

HASIL RISET TERAPAN GLOBAL/ INTERNASIONAL 2019

PERKEMBANGAN HUKUM WAKAF PERUSAHAAN DI ASIA TENGGARA

MIFTAHUL HUDA | LUKMAN SANTOSO | LIA NOVIANA

PERKEMBANGAN HUKUM WAKAF PERUSAHAAN
DI ASIA TENGGARA

Kesenjangan ekonomi antara masyarakat miskin dan masyarakat menengah di Indonesia masih menjadi tantangan besar yang harus dituntaskan oleh negara. Kondisi tersebut mendorong sejumlah praktisi syariah dalam negeri mencari berbagai solusi alternatif. Dengan mengacu kesuksesan di berbagai negara seperti, Malaysia, Singapura, Turki, dll salah satu potensinya adalah melalui Wakaf Perusahaan.

Buku berjudul "Dinamika Hukum Wakaf Perusahaan di Asia Tenggara" ini menawarkan suatu model pengembangan wakaf perusahaan yang didasarkan pada riset dengan mengacu pada kesuksesan wakaf perusahaan di dunia global sekaligus penguatan pada kondisi lokal. Dengan fokus utamanya pada dinamika hukum, model dan transformasi wakaf perusahaan di Asia Tenggara. Model wakaf perusahaan yang menjadi bahan pengembangan adalah wakaf di Thailand, Malaysia, Singapura, Brunai Darussalam, dan Indonesia. Model-model itu kemudian diintegrasikan sekaligus disinergikan untuk dirumuskan menjadi model wakaf perusahaan yang ideal di Indonesia.

Pandangan dan kebutuhan akan pentingnya konsep keutuhan dan keberlanjutan asset wakaf, maka melalui model wakaf yang dijalankan oleh perusahaan dapat menjadi solusi strategis Islam dalam memecahkan problem pembangunan di tataran global, antara lain tingkat kemiskinan, kesehatan, dan pendidikan yang rendah; kerusakan lingkungan; alih teknologi; dan sebagainya. Hal inilah yang unik dan berbeda dari lazimnya perusahaan pelaku bisnis, sehingga memunculkan dimensi kesyariahan.

Buku ini menyajikan wacana baru dalam bidang wakaf dan hukum wakaf, sehingga sangat menarik bagi kalangan praktisi dan akademisi.



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ULAMA VIEWPOINTS OF CORPORATE WAQF IN SOUTHEAST ASIA

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REPUBLIK INDONESIA
KEMENTERIAN HUKUM DAN HAK ASASI MANUSIA

SURAT PENCATATAN CIPTAAN

Dalam rangka perlindungan ciptaan di bidang ilmu pengetahuan, seni dan sastra berdasarkan Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta, dengan ini menerangkan:

Nomor dan tanggal permohonan : EC00201985657, 3 Desember 2019

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Judul Ciptaan : **PERKEMBANGAN HUKUM WAKAF PERUSAHAAN DI ASIA TENGGARA**

Tanggal dan tempat diumumkan untuk pertama kali di wilayah Indonesia atau di luar wilayah Indonesia : **1 November 2019, di Ponorogo**

Jangka waktu perlindungan : **Berlaku selama hidup Pencipta dan terus berlangsung selama 70 (tujuh puluh) tahun setelah Pencipta meninggal dunia, terhitung mulai tanggal 1 Januari tahun berikutnya.**

Nomor pencatatan : **000167573**

adalah benar berdasarkan keterangan yang diberikan oleh Pemohon.

Surat Pencatatan Hak Cipta atau produk Hak terkait ini sesuai dengan Pasal 72 Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta.



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ULAMA VIEWPOINTS OF CORPORATE WAQF IN SOUTHEAST ASIA

Introduction

Waqf has proved to be an evolving subject and dynamic in theory and practice. The variety of waqf assets and practices provide rooms for this dynamicity and lead the way to creativity in this field. Unlike zakat, all of the Islamic jurists allow the non-Muslims to be the beneficiaries of general waqf (Hoexter: 2006). Additionally, non-Muslims could also be the donors in the practice of waqf. Primarily, Waqf is usually associated with immovable properties where the *waqif* endowed his real properties such as land or building for general or specific purpose to general or specific beneficiaries. Later, the practice of cash waqf evolved when the fatwa by the Islamic jurists of Ottoman Empire approved such practice (Cizakca, 2011b). The rise of cash waqf has provided the means to the expansion of waqf practices. The waqf of financial assets that provide income such as shares has also taken place afterward. The participation of corporate institutions in the waqf practices has enriched the subject of waqf to be more complex and vibrant.

One of the concepts of contemporary waqf is known as a corporate waqf. Corporate waqf are usually considered as a component of cash waqf. However, new developments that corporate waqf must be established as independent waqf concepts. This means that the corporate waqf are independent waqf categories because of their prominent characteristics and broadening the understanding and concept of the latest corporate waqf (Asharaf Mohd Ramli, & Abdullaah Jalil, 2013). Reality shows that efforts to rejuvenate waqf institutions in Islamic countries are followed by corporate entities. Corporate waqf have been practiced in modern Muslim countries, namely; Turkey, Singapore, Malaysia, Bangladesh, India and Pakistan. The company's participation in building and managing waqf assets has begun in Pakistan, Singapore and Turkey before (Magda Ismail Abdel Mohsin, 2009). The involvement of corporate bodies in this noble endowment activity shows the dimensions of business ethics. In Malaysia through Johor Corporation (JCorp) has started a waqf business in 1998 which later developed into a corporate endowment entity known as the Waqaf An-Nur Corporation Berhad (WANCorp). Recently, the Selangor Islamic Council (MAIN Selangor) and Bank Muamalat Malaysia Berhad (BMMB) have combined their efforts to develop a money waqf fund called the Muamalat Selangor Waqf. Selangor Islamic Religious Council has begun to introduce waqf stock schemes. In fact, Johor Corporation Berhad (JCorp) through its three subsidiaries has endorsed its shares with a total asset value of 200 million Malaysian ringgit under the management of Waqaf An Nur Corporation Berhad. Dividends obtained from the shares are then used and reinvested, as well as given to Islamic religious assemblies and for charitable activities in Malaysia. Through this waqf scheme Johor Corporation Berhad (JCorp) made the implementation of their CSR program through Waqaf An Nur Corporation Berhad (Asharaf Mohd Ramli, & Abdullaah Jalil, 2013).

The waqf management model in Singapore is a country that has succeeded in developing its country's waqf assets to be more productive. It was proven in 2014 the Islamic Islamic Assembly of Singapore (MUIS) allocated funds from the sale of its property assets amounting to 26.8 billion to be allocated to 60 receipts of the benefits of waqf, mosques, madrasas, and the poor as well as charitable organizations. MUIS waqf property assets in Singapore worth IDR 7.5 trillion. The property business run by Warees Investments Pte Ltd is an Islamic concept villa. All of the assets of the management waqf have officially been mandated to the Majelis Ugama Islam Singapore (MUIS), because MUIS has a major role in safeguarding the interests of all waqf assets in Singapore (Sulaeman: 2015). All waqf assets in Singapore are managed singly by MUIS.

In the Indonesian context, Bank Indonesia published the results of its research on productive waqf models. Research conducted by Ascarya discusses the most applicable productive waqf models in Indonesia, in accordance with Law No. 41 of 2004 concerning waqf. The study divided the waqf model into two main parts, namely a simple waqf model and an innovative waqf model. Ascarya explained, from 172 simple waqf models and 106 more innovative waqf models that developed in the world, there were 10 simple waqf models and 6 innovative waqf models that were considered the most applicable to be applied in Indonesia (Ascarya: 2018).

There are several considerations in examining corporate waqf from the point of view of the *fiqh waqf*. The considerations are as follows: *i'tibariyyah shakhsiyyah* both expert (legal capacity) or territory (legal authority), *waqf al-waqif* on itself, *al-waqif* establishes for itself, hybrid waqf (*waqf mushtarak*) or a combination of *waqf khayri* and *waqf dhurri*, and *istibdal* consideration (Asharaf: 2013). in the context of corporate waqf development, there seems to be a difference of view in understanding this waqf from the perspective of scholars in Southeast Asia. Majelis Ulama Indonesia (MUI), Majelis Agama Islam Negeri (MAIN) Malaysia and Majelis Ugama Islam (MUIS) Singapore provide different justifications in responding to corporate waqf.

All developments in waqf involving corporate entities should be analyzed to create a new waqf practice framework. In the end, the corporate waqf are the best manifestation of modern waqf practices based on their dynamic nature and active role with strong professional participation in their management. This research plan, by exploring comparative advantage, seeks to compare the sharia conceptualization of waqf based on corporate in various countries, especially in Southeast Asia to be used as models for waqf development in Indonesia, so that it is expected to contribute meaningfully to the development of waqf in Indonesia through corporations or companies for the welfare of the wider community.

Problem Statement

The rise of corporate waqf in the recent years provides a new dimension of waqf practices. Although some literatures and works have recognized waqf corporate as a component of waqf cash. Therefore, this study aspires to extend the concept of waqf corporate by exploring and suggesting shariah consideration of the waqf corporate.

1. Why are there differences in views of Southeast Asian Ulama about corporate waqf?
2. What are the implications of these different understandings of corporate waqf development in their respective countries?

Objectives

The significance of this research is to find legal arguments and jurisprudence in the development of corporate waqf and develop models that are in accordance with sharia.

1. To explain the differences in views of Southeast Asian Ulama about corporate waqf?
2. To describe the implications of these different understandings of corporate waqf development in their respective countries?

Literature Review

The participation of corporate entity in the establishment, management and distribution of waqf proceeds to the beneficiaries has been started in the sixties in Turkey. Koc Holdings is the first corporate bodies involved in the establishment and administration of *waqf* properties as early as 1969 (Cizakca, 2011b). Koc Holdings endowed 10,000 shares of the company and entrusted to Koc Foundation as a trustee (nazir). Most of *waqf* fund managed by Koc Foundation channels towards the establishment of education institutions, for example, Koc University.

Realising the huge potential of mobilising cash *waqf* for the improvement of socio-economic of Muslim society has inspired Islami Bank Bangladesh Limited (IBBL) to establish the cash *waqf* certificate in 1997 (Mannan, 1999; Ramli and Sulaiman, 2006). IBBL is the first financial institution involves in the managing and administrating waqf asset in the form of cash money. Cash *waqf* certificate is created to accumulate *waqf* fund and channels the proceeds for the betterment of underprivileged Muslims. IBBL in this respect has become a pioneer in the establishment and management of cash *waqf* instrument at the global stage. The establishment of Dompot Dhuafa Republika in 1993 has changed the perspective of the public towards waqf management in Indonesia. Dompot Dhuafa Republika is a non-profit organisation professionally managed waqf fund and accumulating its cash waqf fund through Tabung Waqf Indonesia. With strong governance and accountability the collection of Tabung Waqf Indonesia has been increased every year and the proceeds are channels to increase socio-economic of the designated beneficiaries (Hari and Asmak, 2010).

The emergence of movable *waqf* assets, particularly in the form of shares of the company and cash money implemented in a number of Muslim countries is also affecting *waqf* practice in Malaysia (Magda Ismail Abdel Mohsin, 2009). The establishment of Corporate *Waqf* in 2006 by Johor Corporation (JCorp) has transformed *waqf* practice in Malaysia. For the firsttime *waqf* assets in the form of shares of

company was issued and managed by corporate body. According to its founder; Tan Sri Muhammad Ali Hashim, the idea of creating corporate *waqf* derives from the notion of jihad business pioneered by himself with the main agenda to improve socio-economic wellbeing of Malay society in the country (Muhammad Ali Hashim, 2012). Hajah Mustafa et.al (2011) and Abdul Shakur (2011) explains in detail the structure of corporate *waqf* which started with the pledged of share's amount RM200 million as *waqf* to WANCORP; a subsidiary of JCorp as a nazir (trustee). WANCORP manages and distributes *waqf* proceeds to the beneficiaries as stated in *waqf* deed.

In September 2011, Bank Muamalat Malaysia Berhad (BMMB) and Perbadanan Wakaf Selangor (PWS) collaborated in introducing cash waqf scheme known as Wakaf Selangor Muamalat (WSM) (Asharaf and Abdullah, 2014). Under this arrangement, both parties are agreed to manage and administer waqf asset in the form of cash money deposited at any BMMB branches. The fund accumulated will be channeled to a designated waqf activities in the areas of education and health. BMMB has become the first financial institution in Malaysia participate in managing and administrating of waqf asset.

The above discussion shows that corporate entities in a number of Muslim countries such as Turkey, Bangladesh, Indonesia and Malaysia have played a major role in the development and management of *waqf* properties. It is worth to note that these institutions focus on developing movable *waqf* assets, in particular, shares and cash. Given the current state of underprivileged Muslims in most Muslims countries, the participation of more corporate bodies in *waqf* activities could enhance and provide better living standard for them.

As far as the researchers' knowledge in this study, there are still not many studies discussing specifically corporate endowments, including the perspective of fiqh waqf. Likewise the study of cash waqf and productive waqf in general. If referring to the study, it can be explained that there are no studies that have relevance to the company endowments. Therefore, it is very urgent to conduct a deeper study and focus more on implementing contemporary waqf. This is not only able to solve the problem of procedures and administration of waqf institutions and even attempt to restore the function and role of waqf to socio-economic society.

Theoretical Framework

Corporate Waqf is understood as the management of waqf assets and the distribution of waqf proceeds by business entities either independently or in cooperation with other parties. This definition can be further elaborated into four main things, namely: waqf assets and waqf management, continued waqf sharing, corporate entities, and Independent or cooperation with other parties.

In the first phase of the company's endowments, the company entity will create its own waqf assets by using its own assets. In this situation, the company entity is in the making of waqf or al-waqif itself. Waqf assets can be financial assets such as cash or shares or non-financial assets such as buildings or land. At the same time, the business entity nominates itself as the trustee who is responsible for managing, maintaining and investing the waqf assets. This means that the corporate entity is also a Nazirite or mutawalli of waqf assets.

The company entity can then nominate itself as the only beneficiary or one of the beneficiaries of the waqf in order to have flexibility in managing and utilizing the results. This is known in Islamic jurisprudence as al-Waqf 'ala al-Waqif or waqf is made by the owner / owner himself. This practice has been permitted by several Islamic jurists. After receiving the results, they are then distributed to the final and tangible beneficiaries such as the poor and the poor, Islamic institutions and so on. This arrangement provides flexibility for corporate entities to manage and utilize the results of waqf productivity. Such flexibility is very important to attract more participation from corporate entities into corporate waqf practices. This means that the corporate entity can manage and plan the distribution of funds creatively and productively based on the needs of the entity and the community at the time of distribution of funds. If the economic conditions are bad where corporate entities find themselves in difficult financial conditions, they can use the waqf funds for themselves and they are not obliged to distribute them. This aspect of corporate waqf will incorporate elements of business interest into the concept of entrepreneurial charity (*tabarru*) waqf.

Corporate waqf are established by individuals who are involved in income generating activities such as trade and investment. This entity is also required to apply the ethics of corporate governance to accountability, transparency and professionalism in accumulating and distributing waqf assets. In accordance with the legal structure of the state, business entities can independently establish, manage and distribute waqf results to beneficiaries.

Conceptual explanations of fiqh considerations about corporate waqf are as follows:

1. *Shakhsiyyah I'tibariyyah: Ahliyyah* (Legal Capacity) and Territory (Legal Authority). In the concept of waqf law, donors are usually natural individuals (*shakhsiyyah haqiqiyyah* or *tabiiyyah*). However, in the practice of corporate waqf, donors are usually institutions. Thus, the legal concept of an individual or entity (*shakhsiyyah i'tibariyyah / qanuniyyah / ma'nawiyyah*) may arise. However, because most contemporary Islamic jurists have agreed to recognize this concept based on an analogy with Bayt al-Mal, and the mosque, the problem may be considered to have been resolved. However, the two most important requirements that must be enjoyed by representatives of the *i'tibariyyah shakhsiyyah* are experts (legal capacity) and territory (legal authority). The second requirement means that the donor must be the principal material owner or agent (representative) appointed by the owner who contracts under the *wakalah* contract (agency). This problem may be more important if the company - which plans to make its own waqf company scheme - is owned by the government and not by individuals
2. *Waqf al-Waqif* on itself. Generally, waqf practices are meant for charity and qurbah. Therefore, Majority of Islamic jurists claim that waqf ownership should not return to the waqif itself because it rejects the purpose of waqf. However, based on the analysis of the author, some practices of waqf companies nominate waqif themselves as legitimate owners of waqif. Islamic jurists on this matter see that this is not true because the waqf cannot return to own what it has. This is the attitude of *al-Malikiyyah*, *al-Shafiyyah* in their strongest view, the official view of the *Hanabilah* and Muhammad Ibn al-Hasan from *al-Hanafiiyyah*. On the other hand, this practice was approved by Abu Yusuf from *al-Hanafiiyyah*, and this was their formal stand, an opinion from *al-Shafiyyah* and the view of al-Imam Ahmad. The author likes the second opinion regarding the practice of corporate waqf because the institution

usually does not intend to rearrange waqf assets. Such practices are carried out to give flexibility and full rights to corporate institutions in managing, distributing and distributing endowments or even using them. These institutions can use company waqf funds for their CSR programs and in certain situations reuse these funds to maintain their operations and businesses. This flexibility will give them greater motivation to engage in corporate waqf practices and provide more space for Shariah compliance. However, this opinion is legally contrary to the existing legal framework.

3. *Waqif* Sets for himself. Another idea that might be similar to the previous situation is a situation where the waqf establishes itself as the sole beneficiary or the main beneficiary or among the beneficiaries of the proceeds of the waqf. Hanabilah, Hanafiyyah and the opinion of Shafiyyah view such practices as acts that are permitted to encourage people to make shamans and based on some Shariah evidence. On the other hand, Shafi'iyah and Muhammad Ibn al Hasan from Hanafiyyah viewed such practices generally cannot be denied with certain exceptions
4. Hybrid Waqf (*Waqf Mushtarak*): Combination of Khayri Waqf and Expert Waqf / Dhurri. In the case of beneficiaries, waqf can be in the form of waqf khayri (charity endowments) or expert waqf / dhurri (gift for descent). Based on the practice of waqf companies, it has been observed that some institutions establish themselves or their subsidiaries as the main beneficiaries of the waqf. As discussed above, there are several Islamic jurists and opinions that approve such practices. From a fiqh perspective, the combination of khayri waqf and dhurri waqf is known as *waqf mushtarak*. From a managerial perspective, *mushtarak waqf* can benefit institutions involved in corporate endowments. This institution can design the company's waqf scheme to be in line with its CSR program. Thus, the practice of entrepreneurial programs and waqf CSR can be built together as a partner.
5. *Istibdal*. The *istibdal* idea is very important for the continuity and sustainability of waqf companies. Although special practice has been approved by several Islamic law experts with certain conditions, this problem can be reviewed in detail to ensure compliance with *istibdal* practices. The corporate waqf model that was pioneered and practiced by practicing *istibdal* practices was the replacement of waqf assets with similar ones. Special practice is based on the value (market) of shares and not the quantity (unit) of shares. This practice has become an alternative to the practice of *istibdal* if needed in the future.

Metodology

This research is qualitative research, with the intention of obtaining accurate information on corporate waqf. Therefore, this research was carried out under reasonable conditions to see naturally in the field specifically examining various of corporate waqf developed in various countries. In addition to the work results, the research process is also very important with the researcher itself being the main instrument or research tool. The type of research used is interpretative exploratory. With this type, this research attempts, first, to explore or find comprehensively a portrait of corporate waqf in several countries, especially Malaysia, Brunei, Pattani Thailand and Singapore. Second, explore, implication and design a corporate waqf model for Indonesia according to the wisdom and laws of waqf.

Data collection techniques are carried out both in document study, observation as well as interviews. To analyze the data and draw conclusions from the results of the study, researchers used a qualitative analysis method that aims to understand the meaning of the data that has been collected. According to Miles and Huberman, the activity of analyzing qualitative data was carried out interactively and continuously thoroughly. The activities in data analysis are as follows: a) data reduction means summarizing, sorting out, focusing on important things, looking for comparisons of models of corporate waqf that are developing in several countries. Data reduction aims to get a clearer picture and make it easier for researchers to collect further data and look for it if needed, b) data presentation is the next step of data reduction. That is designing a corporate waqf in the Indonesian context presented by compiling it neatly and systematically in the form of narrative descriptions, by displaying the data, it will be able to understand what is happening easily and can plan the next work based on what has been understood, c) conclusion or verification that is temporary conclusions are then supplemented with supporting data so that they answer the research.

To test the validity of the data collected through interviews to the ulama, history of institution and documentation for example: MUI Indonesia, MAIN Persekutuan malaysia, selangor and Johor Bahru, MUIS Singapore, MAIN Brunei Darussalam, and MAIN Pattani Thailand. The data was tested for validity by testing the credibility of the data by triangulation, namely checking data from various sources in various ways and time with the aim of finding out how far the findings on the field were true.

Discussion

The systematic plan of discussion in this research is:

1. Introduction, which contains the background of the problem, purpose, significance and method of research.
2. The theoretical framework for fiqh and corporate waqf.
3. Ulama and Ulema Council in Southeast Asia.
4. Diversity of scholars' views on corporate waqf.
5. Implications of the ulama's view of the corporate waqf on the development of productive waqf in southeast Asia.
6. Conclusion

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Research Schedule on 2019

No	Activity	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Des
1	Team Capacity Building												
2	Proposal Revised												
3	Proposal Presentation												
4	Data Collection												
	a. Secondary data												
	b. Survey/In-depth												
5	Data Processing												
6	First Draft Report												
7	Workshop												
8	Final Draft Report												
9	Outcomes												

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SHARIA PRINCIPLES IN IMPLEMENTING CORPORATE WAQF

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ABSTRACT

This article explores the compelling paradigm of fiqh as the legal foundation in the development of corporate waqf and identifies the characteristics of corporate waqf. The existence of new entities in the form of a corporation in the development of waqf currently requires a strong foundation, especially from the legal aspect, so it is necessary to explore the concepts of existing waqf. By conducting a series of in-depth interviews with muftis in Indonesia and Malaysia, reviewing the documentation of the fatwa and FGD with the Badan Wakaf Indonesia, Waqaf An-Nur Corporation J-Corp and Awqaf Holding Malaysia, this article reports on the Islamic legal principles on corporate waqf entity. Contextual interpretation of waqf concepts such as the pillars of the development of waqf corporation are: the share as *mauquf bih*, corporate entities as *nazir*, *waqf mustarak*, *istibdal waqf*, *waqf li nafishi*, and the administrative of share waqf. There are three characteristics of corporate waqf: a kind of asset management of productive waqf, a joint share corporation based waqf and an entity nazhir integrated one. Corporate waqf is very important as a breakthrough in efforts to create institutions capable of managing the assets and benefits of waqf sustainably.

INTRODUCTION

Waqf has proven to be a socioeconomic institution that is developing all the time, being dynamic both in the development of theory and in practice, especially in the finance sector. Various assets and practices of waqf provide creative space for the dynamics of law in the sectors of economics and finance. Zakat is unlike Waqf as there is consensus among Islamic jurists which state that non-Muslims can be beneficiaries of public waqf (Hoexter, 2002). Besides, non-Muslims can also be donors in the practice of waqf. Waqf usually involves immovable properties, usually things like buildings or land, meant for beneficiaries, both general and specific. Cash waqf was introduced by the Ottoman Empire. Their Islamic jurists approved such practice through the issue

of a fatwa (Alias & Cizakca, 2014). Cash waqf and the rapid development and proliferation of it has provided new ways for expanding the roles of waqf. This led to the development of Waqf financial assets that provided opportunities for income from shares. Corporate bodies which have engaged with the practice of waqf have made the field of finance and commerce more dynamic and vibrant. Corporate waqf is something new in the field of waqf, considered very contemporary. Cash waqf is associated to corporate waqf. There have been however initiatives taken to establish waqf as an independent entity and concept. Corporate waqf, experts believe must be in a category of independent waqf because of the characteristics which make them distinguishable from other forms – that which broadens the understanding and concept of waqf (Ramli & Jalil, 2013b). This is an attempt to rejuvenate the institution of waqf in Islamic countries as corporate entity. Corporate waqf has been developed in some countries; Turkey, Singapore, Bangladesh, Malaysia, India and Pakistan. Corporate waqf, which has been a fairly new development and made popular due to its many attractions refers to charitable donations, the asset base of which consists of shares in a corporate entity. Corporate waqf is a term of reference in Islamic beliefs, something from a traditional setting that leads to charitable purposes, and which lead donors into putting assets into an waqf fund with returns allocated to beneficiaries specified (Cizakca, 1998). The main features of this would be issued shares, limited liabilities, and established governance models. The corporate waqf arrangements allow one to transfer / share ownership in the corporate to a charitable foundation. The right to choose to share is usually transferred to one or several trustees (Mutawalli) and dividends which are then allocated to the specified recipients.

In the sixties, in Turkey, there began the development of corporate entities which established, managed and distributed waqf to beneficiaries. The first corporate organization that established and administered waqf property was Koc Holdings and this was done in 1969 (Cizakca, 2014). Koc Holdings awarded 10,000 corporate shares and entrusted it to the Koc Foundation as trustees (*Nazir*). The majority of the fund's waqf, managed by Koc Foundation was allocated to the development of educational entities. Koc University was one of the institutions developed through this initiative.

Recognizing the enormous possibilities in cash mobilization, through cash waqf for the socio-economic improvement of the Muslim community, (which has especially in rural areas been marginalized), inspired Islamic Bank Bangladesh Limited (IBBL) to develop the cash waqf certificate, which was issued in 1997 (Mannan, 1999). IBBL became the first financial institution dealing with management of waqf assets in cash. The reason for the issue of the certificate of cash waqf was to accumulate waqf funds, the ultimate aim of which was to channel the proceeds to the less able. IBBL established itself as a pioneer in the formation and management of money waqf instruments and as a result became a respected global player. Dompot Dhuafa Republika, which was developed in 1993 changed the way the Muslim community viewed the management of waqf in Indonesia. Dompot Dhuafa Republika is a nonprofit organization professionally managed to collect waqf cash through Tabung Wakaf Indonesia. The collection of the Tabung Wakaf Indonesia increased year by year and this was due to strong governance, efficiency and accountability. This resulted in

the development of a new channel through which the nation could improve the socio-economic status of designated beneficiaries (Candra & Ab Rahman, 2010).

Waqf assets, predominantly in the form of corporate shares and cash have been developed in several other South East Asian countries, and this is especially evident in Malaysia, the official religion of which is Islam (Ismail Abdel Mohsin, 2014). Corporate waqf was initiated in 2006 by the Johor Corporation (JCorp), which transformed the practice of waqf in Malaysia. Waqf assets, for the first time were issued in the form of corporate shares and then managed by a legal entity. Tan Sri Muhammad Ali Hashim, the founder of this entity, triggered off the idea of creating corporate waqf which was borrowed from the business idea of jihad which resonates with the ideals of the New Economic Policy and the uplifting of the socio-economic status of the indigenous population, the Malays in the Malaysia (Hashim, n.d.). The structure of the corporate waqf started with a guarantee of RM200 million in shares as waqf to WANCORP; a subsidiary of JCorp which acted as *Nazir*. The role of WANCORP was to effectively manage and distribute waqf earnings to beneficiaries which have been stated in the waqf deed. There are several other institutions who developed such enterprises. The Selangor Muamalat Wakaf in collaboration with an Islamic commercial bank, the Muamalat Malaysia Berhad Bank (BMMB), and the state-owned waqf management agency, Perbadanan Selangor Wakad Wakaf (PWS) also started operations (Ramli & Jalil, 2013a). The bank began collecting waqf funds from individuals and institutions. Then, together with membership fees from BMMB and PWS they managed waqf funds which were then diverted investment returns into deserving sectors, namely, education and health. This arrangement which, people in the field of banking and finance claim is corporate waqf can be justified on the grounds that it was founded by the BMMB, a corporate institution (as the parent body) and its investment unit, Muamalat Invest Sdn. Bhd.

In terms of organizational features, waqf companies remain varied in their operational functions. Shares in corporations or companies are provided by individuals or entities. They fall into broad sectors, from investment in industrial conglomerates to travel agents specializing in religious tours. The shares of waqf in corporate entities range from a small or minority percentage to sometimes majority or even full ownership. Corporate waqf is usually established by the corporate's founder, individual shareholders, or in some cases, government entities. Government regulations range from exercising complete control over waqf assets to providing, in many cases, limited supervision by trustees so as to prevent managerial abuse of funds and practices. There are some core or main features which are considered consistent (also regarded as constants) which have been noted off in various corporate waqf entities: the endurance and commitment in the character of the foundation, the divestment of ownership from the original shareholders, the management of shares which have been endowed by non-profit entities, and the allocation of returns which have to be channeled to charitable foundations (Hasbullah & Khairi, 2014).

Corporate Waqf has had virtually no attention in the world until now, so a comprehensive theory and mainstream model of waqf companies has not been developed. The participation of corporate entities in the building and managing of waqf assets was also initiated in Pakistan, Singapore and Turkey (Ismail Abdel Mohsin, 2009). The involvement of corporate bodies in what is widely considered now as noble philanthropic activity shows how social awareness and the sense of inclusivity in the concept of shared prosperity has further expanded the horizons and dimensions of business ethics. Dividends reaped from shares were then reinvested, and then eventually used for charitable activities throughout Malaysia. Through this waqf scheme Johor Corporation Berhad (JCorp), fulfilled its Corporate Social Responsibility goals through the implementation of their CSR programs which were directed by the Waqf An Nur Corporation Berhad (Ramli & Jalil, 2013a).

Singapore has successfully developed its waqf management to very high levels by making the country's waqf assets more productive. The Islamic Assembly of Singapore (MUIS) which is in charge of Islamic Affairs, allocates funds from the sale of its property assets to be channeled towards 60 recipients, mosques, madrasa and other organizations. Warees Investments Pte Ltd manages the MUIS (Majlis Ugama Islam Singapore) waqf property assets in Singapore. They introduced the Islamic concept villa. All the waqf management assets have been handed over and officially mandated to the Majlis Ugama Islam Singapore (MUIS). MUIS plays the important and major role in safeguarding all waqf assets in Singapore (Ramli & Jalil, 2013b). In fact, MUIS manages solely, all waqf assets in Singapore.

All waqf developments which involve corporate entities should be constantly evaluated so that evolving waqf practice framework will become common. This is seen as making waqf developments more accountable as they should be considered fairly new in banking and finance, hence the need for constant monitoring.

This article explains in detail the basis and principles of fiqh as the legal foundation in the development of corporate waqf and identifies various characteristics of the implementation of corporate waqf.

METHOD

This article answers two important questions, namely describing the principles of sharia as legal foundation for the development of corporate waqf and identifying the characteristics of corporate waqf. To answer the first question, the method used was field research by conducting a series of in-depth interviews with muftis in the two countries, Malaysia and Indonesia. In Indonesia it was with the Komisi Fatwa Majelis Ulama Indonesia (MUI) and Dewan Syariah Nasional (DSN) MUI, while in Malaysia with Malaysian muftis in Negeri Selangor, Johor, Wilayah Persekutuan, and in JAWHAR. The method of documenting the results of fatwas from the muftis was also carried out to strengthen the research findings. To answer the second question on the characteristics of corporate waqf, the method used was by conducting FGD on corporate waqf entities in Indonesia; the BWI and Global Waqf as well as in Malaysia namely; the J-Corp, An-Nur Corporation, and Awqaf Holding

Company. FGD was conducted during three months from July, August to September 2019. Data was extracted then analyzed qualitatively descriptively using Miles-Huberman data analysis approach consisting data reduction, display, data verification and conclusions (Miles et al., 1994). The results of the data were also triangulated and validated by scholars at the University of Malaya APIUM and UIN Sunan Kalijaga Yogyakarta.

RESULT AND DISCUSSION

Compelling Shift-Paradigm on Sharia as Legal Foundation for Corporate Waqf

There are six principles of development of corporate waqf according to mufties; Anwar, Jaih, Hoirul and Khairudin (Interview, 2019), namely: *share as mauquf bih*, corporate waqf as *nazir* entity; *shakhsiyyah ahliyyah* (legal capacity) and *region* (legal authority), *waqf li nafsihi*, *waqf mustarak*, *istibdal waqf*, and administration of waqf share assets.

Waqf shares are *mauquf bih* better understood as an effort to create new assets in the development of waqf, especially corporate waqf. Ensuring shares as a new waqf asset (*mauquf bih*) becomes an urgent matter and this is the first sharia principle. This shows waqf shares as an attractive alternative asset for waqf and has great potential in developing waqf sustainably (Mohammad & Sabit, 2006). The development of waqf assets always develops. In previous eras, cash waqf was waqf assets that were developed. However, in the past decade, waqf assets have grown, including the waqf shares of corporate entities.

Figure 1.

Six Sharia Principles in the Corporate Waqf Entity



The second principle is the corporation as a new entity managing waqf (*nazir*). The donor in normal waqf is an individual (*shakhsiyyah haqiqiyyah* or *tabiiyyah*). In corporate waqf, however, it is usually an entity, an institution. Thus, the concept of an individual or legal entity (*shakhsiyyah ihtibariyyah* /

qanuniyyah / ma'nawiyyah) examines the necessity of the vowel waqf. Almost all contemporary Islamic jurists agreed to recognize this concept as based on the association with the analogy, that of the *Bayt al-mal*, *mosques* and the institution of slavery, things can be considered to have been resolved. Two most important requirements that are important and have to be emphasized are that the representative of *ihtibariyyah shakhsiyyah* must consist *experts* (legal capacity) and have *territory* (legal authority). The significance of the second requirement is that the donor must be the owner of the subject or the agent (*representative*) who is appointed by the owner who draws out the contract which is based on the *wakalah* contract. If the donor does not have *region* or *wakalah* on the subject, its transactions would be considered *fadalah* in Islamic jurisprudence. Hanafiyyah, Malikiyyah and the contract validates the opinion of Imam Ahmad *fadalah* but is then deferred and it follows to the owner's consent. Shafiyyah, Imam Malik and Imam Ahmad, however state that the contract would be unacceptable or invalid (Ramli & Jalil, 2013b). There is a general feeling that if corporate planning is to make its own waqf scheme and is owned by the government and not by individuals there would be more problems.

The transformation of waqf self-management skills (*waqf li nafsih*) becomes the third sharia principle. In general, the practice of waqf is defined as charity and *qurbah*. Thus, most of the Islamic jurists state that the ownership of waqf must not return to waqf itself because it is related to the original intentions and motives of waqf. Some corporate waqf, however, nominate waqf itself as the legitimate owner of their waqf. Mainstream attitudes of Islamic jurists on this issue consider this to be illegitimate because *waqif* cannot have back what it already has. These are reactions from al-Malikiyyah, al-Shafiyyah in their very strong views (*al-asahh*), the official view of al-Hanabilah (*al-madhhab*) as well as those of Muhammad Ibn al-Hasan from al-Hanafiyyah. This practice is however sanctioned and approved by Abu Yusuf of al-Hanafiyyah, and in their formal response (al-Hanafiyyah), in al-Shafiyyah's opinions and al-Imam Ahmad's view (Ramli & Jalil, 2013b).

The practice of corporate, according to that second argument clarifies that waqf does not have real intentions to return the assets of waqf. The reason for this application was to give financial institutions full flexibility and the freedom to manage, distribute and deliver returns on waqf and even use it. CSR programs of institutions can use returns from corporate's waqf and in some contexts, reuse or reallocate the returns to maintain their businesses. Businesses will have greater inspiration and motivation, given the freedom and greater flexibility to engage in corporate waqf and this will provide more encouragement for enterprises making Sharia compliance a reality. This may, however be legally at odds to the existing legal framework, which provides a lot more credibility in terms of Sharia compliance. There would exist situations where the waqf establishes itself as the sole beneficiary or sometimes the main beneficiary or be listed among the beneficiaries of the waqf. Hanabilah, Hanafiyyah and Shafiyyah are of the view that such practices are sanctioned so as allow people to start waqf and this is actually based on some Shariah evidence. Shafiyyah and Muhammad Ibn al-Hasan from Hanafiyyah nonetheless, viewed such

practices as generally not permitted. However they claim that they could be permitted under certain exceptions (Ramli & Jalil, 2013a).

The fourth principle is *waqf mustarak*. In terms of beneficiaries, *waqf* can be either *khayri waqf* (charitable donations) or *expert waqf / dhurri* (waqf for offspring). It has been found that some institutions list themselves or their subsidiaries as the main beneficiaries of waqf. Some Islamic jurists approve this practice. Fiqh, when referred to states that the combination of *waqf khayri* and *waqf dhurri* is known as *waqf mustarak*. From the viewpoint of management, *waqf mustarak* is meant to provide benefits to institutions involved in corporate waqf to fulfill social responsibility goals. Institutions must be allowed to develop and manage corporate waqf schemes to be in line with their CSR programs. Thus, corporate waqf and CSR program practices can be developed to form a mutually beneficial relationship (Ramli & Jalil, 2013b).

The fifth principle is the implementation of sharia *istibdal waqf* / exchange asset and to make it more flexible. *Istibdal* is crucial for the sustainability of corporate waqf. In practice, while *istibdal* has been approved conditionally by some scholars of Islamic law it must be reexamined to ensure that there is compliance to syariah law in implementation. The corporate waqf model which was developed and implemented in WANCorp has gone through the practice of *Istibdal*, where the replacement of waqf assets with the principle of profit compensation has been implemented. The sixth Islamic principle is the management of waqf share administration. The administration of waqf shares is important in the context of waqf asset monitoring and protection procedures. Waqf shares are potential assets in developing waqf in a sustainable manner. Therefore, the asset protection waqf in the form of shares is to be arranged in cooperation with the financial services authority and *nazir* (Abdul-Karim, 2010).

For developing contemporary waqf, the existence of fatwa is very important. Existence of a fatwa is emphasized as having an identity, so that it becomes attractive. Moreover, a growing number of legal cases are emerging that demand a ruling relevant to the context of social change itself (Moustafa & Sachs, 2018). Fatwa should: *First*, come as a result of optimal transfer of knowledge. This means that an accurate and highly effective fatwa is a fatwa born out of the mobilization of *ijtihad* capabilities supported by other scientific devices. *Second*, the law cannot remember *zhanni* as law *qath'i*. *Third*, the fatwa cannot be influenced by modern reality. This means that personal or collective decisions must be able to maintain their authority in the production of the fatwa, not to be subject to the intimidation of reality in modern society (Moustafa, 2013).

In fact, basically, waqf instruments are no less strategic for community empowerment, national economic development, and social welfare (Kuran, 2001). The strategic value of waqf can also be seen from the management side. If zakat is intended to ensure the continued fulfilment of basic needs to the 8 groups, then waqf must be more than that. It is more inclusive. The results of the management of waqf can be used by various levels of society, without classifications, for social welfare, empowerment, and building capacity of the people. Therefore, the virtue of waqf lies in its intact or eternal wealth, and its

benefits which continue to multiply and flow forever (Huda, 2019). Therefore, the rewards of waqfs will not be interrupted even though the waqfs have passed on.

Thus, waqf has two inseparable benefit dimensions, namely improving the quality of people's lives by distributing the returns of management and the returns of investment that are planted in the world to be picked in the hereafter. Therefore, waqfs are also referred to as social worship. This is a type of worship that is more oriented to the human relations with humans and their environment, or commonly called social piety. To represent oneself as a Muslim is a realization of worship to Allah through his possessions, namely by releasing the objects he owns (*private benefit*) for the public benefit (*social benefit*). It is, at this point that the reward of waqf continues to flow (Obaidullah, 2016). Other forms of productive waqfs; shares as goods are deemed able to stimulate the returns - returns that can be used for the benefit of the people. In fact, with large capital, stocks are able to make a large contribution compared to other types of trading commodities (Perez et al., 2009). In a corporate entity, an entrepreneur can specify the allocation of a portion of his shares as waqf property the returns / dividends of which are diverted towards the benefit of the people. Waqf shares may also be taken from the profits of all shares owned by the owner. It all depends on the wishes of the shareholder. Therefore, what matters is not large or nominal small stock returns, but rather on the commitment to the welfare of the Muslims.

Waqf shares have several legal consequences, namely: First, the origin of shares which represents profits from shares that are not traded on a stock exchange. A *Nazir* may not transact except for benefit or in accordance with the conditions submitted for *waqfs*. He is subject to the sharia law which is explicit in the ownership change procedures. Second, if the corporate pays off or pays the price of its securities, then it may replace it with other waqf principal such as buildings, shares and other securities (with the conditions given in *waqf* or based on the benefit returned to the representative). Third, if the waqf is temporary based on the wish of the *waqf* then it will be fulfilled according to the conditions; Fourth, if the money is invested to purchase the shares or other securities or such, then the shares and securities will not be a waqf property and may be sold for more investment profits for the benefit of waqf. The origin of that amount of money is then the property of the waqf (Khairi et al., 2014).

Another thing that must be considered in the waqf of shares is that the shares represented must be shares for companies engaged in the fields allowed by religion. Then it cannot be related to shares of companies engaged in the production of liquor, for example. During this time, many Muslims still think that waqf assets can only be used for religious purposes only. For example, the construction of mosques, cemetery complexes, orphanages, and educational institutions. It is possible that on a waqf land a shopping centre will be built, the profits of which will later be allocated for scholarships for needy children, free health services, or scientific research. This is also part of worship. In addition, the understanding of waqf items is still narrow. Treasures that can be represented are still understood to be limited to immovable objects, such as land. Though waqf can also be in the form of movable objects, including money,

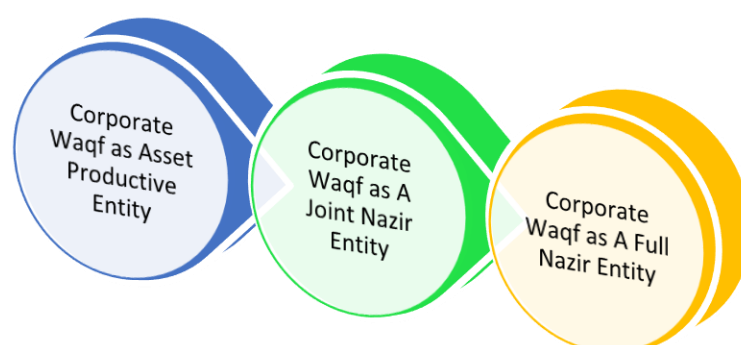
precious metals, securities, vehicles, intellectual property rights, and rental rights (Kuran, 2001).

Characteristics of Corporate Waqf Practices

There are various applications of corporate waqf practices according to Tuan Sahar, Azrul and Jefrie (Interview, 2019). The relationship between waqf management and corporate institutions cannot be denied. Efforts to create the management of waqf, and continuing to provide benefits for waqf development have revealed the importance of waqf (Huda, 2015). But in some applications and understanding of the meaning of waqf corporations differ in their interpretation and implementation.

First, the corporate waqf is understood as an effort to manage waqf assets by Nazir by cooperating with corporate institutions. This means that corporate entities are only in the context of third parties who develop waqf assets from *Nazir* (Candra & Ab Rahman, 2010). Second, the corporate waqf is understood as an effort to develop waqf by collecting waqf shares from various companies in its own corporate entity. This is like what the Johor corporate did by creating a waqf. An Nur Corporation was created as corporate waqf (Mahmood & Shafiai, 2013). Third is an effort to develop waqf shares by creating a corporate entity that manages independently and fully waqf share assets (Aziz, 2017).

Figure 2.
Three Characteristics of Corporate Waqf Practices



The corporate Waqf encompasses *Sharia* dialectic and modern corporate law. It offers a unique hybridization of two differing legal traditions. The context of the origins of corporate waqf jurisprudence and the modern legal codes that

govern it today will be discussed next. This view of Islamic doctrine offers insight into the goals of corporate waqf, and identifies parameters that define and limit its institutional design (Saad, 2019).

Waqf institutions emerged and evolved in early Islam ((Hennigan, 2004). Legal theory underlying waqf promotes the goodness of the heart and qualities that hold charity highly as ways of satisfying religious obligations. Waqf arrangements, however, can also be abused as people look towards wanting to achieve worldly goals, which include tax avoidance or violation. Some people also fault in the distribution of assets, which are not according to sharia requirements for inheritance, or in the protection of assets from misuse or mismanagement by future generations. Waqf arrangements allow separation of ownership from usufructuary rights and provide revenue sharing in usufructuary rights for beneficiaries. A *waqif* (founder of waqf), who must be the owner of a blessed asset, can put his assets into waqf (Abbasi, 2012). Classical Islamic jurists, believe that no party should have an interest in the properties of the waqf itself and the beneficiaries only have an interest in the use of waqf only.

Waqif is supreme when determining waqf pre-conditions, such as in the appointment of the *Mutawalli*, the beneficiaries, and determining all matters related to waqf so that there is no conflict with requirements of *Sharia*. The waqf instrument can allow *Waqif*, or to *Waqif* and *mutawallis*, the right to change terms related to the use of usufructuary rights or the appointment of beneficiaries (Saad, 2019).

The abovementioned “right” provides leeway to the *waqif* and *mutawalli* to adjust waqf to new situations arising during implementation of waqf. There is some form of institutional certainty and permanence seen in waqf which takes into consideration the possibility that there will be unforeseen circumstances to confront. The waqf instrument has the capacity to appoint the mutawalli. The *qadi* or judge can also do the appointment. The *Mutawalli* is usually in charge of administering the provisions of waqf instruments, protecting waqf assets, and distributing the proceeds among the designated beneficiaries (Abbasi, 2012). Unlike the Anglo-Saxon system, the *mutawalli* has administrative rights but does not have ownership rights and there are no claims for ownership of waqf assets. The *waqif* must explicitly specify both verbally and in writing when the waqf is created. The waqf can take different forms: *waqf dhurri* (family waqf) stoke earnings for the children’s founders and their descendants, *waqf khayri* (deed waqf) as back up income used for charitable purposes, and in the set-up of hybrids that combine both *waqf dhurri* and *waqf khayri* (Mohsin, 2010). The school of fiqh had on some occasions differed on the type of property that could be used to develop waqf. There are some interpretations that impose limitations for grounded property or for certain types of movable property (Mohsin, 2010). Some classical jurists legitimized cash waqf (Suhrawardy, 1911) in the early ninth century, in the mid-sixteenth century. It was Ottoman however who pioneered the creation of waqf with original capital. This was in part or wholly composed entirely of cash (Mandaville, 1979). In the course of the 20th century, waqf shares were introduced and developed in Iran, Egypt, Lebanon, India, Pakistan, Bangladesh, Turkey, and Malaysia (Cizakca, 2011).

CONCLUSION

All waqf enterprises which involve corporate entities must be re-evaluated so as to move towards the development of a framework for emerging waqf practices. Corporate waqf should be visualized as modern and dynamic waqf with active roles for professionals who are determined to be efficient and accountable. Therefore there is a need for the conceptualization of sharia over corporate waqf and as effort to underlie the implementation of corporate waqf today. The pillars of sharia in the context of the development of waqf companies are as follows: ensuring as legitimate new waqf assets, the legal certainty that the corporation as a new entity managing waqf, the permissibility of using hybrid Awqaf as a function of the waqf, implementation *istibdal waqf* / exchange assets being more flexible and easier, the transformation of self-management ability, awqaf, and the administration of waqf shares by financial authorities. The characteristics of the application of corporate waqf are divided into three characters, namely: corporate waqf as a type of productive waqf asset management, a combination of corporations based on waqf shares and corporate waqf corporate as nazir entities in an integrated manner. The development of corporate waqf is a breakthrough in efforts to create institutions capable of managing the assets and benefits of waqf in a sustainable manner.

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KEPUTUSAN PEJABAT PEMBUAT KOMITMEN
DIREKTORAT PENDIDIKAN TINGGI KEAGAMAAN ISLAM
DIREKTORAT JENDERAL PENDIDIKAN ISLAM
KEMENTERIAN AGAMA
NOMOR 1967 TAHUN 2019

TENTANG
PENERIMA BANTUAN
PENELITIAN TERAPAN GLOBAL/INTERNASIONAL
TAHUN ANGGARAN 2019

DENGAN RAHMAT TUHAN YANG MAHA ESA

PEJABAT PEMBUAT KOMITMEN
DIREKTORAT PENDIDIKAN TINGGI KEAGAMAAN ISLAM
DIREKTORAT JENDERAL PENDIDIKAN ISLAM
KEMENTERIAN AGAMA,

- Menimbang : a. bahwa untuk meningkatkan kualitas dan partisipasi aktif sivitas akademika Perguruan Tinggi Keagamaan Islam dalam penelitian, perlu dilaksanakan program bantuan Penelitian Terapan Global/Internasional Tahun Anggaran 2019;
- b. bahwa nama-nama sebagaimana tercantum dalam Lampiran Keputusan ini dinilai memenuhi syarat dan ketentuan untuk menerima bantuan Penelitian Terapan Global/Internasional Tahun Anggaran 2019;
- c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, perlu menetapkan Keputusan Pejabat Pembuat Komitmen Direktorat Pendidikan Tinggi Keagamaan Islam Direktorat Jenderal Pendidikan Islam Kementerian Agama tentang Penerima Bantuan Penelitian Terapan Global/Internasional Tahun Anggaran 2019;
- Mengingat : 1. Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara (Lembaran Negara Republik Indonesia Tahun 2003 Nomor 47, Tambahan Lembaran Negara Republik Indonesia Nomor 4286);
2. Undang-Undang Nomor 14 Tahun 2005 tentang Guru dan Dosen (Lembaran Negara Republik Indonesia Tahun 2005 Nomor 157, Tambahan Lembaran Negara Republik Indonesia Nomor 4586);
3. Undang-Undang Nomor 12 Tahun 2012 tentang Pendidikan Tinggi (Lembaran Negara Republik Indonesia Tahun 2012 Nomor 158, Tambahan Lembaran Negara Republik Indonesia Nomor 5336);
4. Undang-Undang Nomor 12 Tahun 2018 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2019 (Lembaran Negara Republik Indonesia Tahun 2018 Nomor 223, Tambahan Lembaran Negara Republik Indonesia Nomor 6263);
5. Peraturan Pemerintah Nomor 37 Tahun 2009 tentang Dosen

(Lembaran Negara Republik Indonesia Tahun 2009 Nomor 76, Tambahan Lembaran Negara Republik Indonesia Nomor 5007);

6. Peraturan Pemerintah Nomor 45 Tahun 2013 tentang Tata Cara Pelaksanaan Anggaran Pendapatan dan Belanja Negara (Lembaran Negara Republik Indonesia Tahun 2013 Nomor 103, Tambahan Lembaran Negara Republik Indonesia Nomor 5423);
7. Peraturan Presiden Nomor 83 Tahun 2015 tentang Kementerian Agama (Lembaran Negara Republik Indonesia Tahun 2015 Nomor 168);
8. Peraturan Menteri Keuangan Nomor 190/PMK.05/2012 tentang Tata Cara Pelaksanaan Anggaran Pendapatan dan Belanja Negara (Berita Negara Republik Indonesia Tahun 2012 Nomor 1191);
9. Peraturan Menteri Agama Nomor 45 Tahun 2014 tentang Pejabat Perbendaharaan Negara pada Kementerian Agama (Berita Negara Republik Indonesia Tahun 2014 Nomor 1740) sebagaimana telah diubah dengan Peraturan Menteri Agama Nomor 63 Tahun 2016 tentang Perubahan atas Peraturan Menteri Agama Nomor 45 Tahun 2014 tentang Pejabat Perbendaharaan Negara pada Kementerian Agama (Berita Negara Republik Indonesia Tahun 2016 Nomor 2098);
10. Peraturan Menteri Agama Nomor 55 Tahun 2014 tentang Penelitian dan Pengabdian kepada Masyarakat (Berita Negara Republik Indonesia Tahun 2014 Nomor 1318);
11. Peraturan Menteri Keuangan Nomor 168/PMK.05/2015 tentang Mekanisme Pelaksanaan Anggaran Bantuan Pemerintah pada Kementerian Negara/Lembaga (Berita Negara Republik Indonesia Tahun 2015 Nomor 1340) sebagaimana telah diubah dengan Peraturan Menteri Keuangan Nomor 173/PMK.05/2016 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 168/PMK.05/2015 tentang Mekanisme Pelaksanaan Anggaran Bantuan Pemerintah pada Kementerian Negara/Lembaga (Berita Negara Republik Indonesia Tahun 2016 Nomor 1745);
12. Peraturan Menteri Agama Nomor 67 Tahun 2015 tentang Bantuan Pemerintah pada Kementerian Agama (Berita Negara Republik Indonesia Tahun 2015 Nomor 1655) sebagaimana telah beberapa kali diubah terakhir dengan Peraturan Menteri Agama Nomor 62 Tahun 2016 tentang Perubahan Kedua atas Peraturan Menteri Agama Nomor 67 Tahun 2015 tentang Bantuan Pemerintah pada Kementerian Agama (Berita Negara Republik Indonesia Tahun 2016 Nomor 2097);
13. Peraturan Menteri Agama Nomor 42 Tahun 2016 tentang Organisasi dan Tata Kerja Kementerian Agama (Berita Negara Republik Indonesia Tahun 2016 Nomor 1495);
14. Peraturan Menteri Keuangan Nomor 32/PMK.02/2018 tentang Standar Biaya Masukan Tahun Anggaran 2019 (Berita Negara Republik Indonesia Tahun 2018 Nomor 511);
15. Peraturan Menteri Keuangan Nomor 69/PMK.02/2018 tentang Standar Biaya Keluaran Tahun Anggaran 2019

(Berita Negara Republik Indonesia Tahun 2018 Nomor 847);

16. Keputusan Direktur Jenderal Pendidikan Islam Nomor 5459 Tahun 2018 tentang Petunjuk Teknis Program Bantuan Penelitian, Publikasi Ilmiah, dan Pengabdian kepada Masyarakat Tahun Anggaran 2019;

MEMUTUSKAN:

- Menetapkan : KEPUTUSAN PEJABAT PEMBUAT KOMITMEN DIREKTORAT PENDIDIKAN TINGGI KEAGAMAAN ISLAM DIREKTORAT JENDERAL PENDIDIKAN ISLAM KEMENTERIAN AGAMA TENTANG PENERIMA DANA BANTUAN PENELITIAN TERAPAN GLOBAL/INTERNASIONAL TAHUN ANGGARAN 2019.
- KESATU : Menetapkan Penerima Dana Bantuan Penelitian Terapan Global/Internasional Tahun Anggaran 2019 sebagaimana tercantum dalam Lampiran yang merupakan bagian tidak terpisahkan dari Keputusan ini.
- KEDUA : Mekanisme pencairan dan penggunaan bantuan:
- Proses pencairan bantuan mengacu kepada peraturan perundang-undangan;
 - Penggunaan bantuan adalah untuk membantu sivitas akademika Perguruan Tinggi Keagamaan Islam dalam pelaksanaan peningkatan mutu penelitian pada PTKI;
 - Penggunaan bantuan dipertanggungjawabkan oleh penerima dana bantuan dan dilaporkan kepada Direktur Pendidikan Tinggi Keagamaan Islam; dan
 - Ketentuan-ketentuan lain berkenaan dengan pelaksanaan dan pelaporan mengacu kepada petunjuk teknis yang telah ditetapkan.
- KETIGA : Pemberian bantuan sebagaimana dimaksud dalam Diktum KESATU dibebankan pada Daftar Isian Pelaksanaan Anggaran (DIPA) Direktorat Jenderal Pendidikan Islam Kementerian Agama Tahun Anggaran 2019 Nomor: 025.04.1.426302/2019, 05 Desember 2018 dengan Kode Mata Anggaran Nomor 025.04.07.2132.050.514.004.F.521219.
- KEEMPAT : Keputusan ini mulai berlaku pada tanggal ditetapkan.

Ditetapkan di Jakarta
pada tanggal 08 April 2019

PEJABAT PEMBUAT KOMITMEN
DIREKTORAT PENDIDIKAN TINGGI
KEAGAMAAN ISLAM
DIREKTORAT JENDERAL PENDIDIKAN ISLAM,

Disahkan Oleh
DIREKTUR JENDERAL,


KAMARUDDIN AMIN




M. ARSKAL SALIM GP

LAMPIRAN

KEPUTUSAN PEJABAT PEMBUAT KOMITMEN
 DIREKTORAT PENDIDIKAN TINGGI KEAGAMAAN ISLAM
 DIREKTORAT JENDERAL PENDIDIKAN ISLAM
 Nomor: 1967 Tahun 2019 Tanggal : 08 April 2019
 Tentang

**PENERIMA BANTUAN PENELITIAN TERAPAN GLOBAL/INTERNASIONAL
 DIREKTORAT PENDIDIKAN TINGGI KEAGAMAAN ISLAM
 TAHUN 2019**

NO	ID REGISTRASI	PENGUSUL	JUDUL PROPOSAL	INSTITUSI	BESARAN BANTUAN (RP)
1	191020000012807	Dian Candra Rini Nov.	Sistem Diagnosis untuk Deteksi Dini Kanker Serviks Berdasarkan Identifikasi Tingkat Stadium Cervix Cancer Pada Data Kolposkopi menggunakan Metode Gray-Level Co-Occurrence Matrix dan Multi Class Support Vector Mac	Universitas Islam Negeri Sunan Ampel Surabaya	150.000.000
		Muhammad Thohir			
2	191020000026561	Jajang A Rohmana	Al-Qur'an dan Politik Terjemah di Asia Tenggara: Proyek Terjemah Al-Qur'an di Indonesia dan Malaysia	Universitas Islam Negeri Sunan Gunung Djati Bandung	125.000.000
		Abdullah			
3	191020000026458	Muh. Fauzan Zenrif	Membumikan Al-Qur'an: Peningkatan Kualitas Kesehatan Lansia Melalui Produk Kurma dan Delima	Universitas Islam Negeri Maulana Malik Ibrahim Malang	120.000.000
		Erna Susanti			
4	191020000026805	Wieda Nurwidada Haritsah	Bioactive Peptides Activities of Traditional Beef Meat Fermentation "Cangkuk" and its Potential	Universitas Islam Negeri Sulthan Syarif Kasim Riau	120.000.000
		Irdha Mirdhayati			
5	191020000027424	Adam Malik	Pengembangan Model Praktikum Fisika Berbasis Multiple Skills untuk Meningkatkan 4C (Communication, Collaboration, Critical Thinking and Problem Solving, dan Creativity and Innovation)	Universitas Islam Negeri Sunan Gunung Djati Bandung	120.000.000
		Mujib Ubaidillah			

6	191020000026592	Inayah Rohmaniyah	Konstruksi Seksualitas dan Reifikasi Penafsiran Tkw Indramayu dan Lombok Tentang Cadar Dan Tubuh Perempuan	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	100.000.000
		Rahma Lestari			
		Siti Julaekha			
		Lolo Lika Suryarni			
7	191020000010955	Abdul Munip	Pilgrimage to the Sacred Places of Islamic Mataram Kingdom in Yogyakarta and Central Java: Contemporary Observations	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	100.000.000
		Muhammad Jafar Shodiq			
8	191020000012080	Shafiah	Inovasi Beras Varietas Mekongga (Rice Enriched) Berbasis Ekstrak Daun Kelor (Moringa oleifera) dan Kitosan	Universitas Islam Negeri Antasari Banjarmasin	100.000.000
		Amalia Cahyarini			
9	191020000012859	M. Rahmawan Arifin	Spiritual Well Being, Subjective Well Being and Employee Performance (Case Studies at Islamic Banks in Indonesia, Malaysia, and Singapore)	IAIN Surakarta	150.000.000
		Samsul Rosadi			
10	191020000012247	Misbahul Jannah	Islamic-Entrepreneurial Science and Technology (I-Encsit): a Module for Nurturing Asean Teacher the 21st Century Skills	Universitas Islam Negeri Sulthan Syarif Kasim Riau	120.000.000
		Zelly Putriani			
		Rian Vebrianto			
11	191020000010862	Lia Noviana	Ulama Viewpoints of Corporate Waqf in Southeast Asia	IAIN Ponorogo	130.000.000
		Miftahul Huda			
		Lukman Santoso			
12	191020000012617	Dwi Condro Triono	Membangun Knowledge Creation dan Modal Sosial dalam Mendorong Kinerja Umkm Melalui Kapabilitas Inovasi dan Uniq Product Creation	IAIN Surakarta	120.000.000
		Fitri Wulandari			

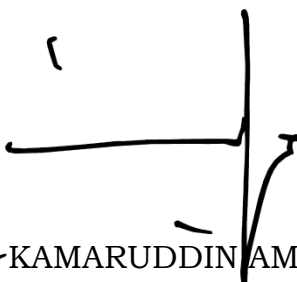
13	191020000011262	Akhmad Rizqon Khamami	Tracing Islam Jawa (Javanese Islam) in the Netherlands	IAIN Tulungagung	150.000.000
		Akhol Firdaus			
		Maftukhin			
14	191020000012444	Ahmad Nurozi	Reconfiguring Islam, State and Religious Freedom In Indonesia and Tunisia	FAI Univ. Islam Indonesia (UII) Yogyakarta	130.000.000
		Muh. Roy Purwanto			
		Supriyanto Abdi			
15	191020000027262	Rohana Faridah	Pengaruh Religiositas, Gender, Latar Belakang Budaya, Kuliah Etika Bisnis dan Afiliasi Universitas terhadap Pengambilan Keputusan Etis Mahasiswa FEBI dan FEB di Indonesia dan Australia	Universitas Islam Negeri Antasari Banjarmasin	140.000.000
		Zaki Mubarak			
16	191020000026556	Rinduan Zain	Mitigasi Radikalisme Melalui Revitalisasi Pendidikan Islam: Survey Mahasiswa Islam Perguruan Tinggi di Ternate dan Ambon	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	110.000.000
		Nurhadi			
17	191020000027301	Zulfahmi	Islamic Science Study on Development of Halal Hard Capsule Shells from Cellulose of Sugarcane Waste	Universitas Islam Negeri Alauddin	110.000.000
		Muh Ikhlas Arsul			
18	191020000027133	Abdul Djalal	Islam Moderat dan Islam Radikal: Persepsi Generasi Millennial Urban City Surabaya dalam Dimensi Teks dan Konteks	Universitas Islam Negeri Sunan Ampel Surabaya	100.000.000
		M. Syamsul Huda			
19	191020000025975	Sulaeman	Transformasi Identitas Komunitas Muslim Setelah Melakukan Komunikasi Ritual Keagamaan Pela Gandong di Maluku	IAIN Ambon	100.000.000
		Irta Sulastri			

20	191020000026399	Manijo	Base of Islamic Moderation in Serat Bonang and Establishment of Local Interests in Islamic Moderates of Rembang Muslim Communities	IAIN Kudus	100.000.000
		Aat Hidayat			
21	191020000026369	Rusli	Pengaruh Akses Sumber Pengetahuan Fikih Secara Online Terhadap Kebiasaan Memberi Fatwa oleh Ulama Generasi Milenial (Studi Kasus Ulama Muda di Sulawesi Tengah)	IAIN Palu	110.000.000
		Muhammad Syarif Hasyim			
22	191020000012249	Salahuddin Harahap	The Role of Islamic Higher Education Institutions in Preventing Radicalism in Indonesia, Malaysia and Thailand	Universitas Islam Negeri Sumatera Utara Medan	110.000.000
		Syahrin Harahap			
		Ansari			
23	191020000012180	Erni Munastiwi	Models of Multicultural Education for Early Childhood School in China, India and Singapore	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	100.000.000
		Muqowim			
JUMLAH TOTAL					2.715.000.000


Ditetapkan di Jakarta
pada tanggal 08 April 2019

PEJABAT PEMBUAT KOMITMEN
DIREKTORAT PENDIDIKAN TINGGI
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DIREKTORAT JENDERAL PENDIDIKAN ISLAM,

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KAMARUDDIN AMIN




M. ARSKAL SALIM GP