

Social Enterprise Model in Waqf Land Management in Bantul, Indonesia

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Abstract

Bantul Regency have 92.05 hectare waqf land, spread over 2,959 locations. So far, 76 per cent of waqf land is used for mosques/musholla. At the same time, waqf land assets can be empowered to alleviate poverty. This study aims to: 1) optimise the utilization of waqf land assets through simulation of hydroponic cultivation and biofloc; 2) find a poverty alleviation model through the development of waqf land assets; 3) describe the implications of the implementation of the model. The method used in this research is descriptive qualitative, carried out by simulation and interviews with the community. Kapanewon Sedayu and Kapanewon Banguntapan are the main focus of the study and implementation of waqf land assets, considering that Bantul Regency had the highest number of poor people in 2020, as many as 138.066 people. The results show that based on the simulation, waqf land assets allow for community empowerment and the formulation of a waqf land asset management model through the Model of Islamic Social Entrepreneurship, and there are several implications for empowering the poor.

Keywords: Micro, Small, and Medium Enterprises; Social Enterprise Model; Village Fund; Waqf Land Management

INTRODUCTION

Waqf is a worship (*ibadah*) with a socioeconomic style that is quite important. According to classical Islamic history, waqf has played a very significant role in improving the welfare of Muslims, both in the fields of education, health services, social services and general interests, religious activities, the development of knowledge and Islamic civilization in general (Al-Maghrabi, 2018; Kasdi, 2018; Panakkal, 2018; Adnan et al., 2020).

Waqf has historically, in fact, taught Muslims the importance of continuous economic resources to ensure the continuation of welfare in society. Waqf as an economic instrument that gives life to its managers and the community. In accordance with the development of economics and legal science in Indonesia, waqf which is a product of *ijtihad*, which has recently undergone very significant changes. At the end of 2004 Indonesia has passed the waqf law which is the starting point of a new paradigm of waqf in Indonesia. Among some of the developments contained in Law Number 41 of 2004 concerning waqf are about waqf assets, institutionalization of waqf and management of waqf development (Effendi, 2020; Khoerudin, 2018; Lubis et al., 2022).

Waqf will not be worth the *jariyah* charity (charity that always flows its rewards and benefits) until it is actually utilized productively so that it develops or is useful without running out of the main asset of the waqf. Fatwa MUI, waqf withholds property that can be utilized without the disappearance of the object or its principal, by not taking legal action against the object (selling, giving or bequeathing it) to be distributed (the result) to something that is *mubah* (not illegitimate) that exists (MUI fatwa dated May 11, 2002). The utilisation of *waqf* must be done by making the object of *waqf* productive first, considering the regulations require that the principal of the *waqf* asset is not to lose. This makes *waqf* managers

(*nazhir*) have challenges because they are responsible for productive *waqf* assets, so those *waqf* contributions are realised on an ongoing basis.

Currently, the total area of *waqf* land that has been collected is 420,162 hectares, while cash *waqf* is Rp. 391 billion. The use of *waqf* land in Indonesia is dominated for the purposes of places of worship (mosques and mushalla) with a total area of 43,690,952 m², or 54.056% of the total area of *waqf* land in Indonesia, then for school infrastructure purposes with a total area of 13,608,726 m², or 16.84% of the total area of *waqf* land in Indonesia, as well as for other social *waqf* purposes, with a total area of 13,224,772 m², or 16.36% of the total area of *waqf* land in Indonesia, for the purposes of burial land with a total area of 5,944,176 m², or 7.35% of the total area of *waqf* land in Indonesia, and finally for the purposes of islamic boarding school education with a total area of 4,263,876m², or 5.28% of the total area of *waqf* land in Indonesia.([The International Working Group on Waqf Core Principles, 2018](#)) This shows that in the classification of other social needs, it is still the smallest part, so that business-oriented and productive *waqf* is still low.

Currently, *waqf* land in Indonesia is used for various purposes, but only 9.15% is managed productively ([The International Working Group on Waqf Core Principles, 2018](#)). This condition causes the minimal contribution of *waqf* benefits to the poor. Therefore, *waqf* with a social purpose is expected to play its function in helping the poor. One of the empowerments that can be done is to develop *waqf* asset management, which is based on social enterprise. Social enterprise is defined as a business idea that is both profit-oriented and social-oriented. The focus of this business model is to maximize profits while maximizing social and environmental benefits. Presently, the assets of *waqf* land owned by Bantul Regency are 91.95 hectares and spread over 2,958 locations. The *waqf* land assets are 4.4

per cent used for religious activities, 9.5 per cent for madrasas/schools, 0.8 per cent for graves, 76 per cent for mosques/*musholla*, and 9.3 per cent for social benefits (Kementerian Agama RI, 2019). These social uses include plantations, rice fields, fish ponds, and others. However, the allocation of such *waqf* has not shown a real contribution to increasing people's income. Therefore, with such significant *waqf* land assets, *waqf* land assets should be empowered to meet various public and individual needs.

The number of *waqf* land in Indonesia is 368,400 locations, with a total area of 49,864.01 hectares of *waqf* land, 62% of the *waqf* land has been certified (Santoso & Fahrullah, 2020; Sudirman & Ramadhita, 2020). The use of *waqf* land is mostly intended for mosques, tombs, and schools. Social enterprise as an institution engaged in social activities in its operations applies business principles and application-oriented towards financially independent entrepreneurship (Wibhawa et al., 2011; Abu-Saifan, 2012; Marques, 2020). More comprehensively, social enterprise can be interpreted as the creation of a social value built with cooperation between each individual or community organisation, which contains a social innovation and economic activity (Hulgård, 2010). A social enterprise is a business that prioritises profit and is socially oriented. Thus, a social enterprise-based *waqf* is a social entrepreneur developed by managing *waqf* assets that involve the community in its business operations, in this case, the poor.

Several studies related to community empowerment have been carried out. However, these studies emphasise the aspects of community empowerment related to *waqf* land assets, micro, small, and medium enterprises (MSMEs) and APBDes (abbreviation of *Anggaran Pendapatan dan Belanja Desa* in Bahasa Indonesia, or Village Revenue and Expenditure Budget). In simple terms, the concept of empowerment is a development concept that encapsulates social

values (Graha, 2009; Simanjuntak et al., 2019). On the other hand, empowerment can also be viewed as an effort to find solutions and social, economic, and environmental challenges that ensure sustainable development (Vasilescu et al., 2010; Farisni et al., 2019). The community empowerment in the current research is expected to lift the economy by utilising productive *waqf* land assets with a social enterprise model.

Waqf-based community empowerment studies have been carried out. Some of them state that *waqf* is an important institution in the socio-economic development system of Islam throughout Islamic history. However, currently, the use of *waqf* has not been optimised properly. Therefore, this study presents a strategy that integrates modern approaches into the *waqf* system (Al-Yousof, 2000; Zuki, 2012; Arshad & Haneef, 2016). Another study states that *waqf* has been able to distribute wealth in society by using finance and property for activities that are in accordance with humanity. With the social entrepreneurship *waqf* model, the state can help the poor with the profits from the business (Salarzahi et al., 2010; Iman & Mohammad, 2017; Alam et al., 2018).

Waqf also has a role in social empowerment managed with the investment *waqf* model by making *waqf* assets of economic value. Based on 2020 report, public preference on type *waqf* in Indonesia was dominated by *waqf* through money¹ (50% of the respondents), followed by immobile asset *waqf* (38%), and cash *waqf*² (12%)

¹ *Waqf* through money is “a *waqif* legal act to separate and/or hand over part of his money which is used directly to procure movable or immovable *waqf* assets for the purposes of worship and/or public welfare according to sharia” (Badan Wakaf Indonesia (BWI), 2019).

² Cash *waqf* is “a legal act of *wakif* to separate and/or hand over part of his money for a certain period of time or forever to be managed productively, the proceeds of which are used for religious purposes and/or general welfare according to sharia” (Badan Wakaf Indonesia (BWI), 2019).

(Badan Wakaf Indonesia (BWI), 2020; Mubarok, 2021). It implies that the public preference for waqf other than money is still low. On the other hand, many *waqf* assets are not managed with the investment *waqf* model, and a competent *nazhir* is needed to manage social entrepreneurship so that *waqf* can play a social role (Furqon, 2016). Other research explores the Integrated Cash Waqf Model Enterprise (ICWME-I) model, concluding the importance of establishing, managing, and operating the ICWME-I model under the auspices of the State Islamic Religious Council in Malaysia or the corporate sector. In addition, with proper management and administration, legal dispute resolution and public awareness are key factors influencing the sustainability of the ICWME-I model (Thaker, 2018).

METHOD

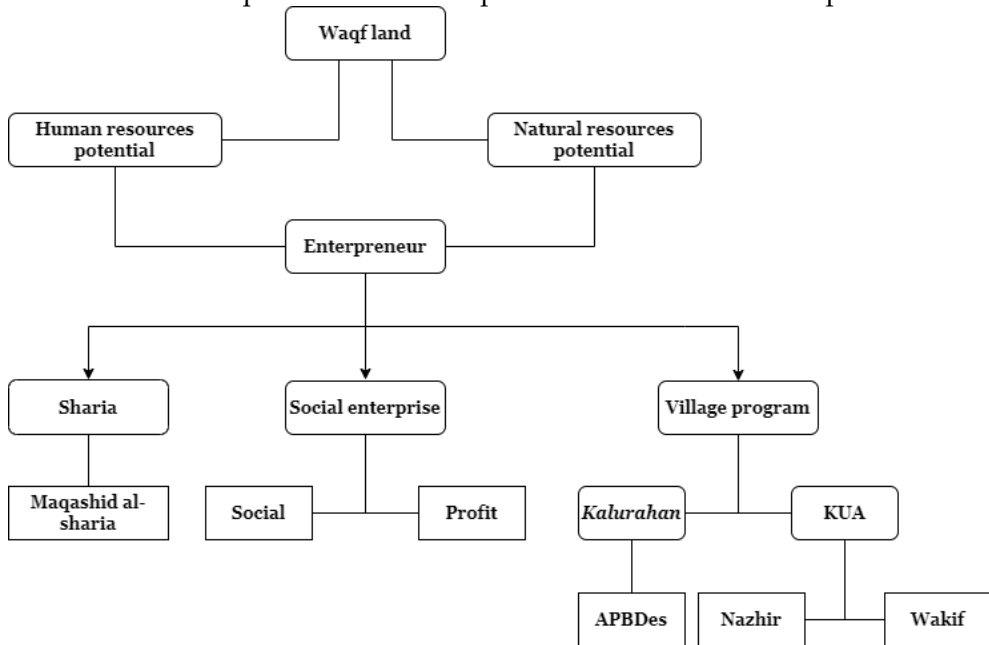
The method used in this research is descriptive qualitative. This method analyses, describes, and summarises various conditions and situations from various data collected in the form of interviews or observations about the problems studied in the field (Sandelowski, 2000; Wirantha, 2006; Njie & Asimiran, 2014). The purpose of the qualitative descriptive analysis of waqf land assets to alleviation of poverty and to describe as a whole the results of events and phenomena from the subject under study. Therefore, the methods used in this research are simulation and interviews. This study uses primary data and secondary data. Primary data were obtained from interviews with various related parties and village communities in Kapanewon Sedayu and Kapanewon Banguntapan as the main focus of the study and implementation of *waqf* land assets. The secondary data were obtained from various agencies, such as Villages and Districts in both of kapanewon, representative Indonesian *Waqf* Board (BWI) in Bantul District.

RESULTS AND DISCUSSION

This research uses the social enterprise-based *waqf* management model modified from [Thaker \(2018\)](#) in a framework of the *Waqf* Integration Model in MSMEs (ICWME). Referring to the ICWME model, the research developed a new model: Model Chart of Waqf Land Asset Development Based on Social Enterprise, as shown in [Figure 1](#).

Figure 1

Model chart of waqf land asset development based on social enterprise



Source: Primary data.

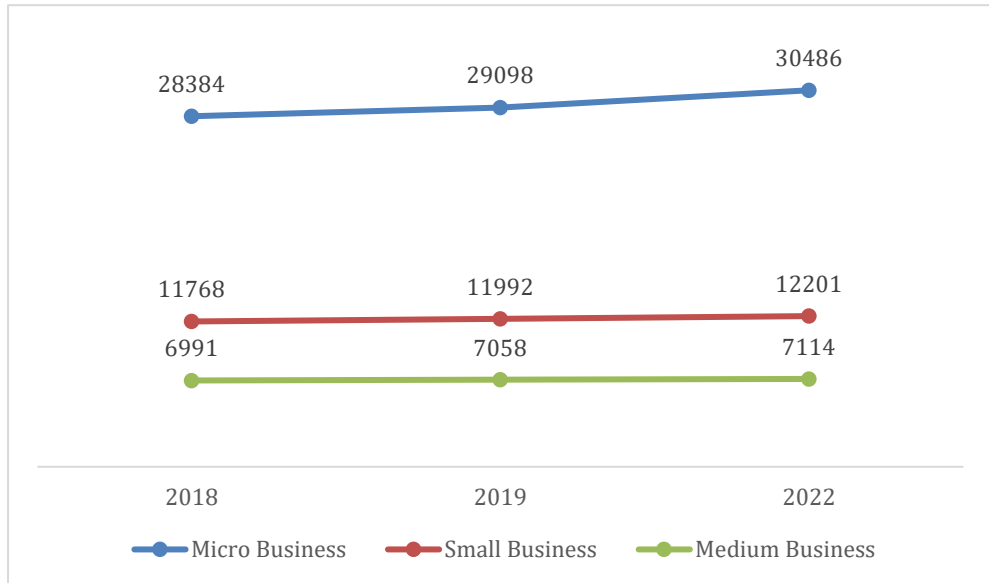
The handling of poverty does use not only an economic perspective but also social and moral dimensions, which are important to use in viewing the problem. During the pandemic, the problem of poverty is increasingly adding to the government's agenda to overcome the weakness of people's purchasing power due to declining incomes, layoffs, and health problems. In mid-2021, the central government made additional budgets for the National

Economic Recovery (PEN) program, and employment social protection programs, which include support for MSMEs, the Family Hope Program (PKH), the Non-Cash Food Assistance Program, and the Social Assistance Program and Village BLT, Pre-Employment Card Program, and Intensive Work Program. Amid such a situation, an alternative that the Bantul Regency government could do was to develop social attitudes and synergise with other potentials possessed by the Bantul Regency government, one of which was APBDes.

APBDes is a fund from the APBN (State Budget) intended for villages which is transferred through the Regency/Municipal APBD and is used to finance government administration, development implementation, coaching, and community empowerment. The objectives of the allocation of APBDes distribution are to overcome poverty and reduce inequality, improve the quality of development planning and budgeting at the village level and empower village communities, improve the quality of development planning and budgeting at the village level and empower village communities, and encourage increased self-reliance and community cooperation, one of them is by producing *waqf* land assets. Thus, APBDes can be used to drive local village-scale programs, one of which is to mobilise MSMEs that aim to improve welfare.

Figure 2

Development of micro, small and medium enterprises in Bantul Regency, 2018-2020



Source: Office of Cooperatives, MSMEs and Industry of Bantul Regency, 2021

The increase in the number of MSMEs can be elaborated more deeply by classifying based on business scale, as in [Figure 2](#). Based on classification business, MSMEs in Bantul Regency also experienced a significant increase consistent. In 2018 the number of micro-enterprises in Bantul Regency was 28,384, then in 2019 it increased by 2.52 percent to 29,098 MSMEs, and in 2020 also increased by 4.7 percent to 30,486. In the period 2018-2020 the number of micro-enterprises has increased by 7.4 percent. On a small business scale, in 2018 it was 11,768, and in 2019 increased by 1.90 percent to 11,992, and in 2020 too increased by 1.74 percent to 12,201 MSMEs. In the time period 2018-2020 the number of small businesses has increased by 3.7 percent. On a medium scale business, in 2018 there were 6,991, and in 2019 increased by 0.79 percent to 7,058, and in 2020 too increased by 2.71 percent to 7,114. In the period 2018-

2020, the number of medium-sized enterprises has increased by 1.8 percent. This condition shows that the continued growth of SMEs in Bantul Regency. These increases can be classified as Micro, Small, and Medium Enterprises and Intermediate which of course the pattern of development follows the number above.

The relationship between *waqf* land assets and MSMEs is interesting. The government has the opportunity to develop the potential of *waqf* land assets available in each district, especially in Bantul Regency. Bantul Regency, with a potential *waqf* land asset of 92.05 hectares, is a conducive land to be developed into an industrial area or MSME development. The steps the Bantul Regency government can take are: 1) Mapping the potential of *waqf* land assets certified as *waqf* land in the Bantul Regency area. *Waqf* land assets that have not been certified, the certificate must be taken care of first; 2) Coordinating with *Nazhir* through Regency/City BWI Representatives and KUA (abbreviation of *Kantor Urusan Agama* in Bahasa Indonesia or Office of Religious Affairs) to encourage the community to develop MSMEs by utilising *waqf* land assets; 3) Listing the types of MSMEs businesses that are in accordance with the potential of community resources; 4) Providing training to improve skills to the community according to their needs; 5) Allocating APBDes to support the implementation of the *waqf* land utilisation program for MSMEs; and 6) Providing assistance to MSMEs to be able to innovate in running their business. The community empowerment program in Bantul Regency, carried out through *waqf* land assets based on social enterprise, is focused on the following policies.

Implementation of *waqf* land assets through APBDes and MSMEs

The government and the community can improve the welfare of the community. However, there is an opportunity to achieve

optimisation of community empowerment, namely poverty alleviation that integrates APBDes with *waqf* land assets. The government at the micro level has made efforts to encourage the community to engage in business, by carrying out productive activities through MSMEs. Government support for increasing the success of MSMEs includes providing business capital, training and mentoring, as well as issuing the “SIDAKUI” data portal application (Data Information System for Cooperatives, SMEs, and IKM), which aims to facilitate access to data collection for MSMEs in Bantul Regency and provide convenience for MSMEs to obtain business capital assistance. MSMEs have advantages in their ability to absorb productive workers. So far, MSMEs have contributed to employment and economic growth. Data in the Population Aggregate Book of Bantul Regency state that the total workforce in 2021 was 113,298. Of the total 64,375 people or 43.2 per cent of them were local MSME workers. The success of MSMEs would reduce unemployment at the village level. Therefore, a support for MSMEs is an important and strategic issue for the success of community empowerment.

As reviewed above, that natural resources that have not been optimised are *waqf* land assets owned by Bantul Regency. In the social and economic context, *waqf* is one of the instruments of Islamic economics, which is a significant capital for improving the welfare of society in general. *Waqf* assets, whether in the form of immovable property (such as land, buildings, gardens) or movable property (such as money, precious metals, securities), can be managed for a certain period (*mu'aaqqat*) or forever (*muabbad*).

MSMEs as a business aim to make a profit. Profit plays a big role in the sustainability of a business. In Indonesia, a citizen with a high philanthropic spirit can be part of the MSMEs business concept. It is relevant to the concept of social enterprise. The concept of social enterprise is a business that prioritises profit orientation and is

socially oriented. So that the integration of MSMEs, *waqf* land assets, and social enterprise, becomes a concept carried out in this community empowerment. These three components are important in community empowerment. First, MSMEs, as the pillars of the driving force of the national economy, make the most contribution in absorbing human resources, which was as much as 97 per cent in January 2021. Second, *waqf* land assets have not yet shown their optimal contribution to the community's welfare. This is due to the absence of integral and comprehensive efforts in utilising *waqf* land assets. Third, the concept of social enterprise unites the interests of individual entrepreneurs and social interests as a pillar in the interaction between human beings. Such pillars are very wise to be developed in various aspects of human activity, including entrepreneurship. So efforts impact the profits of the company and the surrounding environment, as the role of social piety is based on universal human values. Fourth, *maqashid syariah* play a role as a foundation in achieving Islamic entrepreneurship to achieve prosperity in the hereafter.

The concept of integration between MSMEs, *waqf* land assets, and social enterprises in an institutional setting

The institutional order in the community empowerment process is an integrated system between the lower and upper levels. Institutional arrangements are designed in such a way in a workflow to achieve the goals that have been set. Based on the concept of integrating the three components above (MSMEs, *waqf* land assets, and social enterprises), *nazhir* requires an institutional arrangement that can integrate all three comprehensively and efficiently. The institutional arrangements in question include the four agencies involved in community empowerment: the Office of Religious

Affairs, Regency/City BWI Representatives, Kelurahan, and Sharia Financial Institutions.

First, KUA acts as a *Waqf Pledge Deeds (Pegawai Pencatat Akta Ikrar Wakaf/PPAIW)* Registrar for prospective *wakif* who wish to donate their assets. KUA is also the administrative centre for *wakif* and *nazhir* candidates and the organiser of *waqf* land registration. In this case, the KUA provides information on *waqf* land assets that can be developed for MSMEs. *Second*, Regency/City BWI Representatives support the implementation of the duties and functions of the Central BWI. In this case, the BWI Representative of Bantul Regency is in charge of fostering *nazhir* in managing *waqf* land assets. The collaboration between *nazhir* and the BWI Representative in Bantul Regency is carried out by creating a community empowerment program through MSME activities that empower *waqf* land assets.

Third, the Bantul District as the owner of capital can allocate the APBDes for community empowerment activities through optimising *waqf* land assets in MSME activities, thus supporting the improvement and development of MSMEs and poverty alleviation. Fourth, Islamic Financial Institutions act as providers of capital to fund the process of productive land assets by *nazhir* through MSME activities. Sharia Financial Institutions are owners of capital sourced from the community based on sharia principles.

Nazhir acts as the party who receives the *waqf* property from the *wakif* to be managed and developed according to its designation, as stipulated in Law number 41 of 2004 article 1 paragraph (4) concerning *waqf*. *Nazhir* can be individuals, organisations, and/or legal entities that mandate to collect, develop, and distribute *waqf* returns to people entitled to receive them. *Nazhir's* professionalism and prudence are needed in designing a master plan for economic activities and institutional arrangements, in this case, the

empowerment of *waqf* land assets through MSMEs. The allocation of returns from managing the *waqf* land assets can then be used for *mauquf alaih*, business development, and *nazhir*. The institutional arrangement refers to Good *Waqf* Governance (GWG) as a unit to realise the optimal process of community empowerment through MSMEs.

Good *Waqf* Governance (GWG) can be interpreted as good governance of *waqf* institutions in community empowerment. Good *Waqf* Governance refers to the International Working Group on *Waqf* Core Principles, which in 2018 compiled the *Waqf* Core Principles (WCP) as an international standard for *waqf* management. *Waqf* Core Principles have five principles that are applied in *waqf* management. These principles are legal foundation, *waqf* supervision, good *nazhir* governance, risk management, and shari'a governance. GWG is supported by four agencies that work together to create GWG in Bantul Regency. Management of *waqf* land assets based on GWG will contribute to the community in the religious, economic, and social fields. In the economic aspect, the regulation (transaction) is focused on MSMEs. This means that MSME activities can take place well if *nazhir* is active and synergises the four related institutions, namely the Office of Religious Affairs, Regency/City BWI Representatives, *kelurahan*, and/or Sharia Financial Institutions.

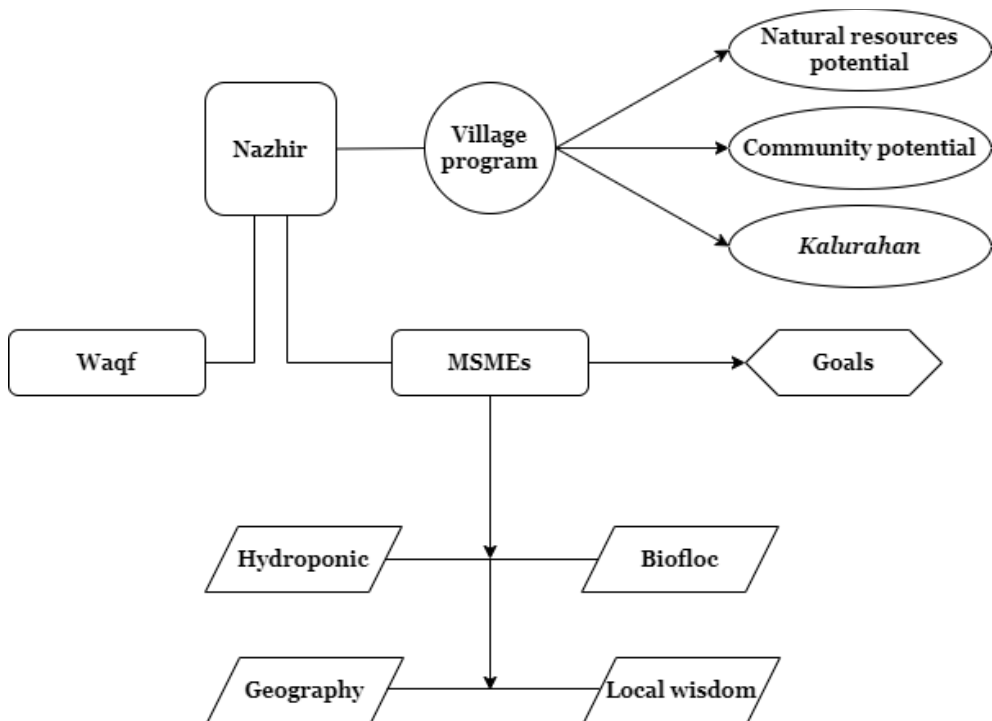
The Synergy Process of *Nazhir's* Activities in Community Empowerment

The process order is the formation of a series of village program activities designed in such a way as to transform inputs into outputs. Village program processes and mechanisms are oriented towards planning, implementing, coordinating, monitoring, and evaluating in stages and systematically. Village programs use natural resources, human resources, and capital. In this case, the resources are *waqf* land assets. The use of human resources is the perpetrator of MSMEs.

The source of capital comes from Islamic Financial Institutions or APBDes, considering that one of the functions of APBDes is for community empowerment at the village level.

Figure 3

The synergy process of nazhir's activities in community empowerment



Source: Primary data.

The process of synergising *nazhir's* activities in community empowerment, as shown in **Figure 3**, is *nazhir's* responsibility to empower the poor. Furthermore, *nazhir* is tasked with making *waqf* land assets more useful through MSME activities. Poverty alleviation in Bantul Regency can be done through policies, strategies, programs, and budgeting approaches. The process of formulating village programs in poverty reduction needs to be carried out in a participatory manner, especially for the poor in the Bantul Regency area. The steps or policies stipulated are that the poor are actively

involved in the whole process of poverty reduction, starting from the stages of planning, implementing, coordinating, monitoring, and evaluating both material and non-material in stages and systematically.

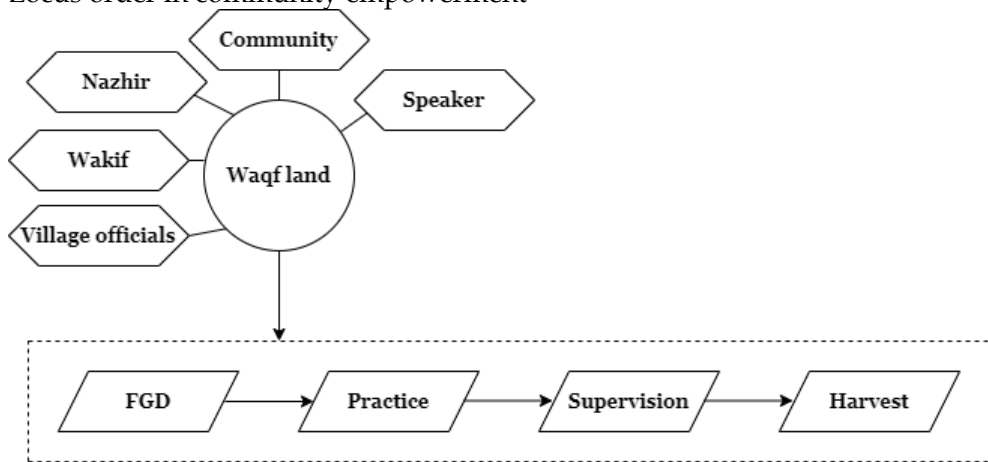
Community empowerment in locus order

Poverty alleviation in Bantul Regency is carried out in rural areas. Kapanewon Sedayu and Kapanewon Banguntapan are the main focus of implementing this social enterprise-based method of empowering waqf assets. Based on the geographical structure, two Kapanewon in Bantul Regency, namely Kapanewon Sedayu, which has four villages, and Kapanewon Banguntapan, which has eight villages, are areas with different geographical structures. Kapanewon Sedayu is an area that has little water, while Kapanewon Banguntapan is an area that has much water. Given that Kapanewon Sedayu has little water, the simulation of the empowerment model applies hydroponic plant cultivation.

Hydroponics is considered capable of being one type of field to work on for MSMEs to optimise *waqf* land assets as productive land for community empowerment. Meanwhile, Kapanewon Banguntapan is the focus for catfish and tilapia cultivation using biofloc media due to the availability of abundant water. Efforts to produce *waqf* land assets are carried out by providing training and practice of hydroponic cultivation in Kapanewon Sedayu and training on catfish and tilapia cultivation using biofloc media in Kapanewon Banguntapan. The simulation activity was packaged in a Focus Group Discussion (FGD) activity. The FGD activity was attended by the *panewu*, local village heads, heads of neighborhood associations (*Rukun Tetangga*), religious leaders, community leaders, Farmers Group Association (Gapoktan), Women Farmers Group (KWT), Family Welfare Development (PKK), and representatives of

residents from each village. In the FGD, sharing was built on the model of community empowerment through MSMEs that utilised *waqf* land assets. Through the FGD, it was hoped that the residents of Kapanewon Sedayu and Kapanewon Banguntapan could coordinate making *waqf* land assets as a village program through developing MSMEs. The locus arrangement in community empowerment was shown in **Figure 4**.

Figure 4
Locus order in community empowerment



Source: Primary data.

It can be concluded that the locus of community empowerment needs to be implemented with four mutually sustainable steps: FGD, practice, supervision, and harvesting. Community empowerment in managing *waqf* land needs to be supported by related parties, namely village officials, wakif, *nazhir*, community, and speaker. Efforts to produce *waqf* land assets are carried out by providing training and practices packaged through FGD activities. In the next stage, through the FGD, it is hoped that *nazhir* can directly practice it in the field, with supervision from stakeholders and speaker. Finally, the community can harvest from the productive land assets after carrying out the three steps.

CONCLUSION

This study shows that *waqf* land assets in Bantul can be empowered for the benefit of the community, primarily through MSMEs. The development of MSMEs can be done by exploring the potential of the community. Community simulations in two Kapanewon in Bantul area that focus on fish farming with biofloc media and plant cultivation with hydroponic media show the success of community empowerment based on social entrepreneurship by producing *waqf* land assets.

So far, *waqf* land assets in Kapanewon Sedayu and Kapanewon Banguntapan are generally used for mosques and *musholla*. Even though, this land can be used for other productive activities to generate income. As in this study, the local community has successfully conducted the simulation of empowerment through hydroponic cultivation and fish cultivation through biofloc media with a social enterprise model approach.

The implementation of empowering the poor using the social enterprise model in Bantul Regency shows several implications. *First*, the limitations of *nazhir*'s ability to develop *waqf* land assets should be anticipated by creating a delegation system for managing *waqf* land assets. In this case, delegation allows the guidance and supervision of the Indonesian *Waqf* Board to implement its accelerated role in developing *waqf* in Indonesia, through BWI Representatives in districts or cities. By following the delegation, important things or innovations in the *waqf* program will arrive more quickly.

Second, there needs to be a more structured communication and guidance mechanism between Regency/City Representative BWI and Central BWI in placing KUA as the lowest unit in managing *waqf* land assets, so that the monitoring of *waqf* land assets should be performed correctly. *Third*, the empowerment of *waqf* land is open to

using village funds to improve community welfare. Village funds (APBDes) will greatly support improving welfare, because it will increase productivity. So that the absorption of village funds will be more optimal.

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