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**MUHAMMADIYAH KLATEN REGIONAL LEADERSHIP WAKAF MANAGEMENT REVIEWED FROM LAW  
NUMBER 41 OF 2004 CONCERNING WAKAF**

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Balqis Hawwa Fauziyah  
Universitas Muhammadiyah Surakarta ([balqishawwa01@gmail.com](mailto:balqishawwa01@gmail.com))

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**ABSTRACT**

A form of worship that aims to get closer to Allah SWT by linking material possessions is waqf. Islam places the practice of waqf as a very beneficial form of worship. This research is empirical juridical research, which means the research was carried out by going directly into the field or obtaining data from the field. The Klaten Muhammadiyah Regional Leadership has a characteristic, namely nazhir which is found in the Klaten Muhammadiyah Regional Leadership in the form of a legal entity, namely a Persyarikatan, because the Muhammadiyah Association cannot carry out its duties directly, the Muhammadiyah Association gives delegation or delegation of authority to someone within the Muhammadiyah Association to become a Nazir. The management of waqf assets in the Klaten Muhammadiyah Regional Leadership is managed professionally in accordance with Islamic regulations and rules, the large amount of waqf assets makes waqf management in the Klaten Muhammadiyah Regional Leadership have a special characteristic, namely Persyarikatan.

**Keywords:** Law Number 41 of 2004, Waqf, Muhammadiyah Klaten Regional Leadership

**INTRODUCTION**

Waqf is a form of worship that aims to get closer to Allah SWT by using the assets owned. The implementation of waqf has an important influence on various aspects of life, such as social, economic, cultural and religious. Therefore, in the Islamic view, waqf is considered an act of worship that has a huge positive impact.<sup>1</sup> One form of worship in Islam is waqf, where the aim is to realize Islamic economic principles in creating a prosperous life. Waqf has a very important impact on social, economic, cultural and religious life, so it is used as a form of worship that has a positive impact.<sup>2</sup> Waqf has the potential to be managed optimally as a social institution, and waqf institutions are an important asset in national culture, especially from a social perspective. Therefore, it is important to pay special attention to waqf as a form of saving life and national dignity.<sup>3</sup>

In the development of this modern era, Waqf itself has developed in the life of Islamic society and has become the main support in social life.<sup>4</sup> The government must pay serious attention to the management of waqf as an effort to improve the welfare of the people. We need to follow developments in waqf management and their impact on the welfare of the people.<sup>5</sup> The government must pay special attention to the management of waqf to improve the welfare of Muslims.

Muhammadiyah is an Islamic movement or organization that was founded on November 18 1912 in Kauman, Yogyakarta. One of the areas where Muhammadiyah has strength is this area. is in Klaten

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<sup>1</sup> Ahmad Azhar Basyir, 1987 *Hukum Islam Tentang Wakaf, Ijarah dan Syirkah* Bandung: PT. Al-Ma'arif, hal. 7.

<sup>2</sup> Salih Abdullah Kamil, *Daur al-Waqf fi al-Numuwwi al-Iqtishadi*, dalam *Nahwa Daur Tanmawi li al-Waqfi*, Wizarah al-Awqaf wa al-Syu'un al-Islamiyah, Kuwait, 1993.

<sup>3</sup> F. Prihatini, et. al., *Hukum Islam Zakat dan Wakaf* ( Jakarta: Kerjasama Penerbit Papis Sinar Mentari dengan Badan Penerbit Fakultas Hukum Universitas Indonesia, 2005), h. 131.

<sup>4</sup> Praja, Juhaya S. 1997. *Perwakafan di Indonesia Sejarah, Pemikiran, Hukum dan Perkembangannya*. Bandung: Yayasan Piara.

<sup>5</sup> Suhadi, Imam, *Wakaf Untuk Kesejahteraan Umat*, Yogyakarta : Dana Bhakti Prima Yasa, 2002.

Regency, namely the Klaten Muhammadiyah Regional Leadership.<sup>6</sup>

The Muhammadiyah Klaten Regional Leadership has a history from year to year, starting with the founding of the Klaten Muhammadiyah Regional Leadership in 1920, when the founder was RH Siraj.<sup>7</sup> The land was a waqf from Raden Haji Siraj and was donated as a building for the Klaten Muhammadiyah Regional Leadership. Raden Haji Siraj was chairman of the Klaten Muhammadiyah Regional Leadership until 1955 after Mr. Haji Siraj was replaced by Mr. Haji Sayibani for a period of 2 years, then in 1957 he was replaced again by Mr Akmir Mansyuf.

Currently, Muhammadiyah in Klaten has developed rapidly with the presence of the Siraj da'wah building, indicating that the people of Klaten in particular already know about the existence of the Klaten Muhammadiyah Organization. The Klaten Muhammadiyah Regional Leadership is currently led by Mr. Haji Muhtar Ansori, under his leadership the Muhammadiyah Regional Leadership organization is developing, one of which is in the field of waqf, namely the waqf and property council.

The Muhammadiyah Regional Leadership also has business charities such as the Primary Education Council which manages business practices in the form of Muhammadiyah schools specifically for the community.<sup>8</sup> Then there is also the Economic Council in the form of a charity business distributor of "Your water and rice". However, those who have many business charities are at the branch level, specifically the Muhammadiyah Klaten Jatinom Branch Leader who has business charities such as BMT, Schools and Hospitals.

In the management of waqf assets carried out by the waqf sector council, there are procedures for managing waqf assets, including, producing waqf assets, namely developing and managing waqf assets, which is important because these assets do not run out and channeling waqf assets, what is meant is aspects of the waqf proceeds for the local Klaten community who need them or provide the widest possible benefits to the people.<sup>9</sup> This distribution takes the form of empowering waqf results in general which are shown to waqf recipients who have previously been appointed by the wakif with a specific purpose and to whom.

The forms of assets are movable assets and immovable assets. The waqf pledge in Muhammadiyah means that someone donates land, then the waqif must pledge before the KUA with sincere intentions, the same as the marriage vow and at that time it is also witnessed by 2 people shaking hands with the KUA official. there is also PPAIW).<sup>10</sup>

From the background that has been explained, researchers are interested in obtaining information about how waqf assets are managed in the Muhammadiyah Klaten Regional Leadership and the results achieved through this management which are assessed as being in accordance with the provisions stipulated in Law Number 41 of 2004 concerning Waqf.<sup>11</sup>

## RESEARCH METHODS

In fact, this research is empirical juridical research, namely research that goes directly into the field or data obtained from the field.<sup>12</sup> In this research, a descriptive qualitative approach was carried out using data available from the Muhammadiyah Klaten Regional Leadership to analyze the management of waqf assets in accordance with Law no. 41 of 2004. Primary data was obtained through interviews with three sources, namely the chairman of the Waqf and Property Council, the secretary of the Klaten Muhammadiyah Regional Leadership, and the staff of the Klaten Muhammadiyah Regional Leadership.

<sup>6</sup> Hasil penelitian wawancara di Pimpinan Daerah Muhammadiyah Klaten

<sup>7</sup> Hasil penelitian wawancara di Pimpinan Daerah Muhammadiyah Klaten

<sup>8</sup> Hasil mewawancarai Bapak Basuki di Pimpinan Daerah Muhammadiyah Klaten.

<sup>9</sup> Ainun; Putra Wardy Trisno, & Musfira. (2021). Pengembangan Potensi Wakaf Uang Di Dusun. 9(2), 157–163

<sup>10</sup> Abdurrahman, Kompilasi Hukum Islam di Indonesia, Ed. I (Jakarta: Akademika Pressindo, 1992), h. 218.

<sup>11</sup> Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf

<sup>12</sup> Cholid Narbuko dan Abu Achmadi, Metodologi Penelitian, (Jakarta: PT. Bumi Aksara, 2003), hal. 1

Data analysis was carried out using qualitative methods, where data was collected and connected to literature or theories relevant to the research. To ensure the validity and trustworthiness of the data, a data validity test was carried out using source triangulation, namely collecting data from various sources and data collection techniques.<sup>13</sup>

## RESULTS AND DISCUSSION

This section will discuss the management that has been carried out based on or reviewed from Law Number 41 of 2004 concerning waqf, starting from the management aspect.<sup>14</sup> There are two types of management aspects in the Muhammadiyah Klaten Regional Leadership, namely, including producing waqf assets and distributing waqf assets, both of which have their own definitions. Starting first, namely making waqf assets productive is developing and managing waqf assets, which is important because these assets do not run out. In this method, there are several alternative categorizations of waqf land. Until now, they are still productive by having strategies and efforts to develop waqf assets. And the second is distributing waqf assets, what is meant is the aspect of the waqf proceeds that is carried out for the local Klaten community who need it or provide the widest possible benefit to the people. In Law Number 41 of 2004 concerning Waqf, there is an explanation regarding the form of distribution of waqf proceeds which can be in the form of empowerment to waqf recipients who have previously been appointed by the wakif for certain purposes and must comply with applicable regulations. Next, the author will analyze the form of empowerment resulting from waqf by referring to Law no. 41 of 2004 concerning Waqf. In article 22 of Law Number 41 of 2004 concerning Waqf, there are provisions as follows<sup>15</sup>: several requirements to achieve the goals and functions of waqf. Some of these needs include: a) providing facilities and worship activities, b) supporting education and health, c) providing assistance to the poor, abandoned children, orphans, as well as scholarships, d) supporting the economic improvement of the people, and/or e) encourage the advancement of general welfare in accordance with sharia principles and applicable legal regulations.

Then within the Klaten Muhammadiyah Regional Leadership there are characteristics or characteristics in managing and developing Waqf in Klaten Regency. Among them, the characteristic or characteristic found in the Klaten Muhammadiyah Regional Leadership is managing productive Waqf management in a way. Nazhir in the Klaten Muhammadiyah Regional Leadership had the idea of creating a waqf administration body to manage productive management. As explained in accordance with Article 11 paragraph (1) of the Law, "The duty of the Nazir is to manage the administration of waqf assets."<sup>16</sup> This is also in accordance with Article 42 of the Law "Nazhir is obliged to manage and increase the value of waqf assets in accordance with the purpose, benefits and objectives of their use, as determined."<sup>17</sup> The Klaten Muhammadiyah Regional Management has implemented the principles of waqf management in accordance with the aims and functions of the waqf. This goal includes the use of waqf for religious activities, education, health, assistance to the poor, and economic progress and general welfare. The author carries out an analysis of the management of productive waqf with the aim of improving the economic and social welfare of the people. Productive waqf management does not only emphasize consumptive use, but also productive use so as to provide sustainable benefits. This analysis is supported by the journal Mutia Ulfah, Raden Intan State Islamic University, Lampung and the waqf management journal, Alauddin State Islamic University, Makassar, which underlines the importance of the nazhir's role in managing and developing waqf assets productively in accordance with the aims and functions of the waqf. Waqf management requires supervision and control to comply with applicable rules and

<sup>13</sup> Lexy K. Moleong, *Metodologi Penelitian Kualitatif*, (Bandung: PT. Remaja Rosda Karya, 2002), hal. 117

<sup>14</sup> Undang-undang Nomor 41 Tahun 2004 Tentang Wakaf

<sup>15</sup> Undang-undang Nomor 41 Tahun 2004 Tentang Wakaf

<sup>16</sup> Undang-undang Nomor 41 Tahun 2004 Tentang Wakaf

<sup>17</sup> Undang-undang Nomor 41 Tahun 2004 Tentang Wakaf

regulations. In Islam, waqf is as important as zakat and alms.<sup>18</sup> According to the principle of waqf in Islam, a Muslim is required to hand over part of his property for the benefit of his people and worship. In the context of waqf, property that has been handed over is no longer a personal right, but becomes a collective right that belongs to the community.<sup>19</sup> Waqf is an Islamic instrument that has an important function in the development of Islamic empowerment, especially for the welfare of countries, including Indonesia itself<sup>20</sup>. In this case, it shows the importance of waqf empowerment in improving the welfare of the people which has functions in various aspects, for example increasing the desire to worship, improving the quality of education and improving the quality of guaranteeing the welfare of the people.<sup>21</sup> The Regional Leadership of Waqf Practice in the Muhammadiyah Klaten Regional Leadership is still experiencing problems in terms of efficiency and order due to various problems faced in the practical process. However, this view is supported by the journal INSURI Ponorogo which states that problems in waqf practice are not solely due to the nazhir's lack of ability to manage and develop waqf assets, but also due to a lack of awareness in the local community about the importance of protecting waqf assets so that they are suitable for their intended purpose for increasing welfare of the people<sup>22</sup>. Management of waqf assets is an effort to develop these assets with the aim of future generations. This must be done by taking into account the objectives of the waqf, including the benefits, management and utilization of the results.<sup>23</sup> Waqf practices in the Klaten Muhammadiyah Regional Leadership are not yet fully organized and efficient due to various obstacles. Its implementation is mostly on immovable waqf objects, such as mosques, prayer rooms, schools and hospitals for worship purposes. However, it is hoped that the development of waqf assets can build waqf assets that are productive and beneficial for future generations. Empowerment in the Klaten Muhammadiyah Regional Leadership also experiences inconsistencies with the Waqf Law, especially in terms of sharia guarantee institutions which are not available in the management and development of waqf. Even though there is a supervisory institution, Law Number 41 of 2004 Article 43 paragraph (3) has not fully applied to the Muhammadiyah Klaten Regional Leadership.<sup>24</sup>

In managing waqf assets, the Muhammadiyah Klaten Regional Leadership pays attention to the allocation of waqf assets in accordance with the waqf pledge made by the wakif. A wakif has the freedom to determine the allocation of waqf assets according to his wishes.<sup>25</sup> When the wakif makes a waqf pledge, they determine how the waqf assets will be used, either verbally or in writing. This allocation is determined by the wakif at the time of the waqf pledge and recorded in the waqf pledge deed which is adjusted to the type of property being donated. The implementation of the waqf pledge was attended by nazhir, mauquf alaih, and at least 2 witnesses in the Waqf Pledge Council. The wakif's statement of will can be in the form of wakaf-khairi or expert wakaf.<sup>26</sup>

Muhammadiyah as the manager of waqf assets is subject to the provisions set by the wakif at the time of the waqf pledge (waqf declaration), and cannot change the purpose of waqf assets. This is because there is a Waqf Pledge Deed Making Officer appointed by the Minister who has the authority to make waqf pledge documents. The nazhir's task is to manage and develop waqf assets in accordance with the

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<sup>18</sup> Rachmadi Usman, *Hukum Perwakafan di Indonesia* ( Jakarta: Sinar Grafika, 2009), h. 132.

<sup>19</sup> Results of an interview with Mr. Junaidi at the Muhammadiyah Klaten Regional Leadership

<sup>20</sup> Basyir, Ahmad Azhar. *Islamic Law Concerning Waqf, Ijarah and Shirkah*. Bandung: PT. Al-Ma'arif, 1987.

<sup>21</sup> Department of Religion. *New Paradigm of Waqf in Indonesia*. Jakarta: Directorate of Waqf Empowerment, Directorate General of Islamic Community Guidance, Department of Religion, Republic of Indonesia, 2007.

<sup>22</sup> Firman Muntaqo, "Problematics and Prospects for Productive Waqf in Indonesia," *Al-Ahkam* 1, no. 25 (2015): 84, doi:10.21580/ahkam.2015.1.25.195

<sup>23</sup> Abdul Hakim, "Productive Waqf Asset Management and Investment in the Sharia Economic System," *Riptek* 4, no. 2 (2010): 21.

<sup>24</sup> Law Number 41 of 2004 concerning Waqf.

<sup>25</sup> Results of an interview with Mr. Junaidi at the Muhammadiyah Klaten Regional Leadership.

<sup>26</sup> [Online law, the law is deviating from the use of waqf land, accessed April 29, 2020.](#)

objectives stated in the waqf pledge.

The Klaten Muhammadiyah Regional Leadership also ensures the legality of waqf land by fulfilling the requirements stipulated in Law Number 41 of 2004 Article 22, which states that waqf assets can only be allocated for the purposes of: a) religious activities and facilities, b) educational facilities and activities and health, c) assistance to the poor, orphans and underprivileged people, including scholarships, d) increasing the economic welfare of the community, and/or e) increasing general welfare that does not conflict with Sharia law and relevant laws and regulations."<sup>27</sup>

This can also be seen from Article 40 of Law Number 41 of 2004 which talks about changes in the status of waqf property. This article prohibits various actions on waqf property that has been donated, including: using it as collateral, confiscating it, giving it as a gift, selling it, inheriting it, exchanging it, or other actions that could harm the waqf.<sup>28</sup>If there is a violation of these rules, the waqf land cannot be recognized. However, Muhammadiyah has the authority to change the intended use of waqf assets with the approval of the Indonesian Waqf Board when managing and developing waqf assets. This is in line with the provisions of Article 44 paragraph (1) of Law Number 41 of 2004 concerning Waqf which prohibits Nazhir from changing the purpose of using waqf assets without written approval from the Indonesian Waqf Board."<sup>29</sup>

The author found similarities between the Regional Leadership of Muhammadiyah Sleman Regency and the Regional Leadership of Muhammadiyah Klaten regarding changes in the allocation of waqf assets. In the Muhammadiyah Sleman Regional Leadership, changes to the allocation of waqf property are only carried out in the context of development, such as changing a prayer room into a mosque due to an increase in the number of worshipers. This action is permitted because it does not conflict with the function and objectives of the waqf.<sup>30</sup>

Next, the author explains about nazhir, the Klaten Muhammadiyah Regional Leadership has a characteristic, namely that the nazhir contained in the Klaten Muhammadiyah Regional Leadership is in the form of a legal entity, namely a Persyarikatan, because the Muhammadiyah Persyarikatan cannot carry out its duties directly, the Muhammadiyah Persyarikatan delegates or delegates this authority to someone in in the Muhammadiyah organization to become a Nazir. In this case, the nazhir has the task of managing and developing waqf assets, for example in terms of signing certificates, the certificate is signed on behalf of the association, because the association cannot sign, the person appointed to be the nadzhir is the one who represents it. signed. Due to the existence of an organizational system that has a hierarchical structure, delegation of authority to nazhir is an inevitable consequence. This is due to the fact that these organizations have to deal with various religious and social problems of Muslims, making it difficult for them to carry out direct management of waqf assets. Therefore, the organization prefers to delegate this authority so that the management of waqf assets can be more effective and optimal.<sup>31</sup>

This is also supported by a journal found by the author, namely the journal of Achmad Arief Budiman, Lecturer at the Faculty of Sharia and Law at UIN Walisongo Semarang. In the journal it is explained that the nazhir in waqf management does not always carry out his duties optimally, therefore the nazhir may determine a delegation to help carry out his duties if the nazhir is unable.<sup>32</sup>Therefore, the association which is a nazhir appoints or delegates its authority in carrying out the duties of managing the waqf to someone to become a nazhir. Although a waqf nazhir is expected to have professional skills, there is a possibility that the nazhir who has been appointed does not meet the specified requirements. In this situation, the nazhir can delegate his authority to other people or organizations who are considered more

<sup>27</sup>Law Number 41 of 2004 concerning Waqf

<sup>28</sup>Law Number 41 of 2004 concerning Waqf

<sup>29</sup>Law Number 41 of 2004 concerning Waqf.

<sup>30</sup>Results of interviewing Mr. Junaidi at the Muhammadiyah Klaten Regional Leadership

<sup>31</sup>Usman, Rochmadi, *Waqf Law in Indonesia*, (Jakarta: Sinar Graphics, 2013).

<sup>32</sup>Arief Budiman, Achmad, "Building Accountability of Waqf Management Institutions" Semarang: IAIN Walisongo, 2010.

capable in managing waqf.

## CONCLUSION AND SUGGESTION

### Conclusion

According to the results of research and analysis of waqf management by the Klaten Muhammadiyah Regional Leadership, from the perspective of Law Number 41 of 2004 concerning Waqf, there are two main conclusions:

1. Management of waqf assets in the Muhammadiyah Klaten Regional Leadership is carried out professionally and in accordance with Islamic provisions and principles. Because of the large amount of waqf assets, waqf management in the Muhammadiyah Klaten Regional Leadership has a special characteristic which is marked by Persyarikatan as nazhir, but because Persyarikatan cannot carry out management directly, another person is appointed as nazhir to carry out waqf management. Therefore, in general the executor is not the Persyarikatan, but an appointed person who is an individual.
2. Waqf management at the Muhammadiyah Klaten Regional Leadership has been implemented in accordance with Law Number 41 of 2004 concerning Waqf. In this management, there are several laws listed, such as Article 22, Article 40, Article 44 paragraph (1), and Article 1 paragraph (4). This special characteristic makes waqf management in the Klaten Muhammadiyah Regional Leadership run professionally and productively to date. However, there are still discrepancies regarding Article 43 paragraph (1) concerning sharia guarantee institutions in the Klaten Muhammadiyah Regional Leadership, so that to supervise waqf management there is only a Waqf supervisory institution.

### Suggestion

After conducting field research in Klaten Regency, there are several suggestions that the author would like to convey, including:

1. Nazir must remain committed and consistent in managing and developing Waqf at the Klaten Muhammadiyah Leadership. As a party who plays an important role in developing the Waqf, Nazhir must ensure that the Waqf assets that have been implemented in the Muhammadiyah Klaten Regional Leadership are maintained well.
2. Based on the special characteristics previously explained, the author suggests that Waqf management in the Muhammadiyah Klaten Regional Leadership continue to be developed so that over time it develops rapidly and becomes more professional.
3. The rest can be considered between sharia guarantee institutions, if the management objectives must be considered carefully again.

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