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### Review of Law no. 41 year 2004 Concerning Waqf on duties Nazir Organization Muhammadiyah Branch Leaders Jetis Ponorogo

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#### Abstract

Waqf has a role in religious institutions in Islam as one of the efforts to alleviate poverty and empower the people's economy, as zakat which, if managed by nazir properly and productively, can be used for the welfare of the community. That means waqf can be a source of funding for Muslims to develop educational, social, religious, and economic developments. One of the nazir organizations that manage and develop waqf is the Muhammadiyah Jetis Branch

Manager. In Indonesia, regulations relating to waqf are contained in Law no. 41 of 2004 concerning Waqf. The task of Nazir waqf according to Article 10 of the Waqf Act is to administer the waqf property; manage and develop waqf property in accordance with its purpose, function, and designation; supervise and protect the waqf property; report the implementation of duties to the Indonesian Waqf Board.

**Keywords:** Waqf, Review, Nadzir, Muhammadiyah

#### 1. Introduction

Waqf has an important role as an instrument in the economic empowerment of the people. Historically, waqf has played an important role in developing the social, economic and cultural life of the community.<sup>1</sup> Waqf management once reached its peak of glory, especially in the 8th and 9th centuries H. At that time waqf included various objects, such as mosques, schools, farmland, shops, gardens, bakeries, office buildings, meeting and commercial buildings, bazaars and markets, baths and wells, and other objects that are useful to humans. This habit of waqf is continued until now in various countries according to the times, so throughout Islamic history, waqf has played a very important role in the development of socio-economic and cultural activities of the Islamic community through waqf has facilitated scholars and students with adequate facilities and infrastructure and they can perform various research activities and complete their studies.<sup>2</sup>

In several countries, such as Egypt, Jordan, Saudi Arabia, Turkey, waqf is not only in the form of religious and educational facilities and infrastructure, but also in the form of agricultural land, plantations, money, stocks, real estate and others, all of which are managed productively.<sup>3</sup> Likewise in Indonesia, based on data from the Ministry of Religion, the number of waqf lands reached 372,3338 locations with an area of 50,200.51 ha of waqf land.<sup>4</sup> This can be a potential as well as a challenge in the management and development of waqf in Indonesia.

The recommendation for waqf has also been prescribed to the masses of the Prophet Muhammad. From Abu Hurairah ra. that the Messenger of Allah said:<sup>5</sup>

<sup>1</sup> Rozalinda, *Manajemen Wakaf Produktif* (Jakarta: Rajawali Pers, 2015), Xi.

<sup>2</sup> Direktorat Pemberdayaan Wakaf Departemen Agama RI, *Fiqih Wakaf* (Jakarta: Depag RI, 2007), 91.

<sup>3</sup> Direktorat Pemberdayaan Wakaf Dirjen Bimas Islam Depag RI, *Perkembangan Pengelolaan Wakaf Di Indonesia* (Jakarta: Depag RI, 2006,) 92.

<sup>4</sup> Sistem Informasi Wakaf Kementerian Agama RI, dalam <http://siwiak.kemenag.go.id>, (Diakses pada tanggal 3 Desember 2019, jam 07.45).

<sup>5</sup> Ibnu Hajar Al-Asqalani, *Terjemah Bulughul Maram (Koleksi Hadist-Hadist Hukum)*, Cet.Ke-1 (Jakarta: Pustaka Amani, 1995), 365-366.

أبي الله الي : إذا ات ابن ادم انقطع لأث صدقة ا لم به ليو الح له. {رواه لم }

It means :

"From Abu Hurairah ra that the Messenger of Allah, once said: "When a child of Adam dies, his deeds are cut off except for three things, namely: charity, useful knowledge, and a pious child who prays for both parents" (HR Muslim) <sup>6</sup>

Waqf comes from the verb waqafa. The word waqf is synonymous or identical with the words habs which means to hold back. Thus, the word waqf can be interpreted by stopping and stopping. According to Adjag al-Alabiji, the word waqf comes from the word waqafa (fi'il madhi), yaqifu (fi'il mudhari'), waqfan (isim masdhar) which means to stop or stand. Meanwhile, according to the science of fiqh, the word waqf can be interpreted by holding, stopping, or curbing.<sup>7</sup> According to the Compilation of Islamic Law Book III also explains about waqf, waqf is a legal act of a person or legal entity that separates part of his property and divides it forever for the purpose of worship or other public purposes in accordance with Islamic teachings.<sup>8</sup> Meanwhile, according to Law No. 41 of 2004 concerning waqf, article 1 (paragraph) 1 explains that waqf is a legal act *wa>qifto* separate or surrender part of his property to be used forever or for a certain period of time according to his interests to become a place of worship or public welfare according to sharia.<sup>9</sup>

In waqf property, management is carried out by a *Nazfir* which then waqf is maintained, managed, and developed by a *Nazfir* who gain the trust of *pewa>qif*.<sup>10</sup> *Nazfir* who is in charge of maintaining and managing waqf, has an important position in waqf, so that the function of waqf is for mauquf alaih.<sup>11</sup> very dependent on *Nazfir* the waqf.<sup>12</sup> Say *Nazfir* Etymologically it comes from the verb nazina-yandzaru which means to guard and take care of.<sup>13</sup> According to fiqh, what is meant by *Nazfir* is a person who is entrusted with the power and obligation to manage and maintain waqf property. Meanwhile, according to Law NO. 41 of 2004 concerning waqf, what is meant by *Nazfir* is the party who receives the waqf property from the *wa>qifto* to be managed and developed according to its designation.<sup>14</sup>

In Indonesia, regulations relating to waqf are contained in Law no. 41 of 2004 concerning Waqf. In this law there are various rules and explanations about waqf, one of which is about *Nazfir*. Article 9 of Law No. 41 of 2004

<sup>6</sup> Wahbah Az-Zuaili, *Fiqh Islam Wa Adillatuhu*, Terj. Abdul Hayyie al-Kattani (Jakarta: Gema Insani, 2011), 273.

<sup>7</sup> Siah Khosyi'ah, *Wakaf Dan Hibah Perspektif Ulama Fiqh Dan Perkembangannya Di Indonesia* (Bandung: CV.Pustaka Setia, 2010), 15.

<sup>8</sup> Pasal 251 ayat (1) Kompilasi Hukum Islam Buku III

<sup>9</sup> Pasal 1 ayat (1) UU No.41 Tahun 2004 Tentang Wakaf

<sup>10</sup> Ahmad Rofiq, *Hukum Islam Di Indonesia* (Jakarta: PT. RAJA GRAFINDO PERSADA, 2000), 498.

<sup>11</sup> *Mauquf Alaih* : Orang Yang Menerima/Merasakan Manfaat Wakaf.

<sup>12</sup> Farida Prihatini, *Hukum Islam Zakat Dan Wakaf Teori Dan Praktek Di Indonesia*, Cet.Ke-1 (Jakarta: FHUI, 2005), 117.

<sup>13</sup> Taufiq Hammami, *Perwakafan Tanah Dalam Politik Hukum Agraria Nasional* (Jakarta: Tatanusa, 2003), 97.

<sup>14</sup> Pasal 1 Ayat 4 Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf.

states: *Nazfir* include; a. Individual, b. Organization, c. Legal entity. While the task *Nazfir* Article 10 states: *Nazfir* have the following duties: a. administering waqf property; b. manage and develop waqf property in accordance with its purpose, function, and designation; c. supervise and protect the waqf property; d. report the implementation of duties to the Indonesian Waqf Board.

One of the organizations that can become *Nazfir* is Muhammad. In Ponorogo, especially in Jetis District, there are Muhammadiyah Jetis Branch Managers who own waqf assets that they manage. Based on the data that the author got, the Muhammadiyah Jetis Branch Manager has 52 waqf assets in the form of land, both in the form of yard land and rice fields. But unfortunately, of the total 52 waqf lands, there are 33 waqf lands that have been certificated, 9 waqf lands that are still in the process of being certified, and 10 that have not been certified.<sup>15</sup>

Based on an initial interview with Mr. Chusnul Hadi as the Chairman of PCM Jetis for the 2005-2015 period, he said that regarding waqf administration, most of the land had been certified, while some were still in the process of being certified. This happened because there were obstacles in the form of solving waqf land which still had the status of many people and these people were domiciled outside the city. Then related to the management of waqf land, there are still some waqf lands that have not been utilized, including because the waqf is in the form of dry land and damaged buildings, and the cost is constrained. And in waqf reporting, PCM Jetis only reports waqf to the Ponorogo Muhammadiyah Regional Leadership. In addition, in the management and development of waqf land at the Muhammadiyah Jetis Branch Manager who became the *nazfir* currently the elements of the general chairman, secretary, and treasurer of the Muhammadiyah Jetis Branch Manager, while those who manage these lands are the elements of the Jetis Branch Manager and the Muhammadiyah Branch Leadership in the village where the land is located, the Takmir Mosque, and the educational institution that stands on the land. the waqf.<sup>16</sup>

Based on the description above, in detail this research problem is described in the following questions: (1) How to Review Law no. 41 of 2004 concerning Waqf against duties *Nazfir* organization in administering waqf property at the Muhammadiyah Jetis Branch Manager?; (2) How to Review Law no. 41 of 2004 concerning Waqf against duties *Nazfir* organization in managing and developing waqf assets at the Muhammadiyah Jetis Branch Manager; (3) How to Review Law no. 41 of 2004 concerning Waqf towards duties *Nazfir* organization in reporting waqf assets at the Muhammadiyah Jetis Branch Manager?.

In accordance with the formulation of the problem above, this study aims to: explain the task *Nazfir* Muhammadiyah Jetis Branch Leadership organization based on Law no. 41 of 2004 concerning Waqf in managing the administration of waqf assets, managing and developing waqf assets, and reporting waqf assets to the Indonesian Waqf Board. The benefits of research Theoretically, this research is expected to contribute knowledge in the field of waqf related to the administration and management of waqf property.

<sup>15</sup> Lihat Data Tanah Wakaf Pimpinan Cabang Muhammadiyah Jetis.

<sup>16</sup> Chusnul Hadi, *Wawancara*, Ponorogo, 12 Maret 2020.

In analyzing the data of this study, the author uses a deductive method. Deductive model or deduction, where theory is still a research tool since selecting and finding problems, building hypotheses and making observations in the field to testing data. This model of using theory is usually done in qualitative descriptive research. Theory is used as a starting point to answer research questions that actually a deductive view guides research by first using theory as a measuring tool and even an instrument to build hypotheses so that researchers will indirectly use theory as their "horse glasses" in looking at the research problem.<sup>17</sup>

## 2. Discussion

### 2.1 Profile of Muhammadiyah Jetis Branch Leaders

The Muhammadiyah Branch Manager (PCM) Jetis is part of the Persyarikatan Muhammadiyah which is at the sub-district level. PCM Jetis has an office at Jalan S. Sukowati No.14, Jetis Village, Jetis District, Ponorogo Regency. The structure of the Muhammadiyah Jetis Branch Leadership from period to period is always changing through the Branch Conference, and has thirteen collegial leaders who after being elected in the branch meeting, the thirteen people will hold a meeting to determine their own structure.. The management structure of the Muhammadiyah Jetis Branch Manager is as follows:

Table 1

Position	Name
advisor	MH Nurhadi
	H. Poor
Chairman	Drs. Ahmad Kairuddin, MA
Secretary	H. Katimun, S.Pd
Treasurer	Drs. Katono
Chairman (Tabligh Council Trustees)	Harijanto, S.Pd.I
Chairman (Guidance of the Primary and Secondary Education Council)	Drs. Agung Suwito Hadi, M.Pd
Chairman (Guidance of the Cadre Education Council)	Latif Usman Wahid, M.Pd.I
Chairperson (Board of Social Services Council)	Muhammad Takim
Chairperson (Founder of the Economic and Entrepreneurship Council)	Moh. Afsihani
Chairman (Guidance of the Waqf and Assets Council)	Drs. H. Imam Mustaqim
Chairman (General Health Council Trustees)	Drs. M. Nasrudin Hakim
Chairman (Tangnel Development Institute Trustees)	Drs. H. Chusnul Hadi
Chairman (Guidance of Amil Zakat Infaq and Shodaqoh Institutions)	H. Indarwijanto
Chairperson (Chairman of the Institute for Cultural Arts and Sports)	Sugeng Irianto, S.Pd

In particular, the handling of waqf in Muhammadiyah is carried out by the Waqf and Property Council. This assembly has the main task of developing and securing waqf assets and assets belonging to the association and guiding the community in carrying out waqf, grants, infaq and shadaqah and other waqf properties. Meanwhile, the Board of Trustees of the Waqf and Assets Council are as follows:

<sup>17</sup> Burhan Bungin, *Metodologi Penelitian Kualitatif* (Jakarta: Raja Grafindo Persada, 2008), 27-28.

Table 2

S. No	Name	Position
1	Drs. H. Imam Mustaqim	builder
2	H. Taufiqurrohim, MA	Chairman of the Assembly
3	Drs. Samsul Huda	Assembly Secretary
4	Moh. Adib Nashari	Treasurer of the Assembly
5	Latif Rangkuti	Assembly Member
6	H. Ahmad Fathoni	Assembly Member

The management of waqf property is very important, considering that it is an obligation for *nazir* waqf recipient. If the waqf property is not managed properly, it will certainly bring serious problems concerning the trust and responsibility as a member of the community *nazir*. Good management of waqf property will be able to bring benefits to all, including for *waqif* who donate their property to be used as waqf which later can be a charity for themselves and their families. The following is data on waqf assets managed by the Muhammadiyah Jetis Branch Manager:

Based on Law no. 41 of 2004 concerning waqf, in Article 1 it is stated "Nazhir is a party who receives waqf property from *waqif* to be managed and developed according to its designation." And based on Article 9 states there are three forms *nazir* namely individuals, organizations and legal entities. The Head of the Muhammadiyah Jetis Branch is *Nazir* Organization because it is engaged in social, educational, community, and/or Islamic religious fields as stated in Article 10 paragraph (2) of the Waqf Law. *Nazir* is the party who receives the waqf property from *waqif*, has the task:

- carry out the administration of waqf property;
- manage and develop waqf property in accordance with its purpose, function, and designation;
- supervise and protect the waqf property;
- report the implementation of duties to the Indonesian Waqf Board.<sup>18</sup>

### 2.2 Task Analysis *Nazir*

#### a. Analysis of Law No. 41 of 2004 concerning Waqf to Duties *Nazir* Muhammadiyah Jetis Organization in the Administration of Waqf Assets

First assignment from *nazir* waqf according to waqf law is to administer the price of waqf objects.<sup>19</sup> Administration according to the KBBI means businesses and activities that include setting goals and determining ways to organize organizational development; business and activities related to the implementation of policies to achieve goals; activities related to government; office and administrative activities.<sup>20</sup> Waqf administration here is more precisely an activity or business related to administration to achieve goals. Waqf administration is the first step in waqf property, in administering it through the waqf pledge deed it will also be stated what the purpose or designation of the waqf is, so that its use must be in accordance with the purpose of the waqf property.

<sup>18</sup> Pasal 11 Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf.

<sup>19</sup> Selengkapnya Lihat Pasal 11 UU No. 41 Tahun 2004 tentang Wakaf.

<sup>20</sup> <https://kbbi.web.id/administrasi> (Diakses pada tanggal 26 April 2020 pukul 11.20).

Table 3

S. No	Location	Large	Land Certificate	Type of soil	Wa>qif	Purpose/Benefit	Manager
1	Ds. Fleas	1,405	Sert. Waqf No. 114	yard	H. Masduli	Mr. / RB Moh. Jetis	PRM & PCM
2	Ds. Fleas	874	Sert. Waqf No. 116	yard	H. Shoiman	Mosques & Madrasas	PRM
3	Ds. Fleas	184	Sert. Waqf No. 118	yard	Slamet	Aisyiyah Kindergarten	PRM
4	Ds. Fleas	129	Sert. Waqf No. 237	yard	Kasri	prayer room	PRM
5	Ds. Fleas	1,460	Sert. Waqf No. 236	Ricefield	Karsorejo	Agriculture	PRM
6	Ds. Fleas	1,023	Sert. Waqf No. 239	Ricefield	H. Abdul Aziz	Agriculture	PRM
7	Ds. Fleas	619	Sert. Waqf No. 235	Ricefield	WB Dimah	Agriculture	PRM
8	Ds. Fleas	265	Sert. Waqf No. 234	Ricefield	B. Dimah	Agriculture	PRM
9	Ds. Fleas	213	Not Processed	yard	Amina	Diniyah	PRM
10	Ds. Fleas	305	Sert. Waqf No. 231	yard	Hadjo Soepeno	Mr. / RB Moh. Jetis	PCM
11	Ds. Fleas	1,400	In the process	Ricefield	H. Soiman/Trimo	Agriculture	PRM
12	Ds. Fleas	1,400	In the process	Ricefield	Hj. Srimonah	-	PRM
13	Ds. Fleas	1,400	In the process	Ricefield	Hj. Srimonah	-	PRM
14	Ds. Fleas	462	In the process	Ricefield	Hj. Srimonah	Playgroup	PRM
15	Ds. Jetis	177	Sert. Waqf No. 126	yard	Bakri	At-Taqwa Masjid Mosque	PCM
16	Ds. Jetis	320	Sert. Waqf No. 184	yard	Hasim Mana	Madrasa	PRM
17	Ds. Jetis	88	Sert. Waqf No. 178	yard	Siti Aisyiyah	Aisyiyah Kindergarten	PR Aisyiyah
18	Ds. Jetis	800	Not Processed	yard	Siti Aisyiyah	Aisyiyah Kindergarten	PR Aisyiyah
19	Ds. Jetis	264	Not Processed	yard	Supangat	Madrasa	PR Aisyiyah
20	Ds. Jetis	400	In the process	yard	H. Abdur Rohman	-	PCM
21	Ds. Jetis	70	In the process	yard	H. Hasyim Masyuri	prayer room	PRM
22	etc. Jintap, Ds. Wonoketro.	260	Sert. Waqf No. 69	yard	B. Tukijo Al-Simis	Aisyiyah Kindergarten	PR Aisyiyah
23	etc. Jintap, Ds. Wonoketro.	1,338	Sert. Waqf No. 149/10	yard	Hj. Imanul Kholifah	Ricefield	PRM
24	Ds. Wonoketro	135	Sert. Waqf No. 208	yard	Mrs. Sutini	BA Aisyiyah	PR Aisyiyah
25	Ds. Wonoketro	280	Sert. Waqf No. 188	yard	Kasim	prayer room	PRM
26	Ds. Wonoketro	400	Not Processed	yard	Suwastilah Harjo W	BA Aisyiyah	PR Aisyiyah
27	Ds. Wonoketro	236	Not Processed	yard	Hadi Soepeno	prayer room	PRM
28	Ds. Josari	5,325	Sert. Waqf No. 214	Ricefield	H. Misman	Ricefield	PCM
29	Ds. Josari	305	Sert. Waqf No. 210	yard	H. Ridwan Mansur	Education	PCM
30	etc. Paste, Ds. Turi.	285	Sert. Waqf No. 37	yard	B. Ginah	BA Aisyiyah	PRM
31	etc. Paste, Ds. Turi.	2,000	Sert. Waqf No. 46	yard	H. Soiman	Muh Jetis Middle/High School	PCM
32	etc. Paste, Ds. Turi.	2,000	Sert. Waqf No. 47	Ricefield	H. Soiman	Agriculture	PCM
33	etc. Paste, Ds. Turi.	260	Sert. Waqf No. 48	yard	H. Bonandir	Mosque	PRM
34	etc. Paste, Ds. Turi.	600	Sert. Waqf No.	yard	H. Bonandir	MI Muhammadiyah	PRM
35	etc. Paste, Ds. Turi.	360	Not Processed	yard	Mrs. Take care	Vacant land	PRM
36	etc. Paste, Ds. Turi.	-	Not Processed	yard	Hj. Anisah Mardiono	BA/Play Group Aisyiyah	PRM
37	etc. Paste, Ds. Turi.	-	In the process	yard	Subandi/H. Asmuni	MIM Paste	PRM
38	Ds. Tegalsari	245	Sert. Waqf No. 309	yard	Sulkan	BA Aisyiyah	PR Aisyiyah
39	Ds. Mojorejo	220	Sert. Waqf No. 72	yard	H. PF Kusnudin	BA Aisyiyah	PR Aisyiyah
40	Ds. Wetan Flea	294	Sert. Waqf No. 229	yard	Manidjo	BA Aisyiyah	PR Aisyiyah
41	etc. Karanglo, Ds. I'm sorry.	220	Sert. Waqf No. 694	yard	Tukaryo	BA Aisyiyah	PR Aisyiyah
42	etc. Karanglo, Ds. I'm sorry.	460	Sert. Waqf No. 320	yard	Mujiono	prayer room	PRM
43	etc. Winong	149	Sert. Waqf No. 54	yard	gym	ABA Kindergarten	PRM
44	etc. Coper	168	Not Processed	yard	Tasman	Mosque	PRM
<b>Additional Uncaptured Data</b>							
45	Ds. Jetis	-	Certificate	-	-	AUM	
46	Ds. Karanglo	-	Certificate	-	-	Mosque	
47	Ds. Josari	-	In the process	-	-	Mosque	
48	Ds. Jetis	-	Certificate	-	-	PCM Office / Interests in the Development of Islam	
49	Ds. Coper	-	Certificate	-	-	-	
50	Ds. Fleas	-	In the process	-	-	Mosque	
51	Ds. Fleas	-	Not Processed	-	-	prayer room	
52	Ds. Fleas	-	Not Processed	-	-	Religious Social	

The administration of waqf property starts from the waqf pledge stage which will be included in the Waqf Pledge Deed starting from the identity *wa>qif*, identity *naz>jir*,

information on waqf property, and allocation of waqf property. The Head of the Muhammadiyah Jetis Branch in carrying out this waqf pledge is usually done at home *wa>qif*

who will pledge the waqf property and with prior notification to the Official Making the Waqf Pledge Deed (PPAIW) from the KUA Kec. Jetis and invite the village head or neighbors who will be witnesses in the waqf pledge. If viewed from Article 7 to Article 21 of the Waqf Law, this is in accordance with what is done by the Muhammadiyah Jetis Branch Manager, because it is a requirement for the issuance of the Waqf Pledge Deed as a waqf administrative document.

Based on the data that the author got, the Muhammadiyah Jetis Branch Manager has 52 waqf assets in the form of land, both in the form of yard land and rice fields. But unfortunately, from the total 52 waqf lands, there are 33 waqf lands that have been certificated, 9 waqf lands that are still in the process of being certified, and 10 that have not been certified.<sup>21</sup> According to Imam Mustaqin as the Management of the Waqf and Kejabatendaan Council, the purpose of land that is still in the process is that the land has already made a waqf pledge and is in the process of managing the land or being submitted to the National Land Agency (BPN), while the waqf land that has not been processed is waqf land that is only just made a pledge and has not made the management to the BPN.<sup>22</sup>

Based on these data, it can be seen that there are still some waqf lands whose administration has not been completed, meaning that the waqf lands have not yet been certified. Whereas the certificate is useful as authentic evidence that the land has been entered into waqf land so that the land cannot be inherited, sold or transferred in another form.

From the explanation above, according to the author's opinion, it can be said that the task of *ofnazjir* The Muhammadiyah Jetis Branch Leadership organization in administering waqf assets is in accordance with the provisions of Law Number 41 of 2004 concerning Waqf. It's just that there are still some waqf lands that have not yet reached the stage of waqf certificates which show that the land has the status of being waqf land due to several obstacles.

#### **b. Analysis of Law No. 41 of 2004 concerning Waqf to Duties Nazjir Muhammadiyah Jetis Organization in the Management of Waqf Assets**

Muhammadiyah has an important role in the development of Persyarikatan Muhammadiyah in general for Indonesian Muslims, Persyarikatan Muhammadiyah tries to utilize waqf lands other than for worship facilities but also tries to use waqf lands for social facilities. Muhammadiyah as an institution engaged in the socio-religious field is known to have succeeded in assisting government programs, especially in the fields of education and health as well as the economy. throughout Indonesia. This success did not escape the waqf in Persyarikatan Muhammadiyah.<sup>23</sup>

In general, Articles 4 and 5 of Law No. 41 of 2004 concerning waqf mention "Article 4: Waqf aims to utilize waqf property in accordance with its function. Article 5: Waqf functions to realize the potential and economic

benefits of waqf property for the benefit of worship and to promote public welfare."<sup>24</sup> More specifically in Article 22 of Law no. 41 Regarding Waqf states, In order to achieve the purpose and function of waqf, waqf property can only be designated for:

- a. worship facilities and activities;
- b. educational and health facilities and activities;
- c. assistance to the poor, abandoned children, orphans, scholarships;
- d. progress and improvement of the people's economy; and/or
- e. other public welfare advancements that do not conflict with sharia and laws and regulations.<sup>25</sup>

The management and development of waqf assets managed by the Jetis PCM Waqf and Property Council, so far, most of them have been managed well. There are many waqf lands that have been utilized according to their designation in waqf pledges such as being used for worship facilities in the form of mosques and prayer rooms located in every branch of Muhammadiyah. Then it is used for educational institutions which include Playgrounds and Kindergartens, Madrasah Ibtidaiyah, Muhammadiyah Boarding School (MBS), Junior High School and Senior High School, as well as Madrasah Tsanawiyah and Madrasah Aliyah. Apart from educational institutions, Waqf land located in the Jetis PCM area is also used as a Social and Health Institution, such as the Al-Amin Orphanage and Dhuafa (PAYD) and the Aisiyah Jetis Clinic in collaboration with the Aisiyah Ponorogo Hospital. Besides being used consumptively, waqf land managed by the PCM Jetis Waqf Council is also used for productive waqf such as rice fields and the existence of TokoMu in Jetis Village.<sup>26</sup>

In the management of waqf assets, the Muhammadiyah Jetis Branch Management Waqf Council does not manage the waqf property itself, but is handed over and cooperates with the management of the Muhammadiyah Branch or the institution in charge of the waqf designation. Like the Muhammadiyah Boarding School, whose waqf contract goes through PCM Jetis, but technically the management returns to the institution. In addition, the waqf land in the form of rice fields used as productive waqf, the results are not directly to the Waqf Council, but the results from the productive waqf land are directly used for operational costs such as Madrasas and so on.<sup>27</sup>

If seen from the results of interviews with the supervisors of the PCM Jetis Waqf and Treasurer Council, it can be said that the task of *ofnazjir* In managing and developing waqf assets, it is in accordance with Law No. 41 of 2004 concerning waqf. The management or designation of waqf property is all based on what is desired by the owner *wa>qif.Ifwa>qif* If you want to use it for a mosque, it must be used for a mosque. However, recently, according to information from sources, it is said that the allocation of waqf property when waqf pledges are used for the benefit of Muslims or in general. It means *Nazjir* will lead to *wa>qif* so that the waqf property is stated when the pledge is

<sup>21</sup> Lihat Data Tanah Wakaf Majelis Wakaf dan Kehartabendaan PCM Jetis.

<sup>22</sup> Imam Mustaqim, *Hasil Wawancara*, 12 April 2020.

<sup>23</sup> Aji Damanuri, "Efektivitas Dan Efisiensi Pemanfaatan Harta Wakaf Majelis Wakaf Pimpinan Daerah Muhammadiyah Ponorogo", *Jurnal Kodifikasia*, Volume 6 No. 1, (Tahun 2012), 94.

<sup>24</sup> Lihat Pasal 4 & 5 Undang-Undang No. 41 Tahun 2004 tentang Wakaf.

<sup>25</sup> Lihat Pasal 11 Undang-Undang No. 41 Tahun 2004 tentang Wakaf.

<sup>26</sup> Katimun, *Hasil Wawancara*, Ponorogo, 16 April 2020.

<sup>27</sup> Ibid.

designated for the benefit of Islam or the Muhammadiyah Association. This is done because it is adjusted to the abilities or needs of the Muhammadiyah Jetis Branch Manager so that its management and development will be more secure.<sup>28</sup>

### c. Analysis of Law No. 41 of 2004 concerning Waqf to Duties Nazhir Muhammadiyah Jetis Organization in Reporting Waqf Assets

*Nazhir* who understands the rights and obligations that lie on his shoulders, of course it will not be easy to deviate from the mandate that is carried out. As Syafi'i Antonio argues that in the management of waqf there are three basic philosophies, namely: first, the management pattern must be in an integrated project frame. Second, put forward the principle of welfare *nazhir*, which balances the obligations to be performed and the rights received. Third, the principles of transparency and accountability, in which the waqf body and the institutions it assists must report annually on the process of managing funds to the people in the form of an audited financial report. Including the reasonableness of each cost post.<sup>29</sup>

Task *nazir* Furthermore, according to Article 11 of Law Number 41 of 2004 concerning waqf, it is to report the implementation of tasks to the Indonesian Waqf Board. And in Article 13 Paragraph (2) of Law Number 26 of 2006 concerning Waqf it states: *Nazhir* is obliged to submit a report on the management of immovable waqf property and/or movable waqf property other than money to the Regional Office Provincial Ministry of Religion and BWI periodically every 6 (six) months.

Based on the author's interview with resource persons, information was obtained that so far there has been no direct reporting of waqf assets after waqf certification has been carried out either to the Office of Religious Affairs (KUA) or the Indonesian Waqf Board (BWI). It's just that according to the information of the informant, so far the report has only been made to the Muhammadiyah Association above, namely the Ponorogo Muhammadiyah Regional Leadership.<sup>30</sup> The report to the Muhammadiyah Ponorogo Regional Head is in the form of data and the allocation of waqf property, then collectively reporting to the Center is from the Regional Leadership.

According to the author, if viewed from law number 41 of 2004 concerning waqf, then every *nazhir* have the same duties as in Article 11 of Law number 41 of 2004 concerning waqf, namely to administer, manage, supervise and report waqf assets. However, in this case, in the case of waqf assets managed by *Nazhir* The leadership of the Muhammadiyah Jetis Branch can be said to have not been in accordance with Law Number 41 of 2004 concerning Waqf.

### 3. Conclusion

According to several authors' analysis of Task *Nazhir* The Muhammadiyah Jetis Branch Leadership Organization in terms of Law no. 41 of 2004 Challenges Waqf to Duties *Nazhir* Muhammadiyah Jetis Branch Leadership Organization, it can be concluded that:

1. *Nazhir* the Muhammadiyah Jetis Branch Leadership organization in administering waqf assets, namely starting from the requirements to become *Nazhir* Organizations, then in terms of waqf pledges until the issuance of waqf certificates have been carried out in accordance with Law Number 41 of 2004 concerning Waqf.
2. Then task *nazir* the second one is manage and develop waqf property in accordance with its purpose, function and designation. Management carried out by *nazir* So far, the majority of the Muhammadiyah Jetis Branch Leadership organizations have been realized in accordance with their designation in the waqf pledge by cooperating between Branch Leaders and institutions under PCM Jetis, so in this case it is in accordance with the provisions of Law Number 41 of 2004 concerning Waqf.
3. Task *nazir* then report the implementation of tasks to the Indonesian Waqf Board. *Nazhir* The Muhammadiyah Jetis Branch Leadership organization in reporting so far there has only been internal reporting to the leadership above it, namely the Muhammadiyah Ponorogo Regional Leadership so that when viewed from Law Number 41 of 2004 concerning Waqf, the implementation of this task is still not appropriate.

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<sup>28</sup> Imam Mustaqim, *Hasil Wawancara*, 12 April 2020.

<sup>29</sup> Achmad Arief Budiman, *Hukum Wakaf* (Semarang: CV. Karya Abadi Jaya, 2015), 86.

<sup>30</sup> Imam Mustaqim, *Hasil Wawancara*, 12 April 2020.