

Optimizing Foundation Asset Status Through Assistance with Land Registration for the "M" Mosque in Malang City

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Abstrak

Law number 41 of 2004 concerning Waqf explains that the management and development of waqf land can be carried out by Nazhir in the form of a legal entity. However, there are still many mosques managed by the Foundation that still stand on non-waqf land or in this case the land status does not yet have legal documents such as certificates. This problem is also experienced by the "M" Mosque, one of the mosques in the city of Malang which has been established since 1983. This service program aims to provide assistance and legal knowledge to Foundation administrators regarding the legality registration of land assets regarding mosque management. This service uses the PAR (Participatory Action Research) method, where the stages include planning, implementation and evaluation activities. This legal assistance activity was carried out in January - July 2023. The results of the service showed that the reason the mosque was still standing on non-waqf land was the lack of knowledge of the Foundation management regarding land legality registration procedures. Appropriate assistance to be provided is in the form of counseling and processing legal documents in registering waqf certificates. This service activity through mentoring is carried out as a method of providing information about strategic steps in managing the Foundation's assets so that they are more optimal.

Abstract

Optimalisasi Status Aset Yayasan Melalui Pendampingan Pendaftaran Tanah Masjid "M" Kota Malang.

Undang-Undang No. 41 Tahun 2004 tentang Wakaf menjelaskan bahwa pengelolaan dan pengembangan tanah wakaf dapat dilakukan oleh Nazhir yang berbentuk badan hukum. Akan tetapi masih banyak masjid yang dikelola Yayasan masih berdiri di atas tanah non wakaf atau dalam hal ini status tanah belum memiliki dokumen legal seperti sertifikat. Persoalan ini yang juga dialami Masjid "M", salah satu masjid di kota Malang yang telah berdiri sejak tahun 1983. Program pengabdian ini bertujuan untuk memberikan pendampingan dan pengetahuan hukum kepada pengurus Yayasan tentang pendaftaran legalitas aset tanah terhadap pengelolaan masjid. Pengabdian ini menggunakan



metode PAR (Participatory Action Research), dimana tahapannya meliputi kegiatan perencanaan, pelaksanaan, dan evaluasi. Kegiatan pendampingan hukum ini dilaksanakan pada bulan Januari – Juli 2023. Hasil pengabdian diperoleh penyebab masjid masih berdiri di atas tanah non wakaf yaitu kurangnya pengetahuan pengurus Yayasan mengenai prosedur pendaftaran legalitas tanah. Pendampingan yang sesuai untuk diberikan yaitu dalam bentuk penyuluhan dan pengurusan dokumen-dokumen hukum dalam pendaftaran sertifikat wakaf. Kegiatan pengabdian melalui pendampingan ini dilakukan sebagai metode pemberian informasi tentang langkah strategis pengelolaan aset Yayasan agar lebih optimal.



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INTRODUCTION

Soil is a natural resource whose function is very important. Article 33 paragraph (1) of the 1945 Constitution states the importance of the position of land. That the earth, water, and natural resources contained therein are controlled by the State and used as much as possible for the prosperity of the people. More specifically, land regulations are regulated in Law No. 5 of 1960 concerning Basic Regulations on Agrarian Principles (UUPA) (Wibawa, 2019). Land use for the people's prosperity can be realized one way through waqf.

Waqf is defined as the voluntary transfer of assets for public purposes, such as building mosques, schools, Islamic boarding schools, plantations, shops, helping the poor, or other social activities. The transfer of assets can be in the form of movable objects such as money or immovable objects such as land and buildings. As one of the social acts related to agrarian affairs, of course, the land owner's act of donating his wealth is a noble legal act. Waqf has a close connection between the spiritual life and socio-economics of Muslim communities in Islamic teachings which also aims to get closer to Allah SWT. Therefore, the law of waqf is a sunnah that is highly recommended, because as one of the alms, the reward for wakif will continue to flow, even after the person who donated his property has died (Luthfi, Adhial Fajrin, 2021).

In Law No. 41 of 2004 concerning Waqf, the management and development of waqf land can be carried out by Nazhir in the form of a legal entity, organization, or individual (GH et al., 2022). Of course, in its implementation by applying the principles of economic management and upholding the Public Interest (Al-Maslah) according to the teachings of the Islamic religion, waqf land can be managed professionally and have directed steps in policy making.

The "M" Mosque Foundation is one of the multi-benefit mosques in Malang City. This mosque has been around for a long time since 1983 and has undergone several renovations until now Masji M has a building area of ±200 M2 which can accommodate approximately 250-300 worshipers. The location of the mosque in a residential area makes



Mosque M a center of worship for Muslims who live in the surrounding area. The assets of Foundation "M" according to the articles of association are obtained from several sources, including donations, endowments, grants, income from the Foundation's businesses, bequests, and other acquisitions that do not conflict with applicable laws and regulations. Including the waqf land on which the "M" Mosque building stands, it has de facto become an inseparable wealth asset of the Foundation. However, de jure, the land status of Mosque "M" does not yet have waqf land status.

So far, the phenomenon of mosques standing on non-waqf land is not a big problem due to the high communalism of the population and strong rural culture. What this means is that with the social agreement of the entire community, the sustainability of the mosque will be maintained regardless of whether the status of the mosque's land is waqf or non-waqf. However, along with the complexity of economic needs, social conditions, and land legal issues concerning the status of mosque lands, such as the takeover of land assets by heirs, family foundations, the government, or companies, this can result in controversy and social conflict in mosques which have become an important part of the public.

Problems arise when the land which is a mosque asset does not yet have legal legality, meaning that land ownership is still not certified and is owned personally (Omar et al., 2022). Ownership of such assets has legal implications that legally the mosque administrators cannot yet fully have the right to manage the Muslim place of worship in the form of the mosque. The status of land used as a place of worship needs to be clarified as waqf land, purchased land, or rented land. This is so that disputes do not arise in the future. The legal issue in question could be a takeover by the legal owner of the land in the case of individual ownership or the issue could also involve the local government if the mosque stands on local government land. Likewise with state land and developer land in housing.

Various factors cause legal problems in Indonesia related to the management of Foundation assets in the form of land for mosque buildings, one of which is the public's lack of legal awareness (M. Isrok & Nuryasinta, 2023). This legal awareness arises within each individual without coercion or pressure from external orders to comply with applicable laws. Likewise, mosques that stand on non-waqf land cannot be underestimated. Serious efforts are needed to safeguard these religious social assets, and of course, it is not only aimed at avoiding short-term conflicts but also efforts are needed to encourage the advancement of civil society through religious and spiritual aspects.

These considerations are the strong reasons why this service activity is needed to provide legal assistance to the community, especially Foundation administrators so that they can identify the legal problems they are facing, as well as know how to determine strategic steps to resolve these legal problems (Nuryasinta et al., 2022). Counseling or mentoring activities are one way that can be used to increase legal insight.



Image 1. Mindset Chart

The framework above is the aim of this activity, namely to find out what are the obstacles and causes of the lack of knowledge of Foundation administrators regarding the legality of Foundation assets and to provide assistance through arranging waqf certificates for mosque land that has not been certified / Letter C and has been certified as property rights (SHM). but the land is owned individually. So that through this service program, the problems experienced by partners can be resolved well.

IMPLEMENTATION METHOD

This community service activity uses the PAR (Participatory Action Research) method, where the stages include planning, implementation, and evaluation activities.

1. Planning

The planning stages are carried out through joint discussions between the service team and students to determine preparations for this service, including identifying legal problems, building communication with partners, and preparing infrastructure to support service activities.

2. Implementation

In this implementation stage, the service team made a field visit to the "M" Mosque in Malang City to collect data, provide counseling, and provide legal assistance.

3. Evaluation

At the evaluation stage, the service team reviews the entire series of PAR (Participatory Action Research) activities which aim to measure the level of success, and correct and make improvements to the community service activities that have been carried out. This final stage is also carried out to produce messages, hopes, criticism, and ideas that are constructive in increasing legal awareness in society.

The selection of the community members to become Foundation administrators as subjects of assistance to the service team was due to the following reasons: (1) Consideration of the aspect of the lack of legal insight into the legality of the Foundation's assets, (2) The many legal problems that arise due to ownership of the Foundation's assets. This legal assistance activity will be carried out in January - July 2023 at the "M" Mosque, Blimbing District, Malang City (Hardianto et al., 2022).

RESULTS AND DISCUSSION

Efforts to improve the management of Foundation assets are through community service activities using the PAR method, which emphasizes resolving legal problems through counseling, advocacy, counseling, and mentoring. Management itself is defined as a structured action based on the sequence of management functions to achieve the desired goals through its aspects which include planning, organizing, actuating, and controlling (Arifin, 2020).

Optimal mosque management strategies can be carried out on an ongoing basis by paying attention to aspects of Sharia values and human ethics, which are also based on the congregation. This aims to increase the participation of all congregants in managing and prospering the mosque. The form of participation of the congregation and the community around the mosque can be implemented through the participation of residents in holding religious activities such as routine recitations and activities to commemorate Islamic holidays. As well as activities in the educational sector, namely by holding Qur'an Reading and Writing (BTQ) training at the "M" Mosque.

In general, this service activity is carried out through three series of activities, the first is planning activities which include identifying legal problems and legal consultations on Foundation assets which are carried out on Monday 16 January 2023, the second is implementation activities, namely data collection in the field, legal counseling on Mondays. January 23, 2023, as well as activities to assist with filing in applying for a waqf certificate on January 29-31 2023. The final activity of this service is the evaluation and monitoring stage to monitor the Legality of Mosque "M" after registering the land assets used for the Majid M building. This stage of service activities, namely:

1. Planning regarding optimizing Foundation assets

This planning stage is carried out by selecting or determining the Foundation's goals about the formal legal aspects of the wealth it owns as well as determining the strategies, processes, procedures, and budget needed to achieve the goals. The initial planning steps before implementing community service activities are carried out, namely:

a. Identify legal issues

At this stage, partners and the service team try to identify potential problems arising from the factual conditions of the mosque based on documents



and statements from partners, which are then linked to applicable laws and regulations through legal consultation methods (Zarhana & Faradisi, 2022). The service team also formed a working group involving students to find data that will be used in initial service activities.

b. Building communication with partners

Good communication with partners is needed so that service implementation activities can run smoothly. So the effort of the service team is to build communication from an early age with the Foundation Organs, Ta'mir Mosque, and the community around the settlement, and what is also important is to build communication internally with the service team so that solidarity within the team is well maintained.

c. Preparing infrastructure to support service activities

The infrastructure and facilities for community service activities need to be well prepared so that the implementation of mentoring can run optimally and support the achievement of the goals of this community service activity. (Ibrahim et al., 2020).

2. Implementation of Assistance in Filing Legality of Foundation Assets

At this stage, the service team carries out assistance in registering the legality of Foundation assets in the form of land through organizing activities in gathering Human Resources (HR) such as Foundation administrators and Mosque Ta'mirs, coordinating all the information needed, and dividing tasks between the team leaders and partners so that the Foundation's goals can be achieved efficiently (M. K. Abdullah, 2023). The steps are as follows:

a. Visit to the Malang City "M" Foundation Mosque

Data collection on-field support for the service team was carried out through visits to the "M" Mosque to meet with Foundation administrators and carry out direct coordination to obtain the necessary data. Information was found that the M Mosque building stands on 2 (two) different land ownerships, the first in the form of a certificate of title to land owned by an individual, the second in the form of ownership of former customary land based on evidence letter C registered in the name of the wakif (deceased).

b. Collection of data related to Foundation assets

The data collected from the management of the Foundation and Ta'mir mosque is regarding documents regarding the ownership of Foundation assets and the completeness of the files as a basis for certifying land waqf for Mosque M. The following data was obtained:



Table 1. Completeness of Waqf Certificate Registration Documents

No	Ownership Documents	Certificate Registration Completeness Requirements	Status	
			available	not available
1	Letter C in the name of the late S	Stamped application letter		√
		Photocopy of Nazhir's identity	√	
		Proof of ownership of former customary land	√	
		Waqf Pledge Deed/Waqf Pledge Letter	√	
		Photocopy of the current year's PBB SPPT		√
		Proof of SSP/PPh		√
		Field Map/Measurement Letter		√
		Nazhir's Letter of Confirmation	√	
		The land statement is not in dispute	√	
2	certificate of ownership in the name of RG	Application letter		√
		Certificate of Ownership in question	√	
		Waqf Pledge Deed		√
		Nazhir's Letter of Confirmation		√
		Nazhir's statement letter that the land is not in dispute		√

The implementation of the waqf bond certification activity is guided by the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number. 2 of 2017 concerning Procedures for Registration of Waqf Land at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.

c. Carrying out legal counseling

Based on the field data found, the service team then conducted legal counseling at the Office of the Legal Consultation and Services Institute, Muhammadiyah University of Malang. Legal counseling participants come from the community who are Foundation administrators and mosque managers. The counseling which was carried out for 1 (one) day explained the urgency of



registering the legality of the Foundation's assets towards optimizing the management of the mosque that stands on the land. Providing this information is necessary considering that the community's mindset regarding freehold land given to mosque administrators is still based on the principle of mutual trust or good faith from the land owner.

Because the community considers it still complicated to transfer the name of a waqf certificate from the owner to the administrator, the costs of administration or levies are considered expensive, so it is necessary to provide insight into matters relating to the technicalities of registering land certificates, especially for places of worship. Next, there is an explanation of the steps to apply for a waqf certificate and an explanation of what conditions need to be prepared (Omar & Rahman, 2013). Regarding the material presented. The service team coordinated previously with the KUA and the Malang City Land Office. In the counseling session, there was also a question-answer discussion and presentation of any legal problems caused by the weak legality of the mosque land experienced by the Ta'mirs of M Mosque.



Image 2. The Service Team provides legal counseling regarding the management of Foundation assets

The content material presented in legal counseling activities to partners is about the requirements and procedures for registering waqf certificates, both those originating from certified land and land originating from customary land. The explanation, which is divided into two parts, was held at the Legal Consultation and Services Institute Office on Monday 23 January 2023.

In the initial counseling session, the service team provided an understanding regarding the requirements and procedures for registering waqf land which were presented in chart form to make it easier to understand the delivery of the material.



Image 3. Land Waqf Registration Procedure Chart

Then the session continued with a question-and-answer discussion between partners and the service team, and finally, there was a closing session that ended the entire series of legal education for partners (Hapsari et al., 2023).

d. Assistance in processing waqf certificate registration documents

This stage of assistance, which is also called movement (actuating), places all personnel, both elements of the Foundation's management and Foundation Mosque Ta'mir, to work independently or with awareness and together to achieve the desired goals effectively. This activity, which is also referred to as leading and directing, is realized in the form of maintaining quality, style, communication, and motivation to remain consistent in realizing the



Foundation's objectives as a social, religious, and humanitarian legal entity while remaining in line with applicable laws and regulations in Indonesia.

After legal counseling is carried out, the service team then assists. With the enactment of the Waqf Law, the provisions of Article 16 paragraph (1) letter a and paragraph (2) concerning provisions for waqf objects for immovable objects in the form of land, are carried out based on ATR/BPN Ministerial Regulation No. 2 of 2017 concerning Procedures for Registration of Waqf Land. In Article 3 of this Ministerial Regulation, it is explained that one of the types of land donated may be customary land that has not been registered (Naim, 2018).

There are several legal problems if the mosque that stands on land has not been registered or has legal status in the form of waqf land. Several legal cases that have occurred include, firstly, problems in finding heirs, because the existing heirs have died, and secondly, problems when the transfer has not been registered. to the Office of Religious Affairs (KUA), thirdly when the management only focused on building the mosque, they were constrained by costs in making the certificate (Setyorini & Violinda, 2021).

As a form of partner response to the results of previous activities, namely legal counseling, the next activity carried out by the service team was to provide legal assistance by creating and compiling legal documents for the benefit of optimizing the status of foundation assets in the form of registering mosque land (Chandra et al., 2022). The legal documents that have been prepared are prepared based on the scheme that has been created by the service team. This is intended so that the submission documents can be structured well and systematically (A. Abdullah et al., 2021).

Based on the research carried out, the service team discovered the fact that preparations for managing the legality of the Foundation's land only began in 2016, namely after the founding deed and management organs of the Foundation were formed. Because of the issuance of Law No. 16 of 2001 concerning Foundations, all Foundations that have not adjusted their Articles of Association and Bylaws are obliged to comply with the Foundation Law (M. I. Isrok & Nuryasinta, 2023).

Because Mosque "M" stands based on different land rights, the assistance provided includes 2 (two) files, namely the waqf registration file for former customary land and the registration application file for land that has been certified but is still owned by someone else. Based on the preparation of documents owned by the Foundation for processing the legality of the land for the M mosque, it is known that although preparations have begun since 2016, 7 (seven) years until now, the status of the "M" Foundation's assets is still not legally strong. The legal assistance provided by the service team to partners focuses more on strategic steps so that the completeness of the document



requirements can be realized immediately and registration and the issuance of the waqf certificate are not hampered by any problems.

The first is the preparation of a stamped application letter made and signed by Nazhir if he is represented by the chairman of the Takmir Masjid M. The land registration application letter must be accompanied by a plot map/measurement letter, proof of legal land ownership (title certificate, Letter C, etc.), The Waqf Pledge Deed, Nazhir's endorsement letter from the Religious Affairs office, and the final attached document is a statement letter from Nazhir/ Wakif or it could also be a statement from the Village Head/Lurah/community figure stating that the land to be registered is not in dispute, case, confiscated, and not being guaranteed (Akram, 2022).

Second, namely the process of assisting partners in processing the Waqf Pledge Deed (AIW) for immovable assets. The statement of will expressed in AIW form must be attended by Nazhir, Mauquf Alaih, and at least 2 (two) witnesses. Mauquf alaih can come from elements of public society. The contents of the AIW more or less contain the identity of the Wakif, and Nazhir, as well as witnesses, data, or information on waqf assets, the allocation of waqf assets, and the existence of clauses regarding the term of the waqf.

Third, there are additional administrative requirements that must be in place, including a photocopy of the current year's PBB SPPT, proof of tax payment letter (SSP)/income tax (PPH), and plot map/measurement letter, especially for waqf assets in the form of land that has not been certified.

3. Final Evaluation and Monitoring while still referring to the problem description

Supervision (controlling) in this service is a stage to check whether operational activities in the field are by planning or not. Thus, the object of this controlling activity includes errors, defects, irregularities, and other negative things that occur in the process of registering the legality of Foundation assets. (Silmi, 2021).

At the final stage of implementing the service, namely supervision, the service team evaluates to ensure that the activities that have been carried out are by the objectives of the service (Huda & Taulabi, 2020). Based on the evaluation results of the service team, it was found that the results of the activities that had been carried out were by the plan, meaning that the extension activities had answered all the problem formulations. The following is an evaluation report on the implementation of service activities.



Table 2. Service Team Evaluation Report

No	Purpose of Assistance	Implementation	Information
1	The reason is the lack of knowledge of Foundation administrators regarding the legality of Foundation assets	Field visit to the M Foundation Mosque in Malang City to obtain information through interviews and analysis of legal documents	Lack of public awareness to study the law either through legal counseling or awareness within each individual
2	Providing assistance in registering the legality of mosque land that has not been certified / non-waqf	Related legal counseling	The delivery of legal insights packaged in the form of counseling aims to enable the public to problem solve the legal problems they are experiencing.

Community service activities that have been carried out for partners with the theme of assistance in optimizing the Foundation's Asset Status through Land Registration Assistance for the "M" Mosque in Malang City, the results obtained are that since the "M" Mosque was established and exists as a place of worship, the land status still does not have legality. legal or can be said to still have non-waqf status. This community service activity in the form of counseling is carried out to strengthen the position of the Foundation's assets and prevent legal problems that may arise in the future if the Foundation's assets are still in a weak position.

CONCLUSION

Based on service activities that have been carried out for partners with the theme of assistance in optimizing the Foundation's Asset Status through Assistance with the Land Registration of the "M" Mosque in Malang City, the results obtained are that since the "M" Mosque was established and existed as a place of worship, the land status still does not have legal legality or it could be said that it still has non-waqf status. The reason land registration as one of the Foundation's assets has not been carried out is due to the management's lack of understanding in studying the law both through legal counseling and awareness within each individual. Appropriate assistance provided as the right step in optimizing Foundation assets is in the form of counseling, especially legal counseling regarding land registration procedures. This service activity in the form of counseling is carried out in the form of providing information to partners regarding legal aspects that the Foundation needs to have to strengthen the position of the Foundation's assets and prevent legal problems that could arise in the future if the Foundation's assets are still in a weak position.



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