

## MOSQUE WAQF LAND MANAGEMENT (Management Analysis of Waqf Land At-Taqwa Mosque, Soco Village, Slogohimo District, Wonogiri Regency)

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### ABSTRACT

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In Indonesia, waqf is very closely related to land waqf even though in essence the objects that can be donated cannot be separated from the land. Besides that, the existing waqf data is not accurate considering that data on waqf assets is not well coordinated and arranged in a professional institution. The most important thing about waqf management is the experience of the nazirs in developing waqf. Therefore management occupies the most urgent position in the world of waqf. Because, the most decisive waqf object is more useful or not depending on the pattern of management. This study aims to: (1) To find out critically and in depth the implementation of waqf land management at the At-Taqwa mosque. (2) To critically explore waqf land management practices using a Nazir organization. (3) To obtain a transformative picture of the impact of the use of the Nazhir organization on the development of waqf land area and its assets. This study uses a qualitative approach. The location of this research is the waqf land of the At-Taqwa mosque, Soco Village, Slogohimo District, Wonogiri Regency. This research data collection was carried out through in-depth interviews and documentation. Data analysis was performed using an inductive descriptive method. Descriptive means explaining in as much detail as possible the management of waqf land at the At-Taqwa mosque, so that real, factual and accurate conclusions can be obtained regarding the facts, characteristics and relationships between the phenomena being financed. So that it can be used to make conclusions with the right interpretation. Inductive, a way or way used to gain scientific knowledge starting from observations on the management of waqf land at the At-Taqwa mosque, in detail, then draws general conclusions.

Based on the process of data collection and analysis, this study produced three findings. First, that the management of waqf land at the At-Taqwa mosque, Soco Village, Slogohimo District, Wonogiri Regency has not fulfilled good or professional management because there are several functions and management processes that have not been fulfilled. Second, the nadzir which is used to manage waqf land at the At-Taqwa mosque is a nadzir organization, because the nadzir organization is better able to maintain waqf assets and is better able to enhance the roles of the kenazir's to manage waqf properly. Third, that the use of the Nadzir organization at the At-taqwa mosque has both positive and negative impacts. The positive impact is that waqf land has developed quite well in terms of the area of mosque waqf land and its assets, nadzir can be productive of waqf land. As for the negative impact of productive waqf here, it does not have an important enough contribution in community empowerment.

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### 1. INTRODUCTION

In Indonesia, waqf is very closely related to land waqf even though in essence the objects that can be donated cannot be separated from the land. In addition, the existing waqf data is not accurate considering that data on waqf assets is not well coordinated and centralized in one professional institution. The current development of waqf institutions cannot be separated from the existence of Islam in the archipelago. Waqf, especially in the form of land waqf, has existed and been carried out since the birth of Muslim communities in several regions in the archipelago. The waqf institution emerged at the same time as the birth of the

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Muslim community as a religious community which generally requires worship and educational facilities to ensure its continuity. These facilities can be fulfilled by means of waqf, whether in the form of endowments of land, buildings, or other waqf assets. An overview of the practice of waqf in Indonesia is described, such as the phenomenon of the mosque as a waqf property. The waqf assets may not be traded, pawned, inherited, or gifted. This is because the mosque has the nature of enduring and lasting waqf.

Mosque land waqf is part of the practice of waqf in Indonesia in addition to other endowments. So far, the waqf of mosque land has encountered problems in the field. As covered in the news *Republika.co.id* Jakarta, that the potential for waqf is very large to improve public welfare, so that waqf is currently being intensively socialized to the public. However, there are several challenges to waqf management in Indonesia. This was conveyed by the Secretary General of the Ministry of Religion, Nur Syam, during the opening ceremony for the Indonesian Waqf Board (BWI) work meeting at the Kebon Sirih Building, Bank Indonesia, Central Jakarta, Wednesday (24/1). "At least six challenges to waqf that need our attention," said Nur Syam when opening the event on behalf of the Minister of Religion Lukman Hakim Saifuddin.

The first challenge, he said, is related to data validation of waqf assets, including cash waqf or cash waqf. Second, increase the collection of cash waqf. Third, waqf land certification. Fourth, waqf land disputes that require mediation and advocacy as well as problematic waqf land rollovers. The fifth challenge, he continued, is the use of waqf assets for productive economic activities that add value to the welfare of the people. Sixth, the capacity and sense of responsibility of the Nazirites. Because of this, Nur Syam asked the attention of all levels of the Board of Indonesian Waqf Board (BWI) to deal with actual waqf issues, especially those that directly touch the role of BWI at the central level. BWI needs to pay attention to the performance of BWI Representatives in the regions where not all of them can carry out their functions properly due to various constraints and limitations, including constraints on operational costs and organizational resources which are still a crucial issue in a number of provinces," said Nur Syam.

Other challenges, he added, are the uneven understanding of waqf land by the community regarding the provisions of Law No. 41 of 2004, particularly regarding waqf and types of waqf, the not yet optimal management of waqf land assets in a productive way, there are still many nazirs who are not professional, have not the availability of a waqf data base, and the not yet optimal network of empowerment and development of cash waqf. According to him, waqf for most Muslims in the country is still synonymous with immovable property, such as endowments of land or buildings. Only recently have people been introduced to waqf in the form of movable property, most people call it cash waqf. "I hope that breakthroughs in the management of productive waqf and cash waqf also need our collective attention," said Nur Syam.

Soco Village is a village located in Slogohimo District, Wonogiri Regency. In Soco Village, there are various prayer rooms and mosques, one of which is the At-Taqwa mosque. As the researcher's initial assessment, the At-Taqwa mosque is a village mosque that stands on waqf land that has been certified. Regarding the management that has been running so far, it turns out that there are still a number of things that need to be studied further because they are still far from the expectations that we have hoped for. This can be seen from several aspects including, namely, in the process of waqf reporting it is not clearly recorded, in terms of empowerment the results of waqf have not been allocated to the wider community, but are still allocated to administrators and their staff. The collection of waqf funds is still waiting for public awareness.

There are several problems that need to be studied further, namely that the existing waqf asset management system is not optimal, the empowerment system is inadequate and also unable to make a clear contribution to the welfare of society. The hope is that with this research on mosque waqf land management in Soco Village, the community and nazir understand how good management is in managing waqf assets

## 2. METHOD

The data collected in the research can be broadly classified as follows:

- a. Data on the implementation of waqf land management at the At-Taqwa mosque.
- b. Data on the practice of managing waqf land at the At-Taqwa mosque uses the nadzir organization.
- c. Data on the impact of the use of nadzir organizations on the development of waqf land area and its assets

The data sources used by the author are primary data sources, which include several persons, namely nadzir, mosque administrators and the community around Soco Village, Slogohimo District, Wonogiri Regency. Meanwhile, secondary data is additional data or data used to complement primary data. Secondary data is usually in the form of documented data or available report data.

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This study uses a qualitative approach. The location of this research is the waqf land of the At-Taqwa mosque, Soco Village, Slogohimo District, Wonogiri Regency. This research data collection was carried out through in-depth interviews and documentation. Data analysis was performed using an inductive descriptive method. Descriptive is intended to describe in as much detail as possible the management of waqf land at the At-Taqwa mosque, so that real, factual and accurate conclusions can be obtained regarding the facts, characteristics and relationships between the phenomena investigated. So that it can be used to make conclusions with the right interpretation. Inductive, a way or way that is used to gain scientific knowledge starting from observations on the management of waqf land at the At-Taqwa mosque, in detail, then draws general conclusions

### 3. RESULT AND DISCUSSION

#### 3.1 Management of At-Taqwa Mosque Waqf Land Management

With regard to planning in managing waqf land, nadzir did not carry out careful planning, nadzir when he was going to carry out activities related to the development of waqf land was only limited to plans which were not held in subsequent meetings to follow up on these plans. The management of waqf land at the At-Taqwa mosque in Soco Village regarding planning cannot be said to have good or professional management. Because, in waqf management theory, planning is the foremost decision about what to do. Ahmad Ibrahim and Abu Sinn formulate strategy as the process of buying organizational goals, policy tactics, and programs needed to achieve certain goals in achieving the goal framework which then establishes methods to ensure policies and program strategies that can be implemented in accordance with capabilities and conditions. In connection with planning in waqf there are three basic things that are contained, namely:

- a. From a process standpoint, it is the basic process used to set waqf management goals and determine how goals can be realized, determine the resources needed, set standards of success in delivering goals.
- b. From a management function standpoint, it will influence and give authority to nadzir to determine organizational activity plans.
- c. From a decision-making standpoint, it is a decision-making for the long term.

With regard to organization, here the nadzir determines the tasks and determines the established procedures, since there is only one nadzir of the waqf land of the At-taqwa mosque who is carrying out his duties because the others have died, so activities such as training and development of nadzir resources are not carried out, and even though the nadzir only works alone, he is assisted by the surrounding community in order to achieve the waqf target.

In management theory, organizing is bringing together and coordinating human resources, physical, financial, information and other resources needed to achieve goals. In the process of organizing waqf, the waqf manager or chairman of the nadzir allocates organizational resources according to a plan that has been made based on an organizational framework or organizational structure where there is clarity on how the organizational plan will be implemented, coordinated and communicated.

With regard to leadership, the leadership of the nadzir of waqf land at the at-taqwa mosque here has the task of directing, motivating, leading, guiding and also carrying out duties as nadzir. It's just that the nadzir of the waqf land of the At-taqwa mosque does not have a professional spirit so that in carrying out and collecting nadzir waqf funds there is no effort whatsoever, the nadzir is only passive and awaits the waqif's arrival. In managing waqf assets, Nadzir uses vacant land to plant cloves and corn, in managing Nadzir appoints the local community to help work on the harvest. In distributing waqf proceeds from all the assets of the At-Taqwa mosque, it is divided into two types in its management, namely for plantation land where agricultural products are used for repairs and maintenance of mosques, salaries of Madrasah Diniyah ustadz, operational costs of madrasahs, rowatib priests, nadzir and also garden cultivators. So the distribution of waqf proceeds has not been distributed to the general public. And regarding reporting Nadzir did not record in detail.

Meanwhile, in management theory, leadership or Leading means arousing the enthusiasm of others to become better organizational actors. It means directing, motivating, and communicating with employees individually and in groups. With regard to waqf, the leadership function that must be carried out is implementing the process of leadership, mentoring, and motivating nadzirs so that they can work effectively and efficiently in achieving waqf goals.

The portrait of good management leadership in Nadzir's institutions can be seen from the following three aspects:

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First, transparency. Second, public accountability (public accountability). Third, aspirational (willing to listen and accommodate all the dynamics of the Nadzir institution). Fourth, within the framework of maintaining accountability and responsibility, which means balancing relations between parties involved in business ties or other purposes, Islam emphasizes the urgency of recording every transaction or commercial relationship that is carried out. This is intended to avoid possible problems that will arise. The philosophical and human meaning of the proportion of recording (accounting) is for the sake of maintaining harmonious relations between the parties involved in working together. This is a reflection of peace which is indeed the outline of Islam.

With regard to supervision, the waqf land nadzir of the At-Taqwa mosque does not carry out strict supervision so that in carrying out activities related to the management of waqf land in this mosque there is no regular evaluation and correction so that they cannot learn from failures or mistakes in managing waqf assets.

In waqf management theory, controlling or supervision is the process of ensuring that actual activities are as planned. With regard to waqf management so that mismanagement or misuse of waqf assets does not occur, the control function needs to work properly. In Islamic management principles, supervision is not only known as external supervision alone, but also prioritizes internal supervision, to be trustworthy and fair in every job it carries out.

With regard to Waqf management, the supervisory function (controlling) carried out by Nadzir is evaluating the achievement of objectives and activity targets in accordance with investment standards or principles in an Islamic economic perspective. Take steps to clarify and correct deviations found with solutions to achieve waqf management objectives.

So it can be concluded that the management of waqf land at the At-Taqwa mosque in Soco Village has not fulfilled good or professional management because there are several management functions and processes that have not been fulfilled.

### **3.2 Management of At-Taqwa Mosque Waqf Land Using Organization Nadzir**

In order to build a new waqf paradigm related to individual nazirs, there are organizational nazirs and legal entities. The emphasis on legal entities and organizations as nadzirs is a very appropriate choice, because experience has shown that individual nadzirs (single) have opened up many opportunities for misappropriation and or neglect of the duties of a nazir. So that by forming a legal entity and organization it is hoped that it can increase the roles of kenadzir to manage waqf properly.

As explained above, the At-Taqwa mosque, which was formerly a prayer room, was managed using a single nadzir or individual nadzir. At that time the nadzir who managed the mosque's waqf land was Mr. Sholihin, he managed it for about 4 years. At that time Mr. Sholihin resigned from his position as nadzir because he felt old and was unable to manage the waqf land. When the mosque's waqf land was managed by Mr. Sholihin, there were actually several factors that caused the waqf land to not develop or even be worthless. These factors include:

- a. Nadzir does not understand his duties and responsibilities as a nadzir
- b. Nadzir did not develop waqf land
- c. Nadzir lacked trustworthiness, so he made deviations in managing it
- d. Lack of protection of waqf assets
- e. Nadzir was chosen not because of his professionalism but because he was appointed because he was a close relative of the waqif
- f. Land that has not been used for anything is not productive
- g. There are no social activities related to the development of mosque waqf land
- h. Mushollas are rarely used for any activities related to the development of waqf assets

There are four things in the professional theory of waqf management, namely:

- 1) Amanah (can be trusted). In general, a management pattern is considered professional if the entire system used can be trusted, both input and output. Input in a management can be seen from its Human Resources (HR), in the case of waqf it is phak nadzir, namely:
  - a. Have a high standard of education (educated) and superior moral standards, so that all processes carried out can produce good products and not harm others.
  - b. Have more skills, so that they can provide quality products and have advantages compared to others.

- c. There is a clear division of work (Job Description), so there will be no overlapping of authority, roles and responsibilities.
  - d. There is a standard of rights and obligations. There is no imbalance between the rights and obligations of each party involved in management.
  - e. The existence of clear and directed operational standards, so there will be no management imbalance.
- 2) Siddiq (honest). Apart from being trustworthy (trustworthy), siddiq (honest) is a fundamental trait, both related to the personality of its human resources and the form of programs offered so that consumers or the public feel they are not being taken advantage of unilaterally. The form of the program or product being marketed must be properly informed, such as when making a food product it must be explained clearly that the product does not contain ingredients that are prohibited or harmful to health, such as lard, formalin and so on.
- 3) Fathanah (smart/brilliant). Intelligence is needed to create products (programs) that can be accepted by the market (society) by offering good and advanced expectations. The products offered provide opportunities that are eagerly awaited by consumers or parties related to them. For example, in the management of waqf objects it must be in the form of a business that presumably can open new jobs, can help small traders and so on, and the results can be enjoyed for the welfare of society at large.
- 4) Tabligh (conveying correct/transparent information) actually the concept of tabligh is more to the willingness and ability to convey all good and correct information. In management, dissemination of good and honest information is closely related to marketing patterns and financial reporting. Marketing a product is delivered honestly, not deceiving or fooling the public. The marketing strategy implemented must comply with the legal and moral principles that apply in society so that it will not cause unnecessary suspicion or anxiety. In terms of financial reporting, professional management must be carried out in a transparent, honest and responsible manner, so that those who regulate all cash flows (finance department) are ready to be audited by any party at any time.

The nadzirs appointed to manage waqf land for the At-Taqwa mosque are nadzir organizations under the auspices of NU, namely organizations engaged in social, educational, community and/or Islamic religious fields, organizational administrators, one of the organizational administrators domiciled in the district or city where waqf objects are located, and have fulfilled the requirements as nadzir of the organization.

The change from single nadzir to nadzir this organization is gradually experiencing quite rapid development, from what was originally a musholla to now a mosque and has students at Madrasah Diniyah At-Taqwa

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The change from a single nadzir to a nadzir organization has gradually developed quite rapidly, from what was originally a musholla to now a mosque and has students at Madrasah Diniyah At-Taqwa. In the theory of Nadzir's management, a reliable HR management system is needed with the aim of:

- a. Improving and developing the knowledge, abilities and skills of waqf nadzirs at all levels in order to build strong, professional and responsible managerial capabilities.
- b. Shaping the attitude and behavior of the waqf nadzir in accordance with their proper position, namely the mandate holders of Muslims who entrust property to be managed properly and accountable before Allah in the future.
- c. Creating the same mindset or perception in understanding and implementing waqf management patterns, both in terms of legislation and managerial techniques so that it is easier to control, both at the regional and central levels.
- d. Invite waqf nadzirs to understand management procedures and patterns that are oriented towards the interests of implementing Islamic Sharia in a broader and long term manner. So that waqf can be used as an important element in supporting the implementation of an integrated Islamic economic system.

It can be concluded that the nadzir who is used to manage waqf land at the At-Taqwa mosque is an organizational nadzir, because the nadzir organization is better able to maintain waqf assets and is more able to improve the roles of the nadzir to manage waqf properly.

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### 3.3 Implications of the Use of Organizational Nadzir on the Development of Waqf Land Areas and Their Assets.

The success of waqf in the past and present history of Islam cannot be separated from the waqif's use of the waqf assets and their skill in choosing the nadzir (manager) of the waqf. Because in an effort to maintain waqf assets so that they are maintained in principle and the benefits continue to flow forever, it can only be determined from the way the waqif issues his assets for waqf and chooses a nadzir to manage and develop it. In principle nadzir is the key to success in the management and development of waqf so that the proceeds can be enjoyed by mauquf alaih (its designation).

The waqf land of the At-Taqwa mosque has developed after being managed using an organizational nadzir, so the use of this nadzir has positive and negative impacts including:

Positive impact :

- a. The area of waqf land which used to be 500 m<sup>2</sup> has now become 1,000 m<sup>2</sup>
- b. Nadzir can make waqf land productive, which was originally not used for anything but now it is a clove and corn garden
- c. In addition to worship, the mosque has other religious activities
- d. Having Madrasah Diniyah students who are supervised by Ustadz Gimin and have increased from year to year
- e. Yields from clove and corn yields also increased, albeit slightly

Negative impact:

- a. Regarding the collection of waqf funds, Nadzir is less active so that he does not experience rapid development of the mosque's waqf land area and its assets
- b. Regarding management, in making waqf assets productive, Nadzir works by asking his own brothers for help every time he harvests, causing envy towards the surrounding community
- c. Regarding the distribution of the results, it has not spread widely to the surrounding community so that people who cannot afford it cannot feel the results, even if they are small
- d. Regarding reporting, it was not recorded in detail so that the calculations were not clear and the community did not know what the results were then and now.

In waqf management theory, the portrait of good management leadership in a kenadzir institution can be seen from three aspects as follows:

First, transparency. Second, public accountability (public accountability). Third, aspirational (willing to listen and accommodate all the dynamics of the Nadzir institution). Fourth, within the framework of maintaining accountability and accountability, which means balancing the relationship between parties involved in business ties or other needs, Islam emphasizes the urgency of recording every transaction or commercial relationship that is carried out. This is intended to avoid possible problems that will arise.

By examining the substantive meaning of Islamic attitudes towards ethical or moral issues of accountants, we are reminded that accountants who uphold ethics will provide a cooperative atmosphere for interested parties, in addition to the broad benefits felt by the public.

In addition, nadzir is also required to be trustworthy, honest, intelligent and able to convey correct/transparent information. Looking at the positive and negative impacts that have occurred on waqf land, the At-Taqwa mosque has undergone quite good changes when it is managed using an organizational nadzir because waqf land has produced sufficient results for the development of the area of land and its assets. However, productive waqf here does not yet have an important contribution in community empowerment. Empowering society means doing towards a better society with development which means changes in progress.

So it can be concluded that the use of organizational nadzir at the At-taqwa mosque has positive and negative impacts as described above.

## 4. CONCLUSION

Based on the problems contained in this discussion, several views can be formulated regarding the management of waqf land at the At-Taqwa mosque. So the authors make conclusions and suggestions as follows:

First, the management of waqf land at the At-Taqwa mosque, Soco Village, Slogohimo District, Wonogiri Regency has not fulfilled good or professional management because there are several management functions and processes that have not been fulfilled.

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Second, the Nadzir who is used to manage waqf land at the At-Taqwa mosque is an organizational nadzir, because organizational nadzirs are better able to maintain waqf assets and are more able to enhance the roles of the nadzir to manage waqf properly.

Third, that the use of the organization's nadzir at the At-taqwa mosque has positive and negative impacts. The positive impact is that waqf land has developed quite well in terms of the area of mosque waqf land and its assets, nadzir can be productive of waqf land. As for the negative impact of productive waqf here, it does not have an important enough contribution in community empowerment.

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