



Misuse of Wakaf Property and Its Sanctions

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Abstract. Waqf has made contributions in various fields for the community. Contribution waqf moment. This is not only limited to matters of land, cemetery, or development means of worship, but also deep field education, health, and welfare. The problem is the moment. There are still treasure objects that have been donated and not managed well, or managed poorly in accordance with their intended use, even though these actions can result in consequences under the law in the form of criminal and administrative sanctions—assets waqf, in essence, have no justification for being diverted or moved. Benefits waqf must be customized with the allocation that has been determined by the wakif at the time of endowing his wealth. Except there is something that is really needed, can be done, of course, with a decision from the authorities. If otherwise, then can sentence sanctions criminal in the form of threat punishment, maximum 5 years prison, and or fine, maximum Rp. 500,000,000. Meanwhile, administrative sanctions that can be given are in the form of written warning, temporary suspension or revocation of activity permits in the waqf sector for Islamic financial institutions, or temporary suspension from office or suspension from office of PPAIW.

Keywords: Abuse, Waqf, Sanctions.

1 Introduction

Waqf is a legal act by a person or group of people or legal entity that separates part of its property and institutionalizes it forever for the purposes of worship or other public interests in accordance with Islamic law. Function waqf is to realize economic potential and benefits, as well as beneficial for the purposes of worship and to promote general welfare.

Waqf is a religious institution that has lots of benefits. Waqf is sustainable and can reach lots of parties in society. Benefits of waqf Not only can be felt by the recipient waqf moment given, but also very useful For life public next. Therefore, treasure objects that have been donated should be managed with as best as possible and used for needy people.

Under the construction economy, waqf owns sustainable contributions for welfare society. Because if management treasure object waqf done with okay then

benefit waqf will capable produce income new for society , as well as support in funding businesses public.

Waqf as an act of worship has been done there since the time of the Prophet and his companions . Waqf has an important role to support the welfare community . Waqf becomes the part that is not inseparable in order to advance the joint economy .History shows that waqf became a milestone in the field economy and able to become a solution for communities experiencing decline in welfare .

Management waqf must be done optimally so that it can reach the public in a way that is wide . Management treasure object waqf moment This it's very wide reach life society . Started from fund management for education , establishment of orphanage care , even up to the field health with the purpose of welfare . If the waqf managed with Good so waqf potential For reduce number poverty and improve economy public .

The problem is moment This Still There is treasure objects that have been donated, managed with No both , and managed No in accordance with its intended use , even though actions This is actions that can cause consequence law in the form of sanctions criminal and sanctions administrative .

Apart from the consequences law , this naturally can cause consequence in the form of loss benefits treasure object waqf mentioned . There should be benefits waqf can be felt by the people all the time, but must be stopped because management is not good . The aim of this research is to understand about sanctions Good That sanctions criminal and sanctions administrative that can be given to the party that does not abuse it in management endowment .

2 Research Method

This research is for Normative legal researchers . Research aims to reveal the truth systematically, methodologically, and consistently. Through this research process, the collected and processed data are analyzed and constructed.

Study this nature of descriptive analysis that provides a general overview systematic and comprehensive about abuse endowments and sanctions that can be dropped for the party who did it . Research This uses approach legislation to analyze legislation related with existing sanctions in law waqf in the form of sanctions criminal and sanctions administrative .Research data sources This sourced from secondary data that consists of material primary law and materials law secondary .

Data analysis in the form of analysis qualitative in the form of descriptions sentences that show results from the problem that becomes focus discussion so that it can with easy understood by the reader . The data collection tool

is carried out through studies documentation that is in the form of a search ingredients library related to study .

3 Result and Discussion

3.1 Waqf Assets

Waqf is a legal act of the wakif (party) giver treasure object waqf) to separate and/or hand over part of his property to the object to be put to good use forever or for a certain period of time . This is of course, in accordance with their interests for the purposes of worship and/or general welfare according to sharia. In Indonesia at this time This arrangement about waqf is in the Waqf Law namely Law Number 41 of 2004.

With the enactment of the Waqf Law, the Muslim community's political agenda shifted from an ideological orientation to a more pragmatic socio-economic vision. This situation shaped the process of integrating Islamic socio-political ideas into the national socio-political system and configuration. The Muslim community began to realize that their existence was more meaningful if they were socio-economically strong, not merely statistically superior. With a strong socio-economic position, the state would be more likely to take into account the aspirations, negotiations, and movements of the Muslim community[1].

Ali Hasbullah stated that Waqf comes from Islamic law, which is very closely related to the purpose of Islamic Shariah which is for the benefit of humans. Al-Maslahāh as a legal argument means that the foundation and benchmark in determining the law. The majority of scholars are of the opinion that every law determined by the text or ijma' is based on wisdom in the form of achieving benefits or benefits and avoiding mafsadah (muḍarat) [2].

Waqf comes from the Arabic word al-waqf , which means to prevent, restrain, stop, and stand. Waqf is the act of stopping all activities initially permitted with the asset, such as selling, inheriting, and donating it. Ultimately, it is prohibited unless it is used for religious purposes and as specified in the waqf. Waqf can also be defined as retaining the asset, relinquishing ownership rights, and reaping its benefits for the public welfare and drawing closer to God [3].

Waqf in practice is a worship that requires sincerity from owner treasure For release something that he has and is given to public general with objective For more get closer yourself to the Almighty beside you objective For welfare recipient .

In its function as an act of worship, waqf is expected to provide provisions for the wakif (the person who makes the waqf) in the afterlife. In its social function,

waqf is a highly valuable asset for development. Besides being an effort to shape the character and personality of a Muslim, who is willing to give up a portion of their wealth to be given to Allah, it is also a valuable development investment, regardless of the timeframe or material benefits for the waqf giver [4].

Waqf is based on the principle of mutual assistance, not profit-oriented. The existence of waqf is not only a personal concern for Muslims but also has a positive impact on others. Public awareness of waqf through institutions shows positive development. Public enthusiasm can be seen in the more bureaucratic and modern aspects of religious transformation, the distribution of waqf funds through various dynamic social programs, and innovative community fundraising initiatives [5].

The practice of waqf is a concrete example of social justice. Waqf is the free gift of a cherished asset for the public good [6]. Justice social according to Kaelan is pregnant with something meaning in essence man as cultured and natural beings must by nature fair, that is fair in the relationship with self alone, fair to man other, fair to public nation and state, fair to the environment as well as fair towards God Almighty [7].

Treasure waqf initially owned by the wakif, in it contained and attached rights belongs to someone else properly distributed in a way comprehensive, good That distributed in a way direct and No direct will capable give extensive benefits for welfare. Waqf results can be enjoyed by everyone the party that becomes objective from giving waqf together with No reducing values of worship for the wakif.

Existence waqf in public Not only religious dimension, but also a condition with cargo social, namely own function social for improvement welfare. For that waqf must be managed with the best without There are things related with misappropriation, diversion without rights, and must be done in a way planned and managed in a way maximum.

Based on the description of sharia, fiqh and Islamic waqf traditions according to Hamsin et al. in Suparji Ahmad, there are universal and fundamental principles governing waqf law [8]:

Waqf was understood by the early generation as an important part of Islamic teachings which had strategic value both formally and substantively. This type of waqf is related to *hablum minallah* and *hablum minannas* (fiqriyah aspects).

The teachings of Islamic waqf have broad aims and functions concerning the dimensions of human life that are of a worship nature.

Waqf awareness encourages people to donate anything that is useful, not just property in the form of land (expanding the objects of waqf) .

The fundamental need for waqf had become a massive awareness of all Muslims at that time, so that almost all levels of Muslim society during the time of the Prophet Muhammad were almost all involved (subject extension) .

The implementation of waqf governance is carried out in the context of developing the utilization of productive and sustainable utilization of waqf (strengthening institutional development) .

In a way academic waqf is type Islamic philanthropy based on ijtihad. Because the Koran doesn't explain in a way explicitly about order waqf . Only hadith explains his in form law even then globally and generally . That is, holding back the main treasure waqf with No sell , donate or pass it on like in the incident Umar bin Khattab 's endowment the land Khaibar [9] .

Philanthropy in Islam is a concrete manifestation of the teachings of social concern that have been rooted since the time of the Prophet Muhammad (peace be upon him). Values such as zakat, infaq, sedekah, and waqf (ZISWAF) are not only spiritual acts of worship but also strategic instruments for creating social justice, eradicating poverty, and strengthening communal solidarity. Unlike conventional economic systems oriented toward capital accumulation and profit, Islamic philanthropy prioritizes the equitable and sustainable distribution of wealth [10].

Waqf is a very impactful concept of worship for welfare people . With endowment , society will help in a way economical of course . Waqf's own function is to realize the potential and economic benefits of waqf assets . Function treasure object waqf given for the purposes of worship and to advance the general welfare.

Waqf assets are assets that have long-term durability and/or long-term benefits and have economic value according to sharia that are donated by the waqif.

Waqf assets belong to the community. Therefore, their benefits should also be felt by the community. Therefore, ideally, waqf assets are a collective responsibility to safeguard, making the existence of an institution to manage waqf assets absolutely necessary, as has been done in some Islamic countries [11].

In its function as an act of worship, waqf is expected to provide provisions for the waqif (the person who makes the waqf) in the afterlife. In its social function, waqf is a highly valuable asset for development. Besides being an effort to shape the character and personality of a Muslim, who is willing to give up a portion of their

wealth to be given to Allah, it is also a valuable development investment, regardless of the timeframe or material benefits for the waqf giver [4].

Waqf reviewed from aspect its intended use can differentiated in a number of type , namely waqf addzurri (waqf expert), waqf al khairi (for kindness general), and waqf musytarak (waqf combination between waqf addzurri and waqf al khairi) [12].

Waqf addzurri or waqf expert is endowments intended for a particular person , someone or more , the waqif family or No. Expert waqf is a type of waqf whose benefits are intended to be given for the public interest of relatives or family based on blood relationship with the waqf giver.

If there is any a waqif makes a waqf treasure the object to the party family , then those who are entitled For use it are the parties family whose name is listed in statement waqf . On the other hand , waqf this is also called as waqf " alal" hall that is endowments intended for for interests and guarantees a social environment for family or relatives alone .

Family waqf, or endowments dedicated to the benefit of the family, is not merely a religious practice but also a crucial instrument in supporting social stability and the economic prosperity of families. The tradition of waqf has been a part of life across cultures and religions, playing a crucial role in providing resources to support family needs, education, health, and economic empowerment [13].

Waqf Khairi is an endowment whose purpose is for religious interests or community interest . Waqf This among others such as giving land For construction of the mosque as place of worship for the community , for land funeral , or For means education . This No only can be used by the parties certain , but intended For interest public seecara general , without restrictions .

Endowment mutual is endowment that aims to give usefulness for society generally and family in a way equivalent . Endowment this can be done with way give endowment in the form of gift result, part for society general and partial again given for waqif family .

Treasure objects that are donated own benefits that can be obtained reach Lots thing , no only related with a matter of one's worship , but it is also related with problem social , economic , educational , and health .

Many types treasure objects that can be endowed , good That object moves and object No moving . Objects that can not move that can be given as treasure object waqf is right on land , rights on buildings , plants and other objects related to land ,

rights on House arrange , and other immovable objects in accordance with sharia provisions and applicable laws and regulations.

Whereas object move that can be given as treasure object waqf is : 1) money, 2) Precious metal, 3) securities, 4) vehicle, 5) intellectual property rights, 6) lease rights, and 7) assets in accordance with sharia provisions and applicable laws and regulations .

Waqf serves as a mechanism for redistributing wealth within society, providing access to basic services and increasing opportunities for all members, thereby creating more equitable prosperity. Furthermore, waqf can contribute to long-term economic stability by managing assets efficiently and sustainably, building a stable economic foundation, and reducing dependence on external aid [14].

Waqf assets, as economic assets, can be used to support religious interests and advance public welfare. Utilizing waqf assets in productive activities can generate profits, the proceeds of which can be fully utilized for social and religious purposes. The implementation of waqf must meet the criteria of a waqif (donor), nazhir (donor), object, pledge, purpose, and timeframe [5].

Management treasure object waqf must be done in a way that is good and directed , so that it is useful more can be used with the best as well as reach all over existing problems in society . Of course, it is also utilized in accordance with its intended use and not violate existing rules related regulation legislation waqf in Indonesia [15].

The potential of waqf as a means of income distribution and equitable distribution of wealth has not been managed and utilized optimally within the national scope. If waqf is managed professionally, it can have a big impact on the welfare of the people. At least the social and economic burdens faced by the nation can be resolved fundamentally and comprehensively through a system of waqf management and utilization in the regional and national scope [16].

In the modern context, waqf management has faced increasingly complex challenges, including transparency, distributive justice, and accountability. This demands an ethical and responsible approach to waqf fund management to ensure that they are used effectively and in accordance with Sharia principles.

Management Waqf in Indonesia is carried out by nazhir . Nazhir is the party who receives waqf assets from the waqif to be managed and developed according to their intended use. Nazhir includes nazhir individuals , organizations , or legal entities.

Nazir is the spearhead of management treasure object waqf . For can do management treasure object waqf so somebody or legal entity must own conditions that have been determined by law .

3.2 Sanctions Criminal Procedure and Sanctions Administrative in Management Waqf

Waqf is actions or charity pious who have functions as following : 1) economic function, 2) social function, the function of worship, and 4) moral function [17].

First and foremost, one of the most important aspects of waqf is its status as an effective wealth transfer system. If waqf is managed and implemented properly, various facilities within society will be more easily addressed . Besides that, Waqf is a form of worship in carrying out Allah SWT's commands and strengthening one's relationship with Him. Other than that, Waqf will foster good morals, where each person is willing to sacrifice what they love most for a purpose higher than their personal interests.

Waqf gives significant influence for welfare economics society and improvement in development in various fields , not only facilities and infrastructure for worship, but support development in education sector and health . With development treasure endowment , capable reach Lots problems experienced by society .

Waqf as a means of building economic development in society to help people who are in need [18]. Endowment required to overcome problem economy communities experiencing difficulties . As an asset in economy , waqf own sufficient potential big For developed especially from side productivity and quantity asset waqf the .

Treasure object managed endowments with Good can impact on improvement economy as well as alleviate poverty in the middle public moment this , especially society that is experience decline balance economy in his life .

The property or object that is endowed must be able to provide benefits forever (not temporarily) for the benefit of the community. The benefits referred to here are the results obtained from the processing of the property or object of endowment, while although not all explicitly state, the purpose of the endowment itself is agreed upon for the good and interests of religion and is a form of worship to Allah [19].

Waqf in the present day No only just waqf in understanding of ancient society , which is more seen only to land only one can donate . In addition,

understanding is that donated land only can be utilized for establishment of a mosque, land recording , or only for establishment of a school for underprivileged children .

At the moment waqf Already more expanding , not only type treasure objects that can be donated , but also its benefits . In addition , money is also when This be one of type treasures that are often made into as endowments by the community .

waqf is a waqf made in the form of cash, the principal of which cannot be exhausted, and the proceeds are used for social purposes. In its fatwa permitting cash waqf, the Indonesian Ulema Council (MUI) not only used the legal basis of the Quran and Hadith relating to waqf but also specifically considered the views of Islamic scholars who have permitted cash waqf [20].

The practice of waqf is a concrete example of social justice. Waqf is the free gift of a cherished asset for the public good. Waqf is also an instrument for creating justice and economic prosperity. The primary characteristic of waqf is that once it is implemented, ownership shifts from the individual owner to the Muslim community. Waqf is expected to be permanent and provide ongoing benefits [21].

Waqf can utilize For establishment means House sick , even For help businesses small and medium owned by the community , as capital support for them . Of course with more settings special to matter . Therefore that management treasure object waqf must be implemented with the best as well as requires parties who have ability For manage it as well as supported with system good management , orderly , professional , and more organized .

The MUI emphasized that as long as the management of movable property waqf is carried out properly, with the presence of a trustworthy nadzir, then movable property waqf can provide very large benefits, even wider when compared to immovable property which is difficult to move or manage [22].

It is generally known that waqf is the provision of property whose proceeds are used for the public good. In the general view, these assets belong to God. Therefore, waqf is eternal and irrevocable. The assets themselves are retained or transferred, and cannot be transferred. Furthermore, waqf cannot be terminated, as it belongs to God and must be perpetuated, in accordance with human ingenuity to ensure permanence [23] .

Waqf assets have the potential to be utilized for both production and consumption. Utilizing waqf assets for productive purposes is considered to provide greater benefits and rewards than using them for consumption [24].

Management treasure object waqf sometimes meet obstacles , including in the form of existence actions abuse waqf . Misuse is actions taken without the right to know against law .

Abuse is something pattern use of a nature pathogenic / deviant . Because of its nature is misappropriation , then need be prohibited , prevented and stopped . Actions of abuse are usually done illegally and hidden [25].

Abuse of something that has good power , objects , etc. , a person wants to get something according to what they can be [26] .

Abuse waqf is very detrimental as well as can cause consequences. Waqf No can be utilized in accordance with its intended use or even No can utilized for welfare of the public in a way good and maximum . Misuse waqf among others such as transition allocation waqf without permission , selling asset waqf , or use asset waqf For interest Alone .

Abuse Waqf can also eliminate side good or wisdom from endowment .The wisdom of endowments among others are: 1) Jariyah worship, 2) encouraging development, 3) boasting economy, 4) caring for the poor [27].

In this world, waqf is for doing good to loved ones, in the afterlife it is to gain rewards based on the intention of the person who does it. That's why scholars say that waqf is part of jariyah charity which will continue to flow to the waqf doers. The issue of jariyah worship has been explained previously, such is the urgency of waqf in the social and worship context for the benefit of the community and the person themselves. Waqf.

Waqf, which has been practiced and managed well by governments in various Muslim countries, has been able to contribute to regional and even national development. Consider Saudi Arabia, Egypt, Sudan, and others. These countries have been significantly assisted by the development of waqf.

Waqf institution, as one of the pillars of Islamic economics, is closely linked to the socio-economic problems of society. Many waqf institutions in developed countries can address economic challenges. However, public understanding of waqf has been limited to the waqf of immovable property, thus identifying it with places of worship. Therefore, waqf of movable property, especially cash waqf, is not yet widely recognized by the public, and in Indonesia it is stipulated in Law No. 41 of 2004. However, cash waqf, which has been implemented in various Muslim countries, has improved the economy and has contributed to many... helping life because the economy is the breath for the progress of society, in this case, waqf if managed well and correctly is very helpful for the economy of society, this is proven in various

Muslim countries, it can even provide scholarships, as stated by Azyumardi Azra, the famous Al-Azhar University in The entire Islamic world lives and thrives because it is supported by waqf and ZIS assets.

Moreover, Islam teaches us to care for and share with one another. Even from the moment we read the Quran, we are obligated to help. Thus, the development of waqf will help people experiencing poverty in their lives .

Abuse waqf will obstruct welfare society that should be able to enjoy results from existence management and empowerment waqf .

Well-being is a benchmark for a society's well-being. It embodies a higher standard of living than before. Feelings of happiness, lacking nothing within the limits of what is possible, and freedom from poverty and imminent danger are characteristics of a prosperous person[28].

Welfare is the standard of living, well-being, welfare, and quality of life. Law No. 11 of 2009 concerning Community Welfare defines community welfare as the condition in which citizens' material, spiritual, and social needs are met so they can live decently and develop themselves, thus enabling them to carry out their social functions. Based on this law, it can be seen that the level of welfare can be measured and assessed based on the ability of an individual or group in their efforts to fulfill both material and spiritual needs. Welfare cannot be defined solely based on material and hedonistic concepts, but also includes humanitarian and spiritual goals. Therefore, the concept of welfare is not only based on the fulfillment of material or worldly needs, but must also be based on the fulfillment of spiritual or hereafter well-being [28].

The practice of waqf in society has not been fully orderly and efficient, resulting in various cases where waqf assets are not properly maintained, are neglected, or are transferred to third parties unlawfully. This situation is caused not only by negligence or inability of the waqf administrators to manage and develop waqf assets, but also by the community's lack of concern for or lack of understanding of the status of waqf assets, which should be protected for the public welfare in accordance with the objectives, functions, and designations of waqf [29].

Treasure waqf in essence No justified For diverted or moved hand . Its benefits must be customized with its intended use determined by the wakif at the time endowment his wealth . Except there is something that is really needed , then can be done , of course with a decision from the authorities .

Muhammad Jawad Mughniyah stated that the term waqf refers to a type of gift that is implemented through retention (ownership) and then makes its benefits

universally applicable. Retaining an endowment item prevents it from being inherited, used in the form of sale, donation, pawning, renting, lending, or similar activities. In its utilization, the endowment object or property is used according to the wishes of the endowment giver without any compensation [30].

Abuse waqf is A actions that are not justified and classified as A action criminal act criminal is A violation of law law and its consequences in a way law is the perpetrator can be sentenced with the punishment that has been arranged in regulation legislation .

Abuse treasure object waqf No justified For carried out . Law waqf has forbidden matter thus that is in the form of prohibition change and transition treasure object waqf . Article 40 of the Waqf Law states clearly that waqf assets that have been donated are prohibited from being used as collateral , confiscated , donated , sold , inherited , exchanged , or transferred in other forms of transfer of rights. Prohibition the own exceptions , namely :

A if the waqf assets that have been donated are used for public interests in accordance with the general spatial planning plan (RUTR) based on the provisions of applicable laws and regulations and do not conflict with sharia.

This can only be done after obtaining written permission from the Minister with the approval of the Indonesian Waqf Board.

Waqf assets whose status has been changed due to exception provisions must be exchanged with assets whose benefits and exchange value are at least the same as the original waqf assets.

Regarding exceptions this has also been explained in Article 225 of the KHI, namely : Basically to objects that have been donated No can do change or other uses than those intended in pledge waqf .

The deviation from provision the in paragraph (1) only can done to things certain after moreover formerly get agreement written from Head of the District Religious Affairs Office based on suggestions from The local District and Sub-district Ulama Council with reason : 1) no in accordance Again with objective waqf like declared by the wakif, and 2) it's interesting in general .

For the perpetrator to abuse a treasure object waqf will be subject to threat in the form of sanctions . Sanctions is punishment that can be dropped to somebody or legal entity that has committed a crime or violation . The sanctions that can be charged are usually moreover formerly arranged in A regulation legislation .

According to Sudikno Mertokusumo sanctions it is nothing but reaction , effect , or consequence violation of social rules [31]. Law as order coercion , so that the law has strength applicable and can be obeyed by society , then law loads sanctions as action forced . Hans Kelsen stated that law as order social and order coercion , then should do action force or actions taken No on desire individuals who become target , and if happen resistance will use coercion physically . Forced action this , which is sanctions or only as protection to someone . In order law national sanctions can be interpreted as punishment or as civil execution . Action or No he did action , have character violation if the legal system makes it as a condition he did action force as the sanctions [32].

Sanctions are an important part of legislation. The regulation of sanctions within the body of legislation is intended to ensure that all formulated (regulated) provisions can be implemented in an orderly manner and are not violated [33].

Provision sanctions criminal and administrative sanctions can be enforced for the parties who do abuse the treasure object waqf . Provisions sanctions criminal listed in Article 67 paragraphs 1-3 of the Waqf Law that is :

Any person who intentionally pledges, grants, sells, inherits, transfers in other forms of transfer of rights waqf assets that have been endowed as referred to in Article 40 or without permission exchanges waqf assets that have been endowed as referred to in Article 41, shall be punished with imprisonment for a maximum of 5 (five) years and/or a maximum fine of Rp. 500,000,000.00 (five hundred million rupiah).

Any person who intentionally changes the designation of waqf assets without permission as referred to in Article 44 shall be subject to a maximum prison sentence of 4 (four) years and/or a maximum fine of IDR 400,000,000.00 (four hundred million rupiah).

Any person who intentionally uses or takes facilities from the results of the management and development of waqf assets exceeding the amount determined as referred to in Article 12, shall be punished with imprisonment for a maximum of 3 (three) years and/or a maximum fine of IDR 300,000,000.00 (three hundred million rupiah).

Sanctions administrative for perpetrator abuser treasure waqf listed in Article 68 paragraphs 1-3 of the Waqf Law , namely :

The Minister may impose administrative sanctions for violations of non-registration of waqf assets by Islamic financial institutions and PPAIW as referred to in Article 30 and Article 32.

The administrative sanctions as referred to in paragraph (1) are: 1) written warning, 2) temporary suspension or revocation of activity permits in the waqf sector for Islamic financial institutions, and 3) temporary suspension from office or suspension from office of PPAIW.

Further provisions regarding the implementation of administrative sanctions as referred to in paragraph (1) and paragraph (2) are regulated by Government Regulation.

In principle, changes and/or transfers of waqf assets can be made as long as certain conditions are met and reasons are presented as stipulated by applicable law. Changes to waqf assets can be made according to Islamic law through *isthisan*, a method of determining the law by deviating from existing provisions for the sake of justice and the desired social interest [34].

4 Conclusion

Waqf owns a very important role in advancing welfare society and its benefits can be felt in a way that continues. Through good, professional and organized management, the benefit of waqf can be accessible to many parties in society. If this happens to things related with abuse in management treasure endowment, then party abusers can be charged with criminal sanctions and administrative sanctions.

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