

THE ROLE OF WAQF PROPERTY BUILDINGS FOR BENEFICIARIES

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Abstract

The Tahfidzhol Quran Sulaimaniyah Habibie Center Aceh Besar Islamic Boarding School building is a temporary waqf property resulting from collaboration between the Sulaimaniyah Foundation and the Habibie Center Foundation. There are many permanent waqf building assets whose benefits are less than optimal for *mauquf 'alai'ih* throughout Indonesia, including in Aceh. This is because the abilities and strategies of waqf managers (*nazhir*) are still lacking in managing waqf assets professionally. This study aims to determine Nazir's strategy in managing and utilizing waqf land and buildings at the Sulaimaniyah Habibi Center Islamic Boarding School. The research uses a qualitative approach to sources namely Nazirs, Islamic boarding school students, Islamic boarding school alumni, village imams and local communities by collecting data using observation, interviews and documentation techniques. The data analysis method uses data reduction techniques, data presentation, and drawing conclusions. The results of the research show that Nazir's strategy in managing and utilizing waqf property buildings is by managing and utilizing ZIS (Zakat, Infaq and Alms) funds and waqf goods according to their designation as Islamic boarding school operational costs for the continuity of student learning.

Keywords: *Nazhir, strategy, benefits of waqf*

Abstrak

Bangunan Pondok Pesantren Tahfidzhol Quran Sulaimaniyah Habibie Center Aceh Besar merupakan harta wakaf sementara dari hasil kerjasama Yayasan Sulaimaniyah dengan Yayasan Habibie Center. Banyak aset bangunan wakaf permanen yang kurang optimal manfaatnya dirasakan oleh *mauquf 'alai'ih* di seluruh Indonesia termasuk di Aceh. Hal ini disebabkan karena kemampuan dan strategi pengelola wakaf (*nazhir*) yang masih kurang dalam mengelola harta wakaf secara profesional. Kajian ini bertujuan untuk mengetahui strategi *nazhir* dalam pengelolaan dan pemanfaatan harta tanah dan bangunan wakaf di Pondok Pesantren Sulaimaniyah Habibi Center. Penelitian menggunakan pendekatan kualitatif pada narasumber yakni *nazhir*, santri, alumni pesantren, imam desa dan masyarakat setempat dengan pengumpulan data menggunakan teknik observasi, wawancara, dan dokumentasi. Metode analisis data menggunakan teknik reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian bahwa strategi *nazhir* dalam pengelolaan dan pemanfaatan bangunan harta wakaf dengan mengelola dan memanfaatkan dana ZIS (Zakat, Infak, dan Sedekah) dan wakaf barang sesuai peruntukannya sebagai biaya operasional pesantren untuk keberlangsungan pembelajaran santri.

Kata kunci: *Nazhir, strategy, manfaat wakaf*

INTRODUCTION

Distribution of waqf assets according to Indonesian Waqf Board Regulation Number 4 of 2010 concerning guidelines for management and development of waqf assets, chapter four explains that the distribution of waqf assets must be in accordance with their intended use. Distribution of waqf assets can be done directly or indirectly. Direct distribution of waqf assets is a community development and empowerment program that is directly managed by the *nazhir*, while indirect

distribution is another development and empowerment program that meets institutional and professional eligibility criteria. Distribution of waqf assets generally takes the form of buildings, land, wells and other things that are permanent (Setiawan et al. 2021).

As time progresses, waqf assets are not only buildings, land, wells and other things that are permanent, but also other assets that cannot be used up if consumed, such as money, precious metals, securities, transportation and so on.

Meanwhile, there are three types of waqf as seen from the beneficiaries, firstly waqf whose benefits can be received by the general public (*waqf khairi*) such as waqf for mosques, buildings for education, land, if the waqf is productive the proceeds will be channeled to scholarships for poor students, education and others, secondly waqf whose benefits are intended only for the wakif's descendant family (*waqf expert/dzurri*) such as house waqf which is only intended for their children and grandchildren, if it is produced only for the wakif's family, the three waqfs whose benefits are received by the wakif's family and the general public (*musytarak waqf*) are like the story of the garden in Khaibar Sayyidina Umar's property was accepted by his relatives and the general public (Nuh, 2019).

According to data from the Indonesian Waqf Board (BWI), waqf assets in Indonesia are mostly silent and have not been fully managed properly and correctly. Management of waqf assets that is not yet good and correct can be caused by a lack of management existence. Therefore, in managing waqf, it is very important for nazhir and his management team to work solidly in order to maximize the role of waqf. If waqf is managed and utilized properly by a professional character who understands how to manage it, then it will become a potential Islamic institution and functions to assist the congregation in managing the waqf assets entrusted to the wakif. However, according to the results of research by the Center for Language and Culture (PBB) UIN Syarif Hidayatullah Jakarta, in 2006 on 500 nazhir respondents in 11 provinces, the research showed that waqf assets were more silent (77%) than productive (23%), whereas Many waqfs are managed by individuals (66%), professional organizations (16%). From these three managers, it can be seen that waqf managed by public and private organizations is generally more likely to be pursued towards

developing waqf in the long term. This is due to the fact that the majority of waqf managers, who are individuals, work part time (84%) and do not receive compensation, so that the waqf managed is ineffective and does not have a clear program, mature commitment to continue or advance waqf management over the duration. the one that goes further into the future is so small that it is far from effective (Kasdi, 2014)

Based on the nazhir's role in managing waqf assets, this has also been stated in article 1 paragraph 4 of Law (UU) no. 41 of 2004 concerning waqf which states that nazhir is the party who receives waqf assets from the wakif to be managed and developed according to their intended use. To utilize waqf, the nazhir has duties, namely: administering waqf assets, managing and developing waqf assets in accordance with their objectives, functions and designation, supervising and protecting waqf assets, reporting the implementation of duties to the Indonesian Waqf Board (BWI) (Mubarok, 2020).

In terms of the role of managing waqf assets, effectiveness is one of the criteria for assessing a nazhir which is a goal that the nazhir wants to achieve and plan in developing, utilizing and managing waqf assets entrusted to the wakif by obtaining maximum and satisfactory results. Because basically waqf teachings require managers to make waqf assets productive and the presence of nazhir should be supported and developed as much as possible to achieve the best quality and performance, so that they can play a deeper social role in developing productive waqf (Kasdi, 2014). Nazhir development is a very important part of the management task of waqf management organizations, how well Human Resources (HR) are managed will determine the success of a waqf organization in the future. However, if the management of human resources is poor, the effectiveness of managing waqf assets

will not run well, for this reason, the quality of Nazhir's human resources really needs to be paid attention to in order to fulfill expectations for superior management and utilization of waqf assets (Ilyas, 2017)

The good role of waqf assets for the surrounding area has been proven through data from the Waqf Information System (SIWAK) which states that the number of waqf land spread throughout Indonesia is around 440,512 locations with an area of waqf land of around 57,263.69 Hectares (Ha). With the total area of waqf land, not from all of them have official certificates from the National Land Agency (BPN), only around 57.42% are officially certified and recognized. Not all waqf land has productive applications, the productive meaning here is the transformation from natural waqf management to professional waqf management in increasing the benefits of waqf value throughout Indonesia (Mubarok, 2020).

In terms of the role of waqf values, this is also implemented by one of the provinces in Indonesia, namely Aceh. Aceh Province is one of the regions in Indonesia that is given the status of a special region. Aceh is located at the northern tip of the island of Sumatra and is the westernmost province in Indonesia. According to the latest data from the Central Statistics Agency (BPS) of Aceh province, in 2022 the population of Aceh will be around 5,407,855.00 people, the majority of whom are Muslims with a percentage of 98.56%. In implementing productive waqf towards effectiveness, Aceh already has large capital in its implementation as a Muslim-majority region. The general amount of waqf land in Aceh according to Siwak is around 18,520 with an area of 9,508.25 Ha (1 Hectar/Ha = 100 square meter, those who have certificates number 8,833 with an area of 1,175.57 Ha, those who do not have a certificate number 9,687 with an area of 8,332.68.

More specifically, the management of waqf assets in Aceh can be observed in Aceh Besar Regency. According to data submitted by the Waqf Information System (SIWAK), the number of waqfs specifically for the Aceh Besar district is 396 with an area of 77.68 Ha, those that have been certified are 272 with an area of 35.11 Ha, while those that have not been certified are 124 with an area of 42.57 Ha. In addition, the use of waqf assets is generally still consumptive in nature and has not been managed productively. Nazhir as the person who manages the waqf assets should really pay attention, considering the many disputes that occur regarding waqf assets, therefore the choice of nazhir in the management and utilization of the waqf assets that are entrusted wakif, really determines the progress of the waqf assets themselves in the long term.

One of the waqf assets in Aceh Besar is waqf land. According to data from the Ministry of Religion for Aceh Province in 2010, the number of waqf land in Aceh was 27,416 plots with an area of 1,333,233,627.26 square meters. However, what is registered with the National Land Agency (BPN) is 256,669,979.41 square meters. In terms of the number of locations, the Pidie and Bireuen regencies are the largest with the Pidie region having 7,154 locations, Bireuen 7,654 and followed by the Aceh Besar region with 2,513 locations. Of the 23 districts/cities, the largest amount of waqf land is in Lhokseumawe City with an area of 660,111,862 square meters, North Aceh with an area of 438,139,643 square meters and Southeast Aceh with 115,473,000 square meters.

The results of initial observations in Aceh Besar also show that there is a lot of abandoned waqf land which is of little use to the recipients. This is felt to be necessary because the level of public education regarding waqf is still relatively low, even though much of the waqf land and buildings that have the potential to be empowered are still neglected. This backwardness in terms of

education is ironic because there are two main campuses in Aceh which are state, namely Syiah Kuala University (USK) and Ar-Raniry State Islamic University (UIN), located on the border of Aceh Besar and Banda Aceh (Ibrahim et al. 2015).

Waqf assets in the form of land and buildings such as the Habibie Center in Aceh Besar have high economic value if they are produced. The benefits that can be taken are of course not only socio-religious, but are also useful for opening new job opportunities, such as to open Small and Medium Enterprises (MSMEs). Therefore, it is important to map the economic potential that can be developed on waqf land and certain buildings in Aceh Besar Regency. It is also necessary to explore the main problem why productive waqf management is still lacking, especially knowledge and understanding of waqf. So far, waqf is still understood as property handed over to the waqf manager (*nazir*) without paying attention to additional benefits for the public good. *Nazir* also interprets the management of waqf in a *syar'i* and simple manner like alms.

Among the many waqf assets in Aceh, especially Aceh Besar, researchers chose the Tahfidz Quran Sulaimaniyah Habibi Center Islamic Boarding School for research. The reason is, this Islamic boarding school is one of the Islamic boarding schools that uses the land and buildings of the Habibie Center Waqf in Aceh Besar. The Sulaimaniyah Tahfidz Qur'an Institute originates from Turkey, and has many branches in Indonesia, including Aceh. Apart from that, this Islamic boarding school is also one of the Tahfidz Islamic boarding schools which has developed very rapidly over time, is transparent, and has many branches throughout Indonesia, including Aceh.

RESEARCH METHOD

This research is field research in which primary data is obtained by observing objects directly. Qualitative research is descriptive

research that uses an inductive analysis approach. Qualitative research aims to find out and describe narratively the actions taken and the impact of these actions on their lives (Fadli, 2021). The research location chosen by the researchers was the Tahfiz Quran Sulaimaniyah Habibi Center Blang Bintang Islamic Boarding School in Aceh Besar Regency. Meanwhile, data analysis was carried out using data reduction methods, data presentation and drawing conclusions. The data analysis method is as follows: (a) Data reduction, data reduction is the process of selecting, simplifying and changing rough data obtained from written notes produced during the research process (Sugiyono, 2019). (b) Data presentation (data display), is the activity of presenting research data which allows researchers to draw temporary conclusions so that they can plan the next action if there is data that is incomplete, needs clarification, or has not been obtained (Martono, 2015). (c) Drawing conclusions (verification/drawing conclusions), drawing conclusions is a step to produce a conclusion from what has been done.

RESEARCH RESULTS AND DISCUSSION

Nazir's strategy in managing and utilizing waqf property buildings at the Sulaimaniyah Habibi center islamic boarding school. In the management and utilization of waqf assets, the party who plays a role in whether the utilization of waqf assets is successful or not is the waqf *nazhir*, namely a person or group of people and legal entities who are given the mandate by the *wakif* (the person with the waqf) to manage and develop the waqf. Even though the Islamic jurisprudence books do not include *nazhir waqf* as one of the pillars of waqf, because waqf is *tabarru'* (*sunnah giving*). However, after considering the aim of the waqf which is to develop the benefits of waqf assets, the existence of a professional *nazhir* is really needed because

the person responsible and obliged to maintain and develop the waqf assets is the nazhir (Hishaly et al. 2022).

Nazhir as the manager and utilization of waqf assets must have knowledge about the management or management of waqf which is carried out in accordance with sharia principles and carried out productively. Then the nazhir must also have a certain amount of knowledge related to sharia economic and financial principles, and have the ability to manage finances professionally in accordance with sharia principles, and have the ability to invest in waqf assets.

Based on the results of observations and interviews conducted by researchers with the head of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School, namely Abi Hasan, several information was obtained regarding the management and utilization of waqf assets at the Tahfidzhul Quran Sulaimaniyah Habibi Center Islamic Boarding School. This Islamic boarding school has the status of a temporary waqf (cooperation) between Sulaimaniyah and The Habibie Center Foster Home, Teuku Neh-Habibie Foundation, so this Islamic boarding school is called "Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School". In its management, this Islamic boarding school requires donors to support the Islamic boarding school's operational funds. In this case, the donations received by the Islamic boarding school include infaq, zakat, accompanied by the payment of monthly Education Development Contributions from each student in the form of providing basic materials for the students' food needs, namely rice and so on. For tuition fees, each student is subject to a monthly tuition fee payment of one million rupiah for students who come from well-off families, while for students from underprivileged family backgrounds and orphans, the tuition fee

payment is adjusted to their capabilities, starting from 300-500 thousand rupiah (every month). The money obtained from collecting student tuition fees will be managed by the nazhir to be used according to its intended purpose, one of which is for the internal needs of the Islamic boarding school, such as food, electricity, cleaning equipment in the Islamic boarding school and others. These funds also come from donors who donate goods in the form of cement, ceramics and others for the purposes of building Islamic boarding schools.

According to Hasan, the head of the Islamic boarding school, in the Islamic boarding school management process there is one aspect that is difficult to develop, namely the development process according to needs. The development process at the Islamic boarding school is difficult due to limited funds, so the management must look for donors who can channel their funds to continue the construction and development of waqf assets in the form of buildings at the Tahfidzhul Quran Sulaimaniyah Habibie School Center Islamic Boarding School. This development aims to create comfort in the teaching and learning process at this Islamic boarding school. In order to maintain the comfort and enthusiasm of students in participating in the learning process at the Islamic boarding school, the management (nazhir) of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School places great emphasis on management in the development section.

Furthermore, Hasan also mentioned that the management of the Sulaimaniyah Habibie Center Tahfidzhul Quran Islamic Boarding School already has the provisions and standards of the Sulaimaniyah central foundation in Turkey. In the management process, the Sulaimaniyah Habibie Center Tahfidzhul Quran Islamic Boarding School will coordinate by reporting to the Sulaimaniyah Aceh center, then to the Medan

Sulaimaniyah center, followed by Jakarta and then accepted by the main center in Turkey. Apart from that, the Turkish Sulaimaniyah center will monitor the progress of the students every two months. Then once every three months, representatives from the center who are sent directly will control the building of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School for repairs or renovations and will also be controlled by the treasurer where once every five months, the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School will be controlled directly from Sulaimaniyah Jakarta and once a year the main center from Turkey will come directly to check deficiencies or repairs in the Islamic boarding school buildings. Thus, all the rules of this Islamic boarding school are good and have quality standards set by Sulaimaniyah from Türkiye.

As this Islamic boarding school progresses, the management has succeeded in achieving an Islamic boarding school career so that this Islamic boarding school is classified as a modern Islamic boarding school. This modernity is achieved by implementing general school lessons in the learning curriculum, such as English, Mathematics, Biology, Indonesian and other general lessons taught by teachers from outside the Islamic boarding school every Sunday, and you will get a public school diploma. Even in its management, in terms of facilities and infrastructure for the needs of the students, this Islamic boarding school has achieved student satisfaction by providing facilities in the form of a set of beds, air conditioning in each study room and students' bedrooms, carpets for clean floors, wardrobes, study tables, iron, clean water, and a kitchen and chef to provide breakfast 3 times a day.

Hasan also said in his interview that the extension of the temporary waqf (*cooperation*) was carried out by involving three important

parties, namely the mukim gampong (ulama), chairman of the Habibie Center foundation and chairman of the Sulaimaniyah Habibi Center Foundation to sign an agreement to extend the temporary waqf assets. In the future, it is also predicted that there will be a notary as a party who will be involved in extending the temporary waqf for the Islamic boarding school. This contract extension is carried out for 5 years and within a certain period of time, Sulaimaniyah and the Habibie Center Foundation again extend the cooperation contract in managing the temporary waqf assets of this Islamic boarding school. This is because the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School has achieved very good management and has provisions and management standards directly from the central Sulaimaniyah Foundation. The Sulaimaniyah Foundation Center has several levels of supervision centers.

The Habibie Center Foundation also responded that the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School was very good and was satisfied with the management and utilization of the temporary waqf assets entrusted to the Sulaimaniyah Foundation. The Habibie Center Foundation has never given a bad response to the work procedures for managing waqf assets by the Sulaimaniyah Foundation. They are very fortunate to be able to work together with professional nazhirs from the Sulaimaniyah Foundation in managing the waqf assets they have entrusted even though it is still a waqf temporary.

This positive response also came from the community around the Islamic boarding school. In his interview, Hasan also said that the community responded very well to the management of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School. This is because the Sulaimaniyah

Foundation as the manager of the Islamic boarding school is able to socialize with the surrounding community, such as helping with the sacrifice program on Eid al-Adha, holding a group breaking the fast during the month of Ramadan (*iftar*), Friday prayers at the mosque around the Islamic boarding school with the community and the students, carrying out congregational prayers every Saturday afternoon and evening at the mosque around. So, from a social perspective it can be said that the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School has a big impact and takes part in social activities in the environment around the Islamic boarding school. Not only from a social perspective, the existence of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School also has a positive impact from an economic perspective on the community around the Islamic boarding school, namely, for example, every student always shops for their needs at stalls in the area around the Islamic boarding school, shaves their hair every month, even the Islamic boarding school also every afternoon they buy food for the students in the area around the Islamic boarding school and the results obtained by the rice mill farmers in the area are also purchased every week by Sulaimaniyah in the amount of 10 sacks. Don't forget, farmers also provide discounts for every purchase made by the Islamic boarding school. In this way, the stalls around the Islamic boarding school, barbers, grocery traders and farmers have been directly able to improve their economy through the presence of the Islamic boarding school, which always has loyal customers buying their wares.

Currently, Hasan as the head of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School hopes that this waqf will continue and can continue to be extended or can even be converted into a complete waqf in line

with the increasing development of Islamic boarding schools.

In this case, researchers also interviewed Muzakki. He previously served as treasurer of the Sulaimaniyah Foundation for the Sumatera region and this is currently his 5th year as chairman of the Hisar Global Travel Coordinator for the Sulaimaniyah-Owned Business Institution for the Sumatera Region. According to the results of the researcher's interview with Muzakki, the researcher obtained several findings including the leadership of the Tahfidzhul Quran Sulaimaniyah Habibie Islamic Boarding School. The Habibie Center is an Islamic boarding school under the Sulaimaniyah Foundation which was founded second in Aceh and even in the Sumatera region where the location of the first Islamic boarding school was established in the Panglima Polem area before heading to Peuniti Village. The Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School in 2010 was still a Junior High School (SMP) with its students being children who were among the victims of the 2004 Aceh Tsunami so that these children were given a place to live and became students in Sulaimaniyah. Every day, these children will attend junior high school outside the Islamic boarding school and after Maghrib prayer they will attend recitation at the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School. Of all the children who were victims of the tsunami, only 3 remained at the Islamic boarding school. Meanwhile, others have left, and some have been taken by their families. After a shortage of students, the Sulaimaniyah Foundation took the initiative to recruit students from outside and before the Islamic boarding school had been running for 2-3 years, the Tahfidz program was realized precisely in 2013.

Muzakki mentioned in his interview that in managing waqf, the Sulaimaniyah Foundation has followed the recommendations (following

how at the center/in Turkey) all Sulaimaniyah Islamic boarding school branches in the world follow the same recommendations starting from management, programs, and others. Siddiq, amanah, tabligh, and fatahnah are the strategies most adhered to by the Sulaimaniyah Foundation. Apart from that, the Sulaimaniyah Foundation in Indonesia also has business units including Enderum Kindergarten in Banda Aceh, Toros, Kichen Turki in Rawamangun. Business institutions in Turkey themselves are more advanced with the existence of hospitals, studies in Turkey, restaurants, KFC, Hisar Global Travel, fazilets, furniture/home appliances. All profits from this business are used for the management of Sulaimaniyah

Regarding the nazhir's management of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School, the researcher also interviewed two representatives of Islamic boarding school students named Ahza and Rizki who are both 14 years old and come from Lhokseumawe. According to brothers Ahza and Rizki, the students feel very comfortable with the facilities provided by the Islamic boarding school and like the study procedures at the Sulaimaniyah Islamic Boarding School. Apart from studying and memorizing the Koran, the students are also taught the Nahwu Syorof Book, Fiqh, Turkish, Nabawiyah Sirah, and so on. Not only religious lessons, general subjects are also taught, such as Indonesian, English, Biology, Mathematics and others. In terms of the comfort of the students, what Ahza and Rizki mean is that they are provided with food 3 times a day, the study room is neat and clean, the bedroom, mosque, toilet and shower are made separate and very clean. So they can still focus on studying and memorizing the Al-Quran.

Researchers also interviewed an alumnus from the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School, his name was Saddam. According to the results of the

researcher's interview with Saddam's brother, the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School is very good in terms of its management by paying attention to all elements of the development of the Islamic boarding school, starting from cleanliness so that the students avoid skin diseases and so on as well as creating comfort for the students in studying. That's what he felt during the 8 months he studied at the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School. Even now he has succeeded in memorizing 22 Juz of the Al-Qur'an. This can be realized because the Islamic boarding school applies the Ottoman Turkish learning method, namely the rote memorization method starting from Juz 30. Brother Saddam also said in his interview with researchers that all prospective Islamic boarding school students in Indonesia you are welcome to enter this Islamic boarding school after being able to fulfill the requirements set by the management of the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School.

Not only that, the Sulaimaniyah Foundation also has an extensive network. They will find people who want to donate land or buildings, then collect funds from donations and donors, then build the Islamic boarding school in accordance with Sulaimaniyah standards. This has all been coordinated by the Central Sulaimaniyah Foundation in Jakarta, starting from the building design to the facilities inside, everything has been arranged by the Central Sulaimaniyah Foundation in order to utilize the waqf assets according to their intended use. Brother Saddam also said in his interview with researchers that the Tahfidzhul Quran Sulaimaniyah Habibie Center Islamic Boarding School also had a very positive impact on the surrounding area. This can be seen from the participation of Islamic boarding schools to participate as imams and preachers in area mosques around the Islamic boarding school or

mosques that invite Islamic boarding schools as preachers. Then from an economic perspective it also has a very clear impact on the management of Islamic boarding schools. This can be seen from the management of the Tahfidzhul Quran Sulaimaniyah Habibi Center Islamic Boarding School who feeds the students three times a day, basic ingredients such as vegetables and others are purchased from traders in the area around the Islamic boarding school, and the Islamic boarding school also employs local residents, such as builders, electrician, and also a cook in the kitchen.

Thus, based on the results of interviews with informants, researchers found that Nazir's strategy as manager in managing and utilizing waqf property buildings at the Tahfidzhul Quran Sulaimaniyah Habibi Center Islamic Boarding School was very focused on sharia principles and productivity. At this Islamic boarding school, the management of waqf assets involves donors and funding from infaq, zakat, and educational development contributions from the students. Nazir is also responsible for using the funds according to their intended purpose, including the construction and maintenance of Islamic boarding school buildings. The success of this management is reflected in the positive response of the community, satisfaction of the students, and support from the Sulaimaniyah Foundation, which has strict evaluation standards and controls. Overall, the Tahfidzhul Quran Sulaimaniyah Habibi Center Islamic Boarding School shows that managing waqf assets with professional nazhir can have a positive impact socially, economically and educationally in the long term.

CONCLUSION

Based on the data presentation and analysis presented in the previous section, the following conclusions can be drawn:

Nazir's strategy in managing and utilizing waqf property buildings at the Sulaimaniyah Habibi Center Islamic Boarding School includes:

- a. The management and utilization of ZIS (Zakat, Infaq and Alms) funds, including student tuition fees, is included, these funds are obtained from the general public, donors, guardians of students and Sulaimaniyah in collaboration with the Aceh Rice Infaq Movement. The results of the ZIS can be used for the development of Islamic boarding schools and to meet the operational needs of Islamic boarding schools.
- b. In its management, Sulaimaniyah also receives additional waqf such as cash waqf or in the form of direct goods such as cement, ceramics, zinc in the form of money for the construction of Islamic boarding schools.
- c. Carrying out periodic construction to repair Islamic boarding school buildings in order to maintain waqf assets and improve the quality and comfort of students' learning
- d. Management of the Islamic boarding school by involving the surrounding community in order to provide the benefits of the Sulaimaniyah waqf property building to the surrounding community.
- e. Islamic boarding schools prioritize recruiting local children to become students, as well as receiving reduced fees for less fortunate families. As long as the child is able and able to take part in programs and activities at the Islamic boarding school.

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