Analysis of the Change in the Status of Waqf Assets to Improve the Quality of Islamic Education in SD Muhammadiyah Inovatif of Mertoyudan Magelang

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ABSTRACT

The process of changing the status of waqf in the educational sector is one of the investment instruments to improve the performance of Islamic educational institutions. Educational waqf institutions that are not strategic are suspected to be one of the reasons for the undeveloped education. This study analyzes the process of changing the status of waqf assets in educational sector, i.e. SD Muhammadiyah Pujotomo Elementary School, through a benefit exchange mechanism with Muhammadiyah University of Magelang. At first, the school was located behind the campus so that people could not easily access it. After occupying a new location and building, the school's name changed to SD Muhammadiyah Inovatif and has experienced significant development. The results of the analysis show that the change in the status of waqf land at SD Muhammadiyah Inovatif can improve the educational quality of the institution so that it becomes better and has more promising development prospects.

Keywords: Status Change, Muhammadiyah Waqf, Quality of Education

1. INTRODUCTION

Waqf in educational sector is one of the most growing waqfs in Islam world up to now. It is as the result of the human need for more quality and updated education.
Education in the concept of Islam is not solely limited on education that teaches Islamic sciences, but includes all knowledges useful for human kind (Usman, 2014). Education in the context of waqf is also not limited to formal education but it includes the non formal as long as intended to improve human resources. A quality education requires financial support which is not small (Rahim, 2019) (Nugroho, Kurniawati, Cahyani, Muna, & Priastuti, 2022).

Historical records have proven that educational institutions established on waqf lands have been able to make a major contribution to scientific development (Mujani, Taib, Rifin, & Khalid, 2018). Examples of educational institutions supported by waqf funds are Al-Azhar University in Egypt, Az-Zaitun in Tunis, Madrasah Nizhamiyah in Baghdad, and others (Rahim, 2019). During the Umayyah and Abasiyah Dynasties, the practice of waqf was very massive, and Muslims were enthusiastic about participating in waqf (Qusthoniah, 2020). Waqf funds were not only used to build school buildings, but also to improve the welfare of teachers, ulama, writers, researchers, education personnel, publishing books, libraries, scholarships, and educational materials aimed at increasing entrepreneurial skills and insights (Furqon, 2016). Some of these classical Islamic educational institutions can be seen in table 1 below.

<table>
<thead>
<tr>
<th>Educational Institution</th>
<th>Location</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Universitas Zaitunah</td>
<td>Tunis</td>
<td>737 M</td>
</tr>
<tr>
<td>Universitas Al-Azhar</td>
<td>Mesir</td>
<td>972 M</td>
</tr>
<tr>
<td>Madrasah Nizhamiyah</td>
<td>Baghdad</td>
<td>1064 M</td>
</tr>
<tr>
<td>Madrasah An-Nashiriyah</td>
<td>Mesir</td>
<td>1170 M</td>
</tr>
<tr>
<td>Madrasah Nuriyah Kubra</td>
<td>Damaskus</td>
<td>1167 M</td>
</tr>
</tbody>
</table>

Source: Processed from research data

As it is known, the world of education is a field of life that combines material and non-material sides. Not all competencies in the field of education can be accepted and developed through a business-oriented approach (Miswanto, Nugroho, Suliswiyadi, & Kurnia, 2019). Education is a complex concept and must be approached with a complex approach as well. This is where the concept of waqf in education can play a role in helping improve educational services, especially those related to the non-material side (Rahim, 2019).

For instance, religious education institutions such as madrasah, Islamic boarding schools, and Islamic universities are entitled to receive development funding support from waqf so that these educational institutions are expected to be able to continue the scientific tradition inherited by Muslim scientists in the past (Ridwan & Irwit Santi, 2015).
Waqf funds can also be distributed for the development of religious knowledge through the publication of useful books, scholarships for tahfidz al-Qur'an students, education and cadre formation, establishment of Islamic centers, libraries which serve as references for researchers and academics, economic empowerment of imams, muezzins, ustads, clerics, preachers, and people moving in the development and spread of Islam (Damayanti, 2019).

Amongst the issues of waqf is the development of waqf assets that faces the problem of unstrategic location. It is understood that one of the emportant aspects in developing a business unit is the location that is strategic (Ariffin & Shaari, 2022). Numerous businesses do not run well as the result of unsupported locations. On the other hand, not all waqf lands are at locations fit to the development of the business (Fahruroji, 2017). Therefore, in the study of Islamic fiqh (jurisprudence), it is assigned to apply ibdal and istibdal or in the terminology of the Waqf Law in Indonesia is called changes in the status of waqf assets. The problem of exchange waqf is still a case that is not familiar to Muslims in Indonesia so that it is often a complicated problem (Mahasna & Almuin, 2019).

SD Muhammadiyah Pujotomo faced this problem for many years. The location of the school was at the back of campus 2 of the Muhammadiyah University of Magelang and did not have sufficient access for the user community to reach the school. In its development, SD Muhammadiyah Pujotomo experienced slow development due to the number of students that did not gain. Kusnandi's research shows that a school location greatly influences the development of its quality (Kusnandi, 2017).

Based on the results of a study by the internal institution, an idea emerged to move the school's location to a more strategic location. One of the options proposed was the process of exchanging benefits with the Muhammadiyah University of Magelang. The mechanism was that the Muhammadiyah University of Magelang bought the land and buildings of SD Muhammadiyah Pujotomo at an adequate price to buy more strategic land and build better and more complete buildings and other facilities. In the process, Muhammadiyah University of Magelang not only bought land and built the SD Muhammadiyah Pujotomo Elementary School building, but also had an obligation to participate in developing it through experts owned by the Muhammadiyah University of Magelang. Thus, the process has been successfully completed, and now SD Muhammadiyah Pujotomo has a new and better building, standing in a more strategic location. Its name has been changed to SD Muhammadiyah Inovatif. It became a foster school for Muhammadiyah University of Magelang, and is currently growing to become a better educational institution than before.

Changes in the status of waqf in education sector are not new in the history of waqf. At the Tebu Ireng Islamic Boarding School, an exchange of waqf land was carried out for the development of the pesantren, specifically the construction of a special
Islamic boarding school for girls. The location of the existing waqf land of the pesantren was in the middle of a village which was considered not strategic for the development of the boarding school so that a swap process was needed with wider and more strategic land. The plan was realized with a response from one of the alumni of the Islamic boarding school who owns the land. In the end, the Islamic boarding school chose the exchange option. At first the exchanging process with such concept received pros and cons from some Islamic boarding school administrators, although in the end all of them agreed to realize the swap with considerations of benefit (Solikah, 2012).

Exchanging waqf for the improvement of education also took place in Serang, Banten, precisely in Bale Batu village RT 02/03 Lialang Village, Takakan sub-district. The case was that the existing waqf land was considered not strategic and did not support the development of education. In the process, the waqf nazhir agreed to sell the waqf land and the proceeds were used for the development of madrasah in more strategic and promising locations for the future of the waqf assets (Rian Riski Saputra, 2022).

This study aims to analyze the process of changing the status of waqf assets done by SD Muhammadiyah Pujotomo manager through an exchange of benefits with the Muhammadiyah University of Magelang. The review used was a review of fiqh (jurisprudence) of four mazhab (schools of thought): the Hanafi, the Maliki, the Syafii, and the Hanbali. Meanwhile, the positive law that regulates this issue is Law Number 41 of 2004 concerning Waqf, specifically articles 40 and 41 concerning changes to the allocation of waqf assets (Fetrimen, 2016).

2. METHOD

This research is a descriptive qualitative research that aims to describe changes in the allocation of waqf assets in the education sector, which is the exchange of land belonging to SD Muhammadiyah Pujotomo with new land purchased by BPH of Muhammadiyah University of Magelang. The data collection techniques were observation, interviews, and documentation (Sugiyono, 2012). Observation techniques were used to observe everything related to the process of allocation changing of the land. Interview techniques were conducted openly to gather information related to the themes. A number of informants who were used as data sources consisted of related parties from the Muhammadiyah University of Magelang and SD Muhammadiyah Pujotomo. Documentation techniques were used to reveal data stored in documents, to explore data that could not be obtained through observation and interviews, or to complement and strengthen data obtained from the use of observation and interview techniques.

Data analysis was performed using a qualitative descriptive analysis technique. The analysis process was done to understand, examine, explore, and interpret the
phenomena that arise related to the activity of changing the land’s status. The process of data analysis was carried out through a series of interrelated activities, called data reduction, data presentation, and drawing conclusions (Emir, 2012). In this study, researchers used the concept of *ibdal waqf* to assist researchers in analyzing data that became the research object. The procedure for this research can be seen more clearly in Figure 1 below.

![Diagram](image)

**figure 1. Research Procedure**

### 3. RESULT AND DISCUSSION

#### a. Change of Waqf Status of SD Muhammadiyah Inovatif

SD Muhammadiyah Inovatif is an elementary school that was previously named SD Muhammadiyah Pujotomo. This school was originally located behind Muhammadiyah University Magelang campus. This resulted in the school experiencing location problem in the development of the school. For development purposes for both parties, Muhammadiyah University of Magelang carried out a process of exchanging benefits with a more strategic, wider location and better building for the school. The name of the school has also changed from SD Muhammadiyah Pujotomo to SD Muhammadiyah Inovatif. Currently, SD Muhammadiyah Inovatif has a new building which is located in a strategic place and has experienced quite good development. The new building is located in Mantenan Hamlet, Pandansari Village, Mertoyudan District, Magelang Regency. With the new building, this school is expected to be more developed, and the number of students will increase.

Based on the results of an interview with the Principal, Mr. Samsul Huda, currently, SD Muhammadiyah Inovatif of Mertoyudan has been accredited by BAN-SM with Very Good Results or "A". Various excellent programs have been implemented by this school to improve institutional performance, such as launching a "Tarjih" class or superior class to realize accelerated learning, a trilingual program, i.e., a program for
mastering three languages (Indonesian, English, and Arabic), and a number of extracurricular activities, such as *Hizbul Wathan*, *Tapak Suci*, Scouts, Archery, Swimming, Futsal, *Qira'ah*, Karate, and Coloring. The facilities owned by SD Inovatif are complete and modern, like airconditioned-rooms, LCD, Wifi, and Digital Cards. These programs and facilities are designed to realize the institution's vision, which is "To become an innovative, Islamic and progressive elementary school".

This exchange of benefits also had a positive impact on Muhammadiyah University of Magelang. Based on the results of interviews with the rector for the period of 2016-2022, Eko Muh Widodo, the exchange process provides two benefits at the same time, which are being able to use the former school's land to build lecture buildings and having a foster school or lab school for educational study programs within Muhammadiyah University of Magelang. For SD Muhammadiyah Inovatif, the changes of its name and location impact the school significantly. It can be seen on table 2 and table 3 which explain the number of students and classes before and after the process of relocation.

### Table 2. Number of Students dan Classes Before Relocation

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Students</th>
<th>Number of Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>63</td>
<td>6</td>
</tr>
<tr>
<td>2015</td>
<td>58</td>
<td>6</td>
</tr>
<tr>
<td>2016</td>
<td>55</td>
<td>6</td>
</tr>
<tr>
<td>2017</td>
<td>83</td>
<td>6</td>
</tr>
</tbody>
</table>

Source: Dokument of SD Muhammadiyah Inovatif

### Table 3. Number of Students dan Classes Before Relocation

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Student</th>
<th>Number of Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>113</td>
<td>7</td>
</tr>
<tr>
<td>2019</td>
<td>168</td>
<td>8</td>
</tr>
<tr>
<td>2020</td>
<td>189</td>
<td>9</td>
</tr>
<tr>
<td>2021</td>
<td>233</td>
<td>10</td>
</tr>
<tr>
<td>2022</td>
<td>265</td>
<td>11</td>
</tr>
</tbody>
</table>

Source: Dokument of SD Muhammadiyah Inovatif

**b. The Analysis of Waqf in Education Sector: Perpective of Islamic Law**

The issue of changing the status of waqf assets was discussed by fiqh ulamas from the four schools of thought (mazhab). Some schools allow it with certain reasons and conditions and some others do not allow it except in certain rare cases. The main reason for their differences is the absence of specific theorem on this issue (Fahruroji, 2017). The following is an explanation of the views of the Hanafi school, the Maliki school, the Shafi’i school and the Hanbali school about changes in the status of *waqf* assets.

According to the Hanafi school of thought, a change in the status of *waqf* property is allowed as long as it brings benefit, unless the *waqf* is in the form of a mosque. This
is because the waqf in a form of mosque is not allowed to be changed in any way, even though the mosque has been damaged. Among the existing schools of fiqh, the Hanafi school is one of schools that provide room for allowing changes in status for the benefit, especially if waqf assets cannot be utilized (Fetrimen, 2016). However, they give a role to the judge in granting permission for the change of status. This view has both positive and negative impacts on waqf. Therefore, to anticipate this, waqif can require not changing the status of waqf assets, even though they have been damaged and are no longer useful (Furqon, 2017).

In the matter of changing the status of waqf, the Maliki school of thought distinguishes between movable property, immovable property, and mosque waqf. Specifically for mosques, they agree that changes to the status of mosques are absolutely prohibited. In the view of this school, immovable assets can be used forever so that this school narrows the room for changes in the status of waqf assets. As for movable property, this school gives more space because it cannot be used forever since it can be destroyed or damaged. The reason for allowing changes in the status of movable waqf assets is the consideration of the benefit of the waqf assets (Fahruroji, 2017).

This school requires that the status of property may be changed if the property cannot be used again according to its designation but can be used for other purposes. Meanwhile, for immovable waqf assets, if the waqf assets are still useful or productive, then the majority of Malikiyah ulemas forbid it. However, there are exceptions, such as emergency conditions for the public interest. Because, if it is banned it will cause big problems to the public. Historically, waqf land does have special characteristics in the history of Islamic waqf (Triyanta & Zakie, 2014).

When waqf land is no longer usable, it is not prohibited to exchange it for other land that is more productive. However, these changes must be approved by the qadhi or the government so that they are not misused by irresponsible parties (Furqon, 2016). In the matter of changing the status of waqf assets, the Shafi’i school has a firmer stance than other schools so that it seems that they absolutely prohibit changes in the status of waqf assets. This is done in order to maintain the perpetuity of waqf assets or prevent misuse in its implementation (Fahruroji, 2017). This attitude is based on the waqf principle which states that waqf assets may not be sold, donated, or inherited. In addition, the purpose of the waqf that has been made cannot be changed other than what has been intended by the waqif. According to this school of thought, a change in status will lead to the loss of the donated property.

However, there are also some ulemas of the Shafi’i school who allow a change of status on the condition that the replacement waqf land brings more benefits than the previous one (Fahruroji, 2017). From the explanation above, it can be concluded that the ulemas of the Syafii school of thought prohibit changing the status of waqf assets.
when they still bring results, even if only a little. Some opinions in the Shafi’i school even absolutely prohibit the practice of changing the status of *waqf* assets (Furqon, 2017).

The Hambali school states that *waqf* assets may not be sold, donated, or inherited, if the *waqf* assets provide benefits. If the *waqf* property is damaged and useless, then a change in status is allowed in order to perpetuate the purpose of the *waqf*. Specifically, for *waqf* assets in the form of mosques, Hanafi ulamas allow the sale if the mosque is not functioning properly, such as it feels cramped or is damaged and can no longer be used. After the mosque is sold, the money from the sale is used to build another mosque as a replacement. A useful mosque is a mosque that can be used to gather with the intention of worshiping comfortably and properly (Huda & Fauzi, 2019).

Based on the discussion above, it can be concluded that the *ulamas* of the *fiqh* school of thought have different opinions regarding changes in the status of *waqf* assets. Among them, there are schools of thought that decrease the opportunities for change in status. They are the Syafii and Hambali schools. Some other schools of thought, the Hanafi and Maliki schools, tend to provide scope for the possibility of changes in the status of *waqf* assets, especially if the *waqf* assets do not provide the benefits expected (Furqon, 2017).

The differences among these *ulamas* are caused by the theorem about *waqf* which are not many and do not discuss the issue of changing the status of *waqf* assets specifically. The theorems from the verses of the Quran regarding *waqf* are very general in nature and are not only related to *waqf* law. There are not many theorems from the *hadith* of the Prophet. The *hadith* that is widely used as the main reference for changing the status of *waqf* assets is the *hadith* of Umar bin Khattab which contains a prohibition on trading, granting, and inheriting *waqf* assets. Under normal circumstances, that is, when *waqf* assets are managed properly and can also provide good results, the *hadith* can be easily applied. However, when unexpected conditions occur, such as the condition of the *waqf* assets which does not give good results to the beneficiaries of the *waqf*, then in this case the above differences appear. This means that all Islamic *ulamas* have agreed on the importance of managing *waqf* assets so that they are able to give benefits to beneficiaries of the *waqf* (Fahruroji, 2017).

In the case of SD Muhammadiyah Pujotomo *waqf* land, no clause was found from the *waqif* which prohibited *nazhir* from changing the status of the asset. In general, the *waqf* assets were handed over to Nazhir to be managed in the form of educational institutions by Persyarikatan Muhammadiyah. At the beginning, the *waqf* assets were managed in the form of an elementary school called SD Muhammadiyah Pujotomo and had experienced good development so that the objectives of the *waqf* could be realized. However, in following developments, SD Muhammadiyah Pujotomo experienced a decline, so the idea emerged to relocate by involving Muhammadiyah University of
Magelang. In the Muhammadiyah tradition, the status of waqf assets belongs to the organization to ensure the security and sustainability of the waqf assets (Asy’ari, 2016).

Theoretically, the problem of changing the status of waqf assets in the field of education is not included in the issues that are discussed in more depth by ulamas, like mosque waqf. The above description proves that the majority of ulamas prohibit changing the status of waqf land used for places of worship or mosques. Only the Hanafi school provides the smallest opportunity for this. The Hanafi school of thought prohibits changing the waqf status of mosques even though the mosque has been damaged. The mosque is owned by Muslims to be used as a place of worship. Mosques may not be moved or exchanged for new mosques. The mosque will always be eternal because the ownership has moved to Allah SWT so that no changes to the waqf status of the mosque may be made (Furqon, 2017).

Something unique about the process of changing the status of waqf is that it involves the same nazhir, which is the Muhammadiyah organization. As is usual for institutions under the Muhammadiyah organization, waqf assets in the form of land where the institution is founded belong to Muhammadiyah. Thus, it can be said that the owner of SD Muhammadiyah Pujotomo and the owner of Muhammadiyah University of Magelang are the same organization, i.e.: Muhammadiyah. This will help the change process to run smoothly. As the owner, Muhammadiyah can actually carry out any program or activity on its own waqf assets. However, Muhammadiyah keep respecting the intentions of the waqif and the founder of SD Muhammadiyah Pujotomo, by perpetuating the existence of this educational institution. Moreover, through discussions with the Muhammadiyah University of Magelang, the location of SD Muhammadiyah Pujotomo was moved to a better place and provided more opportunities for faster development. As a result of this process, what is currently called the SD Muhammadiyah Inovatif is established in a strategic location and has a new building that is more representative and more professional management support.

Changes in the status of waqf assets in the field of education are currently become one of the most common waqf problems. The waqf assets were originally located in non-strategic locations, such as on the edge of the village, without proper transportation access, in separate locations, or on the river's side. In other words, many waqf assets cannot be developed along with the development of the world of education which increasingly requires complete facilities and infrastructure (Rian Riski Saputra, 2022).

There are still many people who view waqf traditions disproportionately. This view, either directly or indirectly, is influenced by opinions in the schools of fiqh which prioritize the meaning of the perpetuity of waqf even when the waqf asset itself is obsolete and cannot be utilized. As a result, many waqf assets are maintained as they are even though they cannot be utilized or have no prospects for future development (Solikah, 2012).
In the end, education *waqf* managers will face two choices, to maintain *waqf* assets as they are even though they have no future, or to make legal breakthroughs by no longer being oriented towards the literal meaning of *waqf* eternity. The second option seems to be a more realistic option by considering the benefit for the people and the eternity of the *waqf* not in terms of the object but in terms of its sustainable benefits (Solikah, 2012).

c. Quality Improvement of Education

The change of status of the *waqf* land is intended to improve the quality of education of a new institution. It is understood that the quality of Islamic education is still a serious issue in Indonesia. Educational institutions under foundations or community organizations are still struggling to improve their quality. In fact, theoretically, quality Islamic education is a high ambition of all Islamic education thinkers, especially in Indonesia (Hendro Widodo, 2017). A quality school is a school that is oriented to excellence, reputation, and status so that it gets good trust from the community as indicated by the increasing number of students at the school (Suliswiyadi, 2019). In addition, quality education is also influenced by many factors, such as leadership style, conducive academic atmosphere, good human resources, and adequate facilities (Nursaid, 2020).

One of the considerations for the development of educational institutions is the location of the school. Location of education is a decision made by educational institutions regarding the place of educational activities. Determining the location of the school must be of great concern to the founders and managers of the school. The location of the school must be a strategic location, have easy access for students, have sufficient land and have great potential for developing in the future. Besides the location, the mapping or arrangement of buildings must also be a concern. Effective mapping gives more aesthetics to the building, improves the academic atmosphere, and provides adequate infrastructure at the school (Menhard, 2018).

Choosing the right school location also supports the marketing program. The location that is close to the residence of prospective students is believed to be one of the determining factors for students to choose a school. The interaction of prospective students with the school environment which is close to transportation facilities and easy access will affect students' interests when choosing a school. Theoretically, the tendency of prospective students or parents to make decisions regarding school selection is measured by their level of possibility to register and participate in educational activities at the school (Fadjrin & Muhsin, 2017).

A school that is designed with large funds and complete facilities, if it has never been seen, never been heard, or is not familiar for potential users, will not be a priority for interest. School location refers to various educational marketing activities that try to
ease and facilitate students to access the school. The location of the school must be accessible and attractive to students (Fauziah, 2022).

A quality school must be able to create a conducive educational environment, which provides a peaceful, clean, orderly, safe, beautiful, and full of brotherhood atmosphere. The school has to be an environment that gives students the freedom to express themselves, develop their interests and talents, interact socially in a healthy and respectful manner, in an atmosphere that is religious, ethical and humanist (Rahayu, 2020).

A quality elementary school is a school with quality education. There are a number of aspects that must be considered in creating an elementary school that has quality education, such as school development plan, educational staffs development, student development, parents and the community involvement, rewards and incentives, order and discipline, curriculum and learning development, financial management and funding, and facilities and infrastructure utilization (Fadjrin & Muhsin, 2017).

The availability of facilities and infrastructure in the educational process has a major impact in creating quality elementary schools. Complete facilities and infrastructure complemented by good implementation of the school community make an optimal and meaningful contribution to the educational process (Fadli, 2020).

SD Muhammadiyah Inovatif has implemented a number of activities and specific targets to improve student achievement. Teachers also involve parents to participate in monitoring the student development. This of course has a positive impact on the image of the institution in the eyes of parents or guardians of students (Rahmawati, 2021). From a historical point of view, quality Islamic education always applies education that is holistic, involves many parties, integrates religious and general knowledge, and refers to educational orders based on the Quran and Sunnah (Ghazali, 2022).

The quality improvement of SD Muhammadiyah Inovatif is also supported by the improved existing facilities and infrastructure. In the concept of quality education, management of facilities and infrastructure is an important element. Management of infrastructure facilities is also one of the national education standards in Indonesia. Management of school facilities and infrastructure must be managed properly and be able to provide comfort to every school member (Laila, Fauziah, 2022). A school with representative facilities and infrastructure has a greater chance to improve the quality of education. Adequate infrastructure facilities will support learning activities and are expected to obtain satisfactory results (Suranto, Annur, Ibrahim, & Alfiyanto, 2022). A school with achievements will attract good input so that it will consistently have a positive impact on student achievement and the quality of the institution.

Studies show that the low quality of physical facilities will have an impact on the quality of education in schools. For example, the location of buildings that are not strategic, buildings that are ugly and damaged, building ownership that is unclear and
problematic, the use of simple learning media, library books that are incomplete, and many more (Kusnandi, 2017).

The new building and location owned by SD Muhammadiyah Inovatif is not everything for improving the quality of education. Many factors also influence the quality of education, such as curriculum design, use of media and information technology, teachers’ quality and modern learning strategies, adequate operational education funds, democratic leadership management, and other resources that also influence the quality of educational institutions (Nugroho, Riyanto, et al., 2022) (Angkotasanan & Watianan, 2021). In addition, the competence of educators must always be improved through a number of activities such as trainings which are carried out regularly and are intensive and in line with the progress and development of learning media (Yanti, 2020). Supported by good leadership management, SD Muhammadiyah Inovatif is believed to be running consistently for a better future.

4. CONCLUSION

Changes in the status of waqf are debated by ulamas of four schools, and generally they can be divided into two perspectives. They are perspectives that provide great opportunities for changes in the status of waqf assets and perspectives that narrow these opportunities. The school that provides the most flexible opportunities is the Hanafi school and the school that provides the narrowest opportunities is the Shafii school. Thus, changing the location of SD Muhammadiyah Pujotomo to a new place is not a problem because it is based on strong arguments that are to increase the benefits and quality of the educational institution. Based on these results, it can be concluded that the waqf manager at SD Muhammadiyah Pujotomo considers the principle of increasing waqf benefits by using rational arguments. This is proven by the increasing quality of education at the school after occupying a new building, a more strategic location, more adequate facilities and infrastructure, and better quality of resources.

The experiment of exchange of benefits at SD Muhammadiyah Inovatif has had a positive impact on school development. This can be seen from the improvement in the quality of education services at the school in terms of infrastructure, facility development, resource development, learning method development, and community perceptions and involvement in school activities. Therefore, this study provides the following recommendations. (1) Managers of waqf land in the education sector must try to improve the quality of education continuously, (2) Changes in the status of waqf land to become a form of investment to develop the benefits of waqf in the education sector, and (3) Regarding the problems of Islamic law about waqf should not be bound by opinions that narrow the chances of changing the status of waqf but try to examine other opinions that suit the benefit more.
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