

The Problematic Management Of Waqf In Subulussalam (The Overlap Between Law Number 41 Of 2004 And Qanun Aceh Number 10 Of 2018)

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ABSTRACT

The Indonesian Waqf Board, abbreviated as BWI, is an independent institution established by the government to implement and develop waqf in Indonesia based on Article 47, paragraph 1 of Law Number 41 of 2004. Aceh is part of Indonesia within the scope of this legislation. However, because Aceh is a unique and autonomous region, Aceh has the authority to form its regulations governing Islamic law, including religious assets as regulated in Law Number 11 of 2006 concerning the Government of Aceh. Religious assets referred to in the law include zakat, infaq sadaqah, and waqf for the institution that regulates the management rights is an institution of specialty and specificity in the Government of Aceh and District / Municipal Government which, in carrying out its duties is independently authorized to maintain, maintain, manage and develop zakat, infaq, waqf assets and other religious assets, namely Baitul Mal by Aceh Qanun No. 10 of 2018 concerning Baitul Mal. The existence of two different institutions that manage waqf has resulted in the problematic management of waqf in Aceh and the overlapping rules and authorities of each institution. This research is a normative-empirical research with the category of live-case study based on empirical observations of waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018 to analyze the Law used in the management of Waqf in Subulussalam Aceh. The normative legal research method is focused on analyzing legal documents and applying a library research approach. At the same time, the empirical legal research method requires direct observation, so research activities involve direct observation of waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018.

Keywords: *Problematics, Management, Waqf, Aceh*

INTRODUCTION

Waqf is inseparable from the entry of Islam into the archipelago, and the scholars introduced the Indonesian people to waqf as part of the teachings of Islam, which is worth charity jariyah for those who carry it out. However, at that time, waqf did not have legal force; it could even be said that religious worship was carried out on mutual trust, so no written evidence was carried out.

Waqf is a source of strength to realize the welfare of the people and move the real sector of potential economic empowerment. The more significant and more diverse the waqf assets managed by nadzir professionally with proper management (fixed and movable objects), the benefits obtained from waqf management will be broader in its designation so that, in turn, it

can strengthen the role of waqf in improving the economy and welfare of the people. Waqf has more advantages than zakat, infaq, and sadaqah. Zakat that is paid is then distributed and exhausted, as well as its benefits, sadaqah, and infaq. Unlike waqf, which has a central principle in terms of waqf objects, the principal ('ain) of waqf must remain eternal while only the benefits are given so that the benefits of waqf remain as long as the principal is still there.

The allocation of waqf in Indonesia, which is less directed towards the economic empowerment of the people and tends to be only for special worship activities, is due to the limitations of Muslims in understanding waqf, both regarding the assets that are waqf, the allocation of waqf and the waqf nadzir. The most important law of waqf relates to nadzir because it deals with issues such as maintaining, producing, and distributing the results of waqf management to certain parties. This is the primary basis for waqf management and development.

Realizing the importance of the problem of waqf land in Indonesia, the government, through the Ministry of Religious Affairs, is obliged to prepare various rules and guidelines related to the management of waqf assets in Indonesia, both from the sharia aspect and the applicable laws and the Basic Agrarian Principles Regulation (UUPA), namely Law No. 5 of 1960 which contains articles that form the basis for the formation of PP No. 28 of 1977, a government regulation which until now has been used as the basis for the waqf of property for the benefit of Islam. Furthermore, it was further refined in Law No. 41 of 2004 concerning waqf, which provides a broader scope for developing waqf practices in Indonesia, followed by the issuance of PP No. 42 of 2006, and continued with the establishment of the Indonesian Waqf Board as an institution that stands independently and deals explicitly with waqf in Indonesia.

Waqf management in Aceh, especially in Subulussalam City, still faces several challenges. One is the unsynchronized regulation of waqf management by article 191 of Law No. 11/2006 on the Government of Aceh, which authorizes Baitul Mal to manage waqf. With this legal basis, Aceh can regulate more thoroughly integrate all religious assets in society and explore new sources of religious assets. To support this goal, the authority and functions of BMA, BMK, and BMG have been clarified in Aceh Qanun Number 10 of 2018, which establishes the position of Baitul Mal as a Regional Institution where Baitul Mal carries out the management of waqf assets in Aceh.

Law No. 41 of 2004 is a law on waqf that thoroughly discusses waqf in Indonesia as a legal and binding rule for all Indonesians. Qanun is a Regional Regulation that must be adjusted

to a higher rule than with a scope limited to the region. The two rules have an attachment; the existing Qanun must be adjusted to the Law, and there is no conflict between the two.

According to M. Nasir in an article, the waqf in Aceh is alarming and unproductive and cannot provide optimal benefits for the community. He considered that Baitul Mal seemed to have no will and time to manage and advance waqf in Aceh; according to him, Baitul Mal only focused on managing and developing zakat. Of course, this contradicts Qanun No. 10 of 2018, which says that Baitul Mal can become Nadzir at every level.

The number of institutions that manage waqf can undoubtedly cause various problems in the effort to develop and empower waqf; it can make waqf assets less productive and far from the function and purpose of waqf because it can cause overlap between one institution and another. There are many challenges in its management, both from the internal managers (nadzir) themselves and from outside.

RESEARCH METHODS

This research is normative-empirical research with the category of live-case study based on empirical observations of waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018 to analyze the laws used in waqf management in Subulussalam Aceh. The normative legal research method is focused on analyzing legal documents and applying a library research approach. At the same time, the empirical legal research method requires direct observation, so research activities involve direct observation of waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018.

The data in this research was collected by combining field research and library research methods with the following data sources:

- a. Primary data, namely data collected through Waqf Management Data at the Ministry of Religion of Subulussalam City, Aceh Province;
- b. Secondary data, namely reports on waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018, which are enriched by scientific papers on waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018, which include:
 - 1) Books on waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018;

- 2) Results of seminars, workshops, symposiums, scientific papers, and other articles that review waqf management according to Law Number 41 of 2004 and Aceh Qanun Number 10 of 2018; and
- 3) Articles and digital scientific journals on waqf management according to Law No. 41/2004 and Aceh Qanun No. 10/2018.

Primary data collected through Waqf Management Data at the Ministry of Religious Affairs Subulussalam Aceh and secondary data obtained are then organized and processed through analysis, reduction, classification, interpretation, and conclusions. As a critical element of data processing, data analysis activities are carried out by applying descriptive qualitative methods using a statutory approach, analytical approach, and normative-comparative approach. The conclusion is drawn by applying the systematic interpretation method, namely by interpreting a legal product and then building a correlation with other legal products relevant to the research object. That way, the data collected can be analyzed and conclusions drawn.

To solve the existing problems and then draw a conclusion by utilizing the data collected through interviews and document studies, the results of this study were first analyzed using qualitative analysis. Qualitatively analyzed data will also be presented in the form of systematic descriptions. Then, all data is selected, processed, and then stated descriptively so that it can provide solutions to the problems in question.

DISCUSSION

Indonesia, as a country with the largest Muslim population in the world, has excellent waqf potential; this is none other than because waqf is an instrument of goodness in Islam with many virtues. With religious and social motivations, Indonesian people continue to compete to give their best assets for waqf, and this is also supported by the publication of the Global Charities Aid Foundation in 2021, which states that Indonesia is the most generous country in the world, which ranks first based on the Muslim World Giving Index in 2021.

Based on data from the Ministry of Religious Affairs' Waqf Information System (SIWAK) accessed on July 5, 2023, Indonesia's land waqf potential reached a total of 440,512 locations with an area of 57,263.69 hectares, and Aceh alone has a waqf potential of 18,520 locations with an area of 9,508.25 hectares. According to the Indonesian Waqf Board (BWI), the potential for cash waqf in Indonesia reaches IDR 180 trillion annually. However, the magnitude of the waqf potential needs to be better optimized (only at 1.7 T - 2 T).

Some of the challenges that cause this condition include the need for optimal waqf regulation, low waqf literacy, low nadzir capacity, and the lack of technology utilization. As a result, the vast potential of waqf cannot be optimized to reduce poverty. Waqf should be a potential instrument for overcoming these problems.

Through the Ministry of Religious Affairs, the government has the duty and function of managing Waqf. As a regulator that is obliged to prepare various regulations and guidelines related to the management of waqf assets in Indonesia, both from the aspects of sharia and applicable laws, the Ministry of Religion continues to respond and innovate to produce various regulations according to the times in order to manage and secure waqf assets in Indonesia which are very large in number, so that it is hoped that the existence of waqf assets will remain eternal for the benefit of the ummah.

History records that waqf-related regulations in Indonesia continue to transform, starting with the birth of Law Number 5 of 1960 concerning Basic Agrarian Regulations, which was then strengthened by Government Regulation Number 28 of 1977 concerning Perwakafan Tanah Milik and in 1978, the Minister of Religion issued Minister of Religion Regulation Number 1 of 1978 concerning the implementation of Government Regulation Number 28 of 1977. In 2003, the government drafted the Waqf Law, which finally was passed and took effect, namely Law No. 41 of 2004 concerning Waqf. In its implementation, the government stipulated Government Regulation No. 42 of 2006 concerning the Implementation of Law No. 41 of 2004 concerning Waqf. Furthermore, the Ministry of Religious Affairs followed up with several regulations related to the Administration of Waqf Registration, including Regulation of the Minister of Religion Number 4 of 2009 concerning Administration of Registration of Cash Waqf, Regulation of the Minister of Religion Number 73 of 2013 concerning Procedures for Perwakafan of Movable Objects and Immovable Objects other than Money and Several Decrees and Regulations of the Director General of Bimas Islam regulate in more detail the technical implementation of waqf.

In addition to the regulatory function, the Ministry of Religious Affairs functions as a motivator in implementing waqf socialization and orientation programs, both directly and in collaboration with related parties to optimize waqf with a waqf literacy campaign socialization strategy in all elements of society, carrying out waqf nadzir coaching in developing more optimal waqf potential, supervising waqf assets, data collection and waqf information management.

In order to optimize waqf management, the Government, through the Ministry of Religious Affairs, must prepare various facilities to support waqf operations continuously and

continuously, one of which is by supporting the operations of institutions engaged in waqf to carry out their duties and functions optimally. Coordination with all waqf management institutions at all levels, both central and regional government and non-government institutions, so that all programs and processes related to securing and empowering waqf can run as expected with good coordination between all stakeholders.

Based on Law No. 41 of 2004 Article 47, the authorized institution in handling waqf is the Indonesian Waqf Board, which is abbreviated as BWI as an independent institution that is present to improve waqf in Indonesia to be more productive and professional and by this Law which is explained by Government Regulation No. 42 of 2006 concerning the Implementation of Law No. 41 of 2004 concerning Waqf and Government Regulation No. 25 of 2018 concerning Amendments to Government Regulation No. 42 of 2006 concerning the Implementation of Law No. 41 of 2004 concerning Waqf has the following duties and authorities:

1. Conducting guidance to nazir in managing and developing waqf property.
2. Performing the management and development of waqf assets nationally and internationally.
3. Giving approval and or permission for changes in the designation and status of waqf assets.
4. Dismiss and replace the nazir.
5. Approving the exchange of waqf assets.
6. Providing advice and consideration to the government in formulating policies in the field of waqf.
7. Preparation of facilities and infrastructure to support the operations of waqf nazirs, individuals, organizations, and legal entities.
8. Drafting regulations, providing motivation facilities, coordinating, empowering, and developing waqf assets.
9. Provision of facilities for the waqf certification process
10. Preparation of information counselors to provide guidance and development of waqf to nazir by their scope and
11. Facilitating the entry of domestic and foreign funds in the development and empowerment of waqf.

The Indonesian Waqf Board, in order to optimize, accelerate, and facilitate the implementation of tasks in the regions both at the provincial and city district levels, formed Representatives of the Indonesian Waqf Board at the Provincial and Regency / City levels, including in Aceh, representatives of the Indonesian Waqf Board of Aceh

Province and Representatives of the Indonesian Waqf Board of Subulussalam City have been formed with the same duties and authorities according to their level.

The management and development of waqf assets can be optimized by building cooperation and partnerships with other parties. The partnership's basic principle is stipulated in Article 33, paragraph (1) of the 1945 Constitution, which explains that "the economy is structured as a joint endeavor based on the principle of kinship." One of the instruments to realize the principle of kinship in the national economy and its implementation in the field is through business partnerships, namely a business strategy carried out by two or more parties within a certain period to achieve mutual benefits and benefits, according to the principle of mutual need and complementarity according to the agreement that emerges. The desire of two parties to become a collaboration, which in principle is based on the desire of each party to meet the needs of the other, and this has been exemplified in how the management of waqf assets of several mosques in Banda Aceh by cooperating with third parties to build shop houses or shopping centers, the results of which are intended as expected by the waqif.

The concept of partnership is very suitable for productive waqf, which allows the development of all types of businesses, where the process occurs between the nadzir (productive waqf manager) and partners from various parties, including the community, the private sector, the government, and Islamic banking.

Indonesia has the advantage of having waqf assets in the form of waqf land, making it a country with great potential for waqf-related partnerships. The avenue of cooperation was further opened after Ahmad Mohamed Ali, President of the IDB Islamic Development Bank, said that BWI has the potential to become the center of the waqf movement in the Southeast Asian region; not finished there, IDB also suggested that BWI establish a Waqf Bank specifically for countries in the ASEAN region.

Seeing the potential of waqf assets as religious assets, especially land waqf as a means and source of funds that has no small role and function in development, its existence and existence in people's lives should be secured, and to carry out the waqf assets, a supervisory function is needed.

Government Regulation Number 42 of 2006 Article 56 concerning the Implementation of Law Number 41 of 2004 concerning Waqf states that supervision of waqf is carried out by the government and society, both actively and passively. Active supervision is carried out by conducting direct checks on the nadzir for waqf management. In contrast, passive supervision is carried out by observing various reports

submitted by the nadzir regarding waqf management. This supervision is needed to create order and regularity in the implementation of land waqf and to avoid deviations from the objectives specified in the waqf pledge.

According to the data obtained in Aceh, waqf land is 18,520 locations with an area of 9,508.25 hectares. Moreover, it is estimated that many more waqf lands still need to be registered and administered correctly. The figure reaches $\approx + 1.000$ locations, while in Subulussalam City, there are 178 parcels (locations) with an area of 95.36 Hectares, and around 60 locations have not been registered and administered. In contrast, those that have certificates are around 66 locations. The rest have not been certified as assets. Waqf assets in Subulussalam City mainly consist of mosques, musholla, burial grounds, madrasas, Islamic boarding schools, and gardens. When presented, only about 40% of the buildings mentioned above have been built. In comparison, the remaining 60% have not been utilized either socially or economically, and this has lasted long enough from year to year from one generation to another.

Waqf management in Aceh is not only based on Law No. 41/2004 on Waqf and Government Regulation No. 42/2006 on the Implementation of Law No. 41/2004 but also Law No. 11/2006 on the Government of Aceh, which regulates the Aceh Provincial Government as a substitute for the Special Autonomy Law, which regulates the authority to manage waqf assets. Moreover, according to this law, in Article 191 paragraph 1, it is stated that the management of zakat, waqf assets, and other religious assets is managed by Baitul Mal Aceh and Baitul Mal Kabupaten/Kota.

The long history of Baitul Mal's journey began in 1973, which at that time was called the Religious Treasure Ordering Agency (BPHA) then became the Religious Treasure Agency (BHA) in 1975; in 1993, it changed back to the Amil Zakat, Infaq and Sadaqah Agency (BAZIS) / Regional Amil Zakat Agency (BAZDA), only in 2004 its name became the Baitul Mal Agency. In 2008, it was changed to Baitul Mal, and then in 2018, its name returned to the Baitul Mal Agency.

By Qanun Aceh Number 10 of 2018 concerning Baitul Mal, Qanun Aceh Number 3 of 2021 concerning Amendments to Qanun Aceh Number 10 of 2018 concerning Baitul Mal, Pergub Aceh Number 62 of 2020 concerning the SOTK of the Aceh Baitul Mal Secretariat and Pergub Aceh Number 13 of 2022 concerning Nadzir strengthens the role of Baitul Mal in Waqf Management in Aceh which has the authority and duties:

- a. Conducting planning, management, development, evaluation, and monitoring of waqf management (Article 18 letter a)

- b. Conducting guidance on the management of waqf assets and nadzir (article 18 letter h)
- c. Facilitate the financing of certification and rescue of waqf assets (Article 18 letter j)
- d. Request to Nadzir and BMK Agency to submit photocopies of documents related to waqf assets for documentation/archiving (Article 18 letter k)
- e. Requesting and encouraging the nadzir to arrange for a waqf certificate (Article 18 letter l)
- f. Creating a sharia microfinance institution to manage waqf (Article 19 letter b)
- g. Conducting partnerships in waqf development (Article 19 letter e)
- h. Improving the quality of human resources for waqf management and development (Article 21 letter)
- i. Receiving nadzir registration through the BMA or BMK and (Article 130 paragraph 1)
- j. Giving approval or permission to exchange and transfer the function of waqf assets (Article 130, paragraph 4)
- k. Dismissing, determining, and replacing nadzir (Article 130 paragraph 6 Qanun Aceh No. 10/2018 and Pergub Aceh No. 13 of 2022).

The articles governing waqf in Law No. 41 of 2004 and Aceh Qanun No. 10 of 2018 are almost the same and not much different in terms of waqf pledges, types of waqf, waqif, nadzir, mauquf alaih, and waqf registration/recording. The striking differences between the national provisions, namely Law No. 41 of 2004 and Qanun Aceh No. 10 of 2018, are in the registration of nadzir, approval and or permission for changes in the designation and status of waqf property, dismissal and replacement of nadzir, approval of the exchange of waqf property, creation of Islamic microfinance institutions to manage waqf and the establishment of a nadzir body.

Based on Law No. 41 of 2004, approval and or permission for changes in the designation and status of waqf assets (article 44), termination and replacement of nadzir (article 45), approval of the exchange of waqf assets (article 41) and registration of nadzir (PP No. 42 of 2006) is the authority of the Indonesian Waqf Board. For the province of Aceh, the authority is under the Representative of the Indonesian Waqf Board of Aceh Province and Subulussalam City, and the authority is under the Representative of the Indonesian Waqf Board of Subulussalam City. In contrast, in the perspective of Aceh Qanun Number 10 of 2018, this authority is the authority of Baitul Mal Aceh or Baitul Mal Subulussalam City. Moreover, when in one area, two institutions are given the same authority and task to receive nadzir registration and then issue proof of registration, provide approval and or permission for changes in the designation and status of waqf property, dismiss and replace nadzir and

give approval for the exchange of waqf property, there have been problems in its regulation due to overlapping rules.

The problem of overlapping rules in waqf, especially those related to nadzir, leaves a huge problem in the future because nadzir waqf plays the most crucial role in waqf management and development. When there is a dispute or dispute between nadzirs, incredibly individual nadzirs, the disputing parties will seek their legality by their interests so that the principles of Islamicity, trustworthiness, professionalism, transparency, accountability, benefits, justice, integration, effectiveness, efficiency and independence in the management and development of waqf are neglected. Coupled with other problems that have not been appropriately resolved in terms of waqf administration, especially regarding the legality or certification of waqf land where many waqf lands in Aceh, especially in Subulussalam City, have not been properly administered and the number is quite large, even though the general public already knows the waqf lands. However, the certification still needs to be completed, not to mention the waqf lands of public facilities in the former transmigration areas that have yet to find a solution for certification because it involves many parties and stakeholders in the settlement.

Baitul Mal Subulussalam and the Indonesian Waqf Board of Subulussalam City's representative have the authority to manage waqf assets. So far, the two institutions have yet to synergize in managing waqf, so they experience obstacles in developing waqf in Subulussalam. The operation of the waqf management institution is expected to be a means to strengthen the function of waqf in helping and empowering the community's economy.

However, due to overlapping regulations on waqf management between Baitul Mal and the Indonesian Waqf Board, there is an overlapping waqf management between Baitul Mal and the Indonesian Waqf Board. Meanwhile, Aceh, which has special regulations related to religion, especially the management of waqf assets, results in a lack of waqf management in Aceh, especially in Subulussalam, from the two waqf management institutions.

Baitul Mal Subulussalam experiences several obstacles and problems in managing waqf, including the absence of implementing regulations by the Subulussalam City Government regarding the rules for implementing waqf governance. This makes it difficult for Baitul Mal Subulussalam City to carry out its function to provide services in the field of waqf. However, Baitul Mal thinks that if there is waqf property that enters Baitul Mal, Baitul Mal must take care of it because it is a religious treasure. Baitul Mal has a field that takes care of waqf in the organizational structure. Currently, waqf services are more directed to the

Indonesian Waqf Board and the District Religious Affairs Office in carrying out the administrative functions of waqf assets (Sabaruddin: 2023).

Based on the results of interviews and interviews that the author conducted with the head of Baitul Mal Subulussalam City, it was explained that the obstacle to the management and development of waqf, especially in Subulussalam, is the utilization of waqf assets, where the majority of people still think that waqf assets cannot be added to their practical value, The majority of people still think that waqf assets cannot be added to the value of their benefits, changed or transferred to other forms and are only intended for mosques and cemeteries so that in some places these waqf lands are not utilized and become neglected, besides that some waqf lands are managed on behalf of institutions or foundations, there is an assumption from the nadzir himself as if the ownership has changed to belong to the management of the institution or foundation because the nadzir is hereditary passed down to the next generation.

Another obstacle faced in the management and development of waqf is the aspect of nadzir appointment which is often directed to community leaders or religious leaders (village priests) and ignores consideration of the ability or capability of nadzir in managing and developing waqf, in other places the appointment of nadzir is still taken from the wakif's closest relatives without considering aspects of trustworthiness and capability so that the beneficiaries or mauquf alaih are only concerned with certain parties and not in accordance with the laws and regulations and Islamic law on waqf, there are also many nadzirs whose term of office exceeds 5 (five) years, whereas according to Government Regulation Number 42 of 2006 and Aceh Governor Regulation Number 13 of 2022 states that "The term of service of the nadzir is 5 (five) years and can be reappointed if the nadzir can carry out his duties properly in the previous period in accordance with the provisions of sharia principles and laws and regulations". The reappointment of nadzir is carried out by the Indonesian Waqf Board based on Law No. 41 of 2004 and Government Regulation No. 42 of 2006, while referring to Aceh Qanun No. 10 of 2018 and Aceh Governor Regulation No. 13 of 2022 concerning Nadzir, the right to appoint is Batul Mal (Maksum: 2023).

The practice of waqf that runs in the community has yet to run entirely in an orderly and efficient manner. So, waqf objects should often be maintained or managed by the nadzir as they should. Such conditions are due to negligence, inability to manage waqf assets, and the mindset of people who do not understand and care about waqf objects that must be maintained and utilized. To avoid the misuse of waqf assets, Article 40 of Law No. 41 of 2004 concerning Waqf prohibits the change or transfer of waqf assets, which states that waqf objects that have

been endowed are prohibited from being used as collateral, confiscated, donated, sold, inherited, exchanged, and transferred in the form of transferring other objects. Unless it is intended for the benefit of the community, the cost of change is commensurate with the previous waqf asset. Similarly, Article 130 Paragraphs (3) and (4) of Aceh Qanun Number 10/2018 concerning Baitul Mal, in order to avoid the misuse of waqf objects, states that Nazirs are prohibited from abandoning waqf assets, deliberately reducing the amount and value of waqf assets, transferring or inheriting waqf assets, and exchanging and converting waqf assets. The prohibition of exchanging and/or converting waqf assets, as referred to in paragraph (3) letter d, is excluded if something cannot be avoided after obtaining approval from Baitul Mal Aceh (BMA).

Synchronization and a more intensive review of regulations are needed so that Aceh's authority in waqf management, as stipulated in Law No. 41/2004 and Law on Aceh Government No. 11/2006 Article 191, can be implemented and can be used as an opportunity to design integrated waqf management. The specificity and privileges of Aceh in the field of waqf can be realized in the form of more effective and efficient waqf management, guidance, and supervision. Aceh Qanun No. 10/2018 needs to be more comprehensive to regulate waqf. For this reason, an academic study is needed to amend the qanun so that adequate regulations, institutions, human resources, and budgets can support the hope for more professional waqf management and development.

Another urgent and vital thing in order to improve the management and development of waqf is a change in the conception of waqf assets through socialization using various facilities and media as a form of da'wah studies to explain productive waqf more deeply to the community to provide an understanding that waqf assets can be used for productive purposes.

Another improvement that is deemed necessary to be carried out is the improvement of the nadzir's understanding of the knowledge of Islamic legal studies in order to open up insights related to interpretation, dynamics, and considerable potential to be developed by the needs, progress, and development of the times, Furthermore, it can improve the expertise and ability of nadzir in managing and developing waqf so that there will be a sense of responsibility for the waqf assets they manage because nadzir has an essential task in administering waqf assets, managing and developing waqf assets by their objectives, functions, and designations, protecting and supervising waqf assets and reporting on the implementation of their duties to institutions that the provisions and regulations have determined. (Law Number 41 of 2004).

CONCLUSIONS

Waqf management regulations in Aceh, especially the city of Subulussalam, are regulated by Law Number 41 of 2004 concerning Waqf and Aceh Qanun Number 10 of 2018 concerning Baitul Mal, based on the laws above authorizing two institutions to manage waqf in Subulussalam, namely the Representative of the Indonesian Waqf Board of Subulussalam City and Baitul Mal of Subulussalam City, Although two institutions are given the mandate and responsibility and have a basis in the duties, functions, and authority in managing waqf assets, it has not run optimally and still encounters obstacles in its implementation, including the lack of synchronization of the two rules above, causing overlapping authority between the two institutions,

The problems of waqf management in Subulussalam include that the nadzir does not have sufficient ability to manage and develop waqf, the community does not have the correct knowledge regarding the interpretation of the implementation of waqf by the provisions of Islamic law and the times, many waqf lands that have not been certified waqf and many waqf assets that have not been administered legally formal.

Waqf management is directed towards community economic empowerment with productive waqf. Nadzir is the most crucial element in implementing these goals and objectives. However, in the registration, appointment, replacement, and determination of nadzir, it becomes the authority of two institutions: the Indonesian waqf agency based on Law Number 41 of 2004 and Baitul Mal based on Aceh Qanun Number 10 of 2018; this creates problems when there is a dispute between internal nadzir and causes the management and development of productive waqf to be neglected.

ADVICE

The Aceh government should facilitate the synergy of two waqf management institutions, namely the Indonesian Waqf Board and Baitul Maal, by synchronizing regulations on waqf management in Aceh and Subulussalam, especially regarding the authority and functional duties of each institution.

The Indonesian Waqf Board and Baitul Mal should focus their programs more on nadzir development so that the management and development of waqf that has yet to be utilized socially and economically can be more productive, and the community can feel the value of its benefits.

In particular, Nadzir waqf in the provinces of Aceh and Subulussalam should register themselves and the waqf assets under their management with the Indonesian Waqf Board and Baitul Maal.

The Aceh government, either through the Indonesian Waqf Board or Baitul Maal, can prepare facilities and infrastructure to support the operations of waqf nazirs both individuals, organizations, and legal entities, facilitate the process of certifying waqf land in order to save waqf assets, provide business capital for productive waqf development and facilitate certification of nadzir expertise.

The Indonesian Waqf Board and Baitul Maal collaborate in collecting data, assisting, monitoring, and evaluating waqf management, incredibly productive waqf.

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