



Community Service to Exchange Knowledge: The Implementation of Waqf and Zakat in UPM and USK

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Abstract: This activity was intended to exchange knowledge regarding waqf and zakat implementation at Universitas Syiah Kuala and Universiti Putra Malaysia (UPM). It was held on 10-12 December 2019 at UPM, Malaysia with 55 participants. This program was conducted through workshops and focus group discussion which led by Waqf and Zakat leaders as well as staffs from both universities. The results of this program were: the increase of understanding of waqf and zakat theories and implementation in both countries, recommendations toward better implementation of waqf and zakat in both universities, the strength of waqf and zakat institutions and good governance in both university.

Keywords: Waqf, Zakat, Community Service, Universitas Syiah Kuala, Universiti Putra Malaysia.

INTRODUCTION

Universiti Putra Malaysia is a Malaysian University located in Serdang, Selangor, Malaysia. Currently Universiti Putra Malaysia (UPM) has a business department, namely the School of Business and Economics which offers three study programs, namely Economics, Accounting, and Business Administration. The Faculty of Business and Economics currently has a fairly good waqf distribution system. Waqf activities at this university are managed under the Center for Waqf, Zakat and Waqf Management. Interestingly at this university, zakat can also be given to zakat recipients who are at the university. One of the zakat recipients is a group of zakat recipients who are students and university staff.

Meanwhile at Syiah Kuala University (USK), zakat and waqf are managed by Rumah Amal with the vision of becoming an amil zakat institution and economic empowerment of the people who are innovative, responsive, professional and leading for the common good based on mosques.

Malaysia has a very large waqf land. If managed properly it will have a positive impact on Muslims in particular. However, in the management of waqf in Malaysia, there are still many problems such as the non-uniformity of the waqf law both in understanding, interpreting, issuing waqf and legal procedures. There are also cases of misuse of waqf land that have not been registered so that they cannot be managed. However, in the management of waqf in Malaysia, there are positive developments that illustrate the high level of awareness by various parties. In the development of waqf property, the Malaysian Islamic Religious Council cooperates in building real estate to build a housing complex on waqf land with the principle of rent. In addition, the majlis also cooperates with financial institutions, such as Hajj savings, Islamic banks, and other cooperatives with the mudharabah principle.

In this activity, the solution offered is an understanding of waqf and zakat through a workshop on sharing knowledge about waqf and zakat and its implementation in Aceh. The community service team from the Department of Economics and Business at Syiah Kuala University provided material related to waqf and zakat. This will help UPM to understand the implementation of zakat and waqf in Aceh. Furthermore, UPM can take recommendations from the presenters and it is hoped that it will become a recommendation for strategies for implementing zakat and waqf at UPM and in Selangor.

Syiah Kuala University through the Faculty of Economics and Business has several educators whose expertise focuses on the fields of Islamic Economics, Sharia Management, Sharia Banking and Islamic Business. Some of these educators already have doctorate and professor degrees. They are active in national and international scientific meetings and they have written in reputable national and international journals. In addition, these experts in the field of Islamic Economics and Management have carried out community service activities with the topic of waqf in various places. Syiah Kuala University itself has conducted many national and local workshops with the theme of waqf including the FREKS activity – the Islamic Economic and Financial Research Forum.

METHOD:

This activity was held at Putra Malaysia University in Selangor, Malaysia on 10-12 December 2019. Participants in this activity were educators and education staffs and staffs from the UPM zakat & waqf agency and lecturers and staff from the Management Economics department, USK Faculty of Economics and Business. The number of participants who attended was 50 people.

This activity uses a workshop approach and focus group discussions are carried out two days from 9 to 4 pm Malaysian time. This activity began with listening to material presentations from the head of the community service team majoring in EKM, FEB, USK related to waqf and zakat schemes in Aceh and USK. And then continued with the presentation of material related to waqf and zakat schemes at UPM and Selangor. After that, 1 team was formed to discuss waqf and 1 team to discuss zakat. The two teams were then given a more complete material related to waqf and zakat. After all team participants understood the material well, then the team was given several waqf and zakat schemes which were then discussed together (brainstorming) guided by the team leader from the EKM, FEB, USK majors.

RESULT AND DISCUSSION:

The results achieved in this community service activity include:

- ❖ There is knowledge sharing focusing on waqf and zakat between the two parties.
- ❖ Improved understanding of waqf & zakat and the existing waqf and zakat systems in Indonesia and Malaysia
- ❖ UPM gains special understanding regarding the implementation of waqf and zakat in Aceh and USK
- ❖ Recommendations from the strategy for implementing waqf and zakat in Aceh can be implemented at UPM

- ❖ Strengthening UPM zakat and waqf bodies by sharing knowledge and strategies for zakat and waqf management

The material provided is summarized as follows:

Waqf is a religious institution in Islam that has a direct, functional relationship that seeks to solve social and humanitarian problems. Such as poverty alleviation and economic empowerment of the people. In the management of waqf, nadzir plays an important role in maximizing the expected results of waqf. If waqf is managed professionally, it will become a potential Islamic institution.

Waqf according to the Shafi'i and Ahmad bin Hambal "Waqf is to hold waqf property to be used in all fields of benefit by perpetuating the property as taqarrub (get closer) to Allah SWT". According to Law no. 41 of 2004 "waqf is a legal act of wakif to separate and/or surrender part of his property to be used or for a certain period of time in accordance with his interests for the purposes of worship and/or public welfare according to sharia". In article 5 of law no. 41 of 2004 explains that "waqf serves to realize the potential and economic benefits of waqf property for the benefit of worship and to promote public welfare". Furthermore, it is stated that waqf can be implemented by fulfilling the following waqf elements: wakif, nazhir, waqf property, waqf pledge, allocation of waqf property, waqf period.

According to Sharia, waqf is property that is held and utilized and managed in accordance with sharia principles then the results of its management are given to the beneficiaries of the waqf (Sabiq, A. S. 2008). According to fiqh experts, views on the meaning of waqf are different, for example as follows:

- ❖ **Hanafi:**

"Waqf is holding an object which according to the law, remains" property of the wakif / waqf and use its benefits for virtue".

- ❖ **The Maliki:**

"Waqf is to hold objects belonging to the waqf, but allow the use of the results for good purposes, namely the provision of reasonable benefits of objects for a certain period according to the pronouncement of the waqf contract and should not be required as waqf pronouncement (forever)".

- ❖ **The Shafi'i and Ahmad bin Hambal:**

"Waqf is holding the property of the waqf" to be able to be used in all fields of benefit by

perpetuating the property as taqarrub (get closer) to Allah SWT.

The purpose of waqf is for the benefit of humans by getting closer to Allah SWT, and obtaining a continuous reward from the use of the waqf property because waqf is a charity. Waqf management, especially in Aceh, has several stages, can run simultaneously, and can be circular (repeated from the beginning to the end continuously). The initial stage is data collection. There are many wakif who endow their wealth and nazhir who manages the waqf around us. All you need to do is write it down. Baitul Mal Aceh (BMA) as waqf supervisor can collect this data. The gampong (village) can help provide data on waqf assets in its territory. Data can also be obtained from mass organizations and waqf foundations as well as local KUA.

After the data is available, the next step is to invite others to develop waqf (waqaf endorsement). This is preferred for waqf that has been certified and has nazhir. There are many nazhir who have, are, and will develop waqf. We just need to disseminate this information. Social media can be very helpful.

Simultaneously, coaching the nazhir can be done to increase managerial capacity and network development. In fact, not only coaching, BMA can help upgrade nazhir by issuing individual nazhir certificates; fostering organizations that become nazhir; and help

take care of the registration of nazhir who are legal entities.

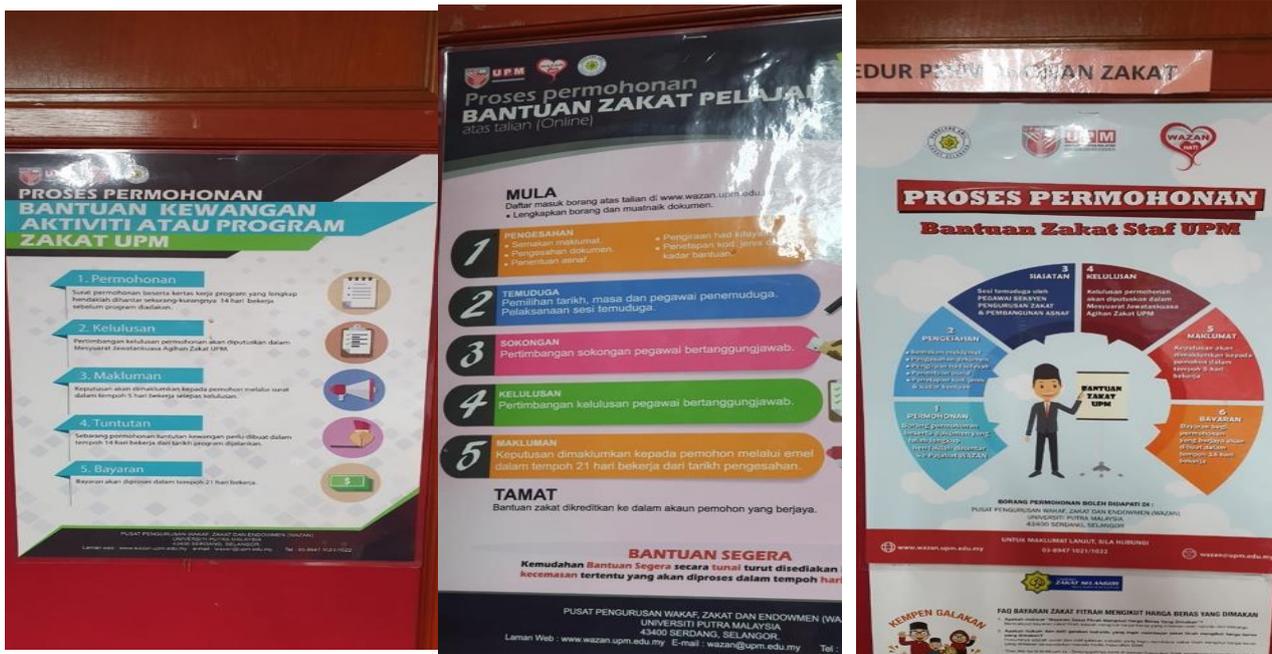
Next is the use of waqf assets. In this stage, BMA not only invites, but also directly provides funds (zakat/infaq) to develop waqf assets. For example, establishing a hospital on waqf land; fund productive waqf that supports the operation of social waqf; etc.

Entering the fifth stage, the work of fixing the waqf will be more difficult, namely the certification of waqf assets. This is not only related to land administration matters (for immovable waqf), but also property ownership disputes. The cooperation of various related institutions, both government and customary, will be very helpful.

Finally, fostering wakif and nazhir to find new sources of waqf. This is closely related to the development of the world of waqf which continues globally. In addition to continuing waqf of immovable property, the public can get to know the types and mechanisms of new waqf sources, such as cash waqf.

Today, users of mobile banking or electronic wallets can immediately find this information on their mobile application, complete with facilities for waqf. Furthermore, the uberization of waqf in this period of disruption also continues to grow. It is not impossible, expanding new sources of waqf will strengthen the leverage of waqf for prosperity in this world and the hereafter.





CONCLUSION:

- The conclusions and suggestions from this activity are:
- ❖ Zakat and waqf are sharia activities intended to increase taqwa to Allah SWT and solve economic and social problems in society.
 - ❖ The management of zakat and waqf has used a good management system but continues to need improvement and development to maximize the implementation of zakat and waqf.
 - ❖ UPM and USK as one of the public institutions that participate in providing sources of knowledge and references related to zakat and waqf continue to increase knowledge and share strategies and knowledge with the public.

- ❖ The implementation of zakat and waqf schemes at UPM and USK needs to be improved by considering technology development and globalization.

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