

Optimization of Waqf in Aceh Province

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Abstract

Aceh is noted to have extensive waqf land spread over 16,560 districts and cities with an area of 8,902.33 ha. Unfortunately, Aceh's waqf resources are relatively passive and have not been utilized optimally. Aceh even ranks as the poorest province in Sumatra, according to a release issued by BPS in 2020. Various waqf problems make the existing potential not adequately managed, even though if optimized, the benefits will be huge for the people of Aceh. For this reason, this study aims to investigate further waqf in Aceh Province so that it can be more optimal in its management and help improve the economy of the Acehnese people. This study uses a qualitative method where the data comes from a literature study obtained from good books, journals, articles, and websites. The results of this study indicate that the optimization of waqf in Aceh can work if stakeholders can improve overall community literacy, certify waqf land, provide guidance to waqf nadzir and make institutional improvements. With the advancement of these four things, it is believed that the potential of waqf in Aceh can be optimized and more productive to bring economic change to the people of Aceh.^[A1] The implication of this research are recommends a major waqf literacy program, faster land certification, nadzir professionalism, and institutional reform of waqf management.

Keywords: *Optimization, Waqf, Waqf Management Agency.*

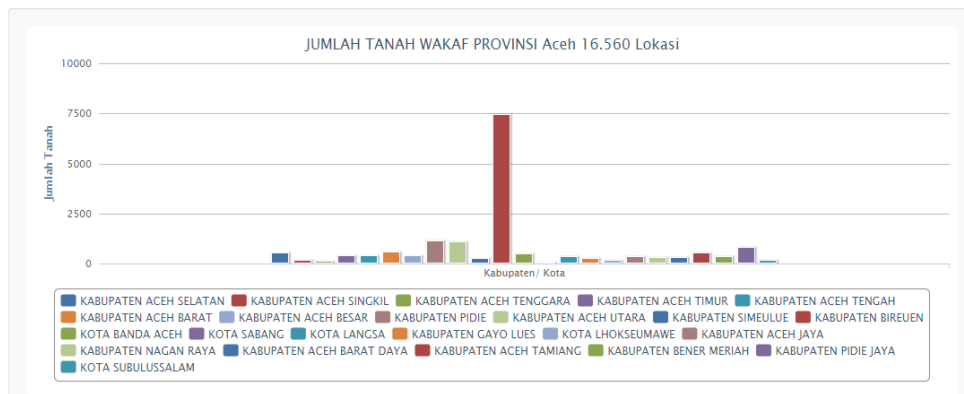
INTRODUCTION

Waqf is a public concern because it can benefit the community, so waqf becomes a social charity that helps many people (Lubis & Latifah, 2019; Perdi & Stianto, 2020; Purwaningsih & Susilowati, 2020). At first, even waqf was considered only managed as a social practice, but along with the development of the waqf era, there has been a paradigm shift (Ahwal, 2021; Alfiah et al., 2020; Rohman, 2021).

Aceh is a province located in the West End of Indonesia. This area is known for its uniqueness in implementing Islamic law. Since time immemorial, Aceh has been known as a producer of spices which became one of the motivations for the Portuguese and several other European nations to come to Aceh (Anwar, 2020). In the era after the independence of the Republic of Indonesia, Aceh also emerged and was known as an agricultural production area, forestry area, and mineral and fuel producer (Juniarsih, 2021; Manyamsari, 2019; Rangkuti et al., 2020).

In addition to abundant natural resources, Aceh also has many waqf assets. Based on data released by the Directorate of Zakat and Waqf Empowerment, Ministry of Religion of the Republic of Indonesia, the Aceh region has substantial assets and the potential for collecting waqf assets. Waqf land in Aceh consists of 23 regencies/cities spread over 16,560 locations with an area of 8,902.33 ha. A total of 8,025 sites have been certified with an area of 1,081.27 and registered with the National Land Agency. In comparison, 8,535 locations have not been certified with an area of 7,821.06 ha (Direktorat Pemberdayaan Zakat dan Wakaf, 2021). The data above can be even more because many waqf lands have not been recorded or done verbally (A. S. Ali, 2019; Fatahillah, 2019; Hidayatina & Muhayatsyah, 2019; Maulana et al., 2019).

Figure 1. Distribution of the Amount of Waqf Land in Aceh



Source: SIWAK Directorate of Zakat and Waqf Empowerment, Ministry of Religion of the Republic of Indonesia, 2021

In the 14th century AD, the spread of Islam in Aceh was also carried out through the establishment of mosques that were multifunctional as places of religious worship as well as a means of developing education, social activities, politics, culture, and so on (Pratikto et al., 2021). In the royal bureaucratic structure, mosques in Aceh have the task of managing and dealing with religious issues, such as marriage, prayer, zakat, waqf, etc. Islam is a complete religion that is not only part of ritual worship but covers all aspects of life, including the economy. Islam's exceptional attention to the economy shows that the welfare of the people is one of the focuses of Islam. One form of economy that can be productive in Islam is waqf. Waqf is the highest philanthropy in Islam because it is voluntary, has the value of worship, and can move the wheels of the economy if appropriately managed. In general, waqf can be interpreted as a fractionations act to separate part of his property/property used for the benefit of worship and public welfare (Alamsyah et al., 2022). Professional waqf management has impacted various sectors (Suhendi, 2018).

Previously, the Central Statistics Agency released Aceh as the Central Statistics Agency for Aceh released statistical data, stating that Aceh was again the poorest province in Sumatra.

This is due to the increasing number of poor people in Aceh. In September 2020, the poor in Aceh were recorded as having an income of IDR 524,208 per capita, a Poverty Depth Index (P1) of 2.847, a Poverty Severity Index (P2) of 0.831, and a Gini Ratio of 0.319 (Zamzami, 2021). At the same time, the percentage of poor people in Indonesia as of September 2020 was 10.19 percent, 0.97 points higher than September 2019, which was 9.22 percent. Meanwhile, the rate of poor people in Aceh in September 2020 was 15.43 percent, or an increase of 0.44 points compared to March 2020, which was 14.99 percent (Admin Diskominfo Aceh, 2021).

From one side, the amount of waqf land owned by Aceh is quite vast and has the potential to develop the welfare of its people. On the other hand, the utilization of waqf land is still very minimal. Generally, the waqf land is only used for mosques, prayer rooms, orphanages, tombs, or partly to build schools. This means that the use of waqf land is more consumptive and has the potential to be developed productively (Sukarmi & Victoria, 2018).

Moreover, many waqf lands are still poorly managed and abandoned. The cause of the neglect of the use of waqf land, of course, needs to be studied more seriously, whether it is due to the absence of additional funds in the management of the waqf land or due to rigidity in the use of the waqf object in a different form with the intention of the waqf. This is more due to the rigidity of thinking about using waqf land.

The amount of waqf resources in Aceh is undoubtedly an excellent potential for economic development regionally and personally for the people of Aceh. Aceh's current potential is inversely proportional to the financial condition of the people of Aceh, which is listed as the poorest province in Sumatra. Despite the significant potential of waqf assets in Aceh to contribute to economic development and alleviate poverty, there remains a considerable gap in their effective management and utilization. Previous studies have highlighted the paradigm shift in waqf management from social practices to more productive uses, yet specific models and successful implementations remain underexplored. Furthermore, the extensive waqf lands in Aceh are largely underutilized, with many properties poorly managed or abandoned due to financial constraints, legal rigidity, and managerial inefficiencies. This research seeks to bridge these gaps by investigating innovative management practices, identifying investment opportunities, and proposing comprehensive strategies to convert waqf assets into income-generating ventures. Additionally, the study will address the disconnect between Aceh's resource availability and its economic outcomes, focusing on optimizing waqf for poverty reduction through interdisciplinary approaches that integrate economics, sociology, law, and religious studies.

LITERATURE REVIEW

The Development of Waqf in the World

In the early days of Islam (first century Hijriyah), especially when the Prophet Muhammad Saw. While still alive, the practice of waqf can be seen in the Prophet's words to Abu Talhah to distribute waqf to his family (Hasan bin Thabit and Ubay bin Ka'ab). This is the basis for the opinion of some scholars that the practice of waqf has existed since the Prophet was still alive (Jadalhaq & Russi, 2020). The first practice of waqf is the Quba Mosque in Medina which was founded by the Prophet Muhammad; the Second is the Daar al-Hijrah Mosque which is also located in Medina and was built by the Prophet Muhammad after taking over the plantation land belonging to a Jew who was killed in the battle of Uhud in favor of the Muslims (Quasem, 2023).

In Iraq during the Abbasid dynasty (Bagdad), waqf was managed by Qadhi, who was continuously monitored, and the waqf of movable property was accommodated in a special bait al-maal. While waqf allocations were not only given to the poor. At that time, innovations were made in the distribution of waqf so that waqf allocations were also issued to build places of worship, refugee camps, libraries, educational facilities, scholarships for students, salaries of teaching staff, and administrative staff (Safi, 2021).

In the past, the institution of waqf has played a significant role in the reconstruction of Istanbul (Aliyu, 2019). With important waqf assets and professional and innovative management, it is not surprising that the impact can still be seen today, which has lasted hundreds of years, in the form of colonial buildings, such as madrasas, forts, roads, bridges, fountains, bath (bathing), bridge, hospital. There are also places of worship, such as mosques. As well as other commercial buildings such as markets, shops, lodging for travelers, and factories. It has penetrated banking, banks, and others (Azrai Azaimi Ambrose et al., 2018).

Turkey is often considered a country that is successful in carrying out waqf practices, especially during the Ottoman Empire, which until 1925 there, was of the country's fertile land was managed by waqf. Due to social and political changes, in 1926, waqf management was based on Acta Charity Foundation number 2767, and waqf implementation began to run again. Subsequent developments were significant; in 1983, the Ministry of Waqf was formed. This development can be seen in the waqf data issued by the Director-General of Waqf Turkey in 1987; this Director-General has managed 37,917 waqfs, consisting of 4,400 mosques, 500 student dormitories, 453 business centers, 150 hotels, 5,348 shops, 2,254 apartments, and 24,809 properties other (Fauzi et al., 2022). In addition, the type of waqf commercialization business in Turkey is very advanced compared to other Islamic countries because the waqf body in this country has expanded its business in mining, housing, and others. *Mustahiq* is also very diverse, broadly divided into two types, first in the form of social, such as being distributed to the poor, hospitals or free medical treatment, scholarships for students, building orphanages, etc. The second is in the form of worship, such as in the construction of mosques and other worship facilities.

At the beginning of the 20th century, waqf in Egypt was managed by an institution formed by the government named *Diwan al-Awqaf*, which was authorized to regulate and manage waqf assets. In its development, on November 20, 1913, this institution increased its status to a department that waqf in Egypt was controlled directly by the Ministry of Waqaf (*Wazarah al-Awqaf*). Then in 1971, Regulation No. 80 was issued regarding the Waqf Board. This agency has several authorities, including planning waqf management, distributing waqf assets, developing waqf assets that have been collected, and compiling waqf management accountability reports. According to the Egyptian Qanun, waqf objects are not limited to immovable objects but also movable objects (Iqbal & Mirakhor, 2013).

Saudi Arabia issued Decree No. 574, the Year 1386 H coincided with 1966 AD regarding the High Council of The Minister of Hajj and Endowments chairs this institution; its members consist of the Deputy Ministry of Hajj and Endowments, Islamic law experts from the Ministry of Justice, representatives from the Ministry of Finance and Economy, the Director of Antiquities and three members from scholars and journalists. From its shape, waqf in this country has various kinds, including buildings, such as hotels, land, buildings or houses for residents, shops, plantations, and places of worship. There are also certain types of waqf whose proceeds are intended for the maintenance and construction of the Masjid al-Haram in Mecca and the Prophet's

Mosque in the city of Meditown such as buildings for lodging for Hajj and Umrah pilgrims. To assist the Upper House in carrying out its authority, the Kingdom of Saudi Arabia also appointed Nazir, as the administrator of waqf. This shows the seriousness of this country in managing waqf (K. M. Ali et al., 2020).

Waqf in Indonesia

The practice of waqf in Indonesia is estimated to have existed since Islam became a socio-political force. Some practices resembling waqf are well known, including in Mataram, known as *Tanah Perdikan*; in Lombok, known as *Tanah Parkman*; in Banten (the Bedouin community in Cebo) known as *Huma Serang*; in Minangkabau, known as *Tanah Pusaka* and in Aceh there is *Tanah Weukeuh*, which is land given by the sultan to be used for public purposes, such as to build and develop *meunasah*, build mosques, operationalize celebrations or commemorations of Islamic and local holidays (Pratikto et al., 2021).

Waqf comes from the word *wa-qa-fa* which means permanent or permanent, meaning that someone gives up assets that continue to exist but always provide benefits from time to time without losing the original object. Etymologically, waqf means to hold assets and provide benefits in the way of Allah, where ownership is transferred to Allah SWT., so it does not belong to the waqf, nor does it belong to the recipient of the waqf. So, on that basis, waqf property cannot be sold, donated, inherited, or anything that can eliminate the waqf. This is by the Hadith of the Prophet: "give alms with the principal, not sold, not donated, and not inherited, but the results are spent" (HR Bukhari).

In the context of Indonesian legislation, waqf seems to be explicitly interpreted by trying to accommodate all of the above opinions and finding common ground from the various opinions of the ulama. This can be seen in the formulation of the definition of waqf in Law Number 41 of 2004, where waqf is defined as a *waqif* legal act to separate and/or surrender part of his property to be used forever or for a certain period by its interests for worship and purposes general welfare according to sharia. The formulation in the waqf law summarizes the various opinions of the fiqh scholars mentioned above about the meaning of waqf so that the purpose of waqf in the Indonesian context is broader and more complete.

More or less, the same result is also shown the contribution of waqf, according to the study, was substantial in developing the welfare of the people in this region's classical and medieval periods of Islam (Iqbal & Mirakhor, 2013). Furthermore, in his research on Islamic Waqf, (Ab Shatar et al., 2021) mentions that waqf has emerged as a reliable means of providing security for property owners in exchange for social services. In fact, in one study, (Baiti & Syufaat, 2021) concluded that waqf is an essential source of finance for the country's development. This has been proven in the golden age of Islam, where waqf became the primary source of funding for the sectors of education, health, virtue, research, and so on.

In Aceh, the Kingdom of Aceh Darussalam was founded in 916 H. It has a law called *Qanun Meukuta Alam* or *Qanun Al-Asyi*. Among the government institutions contained in the *Meukuta Alam Qanun*, there is an institution called *Balai Meusara*. This hall is in charge of managing all areas of waqf. At that time, *Balai Meusera* waqf had worked with an integrated system so that religious and social institutions such as *dayah*, mosques, and *madrrasah*, had many *meusara*, to finance the needs of the institution. Even the higher education center in the kingdom of Aceh Darussalam, which is centered in the capital city of the Kingdom of Aceh Darussalam, is

often referred to as *Al-Azhar Shaghir* because it has a lot of *meusara* (Hidayatina & Muhayatsyah, 2019).

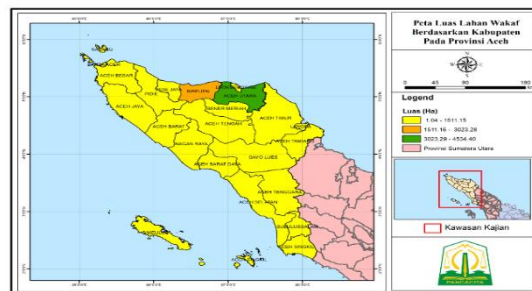
METHOD

This study uses qualitative research methods, where qualitative research is not only related to words, but actually, what is meant by qualitative research is everything that is obtained from what is seen, heard, observed, and then processed (Maylor et al., 2017). Researchers will also use literature studies in data collection directed at searching for data and information through documents, both written documents and electronic documents, that can support the research process. Documents are sourced from books, journals, articles, and trusted websites. So this research does not require a population and sample.

The approach used is the descriptive research method, where the process used to analyze data is by describing or describing the data that has been collected. This step is to gain an in-depth understanding, develop theories, and explain rise the reality and social complexities in waqf management in Aceh Province.

FINDING AND RESULT

Figure 2.
Distribution of Waqf Land in Aceh Province



(Source: GIS Mapping Output Results, 2018)

Ibrahim, in his research, concluded that there was a lack of productive use of waqf assets in Aceh. The number of waqf assets, especially land, is neglected, and its function is not maximized. In almost all areas in Aceh, there are waqf lands that are unproductive and seem to have been left neglected without being used productively for the benefit of the community at large. The waqf nazirs rarely tried to make the waqf assets productive due to their rigidity in understanding the concept of waqf. According to them, waqf property should not be allocated other than what is ordered by the person who is waqf (*waqif*) of the property. This is also supported by research that shows several obstacles in producing waqf assets in Aceh. This rigidity can undoubtedly lead to bad thoughts for wakif candidates seeing the phenomenon of many unproductive waqf assets. In the end, the waqf saw waqf activities as counterproductive. The reason for this is because, for traditionalists in Aceh who are traditional Islamic boarding schools, cash waqf is not recommended to be implemented. They focus more on the immovable property such as land or buildings.

This is in line with Hasanah's research that Waqf is one of the most potential Islamic socio-economic institutions that have not been fully explored and developed. Although lately,

efforts to develop the potential of waqf have been continuously carried out through various studies, both in terms of its role in history and its possible role in the future.

The organization of waqf management on the part of Nazir did not implement good management in waqf land management. Management of waqf data that has not been neatly organized. Supposedly, the management and development of waqf land need to be carried out in an organized manner so that the waqf property can develop and its management runs well by the function and purpose of the waqf. By its operations and objectives, the implementation of waqf management, which is managed by the waqf, should have a nazir working system, procedure, and mechanism. This is important so that the division of tasks is not bound by one person but is bound to procedures and rules. In addition, there are efforts to realize community welfare and improve the economy of the poor and community economic empowerment. Then the essential thing is that the management must be professional and transparent (Mukhalad, 2020).

In fact, with the enactment of Law Number 41 of 2004, it is hoped that the development of waqf can be felt. However, this has not fully received a positive response from the community. In the management of waqf, the party who has the most role in the success or failure of the use of waqf property is the nazir of waqf. In this case, the obstacle in waqf management is the existence of traditional waqf nazir (Mukhalad, 2020).

In addition, many waqf lands that have not been certified cause legal events that should not occur in Islam and the state. In many cases, several grounds that have been waqf have been sued and even withdrawn by the heirs of the waqf and other parties (Fatahillah, 2019). This happens because the waqf property or land does not have strong evidence.

Along with the times, there have been various disputes regarding waqf assets. Especially for land waqf, which in ancient times had no transparent administration or documentation (Abidillah, 2022). Waqf worship is often carried out only verbally and is sufficiently known by residents or certain institutions without needing any correspondence (Ahmad, 2021). But after, the times began to change, land became a costly commodity (Roestamy & Rahmawati, 2018). Finally, proof in correspondence and authentic deeds is essential. In this case, the administrative problem is at the root of the dispute (Hidayat & Komarudin, 2020).

Institutionally, Aceh Province established the Indonesian Waqf Board (BWI) representing Aceh in 2015, which is structurally under the Regional Office of the Ministry of Religion of Aceh Province. Optimizing the performance of Aceh land waqf needs to get attention because great benefit value using of waqf assets and assets. However, there are concerns about waqf management by BWI, because there are still overlapping waqf tasks that are in cross-coordination with the Aceh Ministry of Religion Regional Office (Maulana et al., 2019).

From the results of research found that not all waqf lands have been managed appropriately managed generate maximum income. Waqf land in the form of gardens is still neglected. There are only a few types of plants that have less economic potential. The people of Aceh in this study are generally still based on the understanding of Imam Syafi'i Fiqh which does not allow the transfer of waqf functions, including for education (Selasi, 2021).

Another problem was found that the accountability of waqf management in Aceh was not in accordance with Law no. 41 of 2004. Baitul Mal Aceh does not have an SOP for waqf management in carrying out its affairs because Baitul Mal Aceh does not manage waqf. Several notes in this study reveal that there is still a lack of socialization about the law and there are still many imbalances that occur in the management of waqf, so that many waqf assets are not recorded

and managed properly. BWI coordination does not regulate the formation of waqf bodies in Baitul Mal Aceh. Coordination is only carried out on the formation of regional waqf bodies in the Aceh Ministry of Religion Regional Office in the sub-section of asset management. So, in terms of waqf institutions at the provincial level, further investigation is needed so that the database used can be intact and reflect waqf management in accordance with regional development needs (A. S. Ali, 2019).

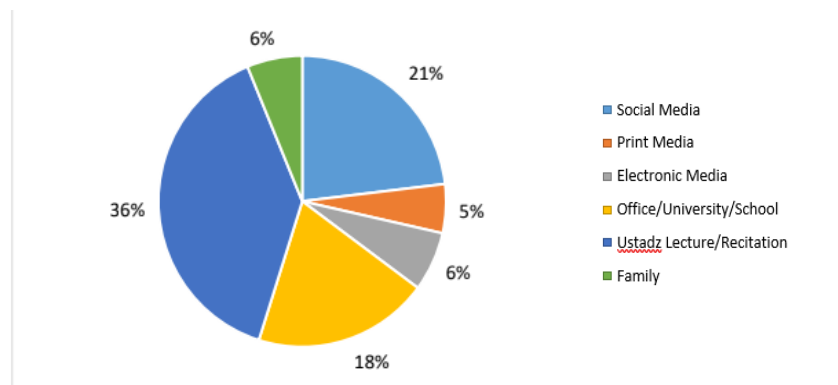
Optimization of Waqf in Aceh Province

Institutionally, Aceh Province has established the Indonesian Waqf Board (BWI) representing Aceh in 2015, which is structurally under the Regional Office of the Ministry of Religion of Aceh Province. The optimization of waqf performance in Aceh needs to get great attention because of the great value of benefits in the use of waqf assets and assets owned by the Aceh Province. Some appropriate steps that can be taken in optimizing waqf will be explained in the points below :

Literation

The literacy rate of waqf in Indonesia is still far from the expected number. Overall, based on the report of the Indonesian Waqf Board, it is still at 50.48% (Saptono, 2020) the waqf literacy index as a measuring tool is built by two indicators, namely indicators of basic understanding of waqf and advanced understanding of waqf (Ghanny & Fatwa, 2021).

Figure 3.
Statistics of Waqf Information Sources



(Source: BWI, 2020)

So far, the notion of waqf designation that is widespread in the community is for more religious purposes, such as places of worship (mosques, *meunasah*), education (*madrasah*, *pesantren* or *dayah*), and Muslim burial grounds. Meanwhile, the designation of waqf for productive business purposes, especially in the agricultural and agrarian fields, has not been widely understood and practiced by the community. This is quite surprising considering that the first waqf carried out by Muslims was actually a palm plantation waqf carried out by Umar bin Khathab

whose harvest was distributed to relatives, the poor, and to finance jihad in the way of Allah. Productive waqf for agricultural businesses in order to realize general welfare is actually not much developed in the community. In fact, this kind of waqf scheme is very relevant as an alternative solution to the structural problems in agriculture, agrarian and environmental issues that are happening today. As elsewhere, the people of Aceh also face various chronic problems of this nature: fragmentation of agricultural land tenure (due to the inheritance process), conversion of agricultural land (due to the government's failure to control land conversion), farming that does not meet economies of scale (because of the land that is too narrow), stagnation of agricultural modernization (due to capital, technology and capacity constraints), and degradation of hydrological functions which are very vital for agricultural systems (due to forest conversion and natural destruction in upstream areas).

In order to deal with the above problems, innovation is needed to develop a special waqf scheme (Shohibuddin 2019). This term can be interpreted as an act of realizing waqf assets which are mainly in the form of (but not limited to) land with a power, use and production system specifically stipulated in the waqf pledge so that it can be managed and developed as a productive agricultural business, becoming a source of community welfare. , and at the same time ensure ecological sustainability (Pusat Studi Agraria IPB, 2020).

The people of Aceh in particular, have a shared responsibility to address existing social inequalities and improving the economic conditions of the surrounding community. Etymologically literacy comes from the Latin, *litteratus*, which means people who learn. However, with the development of the times, literacy shows a new paradigm. Literacy can be interpreted as an effort to increase people's knowledge and understanding of information which, in the end, is expected to change the community's behavior (Wicaksono, 2020). It is essential to improve waqf literacy through socialization carried out by institutions and individuals. Changes in the mindset and perspective of the Acehnese people about waqf can change if literacy is improved. With increased literacy, it is hoped that waqf resources in Aceh can be further optimized and bring economic benefits and other positive benefits to the people of Aceh.

Waqf Land Certification

Waqf land certification in Aceh is also a problem in optimizing waqf in Aceh. One of the obstacles is that there is no effort from the waqf nadzir to make a waqf pledge deed, so there is no land legality document for waqf land certification. Until now, there is still an assumption from the community or nadzir that if a certificate is made, the waqf land will become the government's property. Although this assumption is wrong, and efforts have been made to correct it (Nurdin, 2020).

Figure 4.
Certification of Waqf Land in Aceh



(Source: BWI, 2020)

The government has made various efforts to certify waqf land in Aceh. Such as freeing waqf land certification in Aceh Besar, accelerating waqf land certification in East Aceh, and socializing waqf nadzir. The process of certifying waqf land is straightforward; the condition is that it is enough to show or make a waqf pledge deed. To date, around 24,000 parcels of waqf land have been identified by BPN Aceh. Of this number, only 6,724 have been certified (Agustyarsyah, 2021).

The activity of waqf of land was valid shortly after the wakif finished saying the waqf pledge to Nadzir in the presence of the Official Making the Waqf Pledge Deed at the Office of Religious Affairs, witnessed by two witnesses. However, the legitimacy is not yet perfect for administrative matters and land law. This means that they cannot obtain legal certainty and protection if the waqf is not issued until the issuance of the Waqf Pledge Deed by PPAIW at the local Religious Affairs Office and the Waqf land certificate by BPN (Mahrus, 2021).

The process of land waqf certification is part of a series of land waqf processes in Indonesia. Waqf land is said to be legally valid if it has met the administrative requirements as stipulated in the laws of the Republic of Indonesia, namely having a waqf pledge deed and certificate. Waqf land certificates are evidence of land rights and recognition and affirmation from the state of land control, individually and in groups. Waqf land that does not have a waqf land certificate is legally considered invalid as waqf land and certainly can become a legal case in the future.

This uncertified waqf land is one of the obstacles to the utilization of waqf land. Many factors encourage a person not to acknowledge the existence of a waqf pledge or to withdraw the property that has been waqf, either by the waqf itself or by their heirs. The triggering factors for the occurrence of waqf land disputes, when viewed from the point of view of Ralf Dahrendorf's conflict resolution theory, are a) Resources problems; b) Problems of interest or needs (different interests or needs); c) The problem of values (values: religion, culture, morals, etc.); d) Relationship and information problems; e) Structure problems (power structure, power imbalance, etc.) (Fadhilah, 2011).

Waqf land that is not certified will undoubtedly be challenging to produce because of its weak state administrative-legal position. Not to mention the potential for conflicts in the future that can interfere with the management of waqf assets. Land certification will make waqf land

legally strong and avoid conflicts that will arise in the future. For this reason, waqf land certification is an absolute thing to do if you want to optimize the potential of waqf land in Aceh.

Nadzir

Based on the research of the Center for Language and Culture (PBB) UIN Syarif Hidayatullah Jakarta on 500 nadzir respondents in 11 provinces, it shows that waqf assets are primarily silent (77%) than those that produce or are productive (23%). Many traditional (unprofessional) and unfocused individual nadirs are unable to manage waqf properly. Finally, they have not been able to manage waqf assets in a productive direction (Hasan & Shauki, 2022). Most of the waqf nadzir are not yet professional or unconventional/traditional, meaning that nadzir is still passive; that is, it only accepts property issued by the wakif and has not been able to make waqf productively. At best, they only use waqf for mosques and education. Meanwhile, waqf for economic and social empowerment has not been implemented (Abd Mutalib & Maamor, 2018).

Several causes that make waqf ineffective include human resources, especially on the management side (*nadzhir*). In addition, *Nadzhir's* knowledge and understanding of waqf regulations are still lacking. Therefore, to maintain and preserve the benefits of waqf property, the existence of nazhir waqf is needed. It occupies a central role because *nadzhir* is responsible and obligated to maintain and develop waqf assets and distribute the results to *mauquf alaih* (Oseni & Ali, 2019). Waqf in Indonesia is managed by *Nadzhir*, which is divided into three groups: categories, namely individual *nadzhir*, organizational *nadzhir*, and legal entity *nadzhir*. *Nadzhir's* role in waqf management is significant in whether or not a waqf develops. *Nadzhir* is the most responsible for the waqf property he holds, both for the property waqf itself and the results and efforts of its development. Every *nadzhir* activity on waqf property must be considered continuity of waqf property to channel its benefits for the benefit of *mauquf 'alaih* or recipient of waqf (Syamsuri et al., 2021).

In waqf, nadzir is the party who receives the waqf property from the wakif to be managed and developed according to its designation. Law No. 41 of 2004 concerning waqf has regulated the issue of nazhir in great detail. This shows that nazhir has a significant position. In addition, there is a strong impression that the existence of waqf and its empowerment is highly dependent on the nazhir. Nadzir is also obliged to do everything feasible to maintain and manage waqf assets.

Many nadzir in Aceh still have a traditional understanding that this is different from the knowledge of maintaining waqf land so that it is not lost or damaged. At the same time, the maximum benefits are not considered (Thaib, 2018). The people of Aceh, who are generally Syafi'i *madzhab*, also influence the actions taken by *nadzir* waqf. Nadzir's understanding of waqf management was judged to be limited to the implementation of waqf management by Islamic law that they had applied long ago. Hence, nadzir, in managing the waqf property, was by the wakif's intentions and did not dare to drive it outside what was intended by the wakif. As a result, many waqf lands could not be productive (Hidayatina & Muhayatsyah, 2019). In the understanding of Imam Syafi'i *fiqh*, which the Acehnese people adopt, it does not allow the transfer of waqf functions, including education (Mukhalad, 2020).

Imam Syafii himself defines waqf as standing upright or stopping. Because the waqf stands upright or stops on someone, does not transfer to another person, or is said to be holding property, it does not move anymore. At the same time, the fiqh experts from the Imam Syafi'i circles define waqf with various definitions, which can be summarized that waqf is the existence of waqf objects

that must be permanent. That is, even if the benefits of the property are taken away, the body (substance) of the thing will still exist forever. At the same time, the ownership rights expire and transfer to Allah (D. Wulandari, 2022).

Through waqf, it is hoped that the process of distributing benefits to the community more broadly, from private benefits to social benefits (Kashif et al., 2018; Laallam et al., 2020; Qurrata et al., 2021). However, it seems that most Indonesian Muslims perceive that waqf for religious purposes is prioritized over waqf for social empowerment. They practice more religious endowments, such as mosques, prayer rooms, tombs, etc. Meanwhile, the sense of empowerment, such as educational waqf, economic empowerment, and community welfare, has not received a significant place (Choir & Makhtum, 2021; Huda & Santoso, 2022; Lamido & Haneef, 2021).

In various countries where waqf has developed and functions to empower the people, waqf is managed by professional *nadzir*. *Nadzir* waqf, in his duties, is like a company manager who must be able to plan and manage waqf assets (K. M. Ali et al., 2018a). *Nadzir* plays a vital role because whether or not waqf assets develop very dependent on waqf *nadzir* (Pikoli et al., 2021). *Nadzir* must be able to manage waqf land to be more productive and no longer think that waqf land is only intended for social matters. Management of waqf land into effective will create added value for the beneficiaries (K. M. Ali et al., 2018b; Harahap & Darwanto, 2021).

In the research conducted by (S. Wulandari et al., 2019), the strategy that must be carried out by *nadzhir* waqf to optimize the management and development of waqf is to prioritize aspects of professionalism, run the waqf program by continuing to educate the public, have a clear strategy, adhere to sharia principles, and utilize IT Network.

Based on the results of literature reviews and in-depth interviews with waqf experts and practitioners, two problems cause waqf management in Indonesia to be unproductive, namely internal and external issues (K. M. Ali et al., 2018a). Internal problems consist of five aspects, namely the low competence of *nadzhir*, lack of professionalism of *nadzhir*, the majority of individual *nadzhir*, lack of understanding of *nadzhir* about waqf, and the profession as a *nadzhir* is not very interesting. External problems consist of five aspects: the appointment of *nadzhir* by wakif, lack of understanding of wakif, lack of government role and support, unsupportive regulations, and minimal operational costs. Meanwhile, solutions to optimize waqf management to make it more productive are divided into internal and external solutions. The internal solution consists of five aspects: increasing the competence of *nadzhir*, coaching and mentoring *nadzhir*, consolidating between *nadzhir*, transforming *nadzhir* into an institution, and increasing *nadzhir* incentives. The external solution consists of five aspects, namely improving the *nadzhir* recruitment system, socialization and education to wakif or prospective wakif, optimizing the function and role of BWI, revising unsupportive regulations, and increasing operational costs. The strategy formulated based on existing problems and solutions is divided into three: synergy and collaboration between related institutions/agencies, comprehensive socialization and education of all elements, and optimization of existing resources (Widiastuti et al., 2022).

Institutional

Baitul Mal Aceh needs to improve from an institutional perspective. The percentage of zakat, infaq, alms, and waqf receipts in 2020 is targeted to increase by 5% from 2019, only realized -7.89% (Baitul Mal Aceh, 2021). Waqf institutions are one of the pillars of Islamic economics and

are closely related to the socio-economic problems of society. Quite a number of countries with developed waqf management can solve their socio-economic problems with waqf (Diniyya, 2019).

So far, the management of waqf in Aceh has been regulated based on Law Number 41 of 2004 concerning Waqf and Aceh Qanun Number 10 of 2007 concerning Baitul Mal. The existence of the Waqf Law is comprehensive enough to regulate waqf governance in Indonesia (Ahyani et al., 2021). The problem is how far the Aceh Baitul Mal can use its authority, provide guidance and supervision of nadzir, and empower waqf assets. On the other hand, BWI and KUA's authority as mandated in Law Number 41 of 2004 concerning waqf. This often creates polemics and overlaps between institutions.

Aceh Qanun Number 10 of 2007 stipulates the position of Baitul Mal as a Regional Institution. In the provisions of the Qanun, the management of waqf assets in Aceh is carried out by Baitul Mal. But the fact is, in this case, Baitul Mal puts forward its role and function in the management of zakat, and the management of waqf seems to be neglected. The ineffectiveness of waqf management evidence was carried out by Nadzir, who Baitul Mal appointed as the executor of waqf management (Hidayatina & Muhayatsyah, 2019). As an institution mandated by the Aceh Government Law in its implementation, Baitul Mal Aceh is not optimal in carrying out its role in managing waqf because Baitul Mal still focuses on the management of zakat, infaq, and alms (Ramadhan, 2020)

Baitul Mal Aceh must be able to manage various potential waqf in Aceh and organize institutionally with work professionalism. There are various challenges that Baitul Mal Aceh must resolve, both in terms of internal institutions and human resources as well as externally, such as optimizing waqf, uncertified land, literacy, and waqf nadzir. The lack of optimal waqf institutions and zakat institutions and the lack of professional staff in these two institutions are a challenge for Muslims. Therefore, improving the quality of human resources by conducting training, education, and upgrading is needed to enhance the professionalism of the nazirs as people/institutions that handle waqf issues (Akhlmaq et al., 2021).

The vast potential of waqf in Aceh must continue to be explored and developed. Optimization of waqf can run well if the management institution can manage it well. The role of institutions is very central in optimizing waqf, starting from careful planning, implementing programs, and carrying out developments. What is no less critical is the supervision of waqf assets and their management (Abd Jalil et al., 2019).

Waqf management institutions need to implement accountability in waqf management because it is part of Islamic orders (Maulina, 2022). Waqf management without good planning and professional management will cause various waqf problems (Mukhalad, 2020). Waqf management institutions must also further improve their capabilities, both in the field of management and knowledge of the concept of waqf, because limited knowledge in waqf is one of the obstacles to optimizing waqf in Aceh.

CONCLUSION

Aceh's vast waqf land holds significant potential to bolster the region's economy and lift it from being the poorest province in Sumatra. However, this potential remains untapped due to various challenges such as low waqf literacy, delayed land certification, unprofessional nadzir (waqf managers), and inadequate institutional management. Addressing these issues through concerted efforts from stakeholders to improve literacy, expedite certification, professionalize

management, and strengthen institutional frameworks is crucial. If these improvements are implemented, the waqf assets can be effectively optimized, benefiting the Acehese economy and community. Nevertheless, the study's implications are limited by the current lack of comprehensive data on waqf assets and the need for ongoing stakeholder collaboration to sustain these efforts.

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