



## The Waqf Management: Perspective in Comparison

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### Abstract

*Waqf is an important instrument to improve welfare. Traditionally, the object of waqf is land. However, as civilization develops, waqf objects also need innovation because of limited land. This innovation also needs to be balanced with quality management. This study compares perspective of waqf management by three institutions in Province Yogyakarta Indonesia. They are Nahdlatul Ulama, Muhammadiyah, and Badan Wakaf Indonesia. This study uses explorative qualitative techniques. Data was obtained from interviews and documentation. Data analysis by coding techniques (breaking coding, pivot coding and choir coding). The results of the study found that (a) the management of waqf by Nahdlatul Ulama has not been managed properly legally administrative; (b) the management waqf by Muhammadiyah has been managed legally administratively; (c) the management and utilization of waqf by the Badan Wakaf Indonesia is well managed legally.*

**Keywords:** *Waqf Management, Perspective in Comparison*

### A. INTRODUCTION

One of the parts Islamic economic to increase welfare is management of ZISWAF (*Zakat, Infaq, Shadaqah and Wakaf*). In the field of social and economic, Islam encourage utilization of *waqf* institutions in order to increase the general welfare of its. Muhammad Musthafa Tsalabi have made the formulation of *waqf*. The concept is the detention of the property of a person who represents and donates the benefits for the purpose of goodness.

*Waqf* are defined as the detention of a proprietary to the things that even (*al-ain*) for the purpose of it by way of a benefit or to be gained by it (*al-manfa'ah*) (*al-jurjani*: 328). In other hand, in fiqh books the clergy differing views in providing understanding *waqf*. The discrepancy could bring due to different to the law of inflicted. *waqf* definition according to the people of the fiqh is as follows .

*Waqf* is one of religious organizations have rooted old in the traditions of a society muslims. In Indonesia, *waqf* has become main supporting in the community development, especially muslim. Almost every house, education facilities Islam and religious other islamic institutions built on land *waqf*. The Qur'an shows that the return for someone to

spend in the way of Allah, such as a seed grows to seven and in each ear a hundred grains (Qs.Al-baqarah 2: 261).

Research of Ismawati (2007), who discovered that there are many found their *waqf* mosque the great who inhabited illegally by the community. Based on it, the author felt that one of root problems on soil management difficulties have *waqf* caused by differences in understanding of manage land *waqf*. This can be seen from many problems on the management of the *waqf*. A lack of understanding about the role and responsibilities nadzir in managing the *waqf* in addition and cannot be viewed the eyes. Particularly, in terms of the need to integrate serious administration policy, it is not just a social to avoid conflicts for the purpose of short term but also for the long term objective of which is to push forward the generosity and strengthen civil society .

#### **A.1 Nahdlatul Ulama and Muhammadiyah as The Biggest Islamic Institution in Indonesia**

Indonesia has two institutions largest the islamic *Nahdatul Ulama (NU)* and Muhammadiyah. The two islamic mass organizations that would push great potentiality is management and develop a range of management model religious or community use to funding the fact that only the organization as well as an increase in the general welfare of its in the field of education, health and social-economic. Each Islamic mass organizations support for violent attacks had entrusted bakrie sumatra plantation tbk be possible to describe different views about for religious or community use as well as it is implemented , the result of these two mass organizations said the head that would push the ideology of as well as a method of the thinking different bit. It is so important under review in detail, so that the stigma of the public related to the views of distinction from ormas-ormas Islam this could be union all muslim people in the . Not only it self with the interests of or group individual so they can be , however the settlement of the problem for religious or community use result the following key issues community can settled by many considerations and in the sight of each a figure by islamic mass organizations which he believes are.

Besides NU and Muhammadiyah , the government also involved in the management of land *waqf*. This can be seen from the emergence of government regulation number: 28 of 1997 on perwakafan land belonging to article 1 paragraph (1) that also the compilation of laws islamic article 215 expressed :

*“waqf is legal action a person or group person or law agency that separates some of objects her and melembagakannya forever to the interests of synagogue or public use other in accordance with the teachings of islam”.*

Based on it, researchers interested to have a research aimed at know the management and land use *waqf* based on perspective NU, Muhammadiyah and the government Yogyakarta. Specifically, the formulate problems are; 1) How the management and land use *waqf* based on perspective NU in Yogyakarta; 2) How the management and land use *waqf* based on perspective Muhammadiyah in Yogyakarta; 3) How the management and land use based on government *waqf* perspective in Yogyakarta.

## **B. DATA AND METHOD**

The Method was used in the study design qualitative research was conducted with the approach explorative. The research is of the preliminary study with locate and identify views islamic figures NU, Muhammadiyah, and the government argument about the perspective of the management and the use of *waqf* land. In explorative research, it is also added that the building blocks to play an active role in the process of research. Next building blocks select among the patterns remain the same research in keeping with the theme or title research that which is lifted. Related to the topic of the problems that solved in this research, so a pattern that would be run is of many patterns experience survey, namely research technique explorative in the form of a discussion or interviews with individual regarded got the better of a particular field who are the objects of research.

As for a pattern above research aimed at expressing a view islamic figures NU, Muhammadiyah, and the government. The design this research will be unveiled things that have not yet thought of by building blocks so that the result of research can be more detail and can respond to the problems that researched.. The total sample from the study three people, a figures of NU, a figures of muhammadiyah, and a government. As for the criteria for samples to be taken from mass organizations namely from each of the tribunal *waqf* and property Muhammadiyah, NU *waqf* institution namely *Lembaga Wakaf dan Pertanahan Nahdlatul Ulama' (LWPNU)*, and government agencies who manages the land of *waqf*. Then, so that it would be more representative samples to be taken, so sample

criteria more reconfirmed, namely by her to take samples from Islamic NU figures, Muhammadiyah and the government have been exposed to this *waqf* in general.

An instrument in this research is the notion Islamic figures NU, Muhammadiyah, and the government for the management and the use of *waqf* land. In this research used an instrument research with the use interview. This was due to because authors want to get data directly taken of Islamic figures. NU, Muhammadiyah, and government pertaining to the problems *waqf* land. The instruments developed and made in the form of the questions relevant as guidance for an interview. Technique data analysis using a technique encoding (breaking encoding, pivot coding and select coding).

## **C. RESULT AND DISCUSSION**

### **C.1 Perspective of *Waqf* Management by Nadlatul Ulama (NU) Yogyakarta.**

According to NU that village communities assume that *waqf* only *waqf* of immovable asset, but there are basically *waqf* productive and *waqf* of cash transfer (Undang-Undang No. 41/2004 about *waqf*). Certainly, this was due to the because the community so far endowment land for an activity of worship and the lack of socialization of the authorities that is the government so that so far had not yet reached levels of society especially nazhir and community leaders.

In addition, to the management of *waqf* NU not based laws and rules. This is because the regulations which *waqf* regulates, it is no wonder if the development of *waqf* in Indonesia experienced stagnation. Although, quite a lot of institutions *waqf* standing, but only a small institutions *waqf* (nazhir) are able to manage their possessions *waqf* optimally. Based on it it is perfectly natural to NU said that the management of *waqf* now it has not been conformity to law and the existing rules. For example problems sometimes found in an institution *waqf* namely of limitations that are owned nazhir to understand the contents of the act of *waqf* thoroughly. This may cause the management of *waqf* that were not in accordance with existing laws and the existing rules.

Management and the use of *waqf* during this is what happened in NU management is far is said both, because LWPNU own behind in take care of *waqf* that is in Yogyakarta, so that NU managing in management. During this *waqf* land by apportioned in the form of governance by LWPNU mosque. It cause most people who endowments land into LWPNU only to established according to the community that mosque because he is punished for

flowing on a continual basis so the utilization of *waqf* in Yogyakarta only to a place of worship.

Currently, LWPNU an effort to undertake of collecting data on how much land in the governance by LWPNU, in addition LWPNU are pushing for communities have concern to take care of *waqf* that by which so far *waqf* land by apportioned governance there are few who do not have a certificate. Because, only handover for granted, so that LWPNU an initiative to hold assistance to people who want to or took the initiative to process the land certificate the *waqf*.

According to NU *waqf* benefits to the economy Indonesia and poor people in reality is very small, formerly LWPNU having a program that is collecting fund from public that by which is what it looked like in the form of money each of which the value is in the Rp 10.000 – millions of rupiah, one in which the result to help the productive namely by lending to the traders are the market and *angkringan* whose intended targets in yogyakarta without collateral and when your words come true bad debts that will replace the current management LWPNU itself.

*Waqf* is a means of potential to empower local people who are less fortunate, if *waqf* are not managed maximally, so a form of the benefit of *waqf* itself was limited to the mosque without the establishment of community social provide solutions to the problem. Related to the cleric *waqf*, NU hope land is in Yogyakarta namely the public having a sense of awareness in conducting its legality and all parties both leaders or institutions, the social organizations and the government to support the *waqf* of land. NU role in helping the administration *waqf* dust and set a good example to the public. Socialization and in predicted by LWPNU against *waqf* land, that is always done socializing the information must be, because there are still many community members who do not know the importance of about legal law or land certificates *waqf* can be done by a great variety of as recitation or the assembly.

The expected results over *waqf* land when socialization and the applications are good, so the results also good so that it can result in something useful for the community in general especially muslims that is in Yogyakarta and the number of *waqf* land becomes more increase from year to year.

## **C.2 Perspective of *Waqf* Management by Muhammadiyah Yogyakarta.**

According to Muhammadiyah Yogyakarta that land on Yogyakarta the year are a little and the donate in the form of land have decreased. For that Muhammadiyah have the initiative in development *waqf* land in the form of *waqf* cash. In order to support things is all necessary resources qualified ensure that the management of *waqf* can be carried out maximum.

Muhammadiyah views on the management of *waqf*, is in accordance with regulations and the law in force. Muhammadiyah do cooperation with Indonesia *Waqf* Agency (*Badan Wakaf Indonesia/BWI*) and national defense *waqf* registration procedures and that has been implemented in Muhammadiyah, there are procedures have been in line with pasal 32 UU No. 41 tahun 2004 jo pasal 38 pp no.42 tahun 2006 jo pasal 10 pp no. 28 tahun 1977 jo pp no. 6 tahun 1977.

This is because any regulations that set about *waqf* therefore the development of *waqf* in Yogyakarta a Muhammadiyah experienced an increase in governance. Of a certain quantity of land *waqf* that is mastered Muhammadiyah almost mostly used to build the for the worship of 170 for the location, Mushollah at 60 locations and place to education of as many as 114 location and as much as 23 locations used to social as well as an orphanage, a boarding house, the hospital and the office of Muhammadiyah. This is all help the government program in educational sector or school for example and health and economic. The utilization of *waqf* have not optimally run, because there are still many their *waqf* who not yet used or unemployed or did not productive. This is caused by the limitations of the resources (human resources) itself in managing *waqf* assets .

The *waqf* in Muhammadiyah very rapidly, a lot of land *waqf* new ground, the number of broad and it is very good. But, how many land *waqf* owned Muhammadiyah still had not certified. When its left too long it will cause new problems in the future, seen from research talk about land disputes *waqf* in Indonesia where research So'ima (2006).

The issue of land *waqf* in Yogyakarta is the lack of evidence of legal handover of *waqf*. Therefore, when the *waqf* provider dies, there will be potential problems with the heirs The management of *waqf* conducted the tribunal *waqf* and property Muhammadiyah an effort to undertake repairs through the online system which is that the system can register *waqf* that entered the account of land and land that have been in the gates of the maximum governance so that land lots which have been can be in the governance with whether good or if increase.

According to the court of representative representation and Muhammadiyah, that is land not as social land but rather as business because the problems that are found especially in Yogyakarta, there are several unscrupulous extremely vociferous buying land to the community business. It is therefore the tribunal *waqf* and property Muhammadiyah anticipate by doing sosialisai about *waqf* of cash are where the result of *waqf* cash may be allocated to the alienation of land.

The socialization of the program is hoped that people can understand more and understand about *waqf* because often found among the community that one who *waqf* one who own land but basically *waqf* is *waqf* productive and *waqf* of cash so that people who do not have any land can berwakaf with one of them is *waqf* cash.

Results in expect over *waqf* land when socialization and the application good, so the results also good so that it can result in something useful for the in general especially muslims that is in Yogyakarta and the number of *waqf* land becomes more increase from year to year.

### **C.3 Perspective of *Waqf* Management by Indonesia *Waqf* Agency (*Badan Wakaf Indonesia/BWI*) Yogyakarta.**

According to BWI Yogyakarta the development of land *waqf* and limited only to inform the development of immovable asset namely *waqf* the ground so that progression *waqf* cash and productive very small. In addition the impediments that were found dumped in management *waqf* agency in Indonesia at special in Yogyakarta, that is the problem the budget where the budget for the development of very small *waqf* so the BWI office-holders can only maximize budget leads to better one of them is socialization to the community .

The *waqf* based on laws and rules, the *waqf* indonesia argued that it was run as laws and rules, for the ministry of religion always do socialization the law *waqf* and government regulation of *waqf*. But with little understanding by the community of regulations which govern *waqf*, so it is not surprising that there are still many land *waqf* especially in Yogyakarta.

In addition even though quite a lot of institutions *waqf* that stands, but only a small minority of institutions *waqf* (*nazhir*) are able to administers the estate of objects *waqf* in an optimum manner. As for example problems sometimes found in an institution *waqf*, namely of limitations that are owned nazhir to understand the contents of the act of *waqf*

thoroughly. This may cause the management of *waqf* that were not in accordance with existing laws and the existing rules. But in terms of quantity good enough, having been demonstrated at the rising land assets and the number of wakif who was always going to grow, this proved that the development of *waqf* in terms of quantity enough reliable but limited only to inform of immovable asset that is, land .

While the benefits of *waqf* for Indonesia economic and poor people in real terms, according to agency figures view *waqf* Indonesia said that, *waqf* have assist the economic Indonesia in terms religious facilities because so far the *waqf* what that adjacent property is Yogyakarta only in use for places of worship places and have not been able to managed with maximum. But, basically *waqf* is facility potential to empower poor people, but when *waqf* are not managed to the full, then a benefit from *waqf* itself limited only to the establishment of islamic and mosque without giving solutions to social problems.

Seen from the potential *waqf* at this time, added on the models the development of *waqf* that has been adjusted in the days of and condition of a community, then the distribution of wealth *waqf* right on target or their needs. It is very possible once, that *waqf* can help the economy and give benefit in real terms for people who need. Hence to back it up all necessary resources qualified ensure that the management *waqf* can be done in full. Until now, *waqf* is on a *waqf* Indoneisa Yogyakarta has not experienced the development of very good.

That is why it is, duty BWI Yogyakarta to provide agricultural extension services for the *nazhir* mosque and manager of a mosque in order to optimize *waqf* in a productive way and to optimize the use the potential *waqf* cash. One of the examples was the development of *waqf* in Muhammadiyah is very fast, a lot of the new land of *waqf*, in terms of quantity broad and the number was very good. Muhammadiyah has had various asset in the form of school, starting from the the kindergarten school is up, and the hospitals derived from soil *waqf* scattered throughout Indonesia. This is all very help the government program especially in the health and education sectors as well as economic. Understanding *waqf* contained in Undang-Undang no 41 tahun 2004 about *waqf* article 1 is :

*“waqf is legal action wakif to separate and / or give you his wealth to use forever or certain period in accordance with their interests to their temple and / or public welfare according to the shariah”*, besides article 5 is

*“Possessions waqf is property have a durable and / or long term benefit and has economic value according to a shariah diwakafkan by wakif “.*

Meanwhile, the use of their *waqf* can be used to positive things and productive. The *waqf* in Islam according to the documentation Al-Imran verse 92 saying :

*“You never not until to good (perfect), before you spend whatever you love and whatever you spend, god knows it “ and in the history of the muslim if saying “if you will , you hold the property and you sedekahkan the results”.*

The *waqf* as *al-worship* and *al-maliyah* there is no explicitly in Al-Qur'an. Excavation legal scholars *waqf* done with elaborating on implicit messages in Al-Qur'an and rely on text if you will. If the *waqf* theorems related *ijmali* or common is legal. But the law is the *waqf* as if it was the result of *ijtihad*, because the law *waqf* is not charity, donation to charity and *waqf* accentuated the legal base from 2004 in Undang-Undang No 41 Tahun 2004 of *Waqf*, Peraturan Pemerintah No 42 Tahun 2006, on The Implementation of Undang-Undang Tahun 2004 no 41 of *waqf* .

According to the opinion on the law of the subjects *waqf* in Indonesia, most say come because there laws. From here, can be seen that better than Nahdlatul Ulama, Muhammadiyah and BWI at least most know that *waqf* has been is support from state law that laws. And laws act was subsequently greatly needed as legal protection and legality of *waqf*. Besides the laws about *waqf* as legal protection, is expected to unite thinking about *waqf* figures, so the development of *waqf* land in Indonesia especially in Yogyakarta would be much better.

On the point is anyone can do *waqf* not to be rich, and reward and benefit to the community. In addition to the community to *waqf* opportunities, then the person will feel more comfortable *waqf* because will fear no more will lose their wealth in forever, and *wakif* could control the use of their wealth to the needy. Previous explanation about a statement *“anyone can waqf i would not say rich”* when understood from the interpretation of it, so *waqf* cash and productive could be an alternative for people who want to *waqf* but you have but little power of their wealth. Then the community did not need to worry anymore will lose their wealth in forever. In addition they will get two things, the first reward *waqf* over property. The second, what fully used to still be used for the benefit of his relatives and his community broad.

#### D. CONCLUSION

Based on the research done, so the conclusion in research this then if they testify:

1. Management and land use NU *waqf* in Indonesia especially in Yogyakarta are not managed well because most *wakif* submit to nazhir only with the handover agreement without applied with adminitrasi are legally and evidence certificates. Although law *waqf* the ground in islam only consist of wakif, nazhir, and witnesses have allowed of pledge *waqf*, but the administration is also very important in pledge *waqf*. In addition the acquisition and the management of *waqf* land NU in Indonesia at special in Yogyakarta was generally of the awareness and concern that people will have in caring for administrative details. Meanwhile, in terms of the use of land some *waqf* most as a place of worship.
2. The management and land use *waqf* Muhammadiyah in Indonesia has already started to well-developed especially in the field of management and acceptance of *waqf* who have been doing pickup *waqf* is in accordance with existing regulation is taking away of justice and. Although in reality most *waqf* Muhammadiyah are still earth but *waqf* money and productive *waqf* also accepted. According to Muhammadiyah, the *waqf* of land from someone who gives *waqf* in the form of land a little more land narrowing because of a sinus, so that land has then Muhammadiyah provide financing was done in coordinated with through *waqf* cash, while the management of *waqf* ground according to Muhammadiyah are already operating well although the of human resources (office-holders) still needs to be improved. Meanwhile, in terms of the use of *waqf* of sod used to helping empowerment of the surrounding community and assist the economic Indonesia
3. Management and land use *waqf* BWI especially in Yogyakarta progressed but are limited to things that did not move ( land ), it is proven with the increase the temple in Yogyakarta from the *waqf*. The *waqf* the ground in islam highly recommended to muslims law and although the way it is set in laws and government regulation. The *waqf* further land in a body of *waqf* Indonesia and it does not move fixed number has decreased because the ground is what it looks like, when in *waqf* also known *waqf* money or *waqf* cash, while the management of *waqf* land in Indonesia at special in yogyakarta are already operating in accordance with the laws and regulations there are, but socialization activities on the management of *waqf* in Yogyakarta still needs to be improved especially in administrative land certificates *waqf*. Meanwhile, in terms of

the use of *waqf* land was used as a place of worship as mosque, while *waqf* productive soil is weak and the need for socialization to the community about *waqf* produktif and *waqf* of cash.

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