



The Influence of the Development of Islamic Law on Waqf Institutions in Indonesia

Erlina Sundari^{1*} , Silfia Hanani² , Nofiardi³ , Abdul Gaffar⁴ 

¹²³ Islamic Law Study Program, Sjech M. Djamil State Islamic University Djambek Bukittinggi, Indonesia

Abstract. This study is motivated by the importance of the position of waqf as an Islamic legal institution that is prospective enough to solve the social problems of Muslim communities in Indonesia. This study highlights the efforts to reform waqf law in Indonesia as a response to the times. These efforts include administrative arrangements in the form of recording and certification of waqf land as well as the development of waqf objects in the form of cash waqf and other securities and the development of waqf asset management. These developments are methodologically based on the principle of expediency, in order to realize benefit as the main objective of Islamic law. The community has not fully paid attention to the regulations in the implementation of waqf, especially for those who do or give waqf. This causes uncertainty about the status of the waqf itself both juridically and administratively. This condition can also lead to the misuse of waqf from the aspect of legal substance and the purpose of waqf itself.

Keywords : Waqf Institutions, Legal Development, Prosperity.

1. Introduction

Waqf as an Islamic teaching that has both worship and social dimensions is actually familiar to the Muslim community, including in Indonesia. However, so far, waqf as a *maliyah* worship has not been an institution that is widely practiced by the community, especially in Indonesia. In fact, the promised *jariyah* reward behind the practice of waqf should be a motivation to fertilize waqf activities in the community. In addition, the social dimension of waqf seems very relevant in unraveling the social problems of today's Muslims such as poverty, health and education as well as other problems closely related to the economic field. Through these two dimensions, worship and social, waqf has a strategic position in Islamic teachings and is important to be developed.

The suboptimal implementation of waqf so far among Muslim communities may be influenced by various reasons. First, the position of waqf which is only a *sunnah* worship so that the motivation for its implementation is not so strong. This reason is actually quite logical because let alone a *sunnah* act of worship such as waqf, even *zakat* as an obligatory act of worship has not been able to be optimized until now. Secondly, the utilization of waqf assets has not been clear to the community so far, so it is possible that some people still doubt the direction and target of the waqf assets. This is closely related to the non-optimal waqf management. Third, there is still a limited understanding of the waqf worship. Most Muslims understand waqf in the traditional form, which is limited to certain assets (immovable objects) such as land or buildings, which automatically limits the opportunities for the community to endow. In the minds of the general public, waqf only applies to those who have excess property in the form of land or buildings.

Departing from the above background, this paper will present the development steps in waqf law in Indonesia, especially those that have been adopted in the form of formal regulations or legislation which are essentially the result of the development of waqf fiqh. It is hoped that this discussion can serve as information and material for joint study as well as motivation in encouraging the wider practice of waqf in society.

Therefore, this discussion will focus on the explanation of waqf shari'a in Islam, the development of waqf fiqh in Indonesian waqf law, and the form of the principle of maslahat in the development of waqf law in Indonesia.

2. Results and Discussion

A. The Shari'a of Waqf in Islam

The institution of waqf has been introduced in Islam since the time of the Prophet Muhammad. Although it is well known that the beginning of the waqf was Umar bin Khattab's act of donating his land in Khaibar, there is also another version that the first waqf in Islam was when the Prophet held seven plots of date plantations that Mukhairiq had donated after he died in the battle of Uhud, which he then managed himself according to the instructions of Allah swt. The Prophet himself, in the year VII AH, also donated plots of date plantations, plots of land, land abandoned by the inhabitants and his wife's drinking place. The action was followed by other companions such as Abu Talhah, Umar bin Khattab, Usman bin Affan and others. (Nizar Abazhah, 2010) Certainly, waqf has been prescribed through the practice that was carried out during the Prophet's time and confirmed in the verses of the Qur'an.

The Qur'anic verse that is the basis for the implementation of waqf is QS Al-Baqarah (2): 267 :
يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ۖ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَخَذِهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۗ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

Translation: "O you who have believed, spend (in the cause of Allah) some of what you have earned and some of what we have brought forth from the earth for you, and do not choose that which is bad and spend it, when you do not want to spend it but with your eyes. and know that Allah is All-Rich, All-Praised." (Depag, 2006)

Another verse related to waqf is QS Al-Imran (3) : 92 as follows:

لَنْ تَنَالُوا الْبِرَّ حَتَّى تُنْفِقُوا مِمَّا تُحِبُّونَ ۚ وَمَا تُنْفِقُوا مِنْ شَيْءٍ فَإِنَّ اللَّهَ بِهِ عَلِيمٌ

Translation : "You will not attain to perfect righteousness until you spend a portion of what you love. And whatever you spend, Allah knows it." (Depag, 2006)

According to a narration, this verse was revealed regarding Abu Talhah who was the wealthiest Ansar in Madinah. His favorite possession was Bairuha, which was located opposite the mosque. The Prophet once went into it and drank its water. When the verse was revealed, Abu Talhah went to the Prophet and said, "The treasure that I like the most is Bairuha, so I will make it sadaqah lillahi ta'ala. I hope for good and keep it in the sight of Allah, so use it, O Messenger of Allah as Allah commands you. The Messenger of Allah said: "Fortunate, indeed it is fortunate wealth and I have heard your words and I think that you

should give it in charity to relatives." Then Abu Talhah did as the Messenger of Allah commanded. (Al-Imam malik bin Anas, 2021)

The law of waqf in Islam as summarized in the verses of the Qur'an and Sunnah above, must be seen as part of Islam's attention to the social institutions that exist in society. Waqf is an act of worship that is directed towards social goals, just like other Islamic institutions such as zakat, infaq and sadaqah. The existence of these institutions is an indicator of the comprehensiveness of Islamic law, which not only regulates the vertical relationship between humans and God but also regulates human relationships with others. Humans in their position as social beings in Islam are emphasized to help each other through these social institutions.

When compared to the other social institutions above, the characteristics of waqf lie in the preservation of the substance or value of the asset being endowed with the utilization of its proceeds for the needs of people or institutions in need. Therefore, compared to zakat whose allocation is limited to certain groups (asnaf al-samaniah), waqf has the potential to be further developed because its allocation is not limited. In terms of waqif, it is also not limited to the rich, as zakat is. Therefore, anyone can become a waqif. Therefore, it is appropriate that the institution of waqf is given special attention in order to unravel the problems of society, especially those related to the economy. Herein lies the importance of the development of waqf based on the principles of Islamic law to realize the benefit.

B. Developments of Waqf Jurisprudence in Indonesian Waqf Law

Although waqf in Indonesia has been known and implemented since the beginning of Islam in Indonesia, its implementation is still traditional and adjusted to the existing customs in the community. At that time, there were no formal rules governing the implementation of waqf. During the colonial period, the Dutch colonial government attempted to impose administrative regulations on the implementation of waqf, such as data collection of waqf assets and the provision of permits in the implementation of waqf, but received resistance from the Muslim community because they considered that the Dutch should not intervene in the implementation of Islamic teachings.

After independence, the Indonesian government began to regulate the practice of waqf through Law of the Republic of Indonesia Number 5 of 1960 concerning Agrarian Affairs. Then in 1977, Government Regulation No. 28 of 1977 on the Perwakafan of Owned Land was issued. A year later, in 1978, a Joint Instruction of the Minister of Religious Affairs and the Minister of Home Affairs Number 1 of 1978 concerning the Implementation of Government Regulation Number 28 of 1977 concerning the Perwakafan of Owned Land was issued. Furthermore, in 1991, Presidential Instruction of the Republic of Indonesia Number 1 of 1999 was issued which consisted of three books, including Book III on Perwakafan. At about the same time, the Ministry of Religious Affairs issued the Implementation Guidelines (JUKLAK) for the Certification of Waqf Land. (Ahmad Rofiq, 1995) Finally, Law Number 41 of 2004 was issued.

In general, these legal products regulate the implementation of waqf, which when examined closely is a development of waqf rules contained in fiqh. These developments include:

1. Administrative Measures

Administrative efforts include, among others, the recording/certification of waqf actions and certification of waqf assets such as waqf land certification. Article 218 of the Compilation of Islamic Law confirms:

"The party who endows must express his will clearly and unequivocally to Nadzir in the presence of the Deed Official as referred to in Article 215 paragraph (6) who then states it in the form of a Waqf Pledge, witnessed by at least 2 witnesses."

Then in Article 19 of Law Number 41 Year 2004 emphasizes that:

"To be able to carry out a waqf pledge, the waqif or his attorney submits a letter and/or proof of ownership of the waqf object to the PPAIW".

"Article 224 KHI regulates the registration of waqf objects as follows: After the waqf pledge deed is executed in accordance with the provisions of Article 223 paragraphs (3) and (4), the Head of the District Religious Affairs Office on behalf of the nadzir concerned is required to submit an application to the Camat to register the waqf object concerned in order to maintain its integrity and preservation".

Furthermore, Article 38 of PP No. 42 of 2006 concerning the Implementation of Law No. 41 of 2004 concerning waqf states that:

"Registration of immovable waqf assets in the form of land is carried out based on AIW or APAIW".

Followed by Article 39:

Registration of waqf land certificates is carried out based on AIW or APAIW in the following manner:

- a. Land that already has the status of property rights is registered as waqf land under the name of the Nazir.
- b. For waqf land that is endowed with only a portion of the total area, the certificate of ownership must be split first, then registered as waqf land under the name of the Nazir.
- c. Land that does not yet have the status of property rights originating from customary land is immediately registered as waqf land under the name of the Nazir.
- d. For building use rights, business use rights, or use rights on State land as referred to in Article 17 paragraph (1) letter b that have obtained approval for the release of rights from the authorized official in the land sector, they are registered as waqf land under the name of the Nazir.
- e. State land on which mosque, musala, graveyard buildings are built is registered as waqf land under the name of the Nazir.
- f. The local district/municipality land authority records the waqfing of the land in question in the land book and certificate.

Such are the administrative rules, especially regarding the registration and certification of waqf land as a form of legal development of waqf in Indonesia. As is known, at the time of the Prophet, there was no tradition of recording in these activities, as well as recording marriage and others. So it appeared later because it was considered to contain maslahat value.

2. Development on the Type of Assets Being Endowed

In addition to administrative efforts, another side of the development of waqf law in Indonesia is the introduction of waqf of movable objects in addition to immovable objects which have been widely understood as the only type of waqf object ordered in Islam. The

waqf of movable objects, among others, is cash waqf as stated in Indonesian Law No. 41 of 2004 concerning Waqf.

Prior to the issuance of the Law, cash waqf had actually been discussed among Indonesian Islamic jurists. For example, in 2002, MUI issued a fatwa on May 11, 2002 on the matter. The MUI fatwa stipulates that cash waqf, including securities, is permissible, provided that it can only be channeled and used for things that are permissible in shari'i and the principal value of cash waqf must be guaranteed, not to be sold, donated and or inherited. (KH. Ma'ruf Amin dkk, 2011)

Meanwhile, according to Article 28 of Indonesian Law No. 41 of 2004 concerning Waqf: Wakif can endow movable objects in the form of money through Sharia financial institutions appointed by the Minister. Furthermore, Article 29 is further elaborated:

- a. Waqf of movable objects in the form of money as referred to in Article 28 is carried out by the waqif with a written statement of the will of the waqif.
- b. Waqf of movable objects in the form of money as referred to in paragraph (1) is issued in the form of a Money Waqf Certificate
- c. The cash waqf certificate as referred to in paragraph (2) is issued and submitted by the Sharia Financial Institution to the waqif and Nazir as evidence of the transfer of waqf assets.

Meanwhile, more technical procedures are described in Government Regulation No. 42/2006. According to Article 22:

- a. Waqf money that can be endowed is rupiah currency.
- b. In the event that the money to be endowed is still in foreign currency, it must first be converted into rupiah.
- c. Waqifs who will endow their money are required to:
 - 1) Be present at the Cash Waqf Recipient Sharia Financial Institution (LKS-PWU) to declare his/her cash waqf will;
 - 2) Explain the ownership and origin of the money to be endowed
 - 3) Deposit in cash the amount of money to the LKS-PWU
 - 4) In the event that the waqif cannot be present as referred to in paragraph (3) letter a, the waqif may appoint a representative or proxy.
 - 5) The waqif can state the pledge of waqf of movable objects in the form of money to the nazir in front of the PPAIW, after which the nazir submits the AIW to the LKS-PWU.

More technically, the flow of cash waqf according to the Indonesian Waqf Board is as follows:

- a. The Waqif comes to the Cash Waqf Recipient Sharia Financial Institution
- b. Fill out the Akta Ikrar Wakaf (AIW) and attach a photocopy of a valid identity card
- c. The waqif deposits the waqf amount and the funds automatically enter the Indonesian Waqf Board account
- d. The waqif utters the waqf shighah and signs the Waqf Pledge Deed together with 2 witnesses and 1 bank official as the Waqf Pledge Deed Official (PPAIW)
- e. Sharia Financial Institution (LKS) Receiving Cash Waqf (PWU) prints Cash Waqf Certificate (SWU)
- f. The Sharia Financial Institution (LKS) Receiving Cash Waqf (PWU) provides a Deed of Pledge of Waqf (AIW) and a Cash Waqf Certificate (SWU).

The implementation of cash waqf can also be transferred via ATM to the LKS-PWU account number, then confirm to the LKS-PWU concerned. The LKS-PWUs that cooperate with BWI are as follows:

- a. Bank Syariah Mandiri
- b. BNI Syariah
- c. Muamalat Bank
- d. Bank DKI Syariah
- e. Bank Mega Syariah Indonesia
- f. Bank BTN Syariah
- g. Bank Bukopin Syariah
- h. Regional Development Bank (BPD) Jogja Syariah
- i. Regional Development Bank (BPD) West Kalimantan Syariah
- j. Regional Development Bank (BPD) Jateng Syariah
- k. Regional Development Bank (BPD) Riau Syariah
- l. Regional Development Bank (BPD) Jatim Syariah

Regarding cash waqf, it has not been found during the time of the Prophet PBUH. However, this issue has been studied by previous scholars as quoted by Ahmad Rofiq. For example, al-Zuhri argued that it is permissible to endow dinars and dirhams, by making them as business capital and then distributing the profits as waqf. Likewise, the opinion of the Hanafi school of thought is that cash waqf is done by making it into business capital in the form of mudharabah or mubadha'ah then the profits are distributed as waqf. Meanwhile, according to the Shafi'i school of thought, cash waqf is not permissible because, according to them, dirhams and dinars will disappear when they are paid out so that they no longer exist. (Ahmad Rofiq, 2004)

The Shafi'i scholars' disapproval of cash waqf can be understood because the basic characteristic of waqf is that its form must be eternal. However, this impact can actually be anticipated by requiring the preservation of the principal value of the waqf (money). Therefore, in this cash waqf issue, the manager is required to be careful.

The development of Indonesian waqf law that allows cash waqf through MUI fatwa and legislation is a legal breakthrough in the midst of the majority of Indonesian Muslims who follow the Shafi'i school of thought. This is also an indication that currently the issue of mazhab is no longer a principle thing in the development of Islamic law, which was previously seen in the debates of previous generations. This can at least be observed in the thinking patterns of later generations of contemporary Indonesian Muslim thinkers, including in addressing this waqf issue.

3. Development on Waqf Asset Management

One of the most popular characteristics of waqf is that waqf assets cannot be sold, inherited, and donated. However, in its development, this rule is difficult if it must be applied absolutely because it must be adjusted to the condition of certain waqf assets which sometimes if they must be maintained, the value of their benefits will actually decrease. Hence, Law No. 41/2004 on Waqf provides opportunities for changes in the allocation of waqf assets as stated in Article 44:

- a. In managing and developing waqf assets, the Nazir is prohibited from changing the allocation of waqf assets except on the basis of written permission from the Indonesian Waqf Board.
- b. The permission as referred to in paragraph (1) can only be given if it turns out that the waqf property cannot be used in accordance with the purpose stated in the waqf pledge.

The article above contains the permissibility of changing the designation of waqf assets as long as it goes through certain requirements and procedures. Changes in the designation of waqf assets are based on existing conditions by adhering to the principle of the benefits of the waqf assets.

C. The Principle of Maslahat in the Development of Perwakafan Law in Indonesia

Such are the developments in the law of waqf in Indonesia. These developments should not be seen as ideas that have no basis in sharia or contradict the practices that have been exemplified by the Prophet Muhammad PBUH. However, it must be seen substantively as an applicative part of the main principles of Islamic law to realize the benefit of the people. According to Ibn al-Qayyim, Islamic law was built for the benefit of humans and universal humanitarian goals, namely justice, mercy, benefit and wisdom or containing meaning (wisdom) for life. So, these principles must be the basis and substance of all issues of Islamic law. (Syams al-Din Abi 'Abd Allah Muhammad bin Abi Bakr al-Ma'ruf bi Ibn Qayyim alJauziyah,1993)

So for this purpose, Islamic law can be adjusted to the development of times and places. Especially if it concerns social law which is flexible enough to be developed in order to realize the benefit as the purpose of Islamic law. According to Wahhab Khallaf, the permissibility of maslahat, including maslahat mursalah, as a proof of sharia, among others, because first, the maslahat of mankind is always evolving so that if the formation of law only revolves around maslahat which is recognized by sharia alone, it means that some of the interests of mankind in various times and places have been ignored. Secondly, tracing the implementation of the law at the time of the Companions, Tabi'in and the Mujtahids shows efforts to determine the law to realize maslahat in general as exemplified by the Caliphs and the Fuqaha' after them. (Abdul wahhab Khallaf,2008)

Its relevance to the development of waqf law, such as the issue of recording and certification of waqf land, is in order to complement the practice of waqf in the discussion of fiqh books with administrative juridical additions. This effort is intended to increase the range of benefits in the implementation of the waqf. For example, with the accompanying Deed of Pledge of Waqf/Substitute Deed of Pledge of Waqf, or waqf land certificate, with the involvement of witnesses in the pledge or handover of waqf objects and the appointment of nazir equipped with details of their duties and responsibilities. (Ahmad Rofiq,2001)

The development of the administrative side is an anticipatory effort to safeguard waqf assets against unwanted possibilities in the future. As with marriage registration, which has not been discussed in the books of fiqh, but because they realize the importance of it in the midst of current conditions, contemporary scholars can justify it. It may be that at the time of the Prophet (peace and blessings be upon him) such registration was not considered important because at that time the level of trust of the people was still very strong, not the same as it is now. Therefore, recording should be seen as a positive step to ensure legal certainty over waqf assets to avoid unwanted things from irresponsible parties. In terms of Islamic legal methodology, such recording can be compared to the command to record buying and selling/receivables as stated in QS Al-Baqarah (2): 282:

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ

Translation: "O you who believe, when you do business not in cash for a fixed period of time, write it down." (Depag,2006)

Based on the above verse, muamalah activities must be anticipated by writing. Therefore, waqf as part of worship with a muamalah dimension should also be recorded. Thus, this is solely for the purpose of benefit as the main principle of Islamic law. The same purpose is also found in the development of waqf in the form of cash waqf. The idea of cash waqf is an idea based on current conditions. Nowadays, wealth is no longer identified only with land or buildings. There may be rich people with limited land, but their wealth is mostly in the form of cash or money. Cash waqf is also to expand the target of wakif by breaking down the nominal amount from the smallest, for example the value of waqf is broken down from the value of one million rupiah so that people who have one million rupiah can do waqf.

Thus, there is no need to wait to get rich first or become a billionaire before you want to do waqf because with the value of just one million rupiah, you can do waqf. Cash waqf is also a response to the development of the current banking system, including Islamic banking. Through the development of forms of waqf in the form of cash waqf, it will expand the scope of waqf so that it will automatically increase the amount of waqf resources, so that the parties touched by its benefits will also increase. Money is also flexible in terms of usefulness so that it has more potential to be developed. Thus, the maslahat value of such development is very clear.

Similarly, the permissibility of changes in the allocation of waqf assets accommodated in the waqf law is solely based on the principle of the usefulness of the waqf assets. For example, if it cannot be maintained in its previous condition or in its current condition it is no longer possible to provide benefits, then the waqf asset can be sold to be bought or rebuilt which can be more useful than maintaining it in its previous form. So, what should be the main benchmark is the value of benefit because waqf is basically to realize benefits for people in need. If the waqf asset will be more useful if it is exchanged or sold to be rebuilt in a better way, then that would be better.

Examples of waqf disputes Indonesia's potential waqf land according to data from the Ministry of Religious Affairs (Depag) as of September 2002 is spread across 362,471 locations, covering an area of 1,538,198,586 square meters. However, there are still many waqf lands that do not have certificates to explain their position as waqf lands. This uncertified waqf land is one of the obstacles to the utilization of waqf land. According to the Director of Zakat and Waqf Development of the Ministry of Religious Affairs, certified waqf land has only reached 75 percent. At the end of 2004, the potential of waqf land in Indonesia reached 403,845 locations with an area of 1,566,672,406 square meters. Of this amount, certified waqf land reached 298,698 locations (73.96%).

in Government Regulation No. 28 of 1977 and the Compilation of Islamic Law, waqf disputes are resolved through litigation by being submitted to the local Religious Court, then in Law No. 41 of 2004 the settlement of waqf disputes is pursued non-litigatively through deliberation, if mediation is unsuccessful. In the event that mediation does not succeed in resolving the dispute, the dispute can be brought to a sharia arbitration body. In this case, the role of the state by enacting Law Number 41 of 2004 concerning Waqf, especially regarding non-litigation settlement of waqf disputes, is to answer the demands of acceleration and the dynamics of society in managing conflicts that are increasingly complex in volume and intensity. The state provides opportunities and opportunities for the community to resolve disputes in accordance with their potential through conflict resolution institutions originating from the community itself. (*folk institution*).

In terms of political and cultural factors, a cooperative spirit in environmental dispute resolution is a manifestation of the fourth principle of Pancasila (deliberation for consensus). Thus, out-of-court dispute resolution is the most effective and efficient alternative in resolving disputes or conflicts of interest. (Nur fadhilah,2003)

3. Conclusions

1. The law of waqf in Islam, as summarized in the verses of the Qur'an and Sunnah above, must be seen as part of Islam's attention to the social institutions that exist in society. Waqf is an act of worship that is directed towards social goals, just like other Islamic institutions such as zakat, infaq and sadaqah. The existence of these institutions is an indicator of the comprehensiveness of Islamic law, which not only regulates the vertical relationship between humans and God but also regulates human relationships with others. Humans in their position as social beings in Islam are emphasized to help each other through these social institutions.

2. The development of Indonesian waqf law that allows cash waqf through MUI fatwa and legislation is a legal breakthrough in the midst of the majority of Indonesian Muslims who follow the Shafi'i school of thought. This is also an indication that currently the issue of mazhab is no longer a principle thing in the development of Islamic law, which was previously seen in the debates of previous generations. This can at least be observed in the thinking patterns of later generations of contemporary Indonesian Muslim thinkers, including in addressing this waqf issue.

3. The legal maslahat of waqf requires the recording and certification of waqf land, such arrangements are in order to complement the practice of waqf in the discussion of fiqh books with administrative juridical additions. This effort is intended to increase the range of benefits in the implementation of waqf.

References

- Abazhah Nizar, *When the Prophet was in the City: The Story of the Prophet's Daily Life in Medina*, Cet. I; Jakarta: Zaman, 2010.
- Abi 'Abd Allah Muhammad Shams al-Din bin Abi Bakr al-Ma'ruf bi Ibn Qayyim al-Jauziyah, *I'lam al-Muwaqqi'in 'an Rabb al-'Alamin*, Juz III, Cet. II; Beirut: Dar al-Kutub al-Ilmiyyah, 1993M-1414H.
- Amin Ma'ruf et al, *Set of MUI Fatwas Since 1975* Jakarta: Erlangga, 2011.
- fadhilah Nur, *Waqf Land Disputes and Settlement Strategies*, Tulungagung State Islamic College, Volume 3 Number 1 June 2013
- Malik Al-Imam bin Anas, *Al-Muwatta'*, Al-Qahirah: Dar al-Hadis, 2001 AD/1421 H.
- Republic of Indonesia, Government Regulation No. 42 of 2006 concerning Wakif Obligations
- Republic of Indonesia, Government Regulation No. 42 of 2006 concerning the Implementation of Law No. 41 of 2004 concerning waqf.
- Republic of Indonesia, Law No. 41 of 2004 on Waqf
- Republic of Indonesia, Presidential Instruction No. 1 of 1991 concerning the Compilation of Islamic Laws
- Rofiq Ahmad, *Contextual Jurisprudence: from Normative to Social Interpretation*, Cet. I; Yogyakarta: Student Library, 2004.

Rofiq Ahmad, Islamic Law in Indonesia, Ed. I; Cet. I; Jakarta: PT Raja Grafindo Persada, 1995.

Rofiq Ahmad, Islamic Law Reform in Indonesia, Cet. I; Yogyakarta: Gama Media, 2001.

Translation Team of the Foundation for Organizing the Translator of the Qur'an of the Ministry of Religious Affairs of the Republic of Indonesia, Al-Qur'an and its Translations, Cet. III; Bandung: Diponegoro, 2006.

Wahhab Khallaf Abdul, 'Ilm Usul al-Fiqh, tt; Dar al-Rashid, 1429 H/2008 M