

The Role of Waqf in Financing Religious Social Activities in North Labuhanbatu Regency

Syahnan, Syafruddin Syam, Ali Saat Husaini Siregar
UIN Sumatera Utara

syahnan@uinsu.ac.id
syafuruddin.syam@uinsu.ac.id
siregarhusainisaatali@gmail.com

ABSTRACT

The most important problem that is so easy to see is the problem of understanding and knowledge about waqf, both those who are waqf and those who manage the waqf. So far, those who do waqf only understand that waqf is only a worship whose reward will flow continuously without limit. This type of research is field research and juridical normative. In order to obtain answers from this research, the researchers conducted direct research in North Labuhanbatu Regency. The primary data from this study are waqf data originating from the Ministry of Religion of North Labuhanbatu Regency, KUA throughout North Labuhanbatu Regency and those from waqf nazirs in North Labuhanbatu Regency. In addition, secondary data sources are Law No. 41 of 2004 concerning Waqf, Government Regulation No. 42 of 2006 concerning the Implementation of Law no. 41 of 2004, books related to research. This study explains whether waqf in North Labuhanbatu Regency has a role or not in helping finance social activities. Then explain the application of Law No. 41 of 2004 concerning Waqf in North Labuhanbatu Regency. There are three research questions that are answered in this study, including those related to waqf institutions in North Labuhanbatu Regency in terms of Law no. 41 of 2004 concerning Waqf. Then about the procurement and management process of waqf in financing social activities in North Labuhanbatu Regency. Then in North Labuhanbatu Regency there is no BWI representative. So that the waqf there is managed by waqf nazirs who are legalized by the existence of the Waqf Pledge Deed (AIW) issued by the Head of the District Office of Religious Affairs. None of the waqf nazir has been approved by the Indonesian Waqf Board.

Keywords: Waqf, Financing, Social

ABSTRAK

Permasalahan yang paling utama yang begitu mudah di lihat yaitu persoalan pemahaman dan pengetahuan tentang wakaf, baik itu yang berwakaf maupun yang mengelola wakaf tersebut. selama ini yang berwakaf hanya memahami berwakaf itu hanya sebatas ibadah yang pahalanya akan mengalir terus menerus tanpa batas. Jenis penelitian ini yakni penelitian field dan normatif yuridis. Agar memperoleh jawaban dari penelitian ini, peneliti melakukan penelitian langsung di Kabupaten Labuhanbatu Utara. Data primer dari penelitian ini yakni data wakaf yang berasal dari Kemenag Kabupaten Labuhanbatu Utara, KUA se-Kabupaten Labuhanbatu Utara dan yang berasal dari nazir-nazir wakaf yang ada di Kabupaten Labuhanbatu Utara. Selain itu sumber data sekunder yaitu Undang-Undang No 41 Tahun 2004 Tentang Wakaf, Peraturan Pemerintah No. 42 Tahun 2006 Tentang Pelaksanaan Undang-Undang No. 41 Tahun 2004, buku-buku terkait penelitian. Penelitian ini menjelaskan wakaf di Kabupaten Labuhanbatu Utara berperan atau tidak dalam membantu pembiayaan kegiatan sosial kemasyarakatan. Kemudian menjelaskan penerapan Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf di Kabupaten Labuhanbatu Utara. Ada tiga pertanyaan penelitian yang dijawab dalam

penelitian ini antara lain yaitu terkait kelembagaan wakaf di Kabupaten Labuhanbatu Utara ditinjau dengan Undang-Undang No. 41 Tahun 2004 Tentang Wakaf. Kemudian tentang pengadaan dan proses pengelolaan wakaf dalam pembiayaan kegiatan sosial kemasyarakatan di Kabupaten Labuhanbatu Utara. Kemudian di Kabupaten Labuhanbatu Utara tidak ada perwakilan BWI. Sehingga wakaf disana di kelola oleh *nazir-nazir* wakaf yang di sahkan dengan adanya Akta Ikrar Wakaf (AIW) yang di keluarkan oleh Kepala Kantor Urusan Agama Kecamatan. Tidak ada satupun nazir wakaf yang disahkan oleh Badan Wakaf Indonesia.

Kata Kunci : *Wakaf, Pembiayaan, Sosial*

Introduction

Indonesia is one of the countries that has extraordinary waqf potential, this is because if all of the waqf assets in Indonesia are cashed, the amount is fantastic. (Hasan, 2010) Of course, this is based on an article written by the Director of Waqf Initiatives named Romdlon Hidayat, who estimates that Indonesia has a total wealth of waqf if it is cashed at 2000 trillion. (sindoneWS) This is a huge potential, but according to him, in Indonesia there are still very few that are utilized properly and profitably. Waqf can only be said to be productive if it is managed professionally in order to increase and optimize the benefits of waqf. (Hazami, 2016) It is understood that waqf property can be useful for the urgent needs of managers and the community, but waqf can also generate profits in the form of goods and services.

Most of the waqf managers in Indonesia still do not really understand the management of the waqf property itself even though they have been entrusted with managing the waqf property. (Choiriyah,

2017). From a survey conducted by CSRC, it was explained that only about 16 percent of waqf managers worked full time. And most of the waqf managers work part time, which is equal to (84%).(Rozalinda, 2015). They have permanent jobs, besides that they are also nazir of waqf. This fact also often happens in North Labuhanbatu Regency, that waqf management is not a coveted or desired job. In addition, waqf managers are appointed not because of their understanding of waqf or their professionalism but are chosen because of their character, close relatives or people close to the person being waqf, and most of them are waqf guardians.(Baharuddin and Qowiyul, 2018)

It can be concluded that there are two very urgent problems in terms of waqf, namely, firstly the unprofessional manager of waqf or nazir and secondly assets or waqf land that is not produced by Nazir. It is different if we look at the history of Islam, where waqf has contributed greatly to improving the economy of the community in order to build society.

North Labuhanbatu now when viewed in the Siwaf of the Ministry of Religion, already has a fairly large number of waqf assets, namely with a total of 826 points of waqf land, and the area is estimated to be almost 115.68 hectares.

Based on the 826 points of waqf land, there are 257 waqf lands that have been certified as waqf, while the remaining 569 waqf lands do not have certificates, with details as follows:

No	Subdistrict	Amount	Area [Ha]	Already Certificate		Not yet Certificate	
				Amount	Area [Ha]	Amount	Area [Ha]
1.	AEK KUO	<u>41</u>	<u>5.78</u>	<u>11</u>	<u>1.26</u>	<u>30</u>	<u>4.52</u>
2.	AEK NATAS	<u>89</u>	<u>8.11</u>	<u>15</u>	<u>1.17</u>	<u>74</u>	<u>6.94</u>
3.	KUALUH HILIR	<u>138</u>	<u>20.76</u>	<u>34</u>	<u>5.92</u>	<u>104</u>	<u>14.84</u>
4.	KUALUH HULU	<u>158</u>	<u>26.82</u>	<u>37</u>	<u>4.31</u>	<u>121</u>	<u>22.51</u>
5.	SOUTH KUALUH	<u>150</u>	<u>26.85</u>	<u>47</u>	<u>3.40</u>	<u>103</u>	<u>23.45</u>
6.	KUALUH LEDONG	<u>63</u>	<u>7.14</u>	<u>15</u>	<u>1.06</u>	<u>48</u>	<u>6.08</u>
7.	MERBAU	<u>145</u>	<u>14.78</u>	<u>56</u>	<u>5.64</u>	<u>89</u>	<u>9.15</u>
8.	NA IX-X	<u>42</u>	<u>5.45</u>	<u>42</u>	<u>5.45</u>	<u>0</u>	<u>0.00</u>
Amount		826	115.68	257	28,20	569	87.49

From the table above, it can be concluded that Kualuh Hulu District is the sub-district with the most number of waqf points, namely 158 points with a total area of 26.82 Ha, followed by South Kualuh District with a total of 150 points with an area of 26.85 Ha, then Marbau District. as many as 145 points, Kualuh Hilir as many as 138 points, Aek Natas 89 points, Kualuh Ledong 63 points, Na IX X 42 points and

finally Aek Kuo District as many as 42 points.

From the author's initial research in the field, there are problems that the authors found, namely, in North Labuhanbatu Regency there is no Indonesian Waqf Board (BWI), then the Nazir whom the author interviewed never made a report about the waqf they manage, then the Nazir explained who managed the waqf he is the only one who does it, even

though in Law Number 41 of 2014 concerning Waqf it is explained that individual nazirs consist of at least 3 nazirs. Even though the waqf land that he manages is a fairly large plot of land, namely 8 Rante planted with oil palm in Aek Hitetoras Village, Marbau District, North Labuhanbatu Regency and the waqf has not been registered as waqf land at KUA Marbau.(Pujakusuma, 2021)

When viewed in the area where the waqf land is located, the majority of North Labuhanbatu Regency has not been able to make a very large contribution to improving the economic welfare of the people in the North Labuhanbatu Regency area.. However, in North Labuhanbatu there is waqf land planted by nazir waqf with agriculture and oil palm plantations, the results of which are intended for the public interest, one of which is the financing of religious social activities, such as mosque operations, helping people who are difficult to educate their children, and assisting religious activities such as the birthday of the prophet, isra'mi'raj and Islamic new year as well as donations to orphans such as those in Aek Kuo District, Aek Korsik Village, which has a land waqf planted with oil palm plantations. (Fitri and Wilantor0, 2018)

It is different in North Labuhanbatu Regency, according to the author, waqf assets in rural areas and

villages have more potential to become productive waqf, because North Labuhanbatu Regency has fertile soil, especially if it is planted with oil palm, the results of which are very helpful for the economy of most people in North Labuhanbatu Regency. .(Megawati, 2014)

In fact, if the existing waqf managers can make maximum use of the waqf land in North Labuhanbatu Regency, for example by planting palm oil, the profits will be much greater and will be able to improve the welfare of the people of North Labuhanbatu Regency, take as an example only half of the total existing waqf land. In North Labuhanbatu Regency, palm oil is planted with an area of 56 hectares, it will earn more than 3 million rupiahs per 1 ha, because usually in North Labuhanbatu Regency 1 ha of oil palm plantations can get 2 tons of palm oil per month with an average price of Rp. 1,500 per month so you can get in total, from 66 ha, it can generate money of Rp. 198,000,000/month.

It is different with building public trust so that they understand that productive waqf does not violate Islamic law. Which is the community's understanding that waqf is only for land to build mosques, schools and graves, even though mosques, schools and other waqf. (Ridwan dan Santi, 2015). In the research, authors are very interested in conducting

on waqf, which has great potential for waqf if managed properly, especially in North Labuhanbatu Regency, entitled *The Role of Waqf in Financing Community Social Activities in North Labuhanbatu Regency (Study Application of Article 5 of Law No. 41 of 2004 concerning Waqf)*

Method

The type of research that the author uses in this research is field research or also called field research and juridical normative because it examines the role of waqf in financing social activities in North Labuhanbatu Regency. (Tiswarni, 2014) Researchers get the data in the field, namely waqf in North Labuhanbatu Regency. And also compare with the law, therefore this type of research is a field research and juridical normative.

The research approach that the author uses in this study is a qualitative approach. because this research is research that requires facts in the field (Sarwoni, 2009) Namely waqf in North Labuhanbatu Regency.

The research location that the author chose was in North Labuhanbatu Regency, North Sumatra Province. There are two sources of data that the author uses in this study, namely primary data sources and secondary data sources. (Pratiwi, 2017).

Primary data sources are waqf data originating from the Ministry of Religion

of North Labuhanbatu Regency, waqf data originating from KUA throughout North Labuhanbatu Regency, data originating from waqf nazirs in North Labuhanbatu Regency and data which comes from beneficiaries of waqf in North Labuhanbatu Regency. The second is secondary data sources, namely Law No. 41 of 2004 concerning Waqf, Government Regulation No. 42 of 2006 concerning the Implementation of Law no. 41 of 2004, the book entitled *Management of Productive Waqf* was translated by Dr. Mundzir Qahar, *Productive Waqf Management* book, by Dr. Rozalinda, as well as *Productive Waqf Guidelines* issued by the Ministry of Religion of the Republic of Indonesia.

The data collection techniques that the authors use in this study are the steps that the researchers use, namely interviews, observations and document studies. When interviewing, what the researchers did in this study, the researchers interviewed those related to waqf in North Labuhanbatu Regency. Then Observation is to examine the process and behavior by using the eyes and ears as a window to record data (Suwartono 2014).

The technique used in analyzing the research data is first to find out what theory the researcher chooses in this study. The researcher selects the data that the researcher gets from the field which

according to the researcher is relevant to this research, then the researcher draws the conclusions of this study, so that it can be concluded the results of research that the author is doing. The theory that researchers use is role theory. Role theory or better known as role theory. This is because in this research the author looks for the role of waqf in financing social activities in North Labuhanbatu Regency.

Results and Discussion

Waqf Institutions in North Labuhanbatu Regency

Waqf institutions have been regulated in Law no. 41 of 2004 concerning Waqf. Namely in chapter VI in article 47 point (1) it is explained that in the context of advancing and developing national discourse, the Indonesian Waqf Board was formed. The Indonesian Waqf Board is an independent institution in carrying out its duties, this means that the Indonesian Waqf Board is not part of a government institution, but an independent institution formed under the mandate of Law no. 41 of 2004 concerning Waqf.

The Indonesian Waqf Board in carrying out its duties can cooperate with parties deemed necessary, for example, experts, central and local governments, as well as community organizations. It must also pay attention to the suggestions and considerations of the Minister of Religion

and the Indonesian Ulema Council (MUI). The number of members of the Indonesian Waqf Board in Article 53 of Law No. 41 of 2004 concerning Waqf is at least 20 people and at most 30 people who come from elements of the community. The duties of the Indonesian Waqf Board are as follows:

1. Waqf must be managed in a practical and flexible and modern way, but without changing its function, namely as an eternal Islamic institution. then the Indonesian Waqf Board is required to reformulate the new waqf fiqh in Indonesia so that this goal can be achieved.
2. Socializing that waqf of movable objects is permitted by religion, and the importance of cash certificates to the public, so that the Indonesian Waqf Board needs to make policies and strategies for productive waqf management.
3. The Indonesian Waqf Board prepares regulations on waqf, then proposes these regulations to the Government.

Law No. 41 of 2004 concerning Waqf has also regulated the duties and authorities of the Indonesian Waqf Board, namely in article 49, in which the duties and authorities of the Indonesian Waqf Board include, namely, providing guidance to Nazirites in managing waqf, managing and developing waqf assets. .

The task of the Indonesian Waqf Board when viewed in the law and in the waqf management guidelines issued by the Ministry of Religion is indeed quite heavy. Therefore, the people who serve in the institution must be people who really have the will and ability to manage waqf and other matters related to the waqf. (Munir, 2015)

In addition to the Indonesian Waqf Board which is a waqf institution in Indonesia, there is another institution that is a waqf institution in this country, namely nazir waqf. Nazir waqf can become a waqf institution with a decree of the Indonesian Waqf Board. Nazir waqf is one of the waqf institutions because nazir waqf has the function of managing and developing waqf property in accordance with its purpose, function and designation. Then nazir apart from individuals there are also organizations and legal entities. This is what makes Nazir one of the waqf institutions. In the following, the author will try to detail the waqf nazir, both individuals, institutions and organizations in North Labuhanbatu Regency who manage waqf and part of the results are intended to help finance social activities:

Based on the results of the author's research in North Labuhanbatu Regency, there are several individual waqf nazirs who set aside the results of the waqf they

manage to help finance community social activities, including the following:

1. *Nazir* Waqf in Hamlet XI Aek Hitetoras Village

The residents of Hamlet XI Aek Hitetoras Village are very good in waqf according to the author's opinion. This is because the residents of Hamlet XI of Aek Hitetoras Village since 2000 have agreed that every citizen who lives or does not live in Hamlet XI of Aek Hitetoras Village who has an oil palm plantation in the hamlet is required to donate 1 oil palm tree. (Marus, 2021)

To date, the total number of oil palm trees that have become waqf assets for the residents of Hamlet XI, Aek Hitetoras Village, is 70 oil palm trees and the monthly yield is between Rp. 1,200,000 to Rp 1,500,000. The results from the waqf are intended as operational costs for the Al-Ikhlâs mosque in Hamlet XI, Aek Hitetoras Village, as well as for religious activities such as the Prophet's Birthday, Isra' Mi'raj commemoration and the celebration of the independence day of the Republic of Indonesia.

2. *Nazir* Waqf in Dusun VIII, Padang Maninjau Village

The land waqf in Padang Maninjau Village comes from the

community who donated their 2500 m² oil palm plantation managed by the Nazir mosque, the proceeds are intended for the benefit of the community, such as the cost of building a mosque, helping to finance the religious activities of the community around hamlet VIII, Padang Maninjau Village. such as the celebration of the Birthday of the Prophet Muhammad, Isra'Mi'raj, and for the compensation of orphans. However, it is very unfortunate that the waqf was not registered as a waqf asset registered at the Aek Kuo District Religious Affairs Office.

One of the nazir of waqf is an institution. North Labuhanbatu Regency when viewed in the waqf data at the Ministry of Religion of North Labuhanbatu Regency in the Waqf Pledge Deed there is not a single waqf managed by Nazir in the form of an institution. But in its application there is also a waqf in which in AIW the Nazir is an individual but the implementer is an institution, among others as follows:

1. Daar Al-Ikhlas Wa Waqf Board

The Daar Al-Ikhlas Waqf Board is a waqf institution that manages waqf in Aek Hitetoras Village. This institution was formed on October 28, 2020. The beginning of the formation of the Daar Al-Ikhlas Waqf Agency was the

existence of a land waqf from the family of Mr. Muda Mulia whose land waqf of 4 rante was located in Hamlet VIII, Aek Hitetoras Village. Where the community asks for the waqf to be managed by the waqf body.

As the Waqf Institute runs, the institution collects cash waqf from the community so that the Tahfiz Daar Al-Ikhlas Center House is formed which has 8 local building assets consisting of 2 floors. To this day, the development process is still ongoing. (Iskandar, 2021) The profit from the Tahfiz House is Rp. 5.650.000. The results are for the salaries of teachers and the operation of the tahfiz house.

2. Azhar Canter Foundation Waqf Institution

The land waqf managed by the Azhar Canter Foundation is 2 hectares. The land is a waqf from Mr. Saleh Partaonan Daulay. Ustad Ifdar Syam Ritonga as the head of the Azhar Canter Foundation. For operational costs such as honorarium for ustad and ustazah as well as the teacher's board of Rp. 430,000,000. The remaining Rp. 90,000,000 is the cash for the Azhar Center Islamic Boarding School. (Ritonga, 2021)

Of the three waqf nazirs listed in Law Number 41 of 2004 concerning Waqf, the authors conclude that in North Labuhanbatu Regency there are only two nazirs, namely individual waqf nazirs and organizational and institutional waqf nazirs and even then the waqf institutions in the Waqf Pledge Deed are individual nazirs. But in its application the management of waqf is managed by institutions and organizations. North Labuhanbatu Regency I did not find any nazir of waqf who was a legal entity.

North Labuhanbatu currently does not have a waqf institution that manages waqf specifically. This is because there has not been a representative of the Indonesian Waqf Board (BWI) in North Labuhanbatu. Even though the Ministry of Religion of North Labuhanbatu Regency explained that the Ministry of Religion had once proposed to the Indonesian Waqf Board (BWI) to create a branch in North Labuhanbatu, but until now there has been no realization about this. This is what makes the waqf institution in North Labuhanbatu Regency not yet formed.

The Indonesian Waqf Board in North Labuhanbatu Regency is currently very much needed. This is because the Indonesian Waqf Board as the institution authorized to manage waqf in Indonesia has very urgent duties and authorities in

managing waqf. The duties and authorities of the Indonesian Waqf Board include:

1. Carry out coaching for Nazirites in managing and developing waqf assets,
2. Manage and develop waqf assets.
3. Giving approval and permission for changes to the designation and status of waqf property.
4. Dismiss and replace nazir.
5. Give approval and exchange of waqf property.
6. Provide advice and consideration to the government in formulating policies in the field of waqf.

The six duties and authorities of the Indonesian Waqf Board (BWI) are the most important in waqf. If these duties and authorities are not carried out, the waqf in the area will not run well. Because North Labuhanbatu Regency does not have a representative Indonesian Waqf Board (BWI), then automatically waqf in North Labuhanbatu will not be effective and productive.

Although the Indonesian Waqf Board (BWI) representing North Labuhanbatu has not yet been formed, in North Labuhanbatu Regency there are various institutions that manage waqf including the Islamic Community Guidance Division (Bimas Islam) and the Asset Sector in Al-Jamiyatul Wasliyah,

North Labuhanbatu Regency. (Ritonga, 2021)

Waqf in North Labuhanbatu Regency has not been managed in accordance with Law no. 41 of 2004 concerning Waqf, because until now it is only worship to Allah SWT. People's understanding of waqf is only traditional, people who do waqf will get a reward that will flow as long as the land is still used for the benefit of the people. So that people don't really care about the waqf institution. (Silaen, 2021)

Seeing the amount of waqf land and the potential of waqf land in North Labuhanbatu Regency, according to Mr. Muhammad Yunus Silaen, if the waqf in North Labuhanbatu is managed properly, there is a waqf institution that manages waqf productively and professionally, then there will be no need to collect donations for mosque construction.

Therefore, according to researchers, the establishment of the Indonesian Waqf Board (BWI) representing North Labuhanbatu Regency, is urgently needed to be established. For several reasons including:

1. There is no waqf in North Labuhanbatu Regency that is productive and generates an economy. This can be seen from the researcher's search and interview with Mr. Rasimen \ as the Head of

the Office of Religious Affairs in Kualuh Selatan District, he explained that there was no waqf in North Labuhanbatu Regency which had economic value and income, to the best of his knowledge during his tenure as Head of the Office of Religious Affairs. (KUA) in North Labuhanbatu. Especially when the researchers saw and visited the waqf that had been registered with the Office of Religious Affairs in the two sub-districts, it was true that the land waqf was for the construction of mosques, for cemeteries and for the construction of schools in general. This is what makes the researcher conclude that waqf registered with the Islamic Community Guidance (Bimas) of the Ministry of Religion, North Labuhanbatu Regency, has no economic value. Even though the waqf assets in the two sub-districts alone are very large, namely 308 points of waqf land with a total area of 53 hectares.

2. There is not a single nazir of waqf, whether it is an individual nazir, organization or legal entity that is legalized by the Indonesian Waqf Board (BWI) in North Labuhanbatu Regency. Nazir waqf in North Labuhanbatu Regency.

appointed by the community deliberation around the waqf, this is because usually the waqf endows their land to the local community, only then the village head issues a certificate that the names are nazir waqf, and this letter is the cover letter addressed to the head of the office of religious affairs (KUA) to take care of the decree nazir waqf. Only then did the Head of the Office of Religious Affairs (KUA) issue a decree or decree regarding the Nazir. (Yunus, 2021) This is in accordance with Government Regulation (PP) Number 42 of 2006 concerning the implementation of Law Number 41 of 2004 concerning Waqf in article 4 that nazir waqf must be registered with the Minister and the Indonesian Waqf Agency (BWI) through the local Religious Affairs Office, then BWI issue a nazir registration certificate.

3. There has never been any training, guidance and counseling for waqf nazir about waqf management in North Labuhanbatu Regency. Whereas in article 53 point (1) it is explained that nazir waqf has the right to receive guidance from the minister and BWI, and in article 55 point (1) it is also explained that

coaching for nazir must be carried out at least once a year.

Waqf Designation in North Labuhanbatu Regency

Nazir is one of the most important elements and plays a very strategic role in managing and developing waqf property to suit its designation. (Abdulloh, 2020)

The allocation of waqf property is determined by the wakif. which must be written in the Waqf Pledge Deed (AIW) which has been ratified by the official making the waqf pledge deed, namely the local Religious Affairs Office. Regarding the allowable designation of waqf property, it has been regulated in Law no. 41 of 2004 concerning Waqf, among others are:

1. For worship facilities and activities,
2. For educational and health facilities and activities,
3. For assistance to the poor, abandoned children, orphans and scholarships,
4. The progress and improvement of the people's economy,
5. Other general welfare advancements that do not conflict with sharia and statutory regulations.

Of the five points for the allocation of waqf property in Article 22 of Law no. 41 of 2004 Regarding waqf above, according to the results of the author's research in North Labuhanbatu Regency,

the allocation of waqf is only on the first point, namely for worship facilities and activities and the second point is for educational facilities and activities. This is based on the results of the researcher's interview with the Head of the Office of Religious Affairs (KUA) in North Labuhanbatu Regency and also the researcher's interview with the Head of the Islamic Community Guidance Section (Bimas) of the Ministry of Religion of North Labuhanbatu Regency, namely Dr. Muhammad Yunus Silaen, MA.

The provision of scholarships, in North Labuhanbatu Regency, the results of the author's research did not find that the waqf was intended for scholarships. However, the scholarships in North Labuhanbatu Regency for students and university students come from the assistance of the Regional Government in the form of a MOU scholarship from the Labura Regency Government with three state universities, namely, North Sumatra University, Medan State University, and North Sumatra State Islamic University (UIN). The scholarships given to students from the first semester to completion amounted to 15-20 million students each semester. Then there is also an achievement scholarship for students from North Labuhanbatu Regency who study both within the province and outside the

province, which is 2 million rupiah per student every year. (Hamdani, 2021)

As for the fourth and fifth points, namely the progress and improvement of the ummah's economy and for the advancement of other general welfare, in North Labuhanbatu Regency there is no significant role of waqf, it can also be said that waqf has no role in these two points. This is because in North Labuhanbatu Regency there are no productive and unproductive waqf. The people of North Labuhanbatu Regency understand that waqf is only for worship facilities, so people only donate their land for mosques, prayer rooms or vios, for cemeteries and for building schools. (Silaen, 2021)

Likewise with waqf nazir, in North Labuhanbatu Regency nazir is not a profession, but nazir is only a position entrusted to him, and people who become nazirs do not expect wages from the results of the waqf they manage, only expect rewards from Allah SWT. (Siregar, 2021) The nazir's understanding in North Labuhanbatu Regency is that the task of the nazir is only as a guardian of the waqf land. This is based on the results of the author's research after interviewing several waqf nazirs in North Labuahnbatu Regency.

The results of the author's research regarding the designation of waqf in North Labuhanbatu Regency can be concluded when viewed from Law no. 41 of 2004

concerning Waqf, only on two points out of five points, namely the first point and the second point, namely for worship facilities and educational facilities including, for mosques or breaking, for cemeteries and for schools.

Waqf Management in Financing Community Social Activities in North Labuhanbatu Regency

Public awareness and public enthusiasm for waqf is currently quite high. Both in Indonesia in general and in North Labuhanbatu Regency in particular. This is because there are quite a lot of waqf assets in this country of Indonesia and in North Labuhanbatu Regency. However, it is very unfortunate that many waqfs are running in place, and not a few are not developing at all. The reason is that people donate their land, but it is not accompanied by funds for the maintenance of the land.

To solve this problem, it seems that several steps must be taken to ensure that waqf management can run well and benefit the community at large. The steps are:

1. Improving nazir management and nazir professionalism, both in terms of honesty and najir's capacity, and the most important thing is the nazir's wages, so that nazir can work well, this is a reward for his professionalism as a nazir
2. Waqf asset allocation. This could be done by changing the designation of

the waqf assets so that they are productive, for example waqf intended for graves, vacant land can be planted with vegetables, the proceeds of which can be used to pay officers and Nazir from the waqf land.

The management and development of waqf assets so that they are beneficial to the people must be managed productively. Waqf management in North Labuhanbatu Regency is still traditional and consumptive. (Zaina, 2016). This is because the waqf in North Labuhanbatu Regency is only intended for mosques, prayer rooms, Langgar, schools, Islamic boarding schools and graves only. According to data from the Ministry of Religion of North Labuhanbatu Regency, the total waqf property of North Labuhanbatu Regency is 827 locations with an area of 115.70 Ha. Of the total, 69% have been certified as waqf and about 10% have a high economy and many more have not been recorded.

However, there are research findings about waqf in North Labuhanbatu Regency which have economic potential, are managed and developed well, namely, the Azhar Canter Islamic Boarding School which is located in Suka Mulia Hamlet, Damuli Pekan Village, South Kulauh District, Daar Al-Ikhlis Canter Waqf Agency in Hamlet VIII, Aek Hitetoras

Village, Marbau Subdistrict, Palm oil waqf in X Hamlet, Aek Hitetoras Village, Marbau Subdistrict, Cemetery whose vacant land is planted with oil palm covering an area of 10,000 m². The cemetery, whose vacant land is planted with oil palm in Suka Jadi Hamlet, Damuli Pekan Village, Kualuh Selatan District, has a total area of 20,000 m². Then the last is waqf for langgar whose remaining land is planted with oil palm with a total area of 10,000 m². While most of the existing waqf/

Thus, waqf in North Labuhanbatu Regency is currently relatively difficult to develop properly if there is no serious and total effort by all parties related to waqf in order to improve the waqf system and professionalism of waqf management in North Labuhanbatu Regency.

Waqf that has results must be managed wisely for the benefit of the community with the aim of realizing the goals of the waqf. Namely the party appointed to benefit from the designation of waqf property in accordance with the statement of the will of the wakif as outlined in the Waqf Pledge Deed (AIW) which is called mauquf alaih.

In article 23 of the Indonesian Waqf Board regulation it is explained that if the waqf has a net proceeds then the profit

sharing is based on a maximum of 10% for nazir, for mauquf alaih or for parties appointed to benefit from the allocation of waqf assets and the remainder is the remaining reserves for nazir and mauquf. idk.¹This is what is not carried out in the management of waqf assets in North Labuhanbatu Regency. Because nazir of waqf in North Labuhanbatu Regency, no one is paid from the results of the waqf. In fact, there are no waqf nazirs who are paid a salary in North Labuhanbatu Regency, because the understanding of the waqf nazir society is not a profession but only limited to worshipping Allah swt, whose intention is only to get a reward from Allah swt.

Likewise with waqf land that is intended for schools and Islamic boarding schools. Actually, the waqf has the potential to help the community around the waqf area. However, the waqf in North Labuhanbatu Regency, which is intended to build schools and madrasas, only has the status of waqf land, and the school has a foundation, individual or organization managed by the foundation, individual or organization, and not the nazir of the waqf. This is what makes the land waqf for the school not economically productive and unproductive because it is not managed by

¹Article 23 Regulation of the Indonesian Waqf Board Number 01 of 2020 concerning

Guidelines for the Management and Development of Waqf Assets

the waqf nazir. But not all schools and pesantren are like that.

Conclusion

The waqf institution in charge of waqf in Indonesia is the Indonesian Waqf Board (BWI). This is based on the enactment of Law Number 41 of 2004 concerning Waqf. The Indonesian Waqf Board is located in the State Capital, namely in Jakarta. Article 48 explains that the Indonesian Waqf Board can form representatives in the Province or in the Regency/City according to need. Meanwhile in North Labuhanbatu Regency there is no BWI representative, although this has been proposed by the Head of the Islamic Community Guidance Section of the Ministry of Religion of North Labuhanbatu Regency. Waqf in North Labuhanbatu Regency is only managed by waqf nazirs who are validated by the Waqf Pledge Deed (AIW) issued by the Head of the District Office of Religious Affairs. However, none of the waqf nazirs have been issued by the Indonesian Waqf Board (BWI).

Adapun di Kabupaten Labuhanbatu Utara peruntukan dari wakaf secara keseluruhan hanya untuk operasional dari peruntukan wakaf tersebut. Wakaf di Kabupaten Labuhanbatu Utara secara keseluruhan yaitu berbentuk tanah yang diperuntukkan untuk masjid, musollah, sekolah atau pesantren dan perkuburan.

Wakaf tersebut bernilai ekonomi akan tetapi nazir wakaf tersebut memperuntukkan hasilnya hanya untuk biaya operasional dan perawatan wakaf tersebut.

In addition, there are also waqfs that help finance community social activities in North Labuhanbatu Regency. Of the 826 waqf in North Labuhanbatu Regency, the results of the author's research, there are only 4 waqf points that can help finance social activities, namely waqf in Aek Hitetoras Village, Marbau District, waqf in Padang Maninjau Village, Aek Kuo District, Azhar Center Islamic Boarding School Waqf, and Daar Al Waqf -Sincere Canter.

Bibliography

Book

Departemen Agama RI, *Pedoman Pengelolaan dan Pengembangan Wakaf*. Jakarta; Direktorat Jendral Bimas Islam. 2006.

Kementrian Agama Kabupaten Labuhanbatu Utara, *Data Wakaf Kabupaten Labuhanbatu Utara*, Bimbingan Masyarakat Islam, Aek Kenopan. 2021

Kementrian Agama Republik Indonesia. *Pedoman Pengelolaan dan Perkembangan Wakaf*. Jakarta: Direktorat Jendral Bimbingan

- Masyarakat Islam Direktorat PEMBERDAYAAN WAKAF. 2013.
- Rozalinda. *Manajemen Wakaf Produktif*. Jakarta: Rajawali Pers.
- Suwartono. *Metode Penelitian*. Yogyakarta: Andi. 2014.
- Journal**
- A. Zamakhsyari Baharuddin, Rifqi Qowiyul Iman Nazir. Wakaf Profesional, Standarisasi dan Problematikanya. *Li falah: Jurnal Studi Ekonomi dan Bisnis Islam*, (2018), vol. 3/2: 62 – 74.
- Agung Abdullah. Nadzir dalam Perspektif Kelembagaan Wakaf di Indonesia. *Jurnal Ilmiah Ekonomi Islam*, (2020), vol. 6/03: 403-408.
- Akhmad Sirojuddin Munir. *Optimalisasi Pemberdayaan Wakaf Secara Produktif*. *Jurnal Umul Qura* , (2015), vol. VI/2: 105
- Bashlul Hazami. Mewujudkan Kesejahteraan Umat di Indonesia. *Analisis*. (2016), vol. XVI/1: 173-204
- Choiriyah. Wakaf Produktif Dan Tata Cara Pengelolaannya. *Islamic Banking*, (2017), vol. 2/2: 25-34.
- Devi Megawati. Pengelolaan Dan Pengembangan Wakaf Produktif di Kota Pekanbaru. *Hukum Islam* , (2014), vol. XIV No. 1: 104-124
- Jonathan Sarwono. Memadu Pendekatan Kuantitatif Dan Kualitatif: Mungkinkah?. *Jurnal Ilmiah Manajemen Bisnis*. (2009), vol. 9/2: 119 - 132
- Murtadho Ridwan dan Lisa Irwit Santi. Wakaf Dan Pendidikan: Studi Kasus di Kabupaten Kudus Jawa Tengah. *Ziswaf*, (2015), vol. 2/2: 402-424.
- Nuning Indah Pratiwi. Penggunaan Media Video Call Dalam Teknologi Komunikasi. *Jurnal Ilmiah Dinamika Sosial*, (2017), vol. 1/2: 202-224.
- Resfa Fitri, Heni P Wilantoro. Analisis Prioritas Solusi Permasalahan Pengelolaan Wakaf Produktif (Studi Kasus Kabupaten Banjarnegara). *Jurnal Al-Muzara'ah*, (2018), vol. 6/1: 41-59
- Sudirman Hasan. Wakaf Uang dan Implementasinya di Indonesia. *de Jure, Jurnal Syariah dan Hukum*. (2010), vol. 2/ 2, 162-177
- Tiswarni, Peran Nazhir Dalam Pemberdayaan Wakaf (Tinjauan Terhadap Strategi Pemberdayaan Wakaf Badan Wakaf Alquran Dan Wakaf Center), *Al- 'Adalah*, XII, No. 2 (2014): 409-426
- Veithzal Rivai Zaina, Pengelolaan Dan Pengembangan Wakaf Produktif, *Jurnal Badan Wakaf Indonesia*, (2016), vol. 9/1: 1-16

Laws and Articles

- Pasal 41 Undang-Undang No 41 Tahun 2021 Tentang Wakaf
- Pasal 50 Undang-Undang No 41 Tahun 2021 Tentang Wakaf
- Pasal 11 Undang-Undang No 41 Tahun 2021 Tentang Wakaf
- Pasal 49 Undang-Undang No 41 Tahun 2021 Tentang Wakaf
- Pasal 22 Undang-Undang No 41 Tahun 2021 Tentang Wakaf
- Pasal 1 poin 5 Peraturan Pemerintah Republik Indonesia Nomor 42 Tahun 2006 Tentang *Pelaksanaan Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf.*
- Pasal 23 Peraturan Badan Wakaf Indonesia Nomor 01 Tahun 2020 *Tentang Pedoman Pengelolaan dan Pengembangan Harta Benda Wakaf.*

Website

<https://national.sindonews.com>

<http://Siwafkemenag.go.id>

<http://Siwafkemenag.go.id>

Interview

Pujakusuma, As Nazir

Mr. Joni Iskandar, Director of Tahfiz Daar Al-Ikhlas Canter House.

Ustad Ifdar Syam Ritonga, as the Leader of the Azhar Center Islamic Boarding School.

Mr. Ahmadi Ritonga, S.Th.I, MA, as a non-civil servant Islamic Religious Counselor, and Chairman of the Indonesian Mosque Council (DMI) Marbau District,

Mr. Muhammad Yunus Silaen, as Head of the Islamic Community Guidance Section at the Ministry of Religion, North Labuhanbatu Regency.

Mr. Rasimen, as Head of the Office of Religious Affairs (KUA) of South Kualuh.\

Mr. H. Hamdani Ritonga, S.Ag, as Head of Islamic Religious Counselor at the Ministry of Religion of North Labuhanbatu Regency

Mr. Abu Kosim Siregar, nazir of waqf in Aek Hitetoras Village.