

# FROM SOCIAL CHARITY TO STRATEGIC INVESTMENT: Reorientation of *Waqf* Utilization From *Maqâshid Al-Syarî'ah* Perspective in Lhokseumawe

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**Abstract:** This study examines the reorientation of *waqf* utilization from a traditional social charity approach toward strategic investment from *maqâshid al-syarî'ah* perspective. The transformation of contemporary *waqf* reflects a shift from charity-oriented practices to an investment-driven model. This research employs a qualitative field method, with data collected through interviews and participatory observation. Data analysis is conducted using As-Syatibi's *maqâshid al-syarî'ah* framework. The findings reveal that the five pillars of *maqâshid al-syarî'ah* provide an effective framework for assessing the productivity and socio-economic impact of *waqf* utilization. The *maqâshid*-based approach enables the integration of Islamic spiritual values with community economic empowerment. This study concludes that incorporating *maqasid* principles into *waqf* management can optimize the potential of national *waqf* assets as a driver of sustainable economic development. Therefore, the development of productive *waqf* models oriented toward strategic investment while maintaining Sharia values is strongly recommended.

**Keywords:** Islamic economics, *maqâshid al-syarî'ah*, productive *waqf*, strategic investment, sustainable development

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## Introduction

Paradigm transformation in *waqf* utilization from a traditional charity-oriented approach to an investment-driven has become a crucial discourse in the development of contemporary Islamic economics. *Waqf*, as an instrument of Islamic philanthropy, has undergone a redefinition of its meaning and function, with *waqf* asset management no longer limited to providing basic social services but evolving into a strategic investment capable of generating sustainable returns for the welfare of the community. According to Karimah et al., this evolution reflects the adaptation of sharia values to the dynamics of the modern economy, where *waqf* is seen as a social finance instrument that can contribute significantly to economic development based on *maqâshid al-syarî'ah*.

In Indonesian context, *waqf* utilization faces fundamental challenges related to optimizing its untapped economic potential. Data from the Indonesian *Waqf* Agency shows that most *waqf* assets are still managed conventionally, with an orientation toward consumptive utilization rather than productive investment.

This contrasts with the potential of national *waqf* which reaches trillions of rupiah but has not yet provided a significant economic impact. This phenomenon indicates the need for a reorientation of the *waqf* management paradigm from the traditional philanthropy model to modern Islamic finance, as stated by Rusydiana et al. that productive *waqf* has great potential as an alternative financing mechanism in sustainable economic development.

Perspective of *maqâshid al-syarî'ah* becomes a relevant analytical framework in understanding the transformation of contemporary *waqf* utilization. *maqâsid* as the main objective of Islamic sharia which includes preservation of religion (*hifzhu al-dîn*), preservation of life (*hifzhu al-nafs*), preservation of intellect

(*hifzhu al-‘aql*), preservation of lineage (*hifzhu al-nasl*), and preservation of wealth (*hifzhu al-mâl*) provides a theoretical basis for the development of productive *waqf* that is oriented towards strategic investment.

According to Mohd Noh, the application of *maqâshid* in *waqf* management allows the creation of a holistic approach that not only considers the spiritual-ritual aspect, but also the sustainable economic-social dimension. In this case, the reorientation of *waqf* from traditional charity to strategic investment is in line with the *maqâshid* principle which emphasizes *mashlahah* (benefit) as the ultimate objective in every Islamic economic activity.

The complexity of this problem is increasingly apparent when considering the *waqf* regulations in Indonesia which have not fully accommodated innovative investment-based *waqf* instruments. Law Number 41 of 2004 concerning *Waqf*, although it has provided a legal basis for productive *waqf* management, still requires policy innovation that supports the transformation of *waqf* into a strategic investment vehicle. A recent study by Hidayat & Kusuma shows that the integration of *maqâsid al-shari’ah* principles in the *waqf* regulatory framework can be a solution for optimizing the utilization of national *waqf* assets. Therefore, this research attempts to analyze the reorientation of *waqf* utilization in the perspective of *maqâshid al-syarî’ah* as a theoretical foundation for the development of productive *waqf* that is oriented towards strategic investment in Indonesia.

Based on the background that has been described, this research formulates the main problem: How is the utilization of *waqf* assets in Lhokseumawe City based on the perspective of *maqâshid al-syarî’ah*?

## Method

This research used qualitative approach with a field research method to examine the reorientation of *waqf* utilization in the perspective of *maqâshid al-syarî'ah* the qualitative approach was chosen because it allows for in-depth exploration of the complex phenomenon of *waqf* transformation from a traditional social charity orientation to strategic investment by considering the philosophical, theological, and practical dimensions contained in the concept of *maqâshid al-syarî'ah*.

Data collection strategy was carried out through two main stages: In-depth interviews and Participatory Observation. Besides, qualitative content analysis technique was used to analyze the data. Research validity was ensured through source triangulation using diverse literature from various methodological and geographical perspectives, as well as member checking through consultation with experts on *waqf* and *maqâshid al-syarî'ah* to ensure the accuracy of interpretation.

## Results and Discussion

### Paradigm Transformation of *Waqf* Utilization

Paradigm transformation of *waqf* from a traditional to a modern concept shows a fundamental shift in the approach to *waqf* asset management. Historically, traditional *waqf* was more oriented towards social charity with the characteristics of direct giving for religious and social purposes. However, contemporary developments show an evolution towards productive *waqf* that is oriented towards strategic investment. This productive *waqf* concept is an innovation in *waqf* asset management that aims to produce sustainable benefits for the community through the provision and management of *waqf* assets productively, with the resulting surplus being used as a source of funds for mutual empowerment.

The driving factors for this paradigm transformation include increasing awareness of the potential of *waqf* as a strategic Islamic economic instrument, as well as the development of increasingly diverse investment products. The Ministry of Finance of the Republic of Indonesia has even issued a *waqf*-based investment product in the form of Retail CWLS as a *waqf*-based sukuk in 2020. This transformation is in line with the concept of Islamic philanthropy, which plays a vital role in empowering the community's economy, particularly in alleviating poverty and injustice.

### **Implementation of *maqâshid al-syarî'ah* in *Waqf* Management**

The concept of *maqâshid al-syarî'ah* in the context of *waqf* includes five fundamental aspects: *hifzhu al-dîn* (protection of religion), *hifzhu al-nafs* (care of souls), *hifzu al-'aql* (care of children), *hifzhu al-nasl* (care of descendants), and *hifzu al-mâl* (protection of assets). The implementation of *maqâshid* in contemporary Islamic economics shows high relevance, as shown in sharia banking research that uses the Integrated *maqâshid al-syarî'ah* Based Performance measurement Measure (IMSPPM) to evaluate the performance of sharia governance.

The *maqâshid* levels covering *dharûriyyat* (primary needs), *hajiyyat* (secondary needs), and *tahsîniyyat* (tertiary needs) provide a comprehensive framework for evaluating the effectiveness of *waqf* utilization. The application of this concept in contemporary Islamic economics shows that *waqf* not only functions as an instrument of charity, but also as a mechanism for sustainable economic empowerment.

Integration of *maqâshid* in the Utilization of *Waqf* Mapping the relationship between *maqâshid* and types of *waqf* can be visualized through the following table which shows the correlation between *maqâshid al-syarî'ah* and *waqf* benefit indicators:

Table 1. *Maqâshid al-syarî'ah*

No	<i>Maqâshid al-sharî'ah</i>	Indicator Benefit/ <i>Mashlahah</i>
1	<i>Hifẓu al-Din</i>	Values, motivation, increasing knowledge (educational institutions); Values, need for facilities, basic needs (roads and wells); Values, need for facilities (cemeteries); Human values and faith (the poor)
2	<i>Hifẓu al-Nafsi</i>	Values of honor, self-respect, and security of the soul (all areas)
3	<i>Hifẓu al-Akli</i>	Morals, upbringing, quality of education, and worship (educational institutions and mosques)
4	<i>Hifẓu al-Nasli</i>	Values, quality of education, worship (educational institutions and mosques)
5	<i>Hifẓu al-Mal</i>	Perpetuity of wealth that does not disappear (all)

This *maqâshid*-based *waqf* utilization model provides a framework for optimizing the socio-economic impact of *waqf*. Indicators of the success of productive *waqf* from a *maqâshid* perspective encompass integrated spiritual, social, and economic aspects, in line with the principles of sustainable development.

### Regulations and Policies of Waqf in Indonesia

*Waqf* regulations in Indonesia are regulated in Law Number 41 of 2004 which stipulates the prohibition of making *waqf* assets as collateral, confiscated, donated, sold, inherited, exchanged, or transferred, except with the written permission of the Minister with the approval of the Indonesian *Waqf* Board. This regulation also requires *nâzhir* to manage *waqf* assets productively based on sharia principles.

However, the challenges in implementing productive *waqf* regulations are still significant. Research shows that the competency of *nâzhir* related to cash *waqf* management in Indonesia is still low, so training and certification are needed to improve the quality of *nâzhir* competency. The gap between regulations and modern *waqf* practices indicates the need for policy reforms that are more adaptive to the development of contemporary Islamic financial instruments.

### **Utilization of *Waqf* Assets in Lhokseumawe City**

Assets are tangible objects of value, both movable and immovable. *Waqf* assets include both movable and immovable objects, including land, buildings, trees, cement, and money. *Waqf* assets within the jurisdiction of Lhokseumawe City generally continue to increase, both in volume and quality. Types of *waqf* also vary, ranging from land and buildings.

Given Lhokseumawe's geographical location on a strategic route between Medan and Aceh, it certainly offers a strategic opportunity for utilizing *waqf* assets. Lhokseumawe has four sub-districts: Banda Sakti, Muara Dua, Muara Satu, and Blang Mangat, as explained at the beginning of the second chapter.

As for the next step in the findings of this research, it is necessary to convey that the general condition of *waqf* in the Lhokseumawe City area can be seen from several places, both data at the Lhokseumawe City Ministry of Religion Office and at the *Kantor urusan Agama (KUA)* in each sub-district as above. Based on data obtained from the Office of the Ministry of Religion of Lhokseumawe City, it can be concluded that the total amount of *waqf* assets is 485,877,42M2 spread across 296 places/points with details in four sub-districts, as follows.

Table 2. *Waqf* Data

No.	<i>Sub-District</i>	Location	Volume
1	Banda Sakti	71	80.179.24M2
2	Muara Dua	61	92.257.41M2
3	Muara Satu	97	157. 805.88M2
4	Blang Mangat	67	155.634.89M2

From the explanation of the *waqf* data obtained above, it can be explained that the condition of *waqf* in Lhokseumawe City actually has several classifications, including certified *waqf* land, *Akta Ikrar Wakaf (AIW)*, ownership rights, no certificate, land, buildings, productive and unproductive. As for the *waqf* assets that have certificates as many as 64 locations (Banda Sakti), 46 locations (Muara Dua), 88 locations (Muara Satu), and 67 locations (Blang Mangat). Then those who have AIW are 3 locations (Banda Sakti), 13 locations (Muara Dua), 10 locations (Muara Satu). While *waqf* assets that only have proof of *waqf*, namely with ownership rights, are 4 locations (Banda Sakti), besides that there is also *waqf* land that does not have any evidence in the form of a letter, there are 2 locations (Muara Dua). Then from that, *waqf* assets can be several types/forms, namely in the form of land, there are 70 locations (Banda Sakti), 60 locations (Muara Dua), 99 locations (Muara Satu) and 56 locations (Blang Mangat). While *waqf* assets in the form of buildings can be seen, including 1 location (Banda Sakti), 1 location (Muara Dua) and 1 location (Blang Mangat), the three locations which are in different sub-districts are in the form of shop houses.

From the description of *waqf* assets in the Lhokseumawe City area above, it is necessary to know that there are also productive *waqf* assets, this can be seen as follows: a) In the form of shophouses/stores, there are 8 units, b) In the form of boarding houses, 1 unit , c) In the form of rice fields/gardens, 12 places



The following are three places of *waqf* assets that can be categorized as productive, including: 1) Land for the Development of the Ulumuddin Dayah in Uteunkot, Muara Dua District. 2) Land for the Development of the Paloeh Mosque in Paloeh, Muara Satu District. 3) Land for the Development of the Paya Peunteut Mosque in Paya Peunteut, Muara Dua District.

In these three *waqf* assets, there are issues that, according to the author, require further research, including the following three development models:

First, Substitution of *Waqf* Assets. In Islamic law, the substitution of *waqf* assets is known as *ibdâl* and *istibdâl*. *Ibdâl* refers to selling *waqf* assets to purchase other assets in exchange. *Istibdâl*, on the other hand, refers to using other assets as substitutes for the original *waqf* assets that have been sold. The legality of this practice has sparked controversy among jurists; some support it for various reasons, while many oppose its implementation. Meanwhile, in the Great Dictionary of the Indonesian Language, substitution is defined as the act of changing (rotating, shifting, changing, exchanging). After analyzing data/documents at the Lhokseumawe City Office of the Ministry of Religious Affairs, the author discovered a *waqf* model that closely resembles the substitution of *waqf*, reflecting the purpose of the *wâqif*.

As for the case of the replacement of *waqf*, it is one form of property/land *waqf* that was initially unproductive (no mosque had been built, it was still empty and the population at that time was still small and the need for the mosque was not urgent), then a replacement occurred by selling the land and the money was used for the expansion and development of the Cunda Jamik Mosque which has now changed to the Al-Hikmah Grand Mosque. However, according to documents from the City Ministry of Religion, this land is an asset of the Cunda Jamik Mosque with a land area of 1138 M2 and has a certificate with the number 01.07. 71.15. 1.00068 and as *nazhir* at that

time was Tgk. Ibrahim Ahmad (the late) and the certificate is attached.

The data that the author obtained was different from what the author heard from Tgk. H. Zulkifli Ibrahim, he is the biological son of the *nâzhir* himself and has now replaced the late Tgk. H. Ibrahim ahmad as the successor of Imam Syik (Grand Imam of the Mosque) and as *nâzhir*, in the first chapter in the background of the problem.

Then from that, still according to Tgk. H. Zulkifli Ibrahim, that the reason for the replacement and selling of the land was for the purpose of expanding the Grand Mosque of Al Hikmah. Then, in the case of the people involved in the change being community figures, the next process is just to notify them. Muara Dua District Office of Religious Affairs.

Therefore, the change of land by the *nâzhir* did not follow the applicable legal process.

The Al-Hikmah Grand Mosque is located in a very strategic area, on the Medan-B. Aceh highway and at the entrance and exit intersection of Lhokseumawe City. It is one of the largest mosques in Lhokseumawe City. This illustrates the problem of changing the function of *waqf* land in Muara Dua District, Lhokseumawe City.

Second, Addition Function of *Waqf* Assets. Addition can be understood as the process, method, or act of adding. "Increase" has several meanings, namely becoming more and more. In the development of *waqf* in Indonesia in general and specifically in Aceh and more specifically in the city of Lhokseumawe, there has been growth in both quantity and quality, but what is meant by addition here is an increase in quantity/amount and function.

Meanwhile, in this case, it is the addition of the *waqf* function, from a Dayah which functions as an institution for

the study of the books of the *Turâts*/barund to an institution which provides elementary *Islam Terpadu (IT)*, Madrasah Tsanawiyah (MTs), Madrasah Aliyah (MA) and Sekolah Menengah Kejuruan (SMK) education which teaches other general lessons. This Dayah was originally called Dayah Ulumuddin as stated in the deed of *waqf* declaration at the time of the *waqf* pledge.

The process of adding these functions occurs periodically and gradually in accordance with the developments and demands of the increasingly advanced and developing era. In developing the institution, the first to be built and operated at the secondary education level was the Private Madrasah Tsanawiyah Swasta Ulumuddin (MTsS Ulumuddin), namely on February 18, 1993, with the Decree of the Ministry of Religious Affairs No. Wa./6/PP.03.2/64/1993 with the statistical number 212110873019. In the next development, the upper level of education was opened with the name of the institution being the Private Madrasah Aliyah Swasta Dayah Ulumuddin (MAS Dayah Ulumuddin), namely on July 1, 1994, the school establishment permit from the Regional Office of the Ministry of Religious Affairs No. Wa/6/PP. 03.2/04/93 with MAS Dayah Ulumuddin.

Furthermore, over time and the demands of community development in the field of children's education, it was added by establishing a vocational school and senior high school, namely SMK in 2008 in accordance with the Decree of the Head of the Lhokseumawe City Youth and Sports Education Office Number: 624.1/012 dated June 10, 2008 with school statistics number 34206621006 under the name SMK Swasta Ulumuddin. And the last is the addition of an elementary school, namely SD IT Ulumuddin, on April 14, 2011, with number 642.1/140/2011 signed by the Head of the Lhokseumawe City Youth and Sports Education Office. In addition to the addition of *waqf* functions, there is also an addition of land. All students, both

those studying in secondary and higher education, are students who attend boarding school. Unlike SD IT, all students do not live at Dayah Ulumuddin. The author did not find *waqf* documents at the Ministry of Religion Office in Lhokseumawe City, but the author obtained this deed of *waqf* declaration from one of the heirs.

According to the presentation from Tgk. H. Syamaun Risyad Lc., the Dayah which has been running for some time has a building for religious study, dormitories and teachers and all levels of education are in accordance with the objectives of *wâqif*.

As for the implementation of its development (addition of educational levels), the nadhir no longer carries out a deliberation process, so it is only the authority of the *nâzhir* himself.

In its journey, it has also developed into an educational institution that accommodates children from all walks of life, both those from wealthy and underprivileged backgrounds. Every student at the institution is charged a monthly education fee. This is a brief description of the additional functions of *waqf* carried out by the nadhir.

The third is the conversion of the mosque to an educational institution. This can be seen from the author's observations in the field, which show that a two-story building has been constructed on the land. The first floor is used for offices and a minimarket (girls' canteen), and the second floor is used as a prayer area for girls at the Misbahul Ulum Islamic Boarding School, located in Meuria Paloh village. The land is now within the Misbahul Ulum Paloh Islamic Boarding School. The land area designated for the Misbahul Ulum Islamic Boarding School, a mosque asset, is approximately 6,904 m<sup>2</sup>, with the certificate number 01. 07.71. 16.1.00031 and the attached certificate.

From the data that the author obtained later when meeting one of the *nazhir*/administrators of the Paloh Mosque who was also one of the administrators of the Misbahul Ulum Islamic Boarding School Foundation, he said that the *waqf* land was actually a lot and small and it was impossible to build a mosque on all of it, so the next result of the discussion between Imuem Syik (*nâzhir*) and community leaders of Gampoeng Meuria Paloh was concluded to build a Musalla and offices for the Misbahul Ulum Paloh Islamic Boarding School with a rental agreement of 7 gold manyam every year to be returned by the Paloh Mosque.

Based on the explanation from the *nâzhir*/Mosque administrator above, it can be seen that the process of transferring the function of the *waqf* land did not actually go through the legal mechanism as stipulated in the *Waqf* Law No. 6 of 2004 and the *Waqf* Regulation No. 4 of 2006 that apply in Indonesia. Instead, what was done was only through a deliberation mechanism with the *Nâzhir* and the prominent figures. This is the process that occurred in the transfer of *waqf* functions that occurred and was carried out in Paloh Meria Village for mosque assets.

From the three problems above, it can be concluded as follows: First, The expansion of the function of Islamic boarding schools (Dayah), which were known at that time for studying the Quran, to become Dayahs that offer formal education, such as Integrated Islamic Elementary Schools (SDIT), Madrasah Tsanawiyah (MTs), Madrasah Aliyah (MA), and Vocational High Schools (SMK). Second, the conversion of land designated for the construction of a mosque in one location to the expansion of another. Third, the conversion of land designated for the construction of a mosque to be leased to become a site for the construction of an Islamic boarding school (*Pondok Pesantren*), with the proceeds going back to the benefit of the mosque.

Thus, the utilization of *waqf* assets in Lhokseumawe City demonstrates a complex dynamic of utilization between the ideals of positive law and the *maqâshid al-syarî'ah* and practice in the field. Quantitatively, the data shows that *waqf* has grown significantly in form, area, and distribution across four sub-districts, even encompassing productive land such as rice fields, shophouses, and boarding houses.

However, qualitatively, serious problems arise related to management, especially in the aspect of replacement, addition, and transfer of *waqf* property functions. Practices such as *ibdâl* and *istibdâl* which are carried out without formal legal processes and only based on deliberations of community leaders give rise to controversy and legal uncertainty, especially when not all parties agree to the transfer of functions. From a positive legal perspective, this violates *waqf* regulations which require the approval of the Indonesian Waqf Board (BWI) and a formal legal process, while from the perspective of *maqâshid al-syarî'ah*, although the argument of *maslahat umat* is the basis, its implementation must still fulfill the principles of transparency and participation. Similarly, the addition of educational functions at Dayah Ulumuddin and the transfer of the function of mosque land to an educational institution show an adaptive spirit to the needs of the times, but cause problems because they are not accompanied by a comprehensive control and accountability mechanism for *nadhir*. Thus, optimizing the utilization of *waqf* assets in Lhokseumawe requires strong integration between formal regulations, awareness of *maqâshid*, and professionalism in managing *waqf* assets. It is true that it is an instrument for sustainable empowerment of the people and does not deviate from the mandate of the *wâqif*.

### **Utilization of *waqf* assets in Lhokseumawe City from *maqâshid al-shariah* perspective**

After in-depth research conducted by the researcher, the utilization of *waqf* assets in Lhokseumawe City is analyzed through a *maqâshid al-syarî'ah* framework, emphasizing the interaction between normative Islamic legal objectives and empirical practices in the field. The findings indicate the existence of three distinct models of *waqf* asset utilization, which collectively reflect varying degrees of alignment with the principles of public benefit (*mashlahah*), asset preservation (*hifzhu al-mâl*), and institutional governance within contemporary *waqf* management.

First, Change of Function of *Waqf* Assets. The change of *waqf* land here refers to the sale of *waqf* land in Paya Peunteut Village, which was then converted into land for the expansion of the Al Hikmah Cunda Grand Mosque.

The story is explained in detail above in the research findings. Several legal considerations are needed in the use of *waqf* assets, including the conversion from the Paya Peunteut Mosque to the expansion of the Al Hikmah Cunda Grand Mosque. a) The replacement process does not go through positive legal procedures, b) the replacement process is only a deliberation between the *wâqif* and community leaders. c) Not at the will of the *wâqif*.

Second, Conversion of *Waqf* Assets. The conversion of the mosque into an educational facility is evident from field observations. A two-story building now stands on the land, with offices and a girls' mini-market on the first floor and a prayer room for female students on the second floor. The land is now part of the Misbahul Ulum Paloh Islamic Boarding School complex, covering approximately 6,904 square meters under certificate number 01.07.71.16.1.00031.

This *waqf* is the first land, if seen from the side of whether the *waqf* is valid or not, it is clearly answered by the existence of the pillars and conditions listed in the deed of *waqf* declaration. namely *wâqif*, *mauqûf ‘alaih*, *mauqûf* and *sighat* as stipulated in the sharia. Then in terms of the type of *waqf*, in this case it is included in the category of khairi type of *waqf*, as quoted by Al-Hujayyi.

As for the problem of the Change of *Waqf* Function on *Waqf* Property from what has been mentioned at the beginning of the purpose of *waqf wâqif*, namely the purpose of the land *waqf* was first for the construction of a mosque in Gampong (Village) Paya Peunteut then sold the land to acquire other land in the framework of expanding the residential mosque, namely the Al hikmah Cunda mosque, as in the actual *fiqh* study there are several opinions that can be used as arguments to justify the process for further use. Among others are referring to the opinion;

In the Mazhab Hanafi, there are two conditions that the *Qâdi* must meet regarding *waqf*; If it is necessary due to *dharûrah*, If it is not due to *dharûrah* but due to *mashlahah*. In the Mazhab Syafi'i, In principle, changing or replacing something that has been *waqf* is not permissible, as understood from what Abi Qasim said below: *Wa al-mauqûfu ‘alâ al-hasyîsy lâ yushrafu ilâ al-hashîr wa bi al-‘aks, wa al-mauqûfu ‘alâ ahadihimâ lâ yushrafu ilâ al-lubûd wa bi al-‘aks.* .

In the Hanbali school of thought, it is not permissible to replace *waqf* items, either by selling them for money or by replacing them with the same item, unless the item is no longer useful, as stated by Imam Alai Ad-Din al Hanbali. Likewise, Shaykh Taqiyuddin allows changes because of *mashlahat*. The following can be concluded regarding the issue of *Istibdâl*:

For *mauqûf* that cannot be used anymore, it is permissible to sell and replace it with a similar one. This is agreed upon by



all scholars of the Islamic school of thought. For *mauqûf* that does not have a 'thil, the Hanafis stipulate specific conditions regarding the permissibility of selling and *Istibdâl*.

Table. 3 concise comparison

Mazhab	Law Istibdal	Terms/Conditions
Hanafi	Allowed	1. Emergency 2. Benefit (via Qadhi
Syafi'i	Not allowed	Only allowed if the original object really does not exist
Syafi'i	Allowed If it's damaged	replace it with a similar item, don't do it carelessly

If a *waqf* asset is no longer usable, all schools of thought agree that it may be sold or replaced with a similar one. Therefore, the law prohibits the use of waqf assets by replacing them or transferring their function unless there is a reason for damage or emergency.

In *maqâshid al-syarî'ah* analysis, the replacement of *waqf* assets or functions is permissible when viewed under the category of the need (*hajiyyat*), as long as the essence (*'ain*) of the *waqf* is not eliminated and its benefit continues. According to As-Syatibi and Al-Ghazali, this replacement is allowed to prevent hardship and waste. This is illustrated by the case of mosque land in Gampong Paya Peunteut, which was sold and replaced with more strategic land to expand the Al Hikmah Cunda Mosque, since the original land was unused and the mosque was urgently in need of expansion.

In the second case, the land originally donated for the Paloh Mosque was not used because another mosque had already been built on a larger and more strategic site along the national road. The transfer of function occurred because the original land, now used by the Misbahul Ulum Islamic Boarding School, was located far from the village center and was unsuitable for mosque construction.

In this way, the utilization of *waqf* assets by changing the assets and functions of *waqf* land can be justified by means of *maqâshid hajjiyat* from one of the levels of *maqâshid al-syarî'ah*, whether initiated by the concept of as-Syatibi. As understood from the limitations of *maqâshid hajjiyat* As-Syatibi and al-Ghazali.

Third, Addition of *Waqf* Asset Functions. Meanwhile, in this case, it is the addition of the *waqf* function, from a *Dayah* which functions as an institution for studying the books of the *Turâts*/barund to an institution which has elementary IT, MTs, MA and SMK which teaches other general subjects. This *Dayah* was originally called *Dayah Ulumuddin* as stated in the deed of *waqf* certification at the time of the *waqf* pledge. 46 In the understanding of the Acehnese people, *Dayah* is a traditional educational institution that teaches bald books, there was no understanding at that time, as it is now, that *Dayah* included education in school patterns such as Mts, MA, SMK and others. So when at *Dayah Ulumuddin* there was education like MA, MTs, SMK and SDIT, there was an addition to the function of *waqf* assets. As for the implementation of its development (additional levels of education), *Nâzhir* did not carry out any further deliberation processes, so it was only *Nâzhir*'s own authority.

In the study of jurisprudence regarding the law of addition, there are several opinions of scholars, including Mazhab Shafi'i. In relation to *waqfs* where there is an increase in function, this can be permissible, as understood by one of the Syafi'iyah Muslim scholars, Abi Qasim, as below: *Wâ law waqafa 'alâ al-masjidi muthlaqan wa jawwaznâ, fa fî "al-Tahdzib" al-taswiyah bainahu wa baina anna al-naqsy wa al-tazwîq fî hâdzihî al-shûrah. Wâ fî fatawâ al-Qaffâl annahû yajûzu an yu'ajjala hânût al-qassârîna lil-khabbâzîn, wa kaannahû ihtamala taghyîra al-nau' dûna taghyîri al-jîns.*

In fact, according to Sheikh Abu Hasan As-Subki, this is permissible under three conditions, as outlined by Abi Qasim below: The change must be minor and not alter the basis of the *waqf*, it must not remove anything from the *waqf*, and there must be a benefit to the *waqf*.

Based on the opinion of the Shafi'i scholars above, in this case there is no problem with sharia law based on the Shafi'i school of thought, especially when viewed from the concept of *maqâshid al-syarî'ah* (*maqâshid hajjiyat*).

Based on the above study, the *maqâshid al-syarî'ah* approach to waqf management in Lhokseumawe City offers normative justification for changes in the function of *waqf* as long as the change brings greater benefits to the community, while maintaining basic principles such as *hifzhu al-dîn*, *hifzhu al-mâl*, and *hifzhu al-nafs*. In the three cases analyzed - replacement, addition, and transfer of *waqf* functions, the author is able to show that *waqf* transformation can be accepted according to sharia if it meets clear requirements for benefits, based on the actual needs of the community (*dharûriyyat* or *hajjiyyat*), and does not betray the intention of the *wâqif*. However, sharp criticism has emerged against the foundation-based nadhir institutional model, because it has the potential to weaken the protection of *waqf* assets due to legal loopholes in the Foundation Law in Indonesia, which allows the assets of the foundation to be confiscated in the event of bankruptcy. This creates a contradiction between the benefits of sharia and positive legal risks, which demands regulatory reconstruction or new legal *ijtihad* so that *waqf* management remains within the corridor of *maqâsid al-sharî'ah* while being legally and formally safe.

## Conclusion

This study concludes that the orientation of *waqf* utilization from the traditional form of social charity towards strategic investment is not only relevant, but also very necessary to address the challenges of sustainable economic development of the people. The *maqâshid al-syarî'ah* approach provides a solid normative and philosophical foundation for this transformation, by emphasizing the importance of *maslahat*, sustainability, and community empowerment as the main orientation of *waqf* asset management.

The findings in Lhokseumawe City show that although quantitatively there has been significant growth in *waqf* assets, qualitatively there are still challenges in the legality and governance aspects, especially in cases of changing, adding, and transferring *waqf* functions. These practices often do not go through formal legal mechanisms as regulated in Law No. 41 of 2004, but are carried out based on deliberations of community leaders or solely on the initiative of the *nâzhir*.

From the perspective of *maqâshid al-syarî'ah*, these practices are acceptable as long as they bring benefits and do not conflict with sharia principles such as *hifzhu al-dîn*, *hifzhu al-mâl*, and *hifzhu al-nafs*. However, from a positive legal perspective, these procedural inconsistencies create legal loopholes that can threaten the continuity and legitimacy of the *waqf* assets themselves.

Thus, *waqf* can be optimized as a transformative instrument in community development, as long as its management is carried out professionally, legally and formally, and still adheres to the values of *maqâshid*. Collaboration between the state, religious institutions, *nâzhir*, and society is the key to making *waqf* a strong, strategic, and beneficial socio-economic force.

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