



Productive Waqf Management in Pondok Modern Tazakka, Batang District, Indonesia

Abdul Wahab; Giyoto; Abdul Matin bin Salman

Islamic Education Management Doctoral Study Program, Raden Mas Said State Islamic University Surakarta,
Indonesia

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Abstract

Waqf is a gift whose implementation is carried out by holding the original (ownership) (tahbisul early) and then returning the generally accepted benefits. This study aims to describe the waqf management strategy in the Modern Tazakka Islamic boarding school in Batang district. This study used descriptive qualitative method. Qualitative with a phenomenological approach. The place chosen in this research is the Tazakka Modern Islamic Boarding School. The selection of the place was based on the management carried out by the Islamic boarding school related to waqf as a social foundation. The data in this study are in the form of words and writings related to productive waqf management. The sources of data in this study are all forms of documents that support data regarding the implementation of productive waqf management at the Tazakka Islamic Boarding School. The data validity technique used is data source triangulation, theory triangulation and member checking. The data analysis technique used is interactive analysis technique. The results showed that productive waqf management at Modern Tazakka Islamic Boarding School includes four components, namely planning, organizing, actuating, and controlling. Waqf management planning, namely the preparation of the waqf organizational structure and determining the type of productive waqf to be developed. Organizing, namely determining the waqf team, division of tasks in waqf management, job descriptions from each field, organizing the waqf team so that it does not overlap and giving instructions to each division of the team. The actuating of productive waqf includes the timing of waqf implementation, the forms of waqf implementation, and the constraints encountered. Controlling, namely the level of achievement of the productive waqf program at the Tazakka Modern Islamic Boarding School, Batang Regency. The level of achievement has been reached, but needs improvement.

Keywords: *Management; Productive Waqf; Tazakka Modern Islamic Boarding School*

Introduction

Waqf is one of the potential Islamic financial instruments. Waqf has a significant role in economic development. In Indonesia, waqf has been known and implemented by Muslims since Islam entered Indonesia. As one of the Islamic financial instruments, waqf has become one of the supports for the economic development of Islamic society (Fasa, Rofiqo, & Oktarina, 2016).

The legal foundation of waqf itself has been established since the Dutch colonial period in the form of a governor circular letter dated July 4, 1931 Number 1361/A as contained in *bijblad* number 12573 of 1931 concerning *Toezych Van De Regeering Op Mohammedaansche Bedehuizen, Vrijdagdiensten En Wakafs*. This circular letter regulates the necessity of having a regent to give waqf. Then the waqf regulations in Indonesia were updated during the New Order era with government regulation number 28 of 1977 concerning the waqf of property land. Then in two decades the waqf regulations were contained in presidential instructions No. 1 of 1991 concerning guidelines for the government and society to resolve problems in the field of waqf which were contained in book III.

During the reform period, waqf assets in Indonesia were very large. The birth of the Indonesian Waqf Board (BWI) is a manifestation of the mandate outlined in Law Number 41 of 2004 concerning Waqf. The establishment of BWI aims to carry out management of waqf management nationally, both related to the management of waqf assets that are national and international, as well as fostering nazirs (waqf managers). The real and strategic form in optimizing waqf management is to link the management of waqf development activities with Islamic boarding schools (Fasa et al., 2016).

The Indonesian Ulema Council (MUI) has issued a fatwa regarding cash waqf on 11 May 2002 as follows (Indonesian Ulema Council, *Fatwa Regarding Cash Waqf Year 2002*) (Departemen Agama, 2003). Through this fatwa, the scholars converted the form of waqf into the term productive waqf. This is done to manage the many Islamic boarding schools in Indonesia. The large number of Islamic boarding schools in Indonesia is an opportunity in various ways. However, so far the potential of pesantren has only been seen from one side, namely quantity and has not yet focused on quality. Thus, pesantren should be managed as well as possible in order to form a balance between educational development and economic development.

One of the Islamic boarding schools that implement productive waqf is the modern Tazakka Islamic boarding school located in the city of Batang. This productive waqf has been practiced in Tazakka. There are waqf restaurants, waqf shops, waqf rice fields, waqf gardens with productive plants, waqf between gas stations, company stock waqf, and others. There are also those who donate their money, then invest it in factories and bakeries, and the profits are distributed to the Islamic boarding school.

The development of pesantren is inseparable from the role and participation of religious leaders in it. Religious figures have an important role in conveying religious messages. Kyai Anang is one of the religious leaders who developed waqf in Islamic boarding schools, which has been carried out in the modern Tazakka Islamic boarding school. Armed with the knowledge he had acquired while in Egypt and the Middle East and especially in the in-depth field of knowledge in the field of waqf, K.H. Anang succeeded in establishing a pesantren with waqf funds from the community. Pondok Modern Tazakka has practiced other forms of waqf, such as beneficiary waqf and professional waqf. According to KH. Anang Rikza, the head of Tazakka Modern Islamic Boarding School, said benefit waqf is actually a direct derivative of asset waqf.

The management of waqf in the Tazakka Modern Islamic Boarding School is run by the Tazakka waqf nazhir who is within the organizational structure of the Tazakka Modern Islamic Boarding School. Nazhir waqf Tazakka started managing waqf since 2012 and until now continues to explore the potential of the community to donate part of their wealth to manage and empower the results for social interests, worship and general welfare. The forms of waqf developed by Pondok Modern Tazakka include cash waqf, productive waqf, professional waqf, benefit waqf, rights transfer waqf. In the context of productive waqf, tazakka collects and collects cash zakat or one of the productive zakat. Productive zakat is the utilization of zakat productively, the understanding of which is more on how or the method of conveying zakat funds to the target in a broader sense, in accordance with the spirit and goals of *syara'*.

In its management, this productive waqf has been practiced in Tazakka in various forms. There are waqf restaurants, waqf shops, waqf rice fields, waqf gardens with productive plants, waqf between gas stations, company stock waqf, and others. There are also those who donate their money, then invest it in factories and bakeries, and the profits are distributed to the pondok. Until now these productive endowments continue to support the pondok. Professional or work waqf can be carried out either for a permanent period (permanent waqf) or for a certain period of time (temporary waqf) because according to Munzir Qahf waqf can be permanent or temporary as mentioned in the definition of waqf above. In addition, there is waqf in the form of money. Cash waqf in its form is seen as one of the solutions that can make waqf more productive, because money here is no longer used as a medium of exchange. Cash waqf is seen as able to bring up more results.

This research has relevance to proprietary research (Sa'diyah, Saleh, Wahyudi, & Puspitaningtyas, 2021) entitled *Development of Micro Waqf Bank Strategic Management in Islamic Boarding Schools*. This research shows that success in the development of the Sumber Barokah Denanyar Micro Waqf Bank is influenced by the implementation of spiritual leadership values and a spiritual environment that is able to produce Islamic-based governance at the Sumber Barokah Denanyar Micro Waqf Bank.

The similarity of this research with this research lies in the focus of the study which examines the waqf management in Islamic boarding schools. Nevertheless, the object of research for both is different. This research collected productive waqf management data from the Tazakka modern Islamic boarding school, while the data collection was conducted at Islamic boarding schools in East Java with a focus on Micro Waqf Banks located at these Islamic boarding schools.

Other research that has relevance to this research was conducted by (Siddiq, 2018) entitled *Problems of Implementation of Productive Waqf in Pesantren*. In this study it was found that waqf problems that occur in Islamic boarding schools are caused by several things. First, most of the pesantren waqf positions are not fully owned by public institutions, so that the community is less concerned about participating in the development of pesantren waqf assets. Second, the status of the waqf proceeds is unclear, whether it automatically belongs to the waqf institution or belongs to the owner of the pesantren. Third, the management of waqf boarding schools (na'iyar) is less professional. The majority are still patterned in the paradigm of consumptive waqf thinking, besides that the selection process for waqf managers is perfunctory.

The similarity of the research conducted by Siddiq and this research is that it focuses on waqf in Islamic boarding schools. In addition, one of the objectives of this research has similarities with the research conducted by Siddiq, namely to find out and explain the constraints or problems in the field of waqf that exist in Islamic boarding schools. The difference lies in other research objectives, if this research aims to explain how waqf management occurs in the modern Tazakka Islamic boarding school, then Siddiq's research only focuses on the problems that occur. In addition, the object of this research only focuses on the modern Tazakka Islamic boarding school, while Siddiq collects data from several Islamic boarding schools such as Gontor Islamic Boarding School, Tebuireng Islamic Boarding School and Ash-Shiddiqiyah Islamic Boarding School.

Other research that has relevance to this research was conducted by (Ramadhan & Huda, 2020) in JIEM: Mulawarman Journal of Economics entitled *Management of Productive Waqf of the Trubus Iman Islamic Boarding School, Paser Regency*. The results of the study show the systematic receipt of productive waqf assets in the form of grants of land by the wakif. Utilization of waqf land in Islamic boarding schools with the plantation business sector, agro-tourism, factories, cooperatives, and the laundry business. Utilization of the results of productive waqf management is used for operational costs

of Islamic boarding schools, maintenance costs of waqf assets, costs of developing productive waqf land assets in Islamic boarding schools.

The similarity of this research with this research lies in the discussion related to waqf in Islamic boarding schools. However, the focus of this research lies in the management of productive waqf in the Trubus Islamic boarding school. While this research focuses on productive waqf management in the Tazakka modern cottage, Batang Regency.

Management is related to efforts to achieve a certain goal through the activities of other people through planning, organizing, actuating, mobilizing and controlling (Kontz & O'Donnel, 1990: 3). According to Terry (1986: 1) management is a distinctive process consisting of planning, organizing and controlling mobilization actions carried out to determine and achieve predetermined goals using other resources. Management has four functions namely planning organizing, actuating and controlling.

Based on this explanation, this study aims to examine the management of productive waqf management in the Tazakka modern cottage, Batang Regency. The Islamic boarding school was chosen on the grounds that the form of a modern Islamic boarding school as a social foundation is very strong, so productive waqf management needs to be implemented. Thus, strategies are needed to increase the income of Islamic boarding schools as an institution, so that productive waqf is chosen as a solution to this problem. The research focus lies on the implementation of productive waqf management in modern Islamic boarding schools, especially those related to productive waqf.

Research Method

This study used descriptive qualitative method. Qualitative is research that can be described in the form of words in natural contexts by utilizing natural methods (Moleong, 2013). Qualitative research aims to gain insight regarding the construction of reality that occurs, so that it can be interpreted (Cropley, 2019).

The strategy used in this study is a case study. Case studies are empirical investigations of phenomena in real life contexts (Yin, 2003: 18). The place chosen in this study is the Tazakka Modern Islamic Boarding School. The data in this study are in the form of words and writings related to productive waqf management carried out by the Tazakka Islamic Boarding School, especially productive waqf. There are several data collection techniques used in research, while these techniques are observation, interviews and documentation. This study uses data validity techniques (data validity) in the form of triangulation techniques. According to Sugiyono (2017) triangulation technique is a data collection technique from existing sources. The stages in data analysis in this study are data collection, data reduction, data presentation, conclusion/verification. The data analysis technique used in this research is interactive model analysis (Miles & Huberman, 2009).

Results and Discussion

This section describes productive waqf management at the modern Tazakka Islamic boarding school, Batang district. Management includes planning, organizing, actuating, and controlling.

Productive Waqf Planning Management at Tazakka Modern Islamic Boarding School, Batang Regency, Indonesia

Tazakka was founded by the Tazakka Foundation in 2008 before Pondok Modern Tazakka was established and was subsequently confirmed with an Operational Decree from the Regional Office of the

Ministry of Religion of Central Java Province as the National Amil Zakat Institution Representative at the Regency Level with SK number 1256 of 2018.

Planning management can be seen starting from the preparation of the waqf organizational structure. The organizational structure of the Tazakka waqf for the 2021-2022/1442-1443 period includes the advisory board, sharia supervisory board, consultant, director, deputy director, treasurer, fundraising division, waqif coaching division, waqf asset maintenance and development division, informants and publications division. Each division has a different job description so as to minimize overlap between divisions. In addition, the establishment of a waqf management structure shows that Pondok Tazzaka is consistent and systematic in managing waqf (interview with Kiai Anang Rikza M).

After compiling the waqf organizational structure, then determining the type of productive waqf to be developed. The forms of waqf developed by the modern Tazakka Islamic Boarding School include waqf through money, productive waqf, professional waqf, benefit waqf, rights transfer waqf. In the context of productive waqf, tazakka collects and collects zakat money or one of the productive zakat. Productive zakat is the utilization of zakat productively, the understanding of which is more on how or the method of delivering zakat funds to the target in a broader sense, in accordance with the spirit and goals of syara'. The method of giving is appropriate, effective with benefits with a versatile and productive system, in accordance with the message of the Shari'ah and the socio-economic role and function of zakat. Productive zakat means that zakat assets or zakat funds given to mustahik are not spent, but are developed and used to help their business, so that with this effort they can fulfill their daily needs continuously. The development of waqf management as mentioned above certainly has the intention as an effort to bring out the great potential of the ummah and urges all elements of society, whether they have assets or not, to be actively involved and play an important role in advancing the ummah.

Management of Productive Waqf Organizing at Tazakka Modern Islamic Boarding School, Batang Regency, Indonesia

Organizing relates to how to determine the waqf team, division of tasks in waqf management, job descriptions of each field, organizing the waqf team so that it does not overlap and giving instructions to each division of the team. The organization of waqf in Tazakka Modern Islamic Boarding School is run by nazhir waqf Tazakka who is within the organizational structure of Tazakka Modern Islamic Boarding School. Nazhir waqf Tazakka started managing waqf since 2012 and until now continues to explore the potential of the community to donate part of their wealth to manage and empower the results for social interests, worship and general welfare.

Tazakka Modern Islamic Boarding School has practiced other forms of waqf, such as beneficiary waqf and professional waqf. According to KH. Anang Rikza, the head of Tazakka Modern Islamic Boarding School, said benefit waqf is actually a direct derivative of asset waqf. A waqif who owns immovable assets does not endow his assets, but instead donates the useful value of these assets. So, what is donated is not the assets but the benefits of these assets. Meanwhile, professional waqf is waqf in the form of expertise or profession from a person to a nazir.

Not only in the establishment of Islamic boarding schools, community waqf funds are also optimized in order to increase the economic productivity of the people, one of which is in the form of business fields such as shops where the capital is taken from cash waqf whose profits are later returned for the needs of the people (Interview with K.H. Anang, 20 February 2022).

Productive Waqf Actuating Management at Tazakka Modern Islamic Boarding School, Batang Regency, Indonesia

Actuating productive waqf at the Tazakka Modern Islamic Boarding School, Batang Regency, includes the timing of waqf implementation, forms of waqf implementation, and the obstacles

encountered. The timing of waqf implementation at the Modern Tazakka Islamic Boarding School in Batang Regency can be done at any time, not depending on a certain time.

The forms of implementing the waqf program include waqf in the form of benefits from an item or money. This type of waqf can be temporary for a certain period of time determined by the waqif to the nazhir or perpetual. Some examples of beneficiary waqf, for example, people who have apartments or villas that they rarely live in, invite them to be used for cottage guests. Or, a person who has several houses to rent, then he donates the benefits of one of his houses to be used for public purposes or for religious celebrations without rent (free).

It can also be done by people who have luxury cars and lend them out when there are VVIP guests at the lodge or for social and religious activities. This endowment of benefits can also be carried out by car or bus rental entrepreneurs by providing the benefits of their fleet to be used for the needs of Islamic boarding schools, mosques or social and religious activities. This type of waqf can be carried out on a term basis, for example: lending one or several fleets for the operational needs of mosques, Islamic boarding schools or schools for a year or two years.

Included in this type of waqf benefits are people who lend their savings funds for a certain period of time to be used for the public good. Of course, the loan agreement with nazhir does not include interest or profit sharing. Thus, the funds are temporarily used for the benefit of the public. The original contract was a loan, but it has value as a beneficiary waqf. This waqf was developed and began to benefit the students and all the boarding school residents or guests of the boarding school who came to visit.

As the researchers got from interviews with caregivers during the observation, the waqf of benefits is like someone who donates benefits from one of the hotel rooms in Yogyakarta. Thus, one day the pesantren will visit Yogyakarta, they can use the room free of charge. Likewise with someone who has a vehicle such as a car, he can donate the benefits of the car, so that if one day the Islamic boarding school needs the vehicle, he can use it without being charged.

In addition, the Grand Zamzam Hotel in Mecca, right in front of the Haram Mosque, which has a big clock at its peak, is an example of productive waqf (waqf nuqud mubasyir), because the results of its efforts are donated to the Haram Mosque and the Nabawi Mosque, especially to support the maintenance and development of the two proud mosques. the world's Muslims. What is donated is money. That is money from productive results. As another example, the waqf of rice fields left by Sunan Kalijaga, the proceeds of which were used for the needs of the Sunan Kalijaga mosque; waqf of Sunan Pandanaran's rice fields called bondo mosque, the proceeds of which go to the Kauman mosque; waqf of rice fields left by Raden Fatah whose proceeds are for the needs of the Great Mosque of Demak, and there are still many rice waqfs in Indonesia whose proceeds go to mosques. This productive waqf has been practiced in Tazakka.

There are waqf restaurants, waqf shops, waqf rice fields, waqf gardens with productive plants, waqf between gas stations, company stock waqf, and others. There are also those who donate their money, then invest it in factories and bakeries, and the profits are distributed to the pondok. Until now these productive endowments continue to support the pondok. Dr. Mustafa Dasuki from Al-Azhar University, Cairo once stated that professional endowments are actually endowments of benefits, namely physical benefits (waqf manāfi'ual-abdān). For example, an architect or engineer may endow his expertise to assist, design and oversee the construction of community infrastructure, for example the construction of Islamic boarding schools, hospitals, orphanages, teacher housing, and so on. He donates his knowledge and expertise for the intended purpose without receiving material rewards as usual.

Architects endow the design drawings of buildings, while civil engineers endow their expertise to oversee the course of construction. This waqf has been implemented at the Tazakka Modern Islamic Boarding School. Likewise, the medical profession, namely by donating their expertise in the medical

field, the notary profession or land deed officials can endow their competence and profession by making notarized deeds or waqf land certificates free of charge, as well as other professions such as business consultants, financial consultants, and trainers can donate their expertise in their respective fields.

Professional or work waqf can be carried out either for a permanent period (perpetual waqf) or for a certain period of time (temporary waqf) because according to Munzir Qahf waqf can be permanent or temporary as mentioned in the definition of waqf above. To be more clear, endowments for professions or permanent jobs are endowments of physical work (which rely on labor) or non-physical work (which rely on reason) that produce benefits that are in accordance with sharia forever or are not limited in time, either done independently or through institutions for good purposes.

The definition of professional or temporary work waqf is endowment of physical work (which relies on labor) or non-physical work (which relies on reason) that produces benefits that are in accordance with sharia temporarily, either carried out independently or through an institution for good purposes. The purpose of professional or occupational endowments is to provide benefits resulting from human work, not those resulting from fixed capital such as land and houses where the benefits of land, for example for agriculture, and the benefits of houses, for example, for housing. This type of waqf has been widely discussed by previous jurists where they emphasized retaining the main assets (eg land and houses) and providing benefits (eg land for agriculture and houses for residence). Likewise, the benefits generated from human work are not the same as the benefits generated from moving capital, such as the benefits of cars and computers. It is this benefit that some jurists are legitimate to donate, for example someone who owns a car or computer can donate the benefits of the goods he owns.

The profession of a notary or land deed making official who donates his work by making notarized deeds and managing land certificates free of charge, there are also architects or engineers who endow their expertise to help design and oversee the course of physical development at Pondok Modern Tazakka without receiving material rewards. However, even though the laws and regulations regarding waqf have not been regulated, professional waqf has been implemented by several waqf institutions such as the Tazakka waqf institution which has a professional waqf program and there are already people who endow their profession, such as the medical profession which donates their work regularly for 2 hours in a week to help serve the health of students, teachers and the community without receiving anything in return.

In addition, there is waqf in the form of money. Cash waqf in its form is seen as one of the solutions that can make waqf more productive, because money here is no longer used as a medium of exchange. Cash waqf is seen as able to bring up more results. From Wahbah Az-Zuhaily, in the book *Al-Fiqh Islamiyadilatuhu*, it states that the Hanafi school allows cash waqf because the money that becomes business capital can last a long time and contain many benefits for the benefit of the people, (Published by the Directorate of Waqf Empowerment (Directorate General of Guidance) Islamic Society Ministry of Religion of the Republic of Indonesia Year 2007, h, 70) (Departemen Agama RI, 2007).

Cash waqf at the Tazakka modern cottage is channeled into several forms of business, including Tazko point (a kind of alpha/indomaret), Ahsan Roti (Cake/Bakery), Ahsan chicken (selling crispy chicken). The cash waqf made by productive and partnerships that provide shares or profits to the tazakka waqf are as follows, (1) cash waqf, PT.Tazko Indonesia Berkah 100% waqf shares, PT.Ahsan Herbal Chicken 60% waqf shares, PT.Suryaputra True Partners (Contractor Services) 5% of waqf shares, PT. Gaido Azza Darussalam Travel 15% of waqf shares, PT. Cipta Ihya Nusantara 10% of waqf shares, etc. a total of 10 companies or business entities; (2) Dividend waqf, including, PT. Batang), RM.Sambel Layah, etc. for a total of 10 companies or business entities.

Then to make it easier to receive zakat, an account is created in collaboration with the Bank for receiving zakat in the form of money. The banks that work with Tazakka include BRI, BRI Syariah, BNI.

Syariah, Mandiri, BNI, BSM, Bank Jateng Syariah, Kospin Jasa, Kospin Jasa Syariah, and Muamalat. The bank was created to make it easier for anyone who wants to channel their waqf through the Tazakka modern cottage. Recorded through the report on the acquisition of waqf in 2015, Pondok Modern Tazakka has raised waqf funds in 2015 in the amount of IDR 7,376,089,500 (Seven Billion Three Hundred Seventy Six Million Eighty Nine Thousand and Five Hundred) which are divided into three types of waqf as follows, cash waqf of IDR 5,676,809,500 (Five Billion Six Hundred Seventy Six Million Eight Hundred Nine Thousand Five Hundred), Asset waqf of IDR 1,678,130,000 (One Billion Six Hundred Seventy Eight Million One Hundred Thirty Thousand Rupiah), waqf material in the amount of IDR 21,150,000 (Twenty One Million One Hundred and Fifty Thousand Rupiah) (Al Jaria, Tazakka Waqf News, 2015 Waqf Report, p. 24).

As for the proceeds from the waqf shares or dividends, apart from being used for the construction of the Tazakka Islamic boarding school, it is also used for social and educational activities. Educational activities are channeled to scholarships. The details for scholarship recipients from Santri to S3 in 2021 include PP Tazakka scholarships totaling 58 students, PP Gontor Darussalam Putri totaling 3 students, UNIDA S1 students totaling 7 people, Al Azhar University Egypt totaling 14 students, STIKES Pekalongan totaling 1 person, Umm Al Quro Makkah numbered 2 people. For Masters scholarships, they include IAIN Pekalongan 1 person, UIN Walisongo 3 people, UIN Jakarta 2 people, Zaitun University Tunis 1 person. For doctoral scholarships, among others, 1 person from Suez Canal University, 2 people from UGM (interview with Ustad Sukhi as the Tazakka waqf director).

Constraints in implementation in the field of cash waqf or cash waqf are not yet very popular among ordinary people, this is due to information or limited socialization carried out by preachers or ustadz. To address this, Kiai Anang made breakthroughs, one of which was by publishing a journal every month, which in the journal is discussed about waqf and law as well as various types of waqf. The first challenge is related to data validation of waqf assets, including cash waqf or cash waqf. Second, increasing the collection of cash waqf. Third, waqf land certification. Fourth, waqf land disputes that require mediation and advocacy as well as problematic waqf land ruislag.

Management of Productive Waqf Controlling at the Tazakka Modern Islamic Boarding School, Batang Regency

Controlling is related to the level of achievement of the productive waqf program at the Tazakka Modern Islamic Boarding School, Batang Regency. The level of achievement has been reached, but needs improvement. The implementation of the productive waqf program at the Modern Tazakka Islamic Boarding School in Batang Regency is in accordance with the specified target, but it needs improvement because not everyone is familiar with the forms of waqf offered by the Modern Tazakka Islamic Boarding School in Batang Regency.

The development of waqf management, such as the Tazakka Modern Islamic Boarding School, Batang Regency, certainly has the intention of being an effort to bring out the great potential of the ummah and appeal to all elements of society, whether they have assets or not, to be actively involved and play an important role in advancing the ummah. However, the question arises, how can the majority of the people with the Syafii school of thought easily accept the development of waqf which is considered unusual as what they understand from the meaning and provisions of the waqf itself. How KH. Anang Rikza Masyhadi as the leader of Pondok Modern Tazakka and the management of Lazis Tazakka understand the meaning of waqf so that various innovations appear in their programs.

Apart from Tazakka, of course there are also other institutions that practice professional waqf and some people have also donated their profession even though they don't call it a professional waqf. Because the practice already exists in society, there are architects who endow their profession to make designs for mosques or Islamic boarding schools, there are teachers or lecturers who endow their work for

example 2 hours a week teaching without compensation, there are doctors who endow their work for example 2 hours every week practicing without compensation, there are notaries or officials who make land deeds who endow their profession by making deed of social foundations or taking care of certificates for Islamic boarding schools and mosques without compensation, there are artists who endow their work by not receiving compensation at events or social activities or for the needs of social institutions, there are even officials who endow their work by working to improve people's welfare or achieve justice without receiving a salary during their term of office, and other professions or jobs.

Even though the practice already exists, only sometimes the mention of it is not a professional or occupational waqf, some call it a kindness, or a charity, or some call it a waqf but it is not directly mentioned as a professional waqf. Therefore, it is necessary to be literate and socialize the existence of professional waqf and it would be even better if it was regulated in laws and regulations regarding waqf. Thus, more and more people, institutions or companies will participate in professional endowments so that they can contribute to improving the welfare and development of society.

Conclusion

Based on this explanation, it can be concluded that there are four stages in productive waqf management at the Tazakka Modern Islamic Boarding School, Batang Regency. Productive waqf management at Tazakka Modern Islamic Boarding School, Batang Regency includes planning, organizing, actuating, and controlling. Planning in productive waqf management is carried out by preparing the waqf organizational structure. After compiling the waqf organizational structure, then determining the type of productive waqf to be developed.

Organizing in productive waqf management is determining the waqf team, division of tasks in waqf management, job descriptions for each field, organizing the waqf team so that it does not overlap and giving instructions to each division of the team. Actuating productive waqf at the Tazakka Modern Islamic Boarding School, Batang Regency, includes the timing of waqf implementation, forms of waqf implementation, and the obstacles encountered. Controlling is related to the level of achievement of the productive waqf program at the Tazakka Modern Islamic Boarding School, Batang Regency. The level of achievement has been reached, but needs improvement.

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