diagram Analysis (Studi Di Kecamatan Sewon Kabupaten Bantul)*, Jurnal Zakat dan Wakaf. 7 (1).
38. Ministry of Religious Affairs of the Republic of Indonesia, *Use of Land Waqf*, Jakarta, Sharia and Islamic Religious Affairs Division, April 17, 2019, from siwak.kemenag.go.id
39. Moh Bahrudin, 2022, *Sejarah dan Kiprah Ulama NU dalam Membumikan Moderasi Beragama di Wilayah Lampung*, Malang, CV. Literasi Nusantara Abadi.
40. Muh Ridwan, *Professional Nazir is the Key to Productive Waqf Success*, Muqtasid: Journal of Economics and Islamic Banking, Vol. 3 No. 1, 2012, pp. 91-109.
41. Muhammad Hafidun, A Yusrianto, 2021, *Dinamika Sejarah NU dan Tantangannya Kini*, Yogyakarta, Tangga Ilmu.
42. Muhammad Maksum, Helza Novalita, Zaini Tafrikhan, 2019, *Pedoman Pengelolaan Harta Benda Wakaf Tanah*, Litbangdiklat Press, Puslitbang Bimas Agama dan Layanan Keagamaan.
43. Nahdlatul Ulama - Wikipedia bahasa Indonesia, ensiklopedia bebas, diakses 15 Februari 2024.
44. Nilda Susilawati, 2021, *Peran Nazhir Dalam Perlindungan Harta Wakaf (Nazhir's Role In The Protection of Waqf Property)*, ZAWA: Management of Zakat and Waqf Journal. 1 (1).
45. Noeng Muhadjir, 1998, *Metode Penelitian Kualitatif*, Yogyakarta: Rake Sarasin.
46. Noor Aimi, Nurauliani, & Wan Shahdila Shah, 2014, *Issues and Challenges of Waqf Instrument: A Case Study in MAIS*, Conference on Management and Muamalah, Malaysia: Mei 2014.
47. NU (Nahdlatul Ulama): Definition, and Its Role in Indonesia - News and Information (umsu.ac.id), accessed February 15, 2024.
48. Nurul Huda, Nova Rini, Yosi Mardoni, Desti Anggraini, Khamim Hudori, 2016, *Manajemen Pengelolaan Wakaf Di Indonesia Timur*, Ekuitas: Jurnal Ekonomi dan Keuangan Volume 20, Nomor 1, Maret 2016.
49. R, Ulfiana & R.T. Yulianti, 2019, *Optimization Of Productive Waqf Management And Wakaf Assessments In Muhammadiyah Regional Leadership In Yogyakarta District*, Jurnal Syarikah. 5 (2).
50. Sayyid Muhammad, & Sayyid Abi Bakr bin, *I'alah al-Talibin Juz III*, Beirut: Dar al-Kutub al-Ilmiah.
51. Soerjono Soekanto, 1986, *Pengantar Penelitian Hukum*, Jakarta: Universitas Indonesia.
52. Soetandyo Wignjosubroto, 1981, *Metode-Metode Penelitian Masyarakat*, Jakarta: Gramedia.
53. Suhirman, *Prinsip-Prinsip Pengelolaan Pemanfaatan Tanah Wakaf Guna Peningkatkan Kesejahteraan Masyarakat*, Jurnal Magister Hukum Udayana, Vol. 4, No. 2, Juli 2015.
54. Sukmana R., 2020, *Critical Assessment Of Islamic Endowment Funds (Waqf) Literature: Lesson For Government And Future Directions*, Journal Heliyon. 6 (10).

55. Syaikh Mustafa Ahmad Al-Zarqa, *Al-Ahkam Al-Auqaf*, Dar 'Imar.
56. Tatang Astarudin, *Interview*, BWI Management Center Jakarta, July 30, 2024.
57. Tentang LWP PBNU – LWP- PBNU, diakses 16 Februari 2024.
58. Urip Santoso, 2014, *Kepastian Hukum Wakaf Tanah Hak Milik*, Jurnal Perspektif. 19 (2).
59. Veithzal Rivai Zainal, 2016, *Pengelolaan dan Pengembangan Wakaf Produktif*, Jurnal Awqaf. 9 (1).
60. Waqf and ZIS Council PP Muhammadiyah, *Waqf Guidebook*, Jakarta, 2010, pp. 40-43.
61. Yusep Rafiqi, 2018, *Wakaf Benda Bergerak dalam Perspektif Hukum Islam dan PerundangUndangan di Indonesia*, AL Mashlahah: Jurnal Hukum dan Pranata Sosial Islam, Vol. 6 No. 2, Oktober 2018.
62. Yusuf Daeng, *Sociology of Law*, Pekanbaru, Alaf Riau, 2018, pp. 55-56.



Licensed under [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/)