

From Asset-Based to Benefit-Oriented Waqf: Institutionalizing Contemporary Philanthropy for Educational Sustainability in Indonesian Pesantren

Iman Nur Hidayat*

Universitas Darussalam Gontor, Ponorogo, Indonesia

*Corresponding Author: imannurhidayat@unida.gontor.ac.id

Saiya Umma Taqwa

Universitas Darussalam Gontor, Ponorogo, Indonesia

Email: saiya@unida.gontor.ac.id

Khurun'in Zahro'

Universitas Darussalam Gontor, Ponorogo, Indonesia

Email: khuruninzahro@unida.gontor.ac.id

Fika Hidayatullah

Master of Ushul Fiqh, Al-Azhar University

Email: fikahidayatullah@gmail.com

Abstract: Waqf has historically played a significant role in supporting Islamic educational institutions; however, its utilization in many *pesantren* remains constrained by conventional asset-oriented understandings. This study examines how Pondok Modern Tazakka reinterprets contemporary waqf concepts and actualizes them to support *pesantren* sustainability. Using a qualitative case study approach, data were collected through observation, semi-structured interviews, and documentation. Data validity was ensured through source and technique triangulation, while analysis followed the interactive model of Miles, Huberman, and Saldaña. The findings reveal that asset waqf remains the most visible and institutionally established instrument at Tazakka, particularly through land and infrastructure endowments that have supported the physical expansion of the *pesantren*. Cash waqf provides greater flexibility for operational and investment needs and broadens public participation through savings and automatic contribution schemes. Meanwhile, benefit waqf, professional waqf, and rights-transfer waqf extend participation through temporary use, professional expertise, and intellectual or financial rights. These instruments are institutionalized through governance mechanisms, fundraising systems, donor development, and waqf literacy programs, contributing to infrastructure development, financial resilience, human resource enhancement, organizational continuity, and educational sustainability. The findings further indicate that waqf diversification enables Tazakka to mobilize physical, financial, human, and intellectual resources within an integrated institutional framework. The study therefore recommends strengthening waqf literacy, institutional capacity, and governance mechanisms to optimize diversified waqf instruments for educational development. The novelty of this research lies in the formulation of a *Pesantren*-Based Contemporary Waqf Model, which explains the interaction between waqf reinterpretation,

institutionalization, participation, and sustainability outcomes, while providing a conceptual framework for sustainable *pesantren* development. The model demonstrates that sustainability is generated not simply through asset accumulation, but through the institutional translation of contemporary waqf concepts into diversified resource mobilization, stakeholder participation, and long-term educational and organizational continuity within the *pesantren* context over successive generations.

Keywords: contemporary waqf; waqf reinterpretation; *pesantren* sustainability; waqf governance; Islamic philanthropy.

Introduction

Waqf has long been recognized as one of the most influential instruments of Islamic philanthropy in supporting religious, social, and educational development throughout the Muslim world.¹ Historically, waqf institutions financed mosques, schools, libraries, hospitals, and various public facilities that contributed to the advancement of civilization.² The sustainability of renowned educational institutions such as Al-Azhar University demonstrates the strategic role of waqf as a long-term source of institutional support.³ In principle, waqf is not merely a religious act of charity but also a socioeconomic mechanism capable of generating sustainable public benefits.⁴ Nevertheless, the contemporary development of waqf faces a persistent challenge arising from the gap between its enormous potential and its relatively limited contribution to educational and social transformation in many Muslim societies. This condition indicates a tension between the ideal objectives of waqf and its practical implementation in modern institutional contexts.

Indonesia possesses one of the largest waqf potentials in the world due to its Muslim majority population and extensive network of Islamic educational institutions.⁵ However, despite the growing awareness of Islamic philanthropy, waqf utilization remains largely concentrated on traditional forms, particularly land and buildings used for mosques, cemeteries, and religious schools. Such practices have undoubtedly contributed to religious development, yet they often

¹ Khurun'in Zahro' et al., "Assessing the Nâzir Waqf's Professionalism of Pondok Modern Darussalam Gontor (PMDG) from an Islamic Perspective," *Al-'Adalah* 22, no. 2 (2025): 409–38, <https://doi.org/https://doi.org/10.24042/adalah.v22.25964>.

² Anwar Allah Pitchay, Ahamed Kameel Mydin Meera, and Muhammad Yusuf Saleem, "Priority of Waqf Development among Malaysian Cash Waqf Donors: An AHP Approach," *Journal of Islamic Finance* 3, no. 1 (2014): 13–22.

³ Mohd Ali Muhamad Don and Rohayati Hussin, "Waqf Model: Al-Azhar University Forever," *International Journal of Academic Research in Business and Social Sciences* 14, no. 2 (2024), <https://doi.org/10.6007/ijarbss/v14-i2/20899>.

⁴ M. Kabir Hassan, Aishath Muneeza, and Rashedul Hasan, *Islamic Finance and Sustainable Development, Islamic Finance and Sustainable Development*, 2025, <https://doi.org/10.1017/9781009464963>.

⁵ Muh Nashirudin, Ramadhan Razali, and Almira Keumala Ulfah, "Modernizing Zakat and Waqf Management in Indonesia: A Legal And Governance Perspective," *Mazahib: Jurnal Pemikiran Hukum Islam* 24, no. 1 (2025): 198–220, <https://doi.org/https://doi.org/10.21093/mj.v24i1.9419>.

fail to maximize the broader economic and social functions of waqf. Scholars have argued that the dominance of conventional perspectives has limited public understanding of waqf as a productive and dynamic instrument capable of supporting sustainable development.⁶ Consequently, the challenge facing contemporary waqf institutions is not merely the accumulation of waqf assets but the reinterpretation of waqf concepts in ways that remain faithful to Islamic principles while responding to changing social realities.⁷

The issue becomes particularly relevant within the context of *pesantren*, one of Indonesia's oldest and most influential Islamic educational institutions. Historically, *pesantren* have developed through the sacrifices of founders, alumni, and surrounding communities who contributed land, buildings, labor, and other resources for educational purposes.⁸ In many cases, waqf constituted the foundation upon which *pesantren* were established and expanded.⁹ Consequently, waqf and *pesantren* have evolved in a mutually reinforcing relationship. Despite this historical connection, the role of waqf as a strategic pillar of *pesantren* sustainability has not been fully optimized. Many *pesantren* continue to rely on tuition fees, donations, and short-term fundraising mechanisms, while the development of productive and innovative waqf remains limited. This reality suggests a gap between the historical significance of waqf in *pesantren* development and its contemporary utilization as a sustainable institutional resource.

Recent studies have explored various dimensions of waqf development, including productive waqf, cash waqf, waqf governance, waqf fundraising, and the role of waqf in socioeconomic empowerment. Research by Kasdi (2022) emphasizes the importance of reinterpreting waqf from a purely religious

⁶ Abdurrohman Kasdi, "The Empowerment of Productive Waqf in Egyptian Al-Azhar for Education and Its Relevance to Be Implemented in Indonesia," *International Journal of Mechanical Engineering and Technology* 9, no. 11 (2018): 1839–51.

⁷ Rashedul Hasan, Abu Umar Faruq Ahmad, and Siti Alawiah Siti, "Building Trust in Waqf Management - Implications of Good Governance and Transparent Reporting," *Singapore Economic Review* 67, no. 1 (2022): 459–75, <https://doi.org/10.1142/S0217590820420059>.

⁸ Mulyono Jamal et al., "Tanmiyah Waqf Al-Manāfi Min Ajl Al-Istiqlāliyah Fī Majāli Al-Iqtisād: Dirāsah Fī Ma'had Tazakkā Al-'Aşrī," *Al-Ahkam* 33, no. 1 (2023): 89–112, <https://doi.org/10.21580/ahkam.2023.33.1.13586>; Syahrudin et al., "Membangun Penguatan Pemahaman Dan Kesadaran Wakaf Masyarakat Pesantren Gontor Melalui GISWAF," *Jurnal Pengabdian Pendidikan Masyarakat (JPPM)* 6, no. 1 (2025): 24–30, <https://doi.org/https://doi.org/10.52060/jppm.v6i1.2797>.

⁹ Hepni et al., "Transformation of Local Wisdom Based on Environment, Social, and Governance (ESG) in Islamic Boarding Schools (Pesantren) Towards Sustainable Society: Evidence in Indonesia," in *Organisational Learning and Sustainability: Advancing Knowledge for a Sustainable Future*, 2025, 230–55, <https://doi.org/10.4324/9781003581918-12>.

perspective into an instrument of social and economic development.¹⁰ Other studies have highlighted the growing significance of productive waqf and cash waqf in supporting community welfare and institutional financing. Research concerning *pesantren*-based waqf has similarly focused on fundraising mechanisms, asset management, and organizational governance. While these studies have enriched contemporary waqf scholarship, they predominantly emphasize managerial and financial dimensions. Comparatively limited attention has been given to the intellectual process through which *pesantren* leaders reinterpret classical waqf doctrines and transform them into innovative forms of contemporary waqf suitable for modern educational institutions.¹¹

This limitation reveals an important research gap. Existing literature generally examines how waqf assets are managed, invested, or mobilized for institutional purposes, yet fewer studies investigate the conceptual foundations that enable such innovations to emerge. In particular, there remains limited scholarly discussion regarding the reinterpretation of waqf into diverse forms such as benefit waqf, professional waqf, rights-transfer waqf, and other contemporary models that extend beyond conventional understandings of endowed property. Moreover, studies rarely analyze how these conceptual innovations are translated into practical strategies for ensuring the long-term sustainability of Islamic educational institutions. Addressing this gap is important because the future development of waqf depends not only on managerial effectiveness but also on the ability of Muslim institutions to reinterpret classical concepts in response to contemporary challenges and opportunities.

Among contemporary *pesantren* in Indonesia, Pondok Modern Tazakka in Batang, Central Java, offers an important case for examining this phenomenon. Since its establishment, Tazakka has demonstrated a strong commitment to integrating waqf into its institutional development strategy.¹² Inspired by the waqf traditions of Al-Azhar and Pondok Modern Darussalam Gontor, Tazakka has adopted a broader understanding of waqf that extends beyond immovable assets. Under the intellectual leadership of KH. Anang Rikza Masyhadi, waqf has been reinterpreted to include various forms such as cash waqf, benefit waqf,

¹⁰ Abdurrohman Kasdi et al., "Development of Waqf in the Middle East and Its Role in Pioneering Contemporary Islamic Civilization: A Historical Approach," *Journal of Islamic Thought and Civilization* 12, no. 1 (2022): 186–98, <https://doi.org/10.32350/jitc.121.10>.

¹¹ Magda Ismail Abdel Mohsin et al., "Legal Framework of the Institution of Waqf," in *Financing the Development of Old Waqf Properties. Palgrave Studies in Islamic Banking, Finance, and Economics* (New York: Palgrave Macmillan, 2016), 1–12, <https://doi.org/10.1057/978-1-137-58128-0>.

¹² Jamal et al., "Tanmiyah Waqf Al-Manāfi Min Ajl Al-Istiqālīyah Fī Majāli Al-Iqtisād: Dirāsah Fī Ma'had Tazakkā Al-'Aşrī."

professional waqf, and rights-transfer waqf.¹³ These developments represent an effort to align waqf practices with contemporary socioeconomic realities while preserving their religious and philanthropic foundations.

The reinterpretation developed within Pondok Modern Tazakka reflects a broader understanding that the essence of waqf lies not merely in preserving physical assets but in sustaining benefits for society. Through this perspective, waqf becomes a dynamic instrument capable of mobilizing diverse forms of resources, expertise, and social participation in support of educational development. Such an approach expands the operational scope of waqf and enables broader community involvement in supporting *pesantren*. More importantly, it demonstrates how Islamic legal traditions can remain responsive to changing circumstances through contextual interpretation while maintaining their normative objectives. The Tazakka experience provides valuable insights into the relationship between waqf reinterpretation and institutional sustainability.

Based on the foregoing discussion, this study aims to examine how Pondok Modern Tazakka reinterprets contemporary waqf concepts and actualizes them in supporting *pesantren* sustainability. The study contributes to contemporary waqf scholarship by highlighting the intellectual foundations underlying waqf innovation within a *pesantren* setting and by demonstrating how conceptual reinterpretation can be transformed into practical strategies for institutional development. Unlike previous studies that primarily focus on waqf management or governance, this research emphasizes the interaction between waqf reinterpretation, philanthropic mobilization, and educational sustainability. The findings are expected to enrich discussions on contemporary waqf and provide a conceptual reference for Islamic educational institutions seeking sustainable models of development through waqf.

Methods

This study employed a qualitative research design using a case study approach to examine the reinterpretation and actualization of contemporary waqf at Pondok Modern Tazakka, Batang, Central Java.¹⁴ A case study was considered appropriate because the research sought to gain an in-depth understanding of a contemporary phenomenon within its real-life context, particularly the development of innovative waqf practices in a *pesantren* environment. The study focused on exploring how contemporary waqf concepts are understood, formulated, and implemented to support *pesantren* sustainability.

¹³ Nurwingsyah Rohmaningtyas, "Pengumpulan Wakaf Berbasis Pesantren: Studi Kasus Di Pondok Modern Darussalam Gontor Dan Pondok Modern Tazakka," *ADILLA: Jurnal Ekonomi Syariah* 6, no. 1 (2018): 1–7, <https://doi.org/https://doi.org/10.52166/adilla.v1i1.728>.

¹⁴ Philipp Mayring, *Qualitative Content Analysis: Theoretical Foundation, Basic Procedures and Software Solution, The SAGE Handbook of Qualitative Data Analysis* (Klagenfurt, Austria, 2014), <https://doi.org/http://nbn-resolving.de/urn:nbn:de:0168-ssoar-395173>.

Rather than treating contemporary waqf merely as a collection of new waqf instruments, the study investigated how these instruments were translated into institutional practices within the organizational and educational context of Pondok Modern Tazakka. This approach enabled the study to examine both the substantive forms of waqf and the institutional processes through which waqf was mobilized and utilized for educational and organizational development.

Data were collected through semi-structured interviews, direct observation, and documentary analysis.¹⁵ Informants were purposively selected based on their institutional roles and direct involvement in waqf management, including the *pesantren* leadership, waqf management, student affairs, and waqf program personnel. Informants were identified using role-based codes to maintain confidentiality. Interviews focused on contemporary waqf interpretation, waqf instruments, institutional governance, stakeholder participation, and sustainability. Observation examined waqf-related activities and facilities, while documents included institutional reports, waqf publications, strategic plans, and relevant internal records.¹⁶

Data were analyzed iteratively through initial coding, categorization, cross-source comparison, thematic display, and verification. Interview, observation, and documentary data were compared to identify consistent and divergent evidence. The analysis subsequently generated four higher-order themes: reinterpretation, institutionalization, participation, and sustainability, which formed the basis of the proposed *Pesantren*-Based Contemporary Waqf Model.¹⁷ The trustworthiness of the findings was strengthened through source and technique triangulation by comparing different informants and cross-checking interview, observation, and documentary evidence.¹⁸

This study is limited by its single-case qualitative design, which restricts the generalizability of the findings to other *pesantren*. The study also does not quantitatively establish the relative effectiveness of each waqf instrument because comparable longitudinal financial data were not available. Future research should therefore employ multi-site and longitudinal approaches combining qualitative evidence with quantitative financial, governance, and participation indicators.

¹⁵ John W. Creswell J. David Creswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 5th ed. (London: Sage Publications Ltd, 2018).

¹⁶ Mayring, *Qualitative Content Analysis: Theoretical Foundation, Basic Procedures and Software Solution*.

¹⁷ Huberman Michael A Miles B. Matthew, *An Expanded Sourcebook Qualitative Data Analysis Second Edition, CEUR Workshop Proceedings*, vol. 1304, 2014.

¹⁸ Matthew B. Miles, A. M. Huberman, and Johnny Saldaña, *Qualitative Data Analysis. A Methods Sourcebook* (California: SAGE Publications, Inc., Thousand Oaks, 2014).

Result and Discussion

Waqf as the Institutional Foundation of Pondok Modern Tazakka

Waqf has historically functioned as an institutional mechanism for supporting Islamic education, social welfare, and public services. In the context of pesantren, waqf has similarly provided a material and institutional foundation for educational development.¹⁹ The case of Pondok Modern Tazakka indicates that this function extends beyond the accumulation of endowed assets to include the organization and mobilization of diverse resources for institutional purposes.²⁰

The findings indicate that waqf occupies an important position in Tazakka's institutional development. Since its establishment, land and infrastructure endowments have supported the development of educational facilities, dormitories, mosques, and other supporting infrastructure.²¹ Asset waqf therefore remains the most visible and institutionally established form of waqf identified in this case. However, the findings do not provide sufficient quantitative evidence to establish that asset waqf is financially more effective than other waqf instruments. Its prominence is instead demonstrated by its visibility in the physical development of the institution and its continuing role as a long-term institutional resource.

At the same time, the Tazakka case demonstrates an expansion of waqf practices beyond conventional asset-based forms. The institution has developed mechanisms involving cash, benefits derived from facilities and services, professional expertise, and rights associated with intellectual or financial assets. These practices indicate a broader institutional interpretation of waqf in which the generation and continuity of benefits become important considerations alongside the preservation of waqf property.

This finding is analytically significant because it suggests that contemporary waqf at Tazakka is not simply characterized by the addition of new waqf instruments, but by the integration of different resource types into institutional development.²² Physical assets provide infrastructure, financial waqf provides flexibility in resource mobilization, professional contributions provide human capital, and rights-based waqf potentially expands the institution's

¹⁹ Monzer Kahf, "The Role of Waqf in Improving The Ummah Welfare," in *The International Seminar on "Waqf as a Private Legal Body"* (Medan: Islamic University of North Sumatra, 2003), 1–26, http://monzer.kahf.com/papers/english/ROLE_OF_WAQF_IN_THE_WELFARE_OF_THE_UMMA_H.pdf.

²⁰ Agung Abdullah, "Waqf and State Interference: A Phenomenology Study in Al-Azhar University, Egypt," *Journal of Finance and Islamic Banking* 3, no. 1 (September 2020): 38–56, <https://doi.org/10.22515/jfib.v3i1.2625>.

²¹ Hepni et al., "Transformation of Local Wisdom Based on Environment, Social, and Governance (ESG) in Islamic Boarding Schools (Pesantren) Towards Sustainable Society: Evidence in Indonesia."

²² Syamsuri Syamsuri et al., "Critic Analysis of Responsibility Practices of Waqf Institution: Reason Condition from Pondok Modern Darussalam Gontor," *Tsaqafah* 16, no. 1 (2020): 1, <https://doi.org/10.21111/tsaqafah.v16i1.3572>.

intellectual and financial resource base.²³ The sustainability implications of these instruments therefore depend not only on their existence but also on the institutional mechanisms through which they are governed and utilized.²⁴

Reinterpreting Contemporary Waqf in the *Pesantren* Context: A Fiqh Perspective

The findings reveal that one of the significant contributions of Pondok Modern Tazakka to contemporary waqf discourse lies in its effort to reinterpret waqf beyond its conventional understanding. In many Muslim communities, waqf remains predominantly associated with immovable assets such as land, mosques, cemeteries, and religious schools. Although these forms remain important, an exclusively asset-oriented understanding may constrain the broader socioeconomic potential of waqf.²⁵ The findings indicate that Tazakka approaches waqf as an institution whose forms and mechanisms can respond to changing social, economic, and educational circumstances.²⁶ This perspective reflects an attempt to connect classical legal doctrines with contemporary institutional realities.

The reinterpretation developed within Tazakka is grounded in the understanding that the significance of waqf lies not only in the preservation of physical assets but also in the continuity of benefits (*dawām al-manfa'ah*) generated from waqf resources.²⁷ From this perspective, the institutional significance of waqf is reflected in the continuity and utilization of its benefits rather than solely in the physical characteristics of the endowed asset. Such an approach creates room for considering broader forms of resource mobilization while maintaining the normative objectives of Islamic law (*maqāṣid al-sharī'ah*).²⁸ Consequently, the

²³ Nurwinsyah Rohmaningtyas, "Pengumpulan Wakaf Berbasis Pesantren: Studi Kasus Di Pondok Modern Darussalam Gontor Dan Pondok Modern Tazakka," *ADILLA : Jurnal Ekonomi Syariah* 1, no. 1 (2018): 1–21.

²⁴ Abdul Chalim, "Pengelolaan Wakaf Uang Di Pondok Modern Tazakka Batang Ditinjau Dari Undang-Undang No. 41 Tahun 2004 Tentang Wakaf Dan Panca Jiwa Pondok," *Central Library of Maulana Malik Ibrahim State Islamic University* (2016), <http://etheses.uin-malang.ac.id/5299/>.

²⁵ Raditya Sukmana, "Critical Assessment of Islamic Endowment Funds (Waqf) Literature: Lesson for Government and Future Directions," *Heliyon* 6, no. 10 (2020), <https://doi.org/10.1016/j.heliyon.2020.e05074>.

²⁶ Magda Ismail Abdel Mohsin, "The Development of Waqf in Sudan for Sustainable Development," in *Islamic Finance in Africa* (Edward Elgar Publishing Limited, 2022), 273–86, <https://doi.org/10.4337/9781802209907.00027>.

²⁷ & Harningtyas A F Asutay M., "Developing Maqasid Al-Shari'ah Index to Evaluate Social Performance of Islamic Banks: A Conceptual and Empirical Attempt," *International Journal of Islamic Economics and Finance Studies*, or, *Durham University Business School, Durham University, UK* 44, no. February (2017): 5–65.

²⁸ Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law: A Systems Approach* (London: The International Institute of Islamic Thought, 2008).

analytical focus shifts from asset preservation alone toward how waqf resources are managed and utilized to generate sustained social and educational benefits.

This reinterpretation, however, needs to be situated within the classical jurisprudential debate on the nature of waqf itself. Classical Muslim jurists did not develop a completely uniform understanding of the legal status, ownership, permanence, and object of waqf. Comparative analysis of the four Sunni schools shows that differences emerged particularly concerning the ownership of the endowed property, the conditions for the completion of waqf, and the relationship between the endowed asset (*'ayn*) and its benefit (*manfa'ah*). These differences are important because they demonstrate that the jurisprudence of waqf developed through substantial juristic reasoning and analogy rather than through a single, comprehensive formulation of all its contemporary applications.²⁹ Accordingly, the reinterpretation of waqf in a contemporary *pesantren* should not automatically be regarded as a departure from classical *fiqh*; rather, it can be examined in relation to the diversity of juristic positions that have historically shaped *fiqh al-waqf*.

From the Shafi'i perspective, waqf is generally associated with the dedication of an identifiable property and the preservation of its corpus so that its benefits can be continuously directed toward the designated beneficiaries. The underlying *'ayn* therefore remains important in determining the legal character of the waqf, while *manfa'ah* represents the benefit generated from that waqf property. Classical *Shafi'i* reasoning consequently places considerable emphasis on the perpetuity and legal binding nature of waqf. This position is relevant to the Tazakka case because the institution's emphasis on the continuity of benefits should not be interpreted as eliminating the importance of the underlying waqf asset. Rather, the continuity of benefit can be understood as the institutional objective of preserving and utilizing the endowed resource.

The Maliki tradition provides a comparatively more flexible framework for understanding the relationship between the waqf asset and its benefits. Classical Maliki jurisprudence recognizes a broader scope for the utilization of *manfa'ah*, and contemporary scholarship identifies waqf *al-manāfi'* as particularly associated with the Maliki approach. In this conception, usufruct or utility may itself become relevant to the constitution of waqf, rather than being treated only as a consequence of an endowed physical asset.³⁰ This position is particularly relevant to the Tazakka case because some of the practices identified in the findings involve the provision or utilization of facilities, accommodation, transportation, and other benefits as resources supporting the *pesantren's* educational activities. A recent

²⁹ Anang Rikza Masyhadi, "Optimalisasi Sumber Daya Manusia Dalam Pengelolaan Wakaf Di Pesantren Tazakka," *Ziswaf Asfa Journal* 2, no. 2 (2024): 148–62, <https://doi.org/10.69948/ziswaf.30>.

³⁰ Monzer Kahf, "Towards the Revival of Awqaf: A Few Fiqhi Issues to Reconsider," *Harvard Forum on Islamic Finance and Economics*, Harvard Forum on Islamic Finance and Economics (New York, 1999).

study specifically examining Tazakka's experience also discusses waqf *al-manāfi'* through the framework of Maliki jurisprudence.³¹

The Hanafi school also demonstrates that the classical jurisprudence of waqf cannot be reduced to a simple dichotomy between rigid and flexible approaches. Classical Hanafi discussions contain important distinctions concerning ownership, the legal effect of waqf, and the conditions under which a waqf becomes binding. Comparative jurisprudential research shows that Abu Hanifah initially maintained a distinctive position regarding the continuation of the waqf's ownership, while later Hanafi jurists developed more binding formulations concerning particular forms of waqf.³² This diversity is analytically significant for the present study because it demonstrates that contemporary waqf innovation can be situated within the broader history of juristic reasoning rather than being understood solely as a modern institutional invention.

This *fiqh* debate is particularly relevant to the concept of waqf *al-manāfi'* identified in the Tazakka case. The findings indicate that benefits derived from facilities, transportation, accommodation, and services may be mobilized to support institutional activities. These practices should not automatically be classified as formally constituted waqf *al-manāfi'*. A distinction must be maintained between an endowed asset that generates benefits and the usufruct itself being constituted as the object of waqf. The former remains closely associated with the conventional structure of waqf, in which the *'ayn* is endowed and its benefits are allocated to beneficiaries. The latter represents the more specific jurisprudential question of whether *manfa'ah* or usufruct can itself constitute the object of waqf. Contemporary comparative literature identifies the latter possibility particularly with the Maliki school, whereas Hanafi, Shafi'i, and Hanbali approaches have generally placed greater emphasis on an underlying physical property (*'ayn*).³³

This distinction is important for interpreting Tazakka's reinterpretation accurately. The empirical evidence demonstrates an institutional orientation toward benefit-based resource mobilization, but it does not necessarily establish that every benefit, service, or temporary use identified in the institution constitutes a formal waqf under classical *fiqh*. The legal classification of each practice depends on the nature of the resource or right being dedicated, its ownership, the form of the waqf declaration (*ṣighah*), its duration, and the rights attached to its utilization.

³¹ Subhi Mahmassani et al., "The Permissibility, Potentials and Management of Waqf Al-Manafi' (Usufruct Endowment): Pondok Modern Tazakka's Experience," in *Proceeding of International Conference on Islamic Boarding School*, vol. 2, 2025, 1020.

³² Mohammad Abdullah, "Classical Waqf, Juristic Analogy and Framework of Awqāf Doctrines," *ISRA International Journal of Islamic Finance* 12, no. 2 (2020): 281–96, <https://doi.org/10.1108/IJIF-07-2019-0102>.

³³ Jawwad Ali et al., "Shari'ah Heterogeneity of Indian Islamic Waqf Law (IIWL) and Accounting and Auditing Organization for Islamic Financial Institution (AAOIFI) Standard: A Comparative Study in Light of Classical Rulings," *Journal of Islamic Finance* 12, no. 1 (2023): 96–108.

Therefore, the contribution of the Tazakka case is better understood as an expansion of the institutional mechanisms through which waqf-related resources and benefits are mobilized, rather than as a blanket reclassification of all philanthropic contributions as waqf.

A related issue concerns the distinction between waqf *mu'allaq* and waqf *mu'qqat*. These concepts should be differentiated in analysing contemporary waqf practices. Waqf *mu'allaq* refers to a waqf whose legal effect is connected to or suspended upon a future condition or event, whereas waqf *mu'qqat* refers to a waqf established for a specified period. The two concepts therefore concern different legal questions: *mu'allaq* concerns the timing or conditionality of the legal effect, while *mu'qqat* concerns the duration of the waqf. This distinction is important because the temporary use of a facility or the provision of a benefit for a defined period does not automatically constitute waqf *mu'allaq*.

Classical jurists generally adopted a more restrictive position regarding the suspension of the legal effect of waqf upon a contingent future condition, while disagreement concerning temporary waqf (*mu'qqat*) is more pronounced among the schools. The Shafi'i and Hanbali traditions generally emphasize the perpetual character of waqf, whereas the Maliki school is more accommodating toward temporary waqf. Some Hanafi jurists also recognize forms of temporary waqf under particular conditions.³⁴ This difference is significant in the Tazakka context because a practice involving the temporary provision of a benefit should be analysed according to its actual contractual and institutional structure rather than being labelled *mu'allaq* merely because its benefit is realized in the future.

The same jurisprudential caution applies to professional waqf. The findings identify contributions in the form of teaching, medical services, consultancy, design, engineering, and other professional expertise. These practices demonstrate the mobilization of human capital for institutional purposes and are consistent with the broader benefit-oriented orientation identified in the case. Nevertheless, professional service should not automatically be treated as a formally constituted waqf asset. Its legal status depends on whether the contribution involves a recognizable waqf object or transferable right and whether the relevant requirements of waqf are fulfilled. Thus, the term "professional waqf" in this study should be understood primarily as an empirical category of waqf-based resource mobilization, while its formal classification under *fiqh* requires further legal examination.

A similar consideration applies to rights-transfer waqf involving intellectual property, royalties, shares, or other economic rights. Contemporary

³⁴ Nur Mifchan Solichin, "Temporary Waqf as a Study of Fiqh Muamalah (Juridical Thoughts and Possibility of Its Implementation)," *Az-Zarqa': Jurnal Hukum Bisnis Islam* 14, no. 2 (2022): 243–60, <https://doi.org/10.14421/azzarqa.v14i2.2704>; Muhamad Firdaus Ab Rahman and Muhammad Amanullah, "The Nature of Temporary Waqf, Its Ruling and Public Interest," *Global Journal Al-Thaqafah* 7, no. 2 (2017): 175–1187, <https://doi.org/10.7187/gjat122017-11>.

waqf scholarship has increasingly discussed the possibility of treating certain rights as waqf resources, particularly where such rights possess recognized economic value and can generate continuing benefits.³⁵ In the Indonesian context, however, such practices also require consideration of the statutory requirements governing waqf assets, ownership, transfer, documentation, and management. The expansion of waqf objects cannot be separated from questions of legal recognition, ownership, valuation, and accountability. This reinforces the argument that contemporary waqf reinterpretation requires not only jurisprudential flexibility but also institutional governance capable of ensuring that innovative practices remain legally and ethically accountable.

The intellectual perspective articulated by KH. Anang Rikza Masyhadi is relevant to this institutional reinterpretation. His discussion of waqf management at Tazakka emphasizes the importance of optimizing human resources and developing waqf management in accordance with contemporary institutional needs. [5] Rather than treating historical forms of waqf as the only possible institutional model, this perspective frames waqf as a resource that can be developed through new forms of participation and management. In this sense, reinterpretation functions as a contextual process through which established Islamic principles are connected with changing social and educational realities. Importantly, however, this study does not conclude that Tazakka formally adopts a particular madhhab. Rather, the empirical practices observed at Tazakka demonstrate an affinity with broader juristic discussions that allow greater flexibility concerning the object, benefit, and duration of waqf.

The reinterpretation identified in this study also has implications for community participation. By recognizing different forms of resources, waqf participation is not necessarily limited to individuals possessing substantial immovable property. Financial resources, usufruct, professional expertise, and certain transferable economic rights can potentially create different entry points for participation. In this sense, contemporary waqf can become more inclusive by accommodating the different resource capacities of community members. The institutional expansion of participation should be accompanied by clear definitions of the legal status of each contribution so that the distinction between waqf, charity, *'āriyah*, professional service, and other forms of philanthropic contribution is maintained.

The findings further suggest that reinterpretation serves as a foundation for institutional adaptability. Educational institutions operate within increasingly complex environments characterized by financial constraints, technological

³⁵ Ali et al., "Shari'ah Heterogeneity of Indian Islamic Waqf Law (IIWL) and Accounting and Auditing Organization for Islamic Financial Institution (AAOIFI) Standard: A Comparative Study in Light of Classical Rulings."

transformation, and changing social expectations. Within such circumstances, conventional asset-based waqf may not exhaust the possible mechanisms through which resources can be mobilized. The Tazakka case illustrates how a *pesantren* can integrate different resource forms into its institutional development. Nevertheless, this adaptability should not be interpreted as evidence that diversification alone guarantees sustainability. Rather, the sustainability of contemporary waqf depends on the institution's capacity to preserve assets and rights, manage risks, ensure accountability, and continuously direct the resulting benefits toward its educational mission.

From a theoretical perspective, therefore, this study conceptualizes contemporary waqf reinterpretation within the *pesantren* context as a process of moving from an exclusively asset-oriented paradigm toward a broader benefit-oriented paradigm. This does not mean abandoning the classical principle of preserving the waqf corpus. Instead, it places greater analytical emphasis on the relationship between the endowed resource, the benefits generated from that resource, and the institutional mechanisms required to sustain those benefits. The *fiqh* debate demonstrates that such a development is not entirely external to the Islamic legal tradition; rather, classical jurisprudence itself contains divergent positions concerning ownership, *manfa'ah*, perpetuity, and temporary waqf.³⁶ Contemporary reinterpretation therefore involves contextualizing these juristic possibilities within the legal and institutional environment of the modern *pesantren*.

Accordingly, the Tazakka experience should not be interpreted simply as a rejection of classical waqf doctrine, nor as proof that one particular waqf instrument is inherently superior to another. Its significance lies in demonstrating how a *pesantren* institution can translate the normative objective of sustaining waqf benefits into diversified mechanisms of resource mobilization. The case thus provides an empirical basis for connecting classical *fiqh al-waqf* with contemporary *pesantren* governance: the *'ayn* provides an important foundation, *manfa'ah* represents the intended social and educational value, institutional governance provides the mechanism for managing both, and sustainability depends on the continuity of the resulting benefits. This interpretation provides the conceptual basis for the *Pesantren*-Based Contemporary Waqf Model proposed in this study.

Actualizing Contemporary Waqf Through Diverse Waqf Instruments

The findings indicate Pondok Modern Tazakka has institutionalized several forms of waqf beyond conventional asset-based practices. Five categories were identified from the field data: asset waqf, cash waqf, benefit waqf,

³⁶ Abdullah, "Classical Waqf, Juristic Analogy and Framework of Awqāf Doctrines"; Kahf, "Towards the Revival of Awqaf: A Few Fiqhi Issues to Reconsider"; Solichin, "Temporary Waqf as a Study of Fiqh Muamalah (Juridical Thoughts and Possibility of Its Implementation)."

professional waqf, and rights-transfer waqf. These instruments differ not only in their legal and operational characteristics but also in the mechanisms through which they contribute to institutional development.

Table 1.1
Contemporary Waqf Instruments at Pondok Modern Tazakka

Type of Waqf	Empirical Form	Institutional Function	Operational and Governance Considerations
Asset Waqf	Land, buildings, vehicles	Infrastructure development	Asset maintenance, utilization, and long-term management
Cash Waqf	Cash donations, waqf savings, auto-debit schemes	Operational and investment support	Fund management, accountability, and investment risk
Benefit Waqf	Temporary use of facilities, accommodation, transportation	Service and cost efficiency	Duration, valuation, and documentation of benefits
Professional Waqf	Teaching, medical services, consultancy, design, engineering	Human resource contribution	Continuity, valuation, and distinction from ordinary voluntary service
Rights-Transfer Waqf	Copyrights, royalties, company shares	Intellectual and financial resources	Ownership, transfer, valuation, registration, and sharia compliance

Asset waqf remains the most visible and institutionally established form identified in the Tazakka case. Land, buildings, and supporting infrastructure constitute the most observable material expressions of waqf within the *pesantren*. The development of educational facilities, dormitories, mosques, and other supporting infrastructure indicates that conventional asset waqf continues to provide an important physical foundation for institutional development. The

qualitative evidence does not permit a quantitative determination that asset waqf is financially more effective than other instruments. Its prominence should therefore be understood in terms of its institutional visibility and physical function rather than as evidence of comparative effectiveness.

Cash waqf represents a different mechanism of resource mobilization. The findings identify direct donations, waqf savings, and automatic contribution schemes as mechanisms through which financial resources can be mobilized from donors. These mechanisms potentially reduce the entry barrier for participation because waqf does not necessarily require the transfer of high-value fixed assets. Nevertheless, the institutional contribution of cash waqf depends on the amount mobilized, the proportion allocated to operational or productive activities, and the governance of the resulting funds. Since comparable financial data were not available for all waqf instruments examined in this study, the study does not assign a percentage contribution of cash waqf to the *pesantren's* overall budget or claim that it constitutes the dominant source of institutional financing.

The findings also identify benefit waqf and professional contributions as mechanisms through which resources can be provided without necessarily transferring ownership of conventional physical assets. Facilities, accommodation, transportation, professional expertise, teaching, healthcare, consultancy, design, engineering, and other forms of expertise may generate institutional benefits. Analytically, however, these practices require careful distinction between a formally constituted waqf and broader forms of voluntary or philanthropic contribution. The presence of professional services within the institution should not automatically be interpreted as a legally constituted waqf unless the underlying contribution satisfies the relevant requirements concerning the waqf object, ownership, declaration, and management. This distinction is important for avoiding conceptual expansion of the term waqf beyond its legal and *fiqh* parameters.

Rights-transfer waqf constitutes another emerging dimension of the Tazakka case, particularly in relation to copyrights, royalties, and company shares. Such forms potentially broaden the resource base of waqf by incorporating economic rights and intangible assets. Their institutionalization also introduces additional governance requirements. The validity and sustainability of such waqf depend on identifiable ownership, lawful transfer, valuation, documentation, and the preservation and utilization of the economic benefits generated by the endowed rights. Therefore, rather than characterizing rights-transfer waqf simply as an "innovative" practice, the findings suggest that its institutional significance lies in the expansion of waqf objects into forms of wealth that require more sophisticated legal and managerial arrangements.

Towards a *Pesantren*-Based Contemporary Waqf Model

The empirical findings indicate that contemporary waqf at Pondok Modern Tazakka cannot be adequately explained by the diversification of waqf instruments alone. The more significant finding concerns the institutional process through which different forms of waqf are translated into resources that can support *pesantren* development. Based on the case evidence, the proposed *Pesantren*-Based Contemporary Waqf Model consists of four interconnected dimensions: waqf reinterpretation, institutionalization, participatory resource mobilization, and sustainability-oriented utilization (Figure 1.1).

First, waqf reinterpretation functions as the cognitive and normative entry point of the model. The Tazakka case shows an expansion of waqf practices from predominantly asset-based forms toward a broader consideration of the benefits generated from financial, human, facility-based, and rights-based resources. This reinterpretation does not imply the abandonment of conventional asset waqf. Rather, asset waqf remains an important component, while other instruments provide additional mechanisms for mobilizing resources. The analytical significance of this dimension therefore lies in the transformation of the scope of resource mobilization, rather than merely in the introduction of new waqf terminology.

Second, institutionalization translates the reinterpretation of waqf into organizational practice. The findings indicate that diversified waqf instruments require management structures, fundraising mechanisms, literacy activities, and procedures for allocating and utilizing waqf resources. This dimension distinguishes the proposed model from an individual or event-based philanthropic approach. Waqf becomes institutionally meaningful when its collection, management, utilization, and accountability are embedded within organizational processes. At the same time, institutionalization introduces governance requirements, particularly concerning transparency, asset management, financial accountability, and compliance with applicable waqf regulations.

Third, participatory resource mobilization explains how the institutional framework connects the *pesantren* with different categories of contributors. The five forms identified in the study—asset, cash, benefit, professional, and rights-transfer waqf—provide different entry points for participation. Contributors may participate through property, financial resources, temporary benefits, professional expertise, or transferable economic rights. The analytical contribution of this dimension is therefore not simply that participation becomes “broader,” but that diversification creates differentiated mechanisms through which stakeholders can contribute according to the nature of the resources they control.

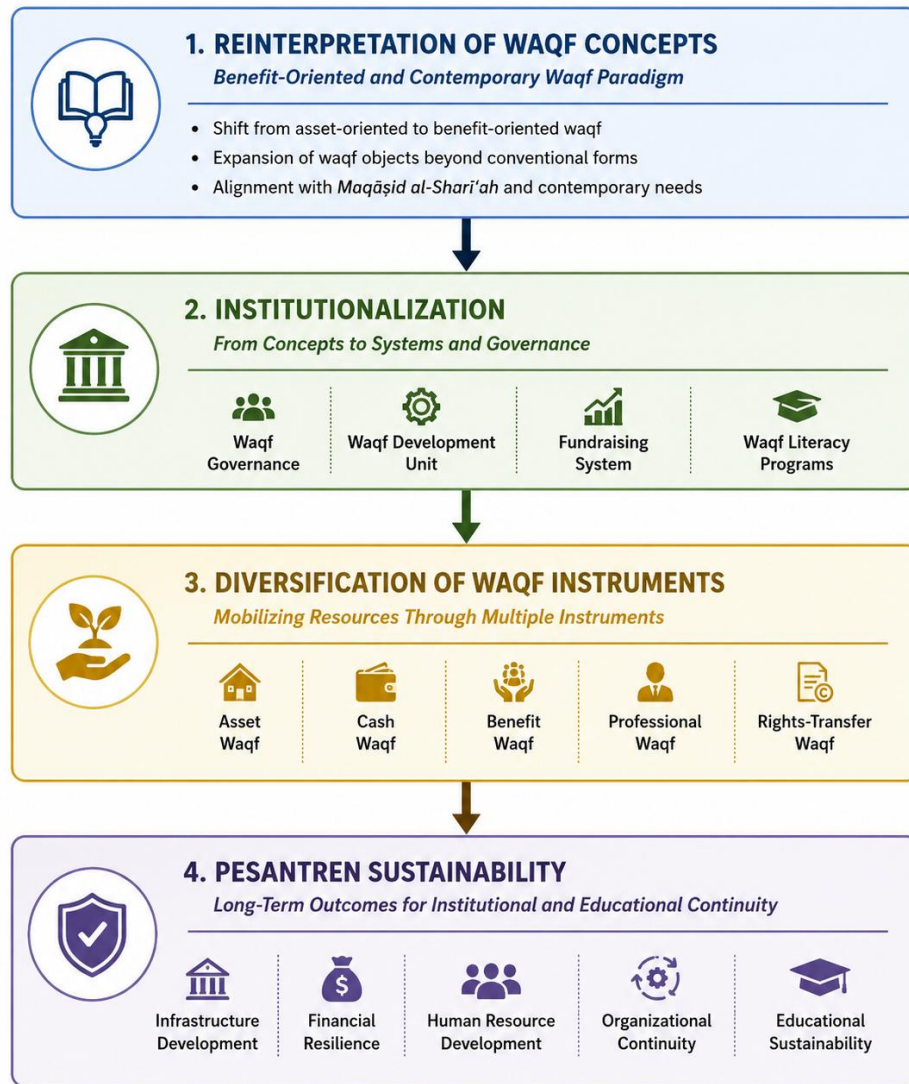
Fourth, sustainability-oriented utilization represents the outcome dimension of the model. The findings suggest that waqf resources acquire

institutional significance through their continued utilization for educational infrastructure, financial support, human-resource development, and organizational continuity. Sustainability is therefore not treated as an automatic consequence of waqf accumulation. It depends on the capacity of the institution to preserve the underlying waqf assets, generate benefits, manage risks, and align resource utilization with long-term educational objectives.

The four dimensions form an interconnected process rather than a linear sequence. Reinterpretation creates the conceptual basis for diversification; institutionalization provides the organizational mechanism for implementing that diversification; participatory resource mobilization supplies different forms of resources; and sustainability-oriented utilization determines whether these resources can generate continuing institutional benefits. The model therefore shifts the analytical focus from “what assets are endowed” to “how endowed resources are institutionally transformed into sustainable benefits.”

This process is particularly relevant to the *pesantren* context because waqf operates within an institutional environment in which educational autonomy, organizational continuity, and Islamic normative commitments interact. The proposed model should not be interpreted as a universal causal model or as evidence that one waqf instrument is inherently superior to another. Rather, it represents an empirically derived analytical framework showing how diversified waqf practices can be organized within a *pesantren* institution.

Figure 1.1
 Pesantren-Based Contemporary Waqf Model



Source: Developed by the author based on field findings (2025).

Figure 1.1 illustrates that the proposed model is a process-oriented institutional framework rather than a taxonomy of waqf instruments. The central mechanism is the conversion of diversified waqf resources into sustained institutional benefits. Reinterpretation expands the range of resources considered relevant to waqf; institutionalization establishes the organizational conditions for managing those resources; diversified participation provides the resource inputs; and sustainability-oriented utilization determines how those resources are

converted into continuing educational and organizational benefits. Governance and sharia/legal compliance operate across all stages because the expansion of waqf instruments also increases requirements for accountability, ownership verification, asset management, and benefit preservation. The model therefore explains not only what forms of contemporary waqf are present at Tazakka, but also how these forms are institutionally connected to *pesantren* sustainability.

Conclusion

This study concludes that Pondok Modern Tazakka has reinterpreted waqf from a conventional asset-oriented understanding toward a benefit-oriented paradigm responsive to contemporary educational and social needs. This reinterpretation is reflected in the development of asset waqf, cash waqf, benefit waqf, professional waqf, and rights-transfer waqf, supported by institutional governance, fundraising mechanisms, and waqf literacy programs. The study proposes a *Pesantren*-Based Contemporary Waqf Model consisting of waqf reinterpretation, institutionalization and governance, diversified resource mobilization, and sustainability-oriented utilization. The model highlights how diversified waqf resources can support infrastructure development, financial resilience, human-resource development, organizational continuity, and educational sustainability.

This study is limited by its single-case qualitative design and the limited availability of comparable quantitative data to measure the relative contribution or effectiveness of each waqf instrument. In addition, benefit and professional waqf require further conceptual and legal clarification regarding their status as formally constituted waqf. Future research should therefore examine the model through multi-site and longitudinal studies, develop quantitative indicators of waqf-based sustainability, and further investigate the *fiqh* and legal dimensions of contemporary waqf, particularly benefit, professional, and rights-transfer waqf.

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