



Management of Waqf Land for the Muhammadiyah Association of Gading Rejo Pringsewu Lampung Branch

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ABSTRACT

Good Waqf Governance must include; Transparency, Accountability, Responsibility, Independence, and Fairness. Persyarikatan Muhammadiyah has assets that are not equipped with legal proof of ownership, and productivity, as well as risks. The method used in this study is to use a qualitative descriptive method which uses data sources through direct observation and interviews as well as documentation of waqf assets. The Gading Rejo Branch Muhammadiyah Association Asset Management can be said to be good, and for those who are certified and AIW it is greater in percentage terms when compared to the 8 Branches in the Pringswu Regency area; namely waqf land that is certified for a location of 31.25% with an area of 22.67%, the Gading Rejo Branch 42.115%, an area of 47.01%; Likewise for those with AIW status Location 32.81% with an area of 66.55%, for the Gading rejo Branch Location it reaches 57.89%, although in area it is 47.01% </66.55%, whereas for those with the status of a letter of intent, the average is location 5.26% </ 35.94% and area 2% </ 10.78%. Use and productivity are very well managed, waqf land is used for educational, social, economic and religious purposes which benefit the general public by 79%, 84% productive. Thus the risk can be said to be low.

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INTRODUCTION

The Gading Rejo branch is part of the Muhammadiyah organizational network, and as a Waqf Management Institution which is given the responsibility for managing the assets belonging to the Persyarikatan is the most effective tool in increasing economic-based social value in realizing and improving the social welfare of Muhammadiyah members and society in general. , it requires awareness and knowledge about waqf which is built through religious awareness and awareness of the state. The awareness that is built in waqf is not only awareness of worship but awareness of muamalah which is socio-economic in nature. According to (Syasmul, 2018) In order for this awareness to be more optimal, it is necessary to pay attention to waqf management steps in

improving the ummah's economy. Waqf has a solutive contribution to the welfare of society, especially social-economic problems (Syakur, Yuswadi, Sunarko, & Wahyudi, 2018)

Business charity, is an operational activity to support the activities of the Gading Rejo Muhammadiyah PCM Organization through; Religion, Education, Social, Health, & Economy. As a Muhammadiyah organization that has assets in the form of extensive waqf land, but there are still assets that do not have legal proof of ownership in accordance with adequate laws and regulations, waqf land does not develop properly, and often creates problems.

Waqf land as the wealth of the people belongs to many people, the status of ownership and management must be carried out properly, so as to minimize the various risks that will occur, including; the risk of being taken back by the heirs after the waqf dies, the loss of waqf due to the status of waqf land, the use of waqf land that is not in accordance with its purpose. To identify the problem, it is necessary to see; how is the management of the status and Utilization of the Waqf land of the Muhammadiyah Gading Rejo Branch, is it in accordance with the objectives, the percentage of the status of waqf land to minimize risks that may arise in the future.

According to (Inisiatif Bersama antara BI, BWI, 2018: 2) The Waqf Principal Principles provide a clear position for the waqf sector in the economic structure, especially in terms of providing direct socio-economic benefits (utilization of waqf principal assets in the form of fixed or non-fixed assets) and low-cost financing contributions from investment returns on waqf principal assets. In the management of productive waqf, options for transferring risks to other parties must not conflict with shari'ah. However, not all risks are transferable. Those risks that cannot be transferred are borne by the losses themselves. Good risk management is planning the amount of risk that must be borne alone after efforts to reduce and transfer risks are carried out optimally. (Adams, Reduksionisme, & Agama, 2012).

Governance or Good Corporate Government (GCG) according to Kusmayadi in (Aris Machmud SE, Ak, M.Si, CA, Dr. Yusuf Hidayat, S.Ag & Dr. Suparji Ahmad, SH, 2018:48) is the structure, system and process used by the company's organs as an effort to provide added value to the company on an ongoing basis in the long term while taking into account other stakeholders. Based on applicable laws and norms based on the principles of openness, accountability, responsibility and independence as well as fairness. The challenges in waqf management are that waqf land is not productive, the mindset is still traditional, cash waqf is not yet widespread, waqf programs violate the law. Therefore, the socialization of waqf to the community is still a priority. In addition, with Indonesia's vast geographical conditions, it requires the support of reliable and professional resources so that waqf can be properly socialized. (Aris Machmud SE, Ak, M.Si, CA, Dr. Yusuf Hidayat, S.Ag & Dr. Suparji Ahmad, SH, 2018)

Referring to BI Regulation No.11/33/PBI/2009, these principles can be explained as follows: Transparency (Transparency), openness in conveying material and relevant information and openness in the decision-making process. Accountability (Accountability) Clarity of functions in implementing the accountability of bank organs so that their management runs effectively. Accountability (Responsibility) Conformity of bank management with applicable laws and regulations and the principles of sound bank management. Independent (Independency) Have competence, be able to be objective and free from influence and pressure from any party and have a high commitment. Fairness Fairness and equality in fulfilling the rights of stakeholders based on agreements and applicable laws and regulations. (Zahrawani, Sholikhah, Pratama, & Surakarta, 2021).

Transparency is defined as openness in conveying material and relevant information and openness in carrying out the decision-making process. Accountability, namely the clarity of functions and responsibilities so that the management runs effectively. Responsibility, namely compliance with applicable laws and regulations and sound principles. Independence, namely professional management without influence/pressure from any party. And Fairness, namely fairness and equality in fulfilling the rights of stakeholders. (Syakur et al., 2018)

Hart explained that governance issues arise in organizations when there are two conditions. First, there is a conflict of interest between members of the organization, for example owners, managers, workers or consumers which are commonly called agency problems.(Zulhelmy & Abrar, 2018). In its application, Good Corporate Governance (GCG) is inseparable from the organizational culture that prevails within the organization itself. According to Schein (2010) in his book (Galih Wicaksono, Eko Sudarmanto, Aning FitrianaRofifah, 2021: 10) Culture is a dynamic phenomenon in today's conditions and a coercive structural background that influences groups in a number of ways. Meanwhile, a culture is something that is continuously implemented and created by interactions carried out by groups formed by the behavior of the group itself.

Based on some of the opinions above, corporate governance is defined as a significant control system to fulfill its business objectives through securing company assets and increasing investment value in the long term.(Susetyo & Ramdani, 2020). The role of waqf in the development of the people's economy is very much determined by an accountable management and management system whereby the implementation of the Islamic market system is characterized by *falaa yuntaqoshonna wa laa yudrabanna* (don't be narrowed down and don't be burdened) and supervised by market supervisors, so that it becomes a locomotive of prosperity.(Aris Machmud SE, Ak, M.Si, CA, Dr. Yusuf Hidayat, S.Ag & Dr. Suparji Ahmad, SH, 2018: 52).

According to Arifin (2015) in (Kuncorowati, Achسانی, & Hafidhuddin, 2018) The dilemma of the productivity of waqf land in Indonesia is that most of them are in the form of mosques and the Nazir does not focus on managing waqf assets because they are made part-time jobs and are not paid a wage. A clear framework for the collection, investment, managerial and distribution of waqf proceeds. The activities of collection, investment, managerial and distribution of waqf proceeds as the main aspects of waqf management must be supervised by the relevant authorities. A clear framework for the collection, investment, management and distribution of waqf proceeds helps to optimize the function of waqf as a tool for poverty eradication.(Inisiatif Bersama antara BI, BWI, 2018: 16).

The definition of Waqf, according to Muh. Sudirman Sesse inside (Umami, 2021) Waqf is a form of worship activity that is highly recommended for Muslims because the rewards of waqf will always flow even though the waqif has died. In its history, waqf is a *maliyah* instrument, which as a teaching it belongs to sharia which is sacred and holy, but the understanding and implementation of waqf is classified as *fiqh* (humane efforts); Therefore, it can be understood that the practice and realization of waqf is closely related to the reality and interests of the ummah in each Muslim country, Meanwhile, according to Abdurrahman Kasdi, 2014: 213 in (Umami, 2021), that if waqf is managed professionally, then it will become a potential Islamic institution that functions to fund and develop the people's economy. Because, the progress of waqf is largely determined by the good and bad management of waqf management. Thus, Nazir should be encouraged as much as possible to achieve the best level of performance and performance, so that it can be more significant in playing a social role for development.

According to (Dr. H. Ahmad Furqon, Dr. Ratno Agriyanto, & Mir Atul Afifah, 2016:1) The word waqf comes from Arabic, namely from the word *waqafa*, *yaqifu*, *waqfan* which means to hold, prevent or silence. It is called withholding because the waqf is withheld from damage, sales and all actions that are not in accordance with the purpose of the waqf. According to (Sukmana, Prof. Dr. Raditya, 2021:14) Etymologically, waqf (or *awqaf* for the plural) is a word that can be interpreted as detention in English. From a sharia point of view, however, the word waqf means "to relinquish ownership of property dedicated (*mawqūf*) from the person making waqf (*waqīf*) to Allah so that whatever is produced and obtained from *mawqūf* is only for the benefit of religion and human purposes" . A waqf system that is neat and supported by information technology and compatible with other programs can be expected to serve as an additional vehicle for mobilizing funds to support and contribute significantly to the government's economic growth programs, especially poverty reduction programs and comprehensive human resource development.(Inisiatif Bersama antara BI, BWI,

2018:1). Waqf at the ideological level talks about how values should be realized by and for Muslims, while in the area of the socio-economic paradigm, waqf is a concrete answer in dealing with the problematic realities of people's lives. (Syakur et al., 2018).

The Waqf Core Principles are formulated to achieve the following specific objectives: (Inisiatif Bersama antara BI, BWI, 2018): (i) Provide a brief description of the position and role of the waqf management and supervision system in the economic development program. (ii) Provide a methodology for setting out the basic principles in the waqf management and supervisory system. Nazir Wakaf, Nazir comes from the Arabic verb *nazhara* which means to guard, maintain, manage and supervise. Nazir is *isim fa'il* from the word *nazhara* which is then interpreted in Indonesian with supervisors. Meanwhile, a waqf nazir or commonly called a nazir is a person whose job is to manage waqf. (Umami, 2021)

Waqf property can only be donated if legally owned and controlled by the Waqif. (UU RI, 2004) Waqf assets consist of: 1) objects do not include: (a). land rights in accordance with the provisions of the applicable laws and regulations, both registered and unregistered; (b). the building or part of the building standing on the land as intended; (c). plants and other objects related to land; (d). ownership rights to apartment units in accordance with the provisions of the applicable laws and regulations; (e). other immovable objects in accordance with sharia provisions and applicable laws and regulations. ; and 2). Movable objects are property that cannot be used up due to consumption, including: (a). money; (b). precious metal; (c). securities; (d). vehicle; (e). intellectual property rights; (f). lease rights; and (g). other movable objects in accordance with sharia provisions and applicable laws and regulations.

Waqf in Indonesia, a necessity for waqf to be dynamic in Indonesia, nazhir must have management requirements, namely management skills (managerial skills), as follows: computer equipment, designing buildings, creating office layouts, and so on. Second, skills in communicating and interacting with society (human relations skills), namely skills in understanding and interacting with various types of people in society. Third, conceptual skills, namely skills in thinking abstractly and systematically. This expertise is especially needed by top managers, because among other things it involves the vision and mission, especially in waqf. Fourth, expertise in decision making (decision making skills), namely the expertise to identify problems, as well as offer various alternative solutions. Fifth, expertise in managing time (time management skills), namely skills in using time effectively and efficiently. (Kementian Agama Republik Indonesia, 2017: 76). Waqf in Indonesia has been known and carried out by Muslims since Islam entered Indonesia, what is often done by the community in donating their assets is for places of worship. The teachings of waqf in the archipelago continue to grow as evidenced by the many historic mosques built on waqf land, Tholhah Hasan, "Development of Waqf Policy in Indonesia," Indonesian Waqf Agency, 2008, in (Umami, 2021).

The agrarian law that applies to land, water and space is customary law, as long as it does not conflict with national and state interests, which are based on national unity, with Indonesian socialism and with the regulations contained in this law and with other laws and regulations. , everything by heeding the elements that rely on religious law (UU RI, 2004). Trimulato, (2017) in (Risnaeni, Rois, & Ramdhani, 2019) Risk (risk) is a term for the possibility of events that have historical precedent and follow a probability distribution, therefore this risk can be estimated at least theoretically. Risk is the effect of uncertainty on the achievement of company goals. Management according to Habib Nazir and Muhammad Hasanuddin, Encyclopedia of Economics and Islamic Banking (2008:412), in (Rahma Yudi Astuti, 2020) is a process of planning and decision making, organizing, leading and controlling human, memory, physical and information resources to achieve new goals effectively and efficiently, Habib Nazir and Muhammad Hasanuddin in (Rahma Yudi Astuti, 2020). Meanwhile, according to Rozalinda, Productive Waqf Management, (2016:73) in (Rahma Yudi Astuti, 2020) management is seen as the accumulated, systematized, and accepted knowledge related to universal truths about management.

According to Ali (2006) in (Ristati, Nazir, & Mahfuzah, 2018) that risk management is an action taken to avoid risks that may arise in the future. Meanwhile, according to (Labombang, 2011) in (Ristati et al., 2018) classifying risk consists of pure risk and speculative risk (pure risk and speculative risk), risk to objects and people, fundamental risk and special risk (fundamental risk and particular risk).

Operational Risk according to Zakat Risk Management Guidelines, According to Veithzal Rivai and Rifki Ismal, Islamic risk management for Islamic banks, 2013 in (Astuti & Aldeno, 2021) Operational Risk is the risk caused by inadequate or non-functioning internal processes, human error, system failure, or external problems that affect operations. Operational Risk according to the Zakat Risk Management book, there are 11 risks namely: Baznas Center Of Strategic Studies 2018, ZAKAT RISK MANAGEMENT, 2018 in (Astuti & Aldeno, 2021) a). Funds Collection Risk; b). Distribution Fund Risk; c). Zakat Fund Collection Risk; d). Zakat Fund Management Risk; e). Zakat Fund Risk Management; f). Network Infrastructure / IT Risk; g). Cooperation Risk; h). Program Development Risk; i). Leadership; j). Competition Risk; k). Risk of Crime / Fraud.

RESEARCH METHOD

Research methods

The research uses a qualitative descriptive method which uses data sources through direct observation and interviews as well as documentation. The approach used in this research is a qualitative approach that is used to find out or describe the reality of the events under study so as to make it easier to obtain objective data. Sugiyono (2015: p 209) states that qualitative research methods are used by researchers in natural object conditions. (Adhimah, 2020) According to (Raco, 2018: 98) Qualitative methods have several stages that are usually followed, so that the line of thought can be followed. According to Mulyana, (2008: 145) in the journal (Prasanti, 2018) qualitative method. "Methodology is the process, principles, and procedures we use to approach problems and seek answers"

According to (Nugrahani, 2014: 32) This qualitative descriptive research method has the following characteristics; (1) Be able to describe processes from time to time in natural situations without being engineered by researchers, and be able to reveal reasonable relationships between researchers and informants; (2) Enables systematic documentation of program implementation, so that it can be used as a basis for inductive theory development; (3) Allows for inductive analysis that is oriented towards exploration, discovery and inductive logic, to find theories that are based on real patterns and facts; and (4) Allows for the description of human behavior in a natural context, namely the context of overall unanimity. Given that a phenomenon can only be captured in its overall context. his qualitative research process involves important efforts such as: asking questions, developing procedures, collecting specific data from informants or participants (Nugrahani, 2014:25).

The method used in this study is to use a qualitative descriptive method which uses data sources through direct observation and interviews as well as Documentation of Waqf Assets, Mosques, Surau, Schools/Madrasahs, and others which are the management of Muhammadiyah Gading Rejo Branch, Pringsewu Regency which are spread over 19 locations..

Place, Time and Research Variables

This research will be carried out in 19 locations namely; Mosques, Business Charities, and others that are managed by Persyarikatan Muhammadiyah Gading Rejo Branch, Pringsewu Regency. While the time of the research was conducted for 5 months in 2022, and as a variable in this study was governance, more specifically, the management of Waqf Land Assets carried out by Muhammadiyah Boarding School, Gading Rejo Branch, Pringsewu Regency.

Population and Sample

The target population in this study were a number of Muhammadiyah Charity Business Locations, Gading Rejo Branch, Pringsewu Regency. The samples used in this study were all locations of mosques, surau, schools/madrasas, and others which are under the management of the Gading Rejo Muhammadiyah branch spread across 19 locations.

Data Collection Techniques

In this study, data were obtained from interviews, Documentation regarding assets managed by the Muhammadiyah Association.

- a. Interview, "one of the instruments used to gather data orally. this must be done in depth so that we get valid and detailed data. The interview method in this study was an interview conducted with the Pringsewu Muhammadiyah Regional Leaders, Chairperson of the Waqf Management Board, and Muhammadiyah Gading rejo Branch Managers to obtain data and information about Muhammadiyah Organizational Assets.
- b. Documentation, is a text that contains primary data information obtained directly from the Organization, such as documents regarding the organization of the Organization, data on wakap land assets, in the form of location, area, use, ownership status, function, productivity registered in each Branch of the Muhammadiyah Organization.

Data Analysis

The method used in this study is to analyze the percentage calculation of land status, productivity and use, the method is used to compare to determine the status of waqf land, which is managed by the Gading Rejo Branch, Pringsewu Regency, Lampung.

- a. Data presentation is an activity when a set of information is compiled, thus giving the possibility of drawing conclusions. The form of presentation of qualitative data is in the form of narrative text (in the form of field notes), and tables.
- b. Drawing conclusions, namely the results of the analysis that can be used to take action.

RESULTS AND DISCUSSIONS

Situation and Condition of Research Place

The Muhammadiyah organization was founded by K.H. Ahmad Dahlan in Kauman Village, Yogyakarta on November 18, 1912 M (8 Dzulhijjah 1330 H), in the field of Religion, Education, Social, Health, & Economy, Head Office at Jalan Cik Di Tiro 23, Yogyakarta City, Special Region of Yogyakarta. With the Muhammadiyah institutional network consisting of 1) Regional Leaders, at the provincial level, there are 33 Muhammadiyah Regional Leaders; 2) Regional Leaders, at the district/city level; 3) Branch Manager, at sub-district level; 4) Branch Leaders, at the village/kelurahan level; and 5) Head of Special Branch, for overseas.

As Assistant Organizational Leaders, namely:

- a. The assembly consists of a) Tarjih and Tajdid Council, b) Tablighi Council, c) Higher Education, Research and Development Council, d) Elementary and Secondary Education Council, e) Education Council Cadres, f) Council for Social Services, g) Council for Economics and Entrepreneurship, h) Council for Community Empowerment, i) Council for Public Health Advisors, j) Council for Libraries and Information, k) Environment Council, l) Law and Human Rights Council, and m) Waqf and Property Council.
- b. Institutions exist; a) Muhammadiyah Branch Development Institute, b) Branch and Branch Development Institute, c) Financial Supervision and Supervision Institution, d) Research and Development Institute, e) Muhammadiyah Disaster Management Center, f) Institute for Zakat Infaq and Sadaqah Muhammadiyah (Lazismu), g) Institute for Wisdom and Public Policy, h) Institute for Cultural Arts and Sports, i) Institute for International

Relations and Cooperation, and j) Institute for the Empowerment of Workers, Farmers and Fishermen.

Business charity, is an operational activity to support the activities of the Muhammadiyah Organization through (1). Education starts from; Special school; Kindergarten/TPQ; SD/MI; SMP/MTs; SMA/SMK/MA; and Islamic Boarding Schools; to Muhammadiyah College, which at that time there were 173 universities in Indonesia. (2). Health; consisting of Muhammadiyah/Aisyiyah General and Maternity Hospitals; Maternal and Child Health Centers; Community Health Center; Medicine Hall; and Pharmacy; as well as the Health Clinic; (3). Social, including: Orphanage/Elementary/Special; Social Health Center; Compensation (family, deceased/elderly, death); Muhammadiyah Education and Skills Center; and Disability Rehabilitation. (4). Economics between lian; Baitul Tamwil Muhammadiyah and Muhammadiyah Cooperative/Sharia Bank; (5). Religion, Muhammadiyah in the form of mosques totaling 11,473, and Musholla as many as 8,725. PCM Gading Rejo, as part of the agency that runs Business Charities that manage Education, Social, Economic and Religious Affairs.

Data Collection and Presentation.

Data collection, using documentation through data in the form of a List of Waqf Assets Belonging to the Muhammadiyah Association of Gading Rejo Branch, Pringsewu Regency. Data Presentation.

Table 1. Regional Assets of the Muhammadiyah Association of Pringsewu Regency:

No	PCM/Subdistrict	Total Waqf		Certified		AIW		SKT / Others	
		Jlh	Area (M2)	Jlh	Area (M2)	Jlh	Area (M2)	Jlh	Area (M2)
1	PCM Pringsewu	14	17,210.63	5	5,405.00	8	7,987.63	1	3,818.00
2	PCM Ambarawa	36	36,464.10	9	8,140.00	6	3,772.00	21	24,552.10
3	PCM Pardasuka	11	18,473.00	2	1,747.00	3	12,046.00	6	4,680.00
4	PCM Warga Mulyo	5	12,319.00	0	-	4	9,819.00	1	2,500.00
5	PCM Banyumas	12	26,730.50	1	6,810.00	6	14,273.00	5	5,647.50
6	PCM Sukoharjo	23	346,589.85	13	73,662.00	3	263,946.00	7	8,981.85
7	PCM Gading Rejo	19	28,742.00	8	13,511.00	10	14,656.00	1	575.00
8	PCM Pagelaran	8	4,913.00	2	2,121.00	2	575.00	4	2,217.00
	Amount	128	491,442.08	40	111,396.00	42	327,074.63	46	52,971.45

Source: Regional Leadership of Pringsewu Muhammadiyah Association

Table 2. Percentage of Regional Asset Status of Persyarikatan Muhammadiyah Pringsewu Regency

No	PCM/ Subdistrict	Certified		AIW		SKT / Others	
		Location Street	Area (M2)	Location Street	Area (M2)	Location Street	Area (M2)
1	PCM Pringsewu	35.71%	31.41%	57.1%	46.4%	7.14%	22.18%
2	PCM Ambarawa	25.00%	22.32%	16.7%	10.3%	58.33%	67.33%
3	PCM Pardasuka	18.18%	9.46%	27.3%	65.2%	54.55%	25.33%
4	PCM Warga Mulyo	0.00%	0.00%	80.0%	79.7%	20.00%	20.29%
5	PCM Banyumas	8.33%	25.48%	50.0%	53.4%	41.67%	21.13%
6	PCM Sukoharjo	56.52%	21.25%	13.0%	76.2%	30.43%	2.59%
7	PCM Gading Rejo	42.11%	47.01%	52.6%	51.0%	5.26%	2.00%
8	PCM Pagelaran	25.00%	43.17%	25.0%	11.7%	50.00%	45.13%
	Average	31.25%	22.67%	32.81%	66.55%	35.94%	10.78%

Source: Regional Leadership of Pringsewu Muhammadiyah Association

Table 3. Assets of Persyarikatan Muhammadiyah PCM Gading Rejo:

No	Village	Address	Area (M2)	Area(M2) according to Waqf Status		
				Certified	AIW	Others
1	Wates	Wates, Gading Rejo, Pringsewu	505	505		
2	Wates	Wates, Gading Rejo, Pringsewu	890		890	
3	Gading Rejo	Jl. Raya Gadingrejo No.43, Pringsewu	1,540	1,540		
4	Gading Rejo	Jl. Raya Gadingrejo No.43, Pringsewu	1,800		1,800	
5	Wonodadi	Wonokriyo,Wonodadi,Gading Rejo, Pringsewu	853	853		
6	Wonodadi	Wonokriyo,Wonodadi,Gading Rejo, Pringsewu	127		127	

7	Wonodadi	Wonokriyo, Wonodadi, Gading Rejo, Pringsewu	1,250		1,250	
8	Wonodadi	Wonodadi, Gading Rejo, Pringsewu, Lampung	300		300	
9	Gading Rejo	Gading Rejo, Gading Rejo, Kab. Pringsewu	4,145		4,145	
10	Wates	Wates, Gading Rejo, Pringsewu	2,850	2,850		
11	Gading Rejo	Gading Rejo, Gading Rejo, Pringsewu	447	447		
12	Parerejo	Parerejo, Gading Rejo, Pringsewu	432		432	
13	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	1,412		1,412	
14	Tegal Sari	Purwosari, Tegal Sari, Gading Rejo, Pringsewu	2,675		2,675	
15	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	1,492	1,492		
16	Tegal Sari	Purwosari, Tegal Sari, Gading Rejo, Pringsewu	575			575
17	Wonodadi	Wonokriyo, Wonodadi, Gading Rejo, Pringsewu	1,974	1,974		
18	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	1,625		1,625	
19	Klaten	Klaten, Gading Rejo, Pringsewu, 35373	3,850	3,850		
		Amount	28,742	13,511	14,656	575

Source: Regional Leadership of Pringsewu Muhammadiyah Association

Table 4. Use of Muhammadiyah PCM Gading Rejo Assets:

No	Village	Address	Use	Fas Um	Productive
1	Wates	Wates, Gading Rejo, Pringsewu	Former SD	Not	Not
2	Wates	Wates, Gading Rejo, Pringsewu	TK Aisyiyah	Yes	Yes
3	Gading Rejo	Jl. Raya Gadingrejo No.43, Pringsewu	SMP Muh.1 Gadingrejo	Yes	Yes
4	Gading Rejo	Jl. Raya Gadingrejo No.43, Pringsewu	SMP Muh.1 Gadingrejo	Yes	Yes
5	Wonodadi	Wonokriyo, Wonodadi, Gading Rejo, Pringsewu	Halaman TK	Yes	Yes
6	Wonodadi	Wonokriyo, Wonodadi, Gading Rejo, Pringsewu	Yard	Yes	Not
7	Wonodadi	Wonokriyo, Wonodadi, Gading Rejo, Pringsewu	TK Wonokriyo	Yes	Yes
8	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	Taklim Assembly Building	Yes	Yes
9	Gading Rejo	Gading Rejo, Gading Rejo, Pringsewu	SMA Muh. Gadingrejo	Yes	Yes
10	Wates	Wates, Gading Rejo, Pringsewu	Madrasah muhammadiyah	Yes	Yes
11	Gading Rejo	Gading Rejo, Gading Rejo, Pringsewu	Gadingrejo Taqwa Mosque	Yes	Yes
12	Parerejo	Parerejo, Gading Rejo, Pringsewu	Yard	Yes	Not
13	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	Tk aisyiyah	Yes	Yes
14	Tegal Sari	Purwosari, Tegal Sari, Gading Rejo, Pringsewu	SD Purwosari	Yes	Yes
15	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	Ricefield	Not	Yes
16	Tegal Sari	Purwosari, Tegal Sari, Gading Rejo, Pringsewu	Ricefield	Not	Yes
17	Wonodadi	Wonokriyo, Wonodadi, Gading Rejo, Pringsewu	Ricefield	Not	Yes
18	Wonodadi	Wonodadi, Gading Rejo, Pringsewu	Ricefield	Not	Yes
19	Klaten	Klaten, Gading Rejo, Pringsewu, 35373	Yard	Yes	Not

Source: Regional Leadership of Pringsewu Muhammadiyah Association

Data analysis

a. Existence of Waqf

Muhammadiyah Branch Managers in the Pringsewu Regency Area are 8 PCM, where the number of waqf owned by Persyarikan Muhammadiyah is 128 (one hundred and twenty eight) locations with an area of 491,442.08 M², 40 locations have been certified with ownership rights covering an area of 111,396.00 M², recorded as AIW (Deed of Waqf Pledge) in 42 locations with an area of 327,074.63 M² and the new ones are in the form of certificates or certificates, as well as AIW in 46 places with an area of 52,971.45 M², thus the waqf land belongs to the Regional Muhammadiyah Association of Pringsewu Regency which has ownership rights based on new locations the value is $(40/128) = 31.25\%$, and based on area is $(111,396.00/491,442.08) = 22.67\%$ and for those with AIW status it is 32.81% for locations, 66.55% based on land area, while for new certificates it is 35.94% even though the percentage of area is only 10.78%.

Meanwhile, specifically for PCM Gading Rejo, the number of waqf is 19 locations with a total area of 28,742 M². 8 Locations 42.115% have been certified with an area of 13,511M² = 47.01% and those with AIW status 10 Locations (57.89%) with an area of 14,656 M², or 50.99%, while those who have only certificates have 1 location (5.26%) with an area of 575M² or 2%.

b. Usage, Facilities, and Productivity

Of the 19 Locations of Waqf Land, they became places of Charity Business which included: 9 Locations used for Education from Kindergarten, Elementary/Madrasah, Middle School, and High School; 2 Locations as Social, namely the field for Community sports activities; 2 Locations for Religion in the form of 1 Mosque and 1 Taklim Building; 4 Locations as Paddy Fields for Economic Improvement and Organizational Funding. As much as 79% of the waqf land of the Gading Rejo Muhammadiyah Branch is used for Public Facilities, and 84% for Productive

c. The risk of possible loss of waqf land rights.

Judging from the status of the certificate in general for the Pringsewu Region, due to the possibility of demands from the beneficiary heirs to request the return of waqf assets that have been donated, when the waqf has died High, but for the Gading Rejo Branch Organization Medium.

Discussion of Research Results

The status of waqf land belonging to the Regional Muhammadiyah Association of Pringsewu Regency in total is from 8 branches, from 128 locations 40 are certified or 31.25%, for an area of 22.67% of 111,396 M2; with AIW status for location 32.81%, and area 66.55%; while the new one with a location certificate is 35.94%, which in terms of area is 10.78%. Whereas for Persyarikatan Muhammadiyah Gading Rejo Branch, from 19 locations, 42.115% certified, 57.89% AIW status, and 5.26% with certificates, if seen from an area of 28,742 M2, 47.01% have been certified and those with AIW status are 10 with an area 14,656 M2, or 50.99%, while the new one has a Certificate of 2%. The use of waqf is for educational, social, economic and religious purposes, where 79% is used for public facilities, and 84% is productive, the level of risk is quite low.

CONCLUSION

Administratively, it can be said that the Gading Rejo Branch of Muhammadiyah Organization Asset Management is good, and those with certificates and AIW are higher in percentage terms when compared to the 8 branches in the Pringsewu Regency area; namely waqf land that is certified for a location of 31.25% with an area of 22.67%, the Gading Rejo Branch 42.115%, an area of 47.01%; Likewise for those with AIW Location status of 32.81% with an area of 66.55%, for the Gading Rejo Branch Location it reached 57.89%, although in area it was 47.01% </66.55%, while for those with the status of Letter of Ketengan < / of the average, namely location 5.26% </ 35.94% and area 2% </ 10.78%.

Use and productivity are very well managed, waqf land is used for educational, social, economic and religious purposes which benefit the general public by 79%, 84% productive. Thus the risk can be said to be low. It is hoped that the results of this study can help increase, improve the certified Gading Rejo Persyarikatan waqf management system which can reach 75%, as a weakness of this research, it does not involve agencies that have authority in administering certificates such as the Land Office and Notary.

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