



THE PUBLIC ACCOUNTANT SPECIALISTS TO GO ABOUT AS A WAQF PROMISE DEED OFFICIAL (PPAIW) IN LIGHT OF THE WAQF REGULATION

Gloria Gita Putri Ginting^{1*}, Aulia², Dilla Aningrum³, Ayu Kurnia Sari⁴

^{1,3} Legal Studies Department, Universitas Pembangunan Panca Budi, Indonesia

^{2,4} Accounting Department, Universitas Pembangunan Panca Budi, Indonesia

*Corresponding author: gloriagita@dosen.pancabudi.ac.id

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ABSTRACT

Waqf is one of the legal acts that have been around for a long time and are still in use in society. Its rules are not complete and are still scattered across a number of different laws and regulations. The ratification of the nazhir legal entity is related to the Notary's role in the waqf legal actions that have been ongoing thus far. The purpose of this research is to ascertain the Authority of a Notary to act as the Official for Making Waqf Pledges (PPAIW) and the implementation of the making of the Waqf Pledge Deed by a Notary who acts as the Official for Making Waqf Pledges (PPAIW). Descriptive research is the focus of this study. Descriptive research aims to accurately describe an individual, a condition, a symptom, or a particular group, as well as to ascertain the spread of a symptom and whether there is a connection between symptoms and other symptoms in society. As stated in the explanation of the provisions of the Law on Notary Position Number 2 of 2014 Concerning Amendments to Law Number 30 of 2004 Concerning Notary Position, implementation of making the Deed of Waqf Pledge carried out by a Notary as PPAIW

INTRODUCTION

According to Nasution & Warjiyati '97, waqf is an Islamic charitable organization. "which determines the Order of the Basic Agrarian Law the Government Number 28 of 1977 regarding Waqf of Owned Land," according to Basic Agrarian Law Article 49 Paragraph 3, "given the importance of the issue of waqf land," is the special provision that governs waqf. The government created a number of legal institutions to regulate the development of waqf-owned land, which reached its zenith on October 27, 2004, making it extremely dynamic. According to Hasan (2011), the government passed Law Number 41 of 2004 regarding Waqf. According to the Waqf Law's preamble, waqf institutions—religious institutions with potential and economic benefits—must be managed effectively and efficiently for the sake of worship and the greater good. Waqf is one of the long-standing legal actions. and implemented in society, whose arrangements are incomplete and are still scattered in

Diverse regulations (Hasan, 2011). According to the Waqf Law's preamble, waqf institutions—religious institutions with potential and economic benefits—must be managed effectively and efficiently for the sake of worship and the greater good. Waqf as one of the legitimate activities that has enduring and carried out in the public eye, whose plans are fragmented and are as yet dispersed in different regulations and guidelines (Hasan, 2011). According to the Waqf Law's preamble, waqf institutions—religious institutions with potential and economic benefits—must be managed effectively and efficiently for the sake of worship and the greater good. According to Hasan (2011), waqf is one of the legal actions that have existed for a long time and are



still used in society. Its arrangements are incomplete and are still scattered across a number of different laws and regulations.

Muchlis explained that the Waqf Pledge Deed Making Officer (PPAIW), hereafter referred to as PPAIW, was

A crucial component of national representation." "An Authorized Official who has been appointed by the Minister of Religion to make the Deed of Waqf Pledge (AIW) hereinafter referred to as AIW," as defined by the general provisions of Law Number 41 of 2004 concerning Waqf, is PPAIW. The PPAIW is a government official who is directly appointed and fired by the Minister of Religion. According to Usman (2009), the waqf pledge is a declaration of the waqif's intention to endow his property. The wakif must first make the waqf pledge before donating the property that belongs to the wakif to the nazhir. verbal delivery of this waqf pledge. Then it was written down and presented to PPAIW, where two witnesses were present. A Deed, also known as an AIW, will then contain the waqif statement. Article 1 Number 6 of Law Number 41 of 2004 pertaining to Waqf and Officials authorized to make AIW is included in PPAIW.

According to Article 37 paragraphs (4) and (5) of Government Regulation Number 42 regarding Waqf, Notaries may have the opportunity to make AIW (Pratama, 2018). This includes the new authority granted to the Notary to execute waqf-related deeds. In carrying out their duties as Notaries, they are guided by Law No. 2 of 2014 of the Republic of Indonesia, which amends Law No. 30 of 2004 regarding the position of Notary (LN No. No. 3 of 2014, TLN 5491). "it has provided opportunities or opportunities for Indonesian Notaries to become AIW makers," according to paragraphs (4) and (5) of Article 37 of Government Regulation Number 42 of 2006 regarding Waqf. This means that a Notary can provide services for making AIW as long as they meet the Minister of Religion of the Republic of Indonesia's requirements; therefore, not all Notaries can become PPAIW; however, other Notaries who have fulfilled the Minister of Religion of the Republic of Indonesia's requirements can be designated as PPAIW, which is actually the problem of Despite the fact that the waqf is intended to be an old waqf, the issue of developing waqf assets needs to be viewed as a new one due to the significance of waqf assets and the large number of them in the current social and economic reality. Arif Latif Pratama says that waqf means "holding property from the time it was issued in a condition that can be used for purposes according to the wakif's wishes." Although this could only occur theoretically, it is difficult to say that waqf cannot be used to produce the benefits intended for its purpose when objects are issued as waqf. Therefore, in addition to this theoretical possibility, it is possible to assert that waqf assets were not treated for production at the time of endowment; however, there is a consequence of this, which is another obligation to say that the waqif wants or orders a portion of his waqf profits to be used to increase waqf capital so long as there is no explicit statement from the waqif to the contrary (Qahaf & Rido, 2005).

The ratification of the nazhir legal entity is related to the notary's role in the waqf legal actions that have been ongoing thus far. Legal entities are required to register with the Minister of Religion and the Indonesian Waqf Agency (BWI) via the Office of Religious Affairs (KUA) in accordance with regulations for nazhir. The Nazhir legal entity performing the registration must meet the requirements, including having a copy of the Notary deed establishing the legal entity and its articles of association that have been authorized by the appropriate authority. It is possible to interpret a notary as a public official. However, officials making land pledges (PPAT), auction officials, and notaries are all eligible to receive qualifications as public officials. Notaries also have the option to become PPAIW.

The Regulation of the Minister of Religion Number 73 of 2013 Concerning Procedures for Waqf of Immovable Objects and Movable Objects Other Than Money explains the requirements for a Notary to become a PPAIW. In Article 27 of the Regulation of the Minister of Religion Number

"Not all Notaries can become PPAIW," according to 73 of 2013's Procedures for Representing Immovable Objects and Movable Objects Other Than Money. According to the article, Muslim notaries are the only ones qualified to issue AIW (Hadisubroto, 2010). A Notary and the Head of the Office of Religious Affairs in their second position as PPAIW can exercise authority to make AIW. The authority to certify transactions carried out electronically (cyber notary), the ability to make a Waqf Pledge Deed (AIW), and



aircraft mortgages are just three of the other powers of a notary that are outlined in Article 15 paragraph 3 of the Law governing the Office of a Notary.

The writer wants to investigate this issue in the form of a thesis proposal with the following title, based on the information or description provided above: Based on the Waqf Law, a Notary has the authority to sign Waqf Pledge Deeds (PPAIW) (Research at Medan Notary Office).

The following are the goals of the research, which are based on the issues outlined above: 1) to determine the Notary's authority to act as an Official Making the Waqf Pledge Deed (PPAIW) and how the making of the Waqf Pledge Deed is carried out by a Notary who acts as the Official for Making Waqf Pledges

METHOD

Descriptive research is the focus of this study. According to Sugiyono (2018), descriptive research aims to accurately describe an individual, a condition, a symptom, or a particular group, as well as to ascertain the spread of a symptom and whether there is a connection between symptoms and other symptoms in society.

Research that merely describes things or events without intending to draw general conclusions, as defined by Creswell (2010), is descriptive research. The objective of this exploration is to make sense of the issue of "Public accountant

Serving as an Official for the Production of Waqf Pledge Deeds PPAIW) Based on the Waqf Law (A Study at the Notary Office in Medan City)

The purpose of this study is to be a kind of qualitative research that tries to find the truth and find legal symptoms in a community. The information that will be introduced in this study are about "Public accountants Going about as Authorities for Making Deeds of Waqf Promises (PPAIW) In light of the Waqf Regulation (Exploration Study at the Medan City Public accountant Office)" comparable to the issue that is the focal point of the ongoing examination.

Empirical normative research is the type of study. According to Ibrahim (2006), normative research is both empirical research that examines a legal reality that occurs in society and research that refers to the norms that are contained in laws and regulations.

Data collection techniques

1) Library Research

When research candidates are looking for solutions to problem formulation in reading sources (references), they use the library method. like books, magazines, journals, the internet, and other sources.

2) Field Research

When prospective researchers visit research locations and attempt to answer the problem's formulation by carrying out: Informants and respondents are people who are thought to be able to answer questions about the problem under investigation.

Data Analysis

As data analysis is based on quality, quality, and the actual nature of society, it is then reanalyzed using qualitative analysis methods after the data has been collected. The method of legislation, doctrine, legal principles, expert opinions, or the perspectives of the researchers themselves is called qualitative analysis.

RESULTS AND DISCUSSION

Implementation of Making Waqf Pledge Deeds Carried out by Notaries Acting as Officials for Waqf Pledge Deeds (PPAIW)

According to Buidono (2007), the notary is authorized to execute authentic deeds regarding actions, agreements, and provisions that are required by laws and regulations or that interested parties wish to be included in an authentic deed. As long as the making of the deed is not also assigned or excluded from other officials or other people determined by law, guarantee the certainty of the date of the deed, keep the deed, and provide copies and excerpts of the deed. Legal certainty has the power of proof, both formally and



materially, including the ethics of a notary's performance in his position, in addition to the authenticity of a deed. Notaries are required to adhere to the Notary Code of Ethics in order to carry out the trust given by the general public they serve. In addition to carrying out the work required by law, Notaries also carry out a very important social function in the course of their duties (Liliana, 1995). Notaries are government-appointed officials who receive attributive authority from the State and provide community services (Liliana, 1995). These legal services are performed by parties and are used as evidence in the form of legally binding documents with full evidentiary power. According to the general explanation of the Notary Office Law, notary is an official who creates authentic deeds in civil matters for the purposes of proof or as the strongest and most complete written evidence. What is stated in the notary deed must be accepted unless the interested party can do otherwise satisfactorily before a court hearing. These legal services are performed by parties and are used as evidence in the form of legally valid documents with perfect power as evidence. According to the general explanation of the Notary Office Law, notary is an official who creates authentic deeds in civil matters for the purposes of proof or as the strongest and most complete written evidence. What is stated in the notary deed must be accepted unless the interested party can do otherwise satisfactorily before a court hearing. These legal services are performed by parties and are used as evidence in the form of legally binding documents with full evidentiary power. According to the general explanation of the Notary Office Law, notary is an official who creates authentic deeds in civil matters for the purposes of proof or as the strongest and most complete written evidence. What is stated in the notary deed must be accepted unless the interested party can do otherwise satisfactorily before a court hearing.

According to the provisions of Law No. 2 of 2014 on the Position of Notary, which amends Law No. 30 of 2004 on the Position of Notary (Mardiyah et al., 2017). Article 1 section (1) Legal official is a "public authority approved to make credible deeds and different specialists". According to Article 3 of the Notary Office Law, the following requirements must be met before a Notary Public can be appointed:

- 1) "Citizens of Indonesia.
- 2) Have faith in the omnipotent God.
- 3) Must be at least 27 (27 years old).
- 4) Physical and mental well-being
- 5) Earned a law degree and advanced to the notary public level of education.

Has gone through an apprenticeship or has filled in as a Legal official's worker for 12 (twelve) back to back a very long time at

- 1) a Notary's Office following completion of notary strata; and
- 2) Does not hold the title of civil servant, state official, advocate, or any other position that is prohibited by law from being held concurrently with the title of notary public.

Article 16 of the Notary Office Law details a notary's responsibilities, which are as follows:

- 1) "Protect the interests of the parties involved in legal actions and act honestly, thoroughly, independently, and impartially."
- 2) Comply with the Notary Protocol by recording a deed in the form of a deed.
- 3) Issuing a gross copy of the deed or a quotation from the deed based on its minutes
- 4) Giving services in accordance with this law, unless there is a good reason not to.
- 5) Keeping everything he did and the information he got to make the deed in accordance with the oath or pledge of office secret, unless the law says otherwise.
- 6) Binding the deed that was created within one month into a book that can hold no more than fifty deeds. If the number of deeds cannot be contained in one book, the deed can be bound into more than one book. On the cover of each book, look for the number of minutes, month, and year of manufacture.
- 7) Make a list of the deed of protest against letters not being paid or received.
- 8) Every month, make a list of deeds that conform to the testament based on when they were written.

Submitting the list of deeds mentioned in letter h or the list supporting a will to the department's list of testament centers with responsibilities in the field of notary matters within five (five) days of the first week of each subsequent month.

At the conclusion of each month, record in the Repertorium the date that the list of wills was sent.



possesses a stamp or seal bearing the Indonesian state symbol

- 1) and in the space surrounding it is written the name, position and place of domicile concerned.
- 2) Read the deed before the appearer in the presence of at least 2 (two) witnesses and a Notary.
- 3) Accepting the apprenticeship of prospective Notaries".

Waqf is one of worship in Islam. The definition of Waqf is the legal act of waqif to separate and/or surrender part of his property to be used forever or for a certain period of time in accordance with his interests for the purposes of worship and/or public welfare according to sharia, this is stated in Article 1 paragraph (1) of the Law Law Number 41 of 2004 concerning Waqf (LN No. 159 of 2004, TLN No.4459). Before donating the property belonging to the wakif to be handed over to the nazhir, the wakif must pronounce the waqf pledge first. This is pronounced orally. Then it is poured into writing, carried out in the presence PPAIW given with 2 (two) witnesses. The wakif statement will then be set forth in a form of deed, which is called the Waqf Pledge Deed (AIW). Explanation on "Article 15 Paragraph (3) of Law Number 2 of 2014 Regarding Amendments to Law Number 30 of 2004 Notary Office states what is meant by "Other authorities regulated in electronic regulations (cyber notary), making AIW and aircraft mortgages fly". The authority of a Notary that has been determined by the Law on the Position of a Notary, especially in making a deed, namely the act or legal action requested by (Adjie, 2015):

- 1) Constitution
- 2) The parties themselves who come before the notary are wanted in the form of a notarial deed.

Furthermore, in Article 38 of Government Regulation Number 41 of 2006 concerning the Implementation of Law Number 41 of 2004 concerning Waqf it is stated that "registration of immovable waqf assets in the form of land is carried out based on AIW or APAIW".

Followed by Article 39 namely; registration of waqf land certificates is carried out based on AIW or APAIW in the following manner:

- 1) For land that has been registered as waqf land in the name of Nazhir.
- 2) For freehold land that is donated only a part of the total area, a certificate of ownership rights must be split first, then registered as waqf land in the name of Nazhir.
- 3) For land that has not yet had the status of ownership rights originating from customary land, it is immediately registered as waqf land in the name of Nazhir.
- 4) With respect to building use rights, business rights or usufructuary rights on State land as referred to in Article 17 Paragraph (1) letter b that has obtained approval for release from the competent official in the field of land to be registered as waqf land on behalf of Nazhir.
- 5) On State land on which a mosque, prayer room, tomb is built and registered as waqf land on behalf of Nazhir.
- 6) The official in charge of the local Regency/Municipal land affairs records the endowment of the land in question in the land book and certificate (Law Number 41 Concerning Waqf).

The form and structure of the Deed in lieu of the Waqf Pledge Deed must contain the following: the day and date of the incident of reporting and land registration, the identity of the reporter/registrant, the condition of the land being donated, the purpose of the waqf in accordance with the wakif pledge, the identity of the witnesses, the identity of the Nazhir, wakif identity of the waqf land and the incident of land endowment. The next action that must be taken by

- 1) and the name, position, and location of the concerned domicile are written in the space surrounding it.
- 2) In the presence of at least two witnesses and a Notary, read the deed in front of the appearer.
- 3) Accepting prospective Notaries' apprenticeships."

Waqf is one of love in Islam. The meaning of Waqf is the legitimate demonstration of waqif to isolate or potentially give part of his property over to be utilized everlastingly or for a specific timeframe as per his inclinations for the reasons for love as well as open government assistance as per sharia, this is expressed in Article 1 passage (1) of the Law Regulation Number 41 of 2004 concerning Waqf (LN No. TLN No. 4459), 159 of 2004). The wakif must first make the waqf pledge before donating the property that belongs to them to the nazhir. Orally, this is pronounced. Then it is filled composition, did in the presence PPAIW given with 2 (two) witnesses. The wakif proclamation will then, at that point, be gone ahead in a type of deed, which is



known as the Waqf Vow Deed (AIW). "Other authorities regulated in electronic regulations (cyber notary), making AIW and aircraft mortgages fly," according to "Article 15 Paragraph (3) of Law Number 2 of 2014 Regarding Amendments to Law Number 30 of 2004 Notary Office," is defined as "Other authorities regulated in electronic regulations (cyber notary)." According to the Law on the Position of a Notary, a Notary has the following authority, particularly when performing the act or legal action requested by (Adjie, 2015):

- 1) The Constitution;
- 2) A notarial deed is sought from the parties when they appear before the notary.

In addition, in Article 38 of Government Regulation 41 of 2006, which relates to the implementation of Law 41 of 2004, Waqaf

In place of Waqf Pledge Deeds, PPAIW is to record the Waqf Pledge Deed in the register book of Deeds. The PPAIW must register the waqf land in the nazir's name with the local District or Municipal National Land Office for registration in the land book and issuance of the certificate within a grace period of not less than three (three) months after the Deed of Substitute Pledge of Waqf Deed is made. A notary is a public official with broad authority, provided it is not exempt from the duties of other officials. When a Notary is using his or her position as a public official and PPAIW, this kind of new authority needs to be seen in practice. Concerning the procedure for establishing AIW in accordance with Article 34 of Government Regulation Number 42 of 2006 Concerning the Application of Law No. 41 of 2004 regarding the statutory implementation of Waqf procedures for making AIW immovable objects as described in Articles 16 and 17 and movable objects other than money as described in Articles 19, 20 and 21;

In accordance with statutory regulations, PPAIW examines the physical condition of the waqf object and the completeness of the waqf administrative requirements. 2) If the provisions referred to in letter b are met, the waqf pledge is implemented and the waqf pledge deed is made if it is carried out in the waqf pledge assembly as described in Article 30 paragraph (1). 3) An AIW that has been signed by Wakif, Nazhir, two witnesses, and/or

- a) Waqif
- b) Nazir
- c) Mauquf alaih
- d) Regency/City Land Office in terms of land waqf objects, and
- e) Other authorized agencies in terms of waqf objects in the form of immovable objects other than land or movable objects other than money.

The interest in securing waqf assets from a legal standpoint, particularly from disputes and irresponsible third-party actions, makes the position of a Notary as PPAIW extremely important and strategic from an administrative standpoint. "The authorized official appointed by the Minister of Religion of the Republic of Indonesia to make AIW," as stated in the General Provisions of Law Number 41 of 2004 regarding Waqf, is PPAIW. The Government Regulation on Waqf, on the other hand, may include two (2) party rules that can become PPAIW—the Notary and the Head of the Office of Religious Affairs. However, many parties are unaware of the new PPAIW Officer Notary authority (Harysart, 2016). because the Medan City Office of Religious Affairs is the official in charge of AIW at the moment. As a matter of fact, up until this point the Medan City Land Office has just gotten AIW as land gifts from the Top of the Medan City Office of Strict Issues. The Office of Religious Affairs has never granted permission for the Medan City Land Office to establish an AIW on land.

Duties and Obligations of a Notary as an Official Making the Waqf Pledge Deed (PPAIW)

The Minister of Religion appoints and fires the PPAIW, who is a government employee. The wakif's declaration of intention to endow his property is included in the Waqf Pledge. "That it is possible for Notaries to have the opportunity to make AIW" is stated in Article 37 paragraphs (4) and (5) of Government Regulation Number 42 concerning Waqf. National endowment services are the focus of PPAIW's more operational responsibilities. When referring to the Waqf section of Law No. 41 of 2004,

Explained that PPAIW's direct responsibilities can be summarized as follows:

- 1) PPAIW must be able to guarantee the formation of the Waqf Pledge Council and PPAIW itself



before putting the waqf pledge from the waqf candidate into action.

- 2) Examining the culmination of the waqf managerial necessities and the state of being of the waqf object.
- 3) Attending the Waqf Pledge Assembly to witness the Waqf Pledge's (Statement of the Wakif Will) implementation.
- 4) Sign the AIW with the signatures of the wakif, nazhir, two witnesses, and/or Mauquf alaih.
- 5) Record the transfer of waqf assets from the wakif to the nazhir in writing, including a description of the circumstances and specifics of the waqf assets that were signed by the wakif and nazhir.
- 6) Make nazhir, both individuals and organizations, legal.
- 7) Send a copy of AIW to: wakif, nazhir, mauquf alaih, the Regency/City Land Office for waqf objects in the form of land, and other authorized agencies for waqf objects in the form of movable objects other than money or land.
- 7) Submit a request for a Deed of Substitute Deed of Pledge of Waqf (PPAIW) based on a request from the general public, witnesses who are aware of the existence of waqf objects, or parties that have been established by law.

In order to register the waqf of the land in question, PPAIW is required to submit APAIW and other supporting documents to the head of the local Regency/City Land Office on behalf of nazhir.

1) a maximum of thirty days following the APAIW's signing.

2) The purpose of submitting 1) The administrative requirements of a notary with PPAIW; 2) the notary's work area as PPAIW; 3) competency training and certification for notaries; 4) the scope of the notary's authority as PPAIW; and 5) the fundamental tariff provisions for an AIW made by a notary (Nasar, 2018).

In the event that there is no KUA office in a sub-district, the PPAIW for that sub-district is appointed by the Head of the Ministry of Religion's Regional Office. This can be found in Government Regulation Number 28 of 1977, Sections 1 and 3, titled "Waqf of Owned Land." It specifies that the waqf pledge must be in writing in the preceding Article, specifically Article 2 Paragraphs 1 and 2. With the approval of the Office of Religious Affairs, which oversees the waqf land, the wakif can make a written pledge in the event that they fail to appear before PPAIW. The concerned PPAIW must first investigate the following issues:

- 1) The background, intentions, and will of the waqif candidate, including whether or not the waqif candidate is truly sincere (of his own volition) and whether or not there is no coercion from others. The condition of the donated land, including whether or not the donated land or objects are the property of the person in question. The purpose of the legal obstacle in this case is to ensure that the land is not subject to a mortgage or a dispute if it is in the form of land. tests that must be administered to him by waqif. The other obligation of PPAIW is to examine the witnesses provided by the waqif candidates to determine whether or not they have fulfilled the requirements for testimony. Participants in the The Regency/Municipal Land Agency and related agencies must arrange for the issuance of waqf certificates in order to achieve the aforementioned objectives, which are currently under the jurisdiction of the Regency/City Land Agency and/or related agencies' administrative completeness.
- 2) On behalf of the Minister of, the Indonesian Waqf Board (BWI) and PPAIW
- 3) Within their designated area, religion must register nazhir.
- 4) Continue with the replacement of the old nazir who has surrendered due to his circumstances— death, persistent absence, abdication, or BWI termination.
- 5) Compile a list of all the certified and pending waqf land data at the Regency BPN.
- 6) Contribute to the resolution of issues relating to the certification of waqf land by participating in the process (Ministry of Religion of the Republic of Indonesia, Waqf Service Standards for Officials Making Waqf Pledge Deeds (PPAIW), Director of Waqf Empowerment, Jakarta, 2013, page 16).

KUA services offer free waqaf services, such as waq f registration and AIW creation by PPAIW officials at the KUA. In Indonesia, PPAIW tasks are carried out at each and every KUA. The Ministry of Religion typically accommodates the need for arrangements regarding the requirements of a Notary as PPAIW, depending on the development of the community and its requirements in the field of notary services. A Minister of Religion Regulation must include provisions for a PPAIW-acting Notary Public. In terms of



substance, the following normalized provisions should be included in ministerial regulations for Notaries as PPAIW:

The following requirements must be met when applying for notary public status as PPAIW 1) pledge:

(Nasar, 2018): a) mature; b) Islamic religion; c) healthy mind; d) not prevented from taking legal action. The appointed nazhir (waqf object manager) must also be examined by PPAIW.

Or on the other hand brought by the waqif up-and-comer. After the nazhir is deemed to have met the requirements for his nazhir, the PPAIW must ratify it after taking into consideration suggestions from the District Ulema Council or the local Camat if the nazhir has not been ratified. The following are the requirements to become a nazir:

Individual Nazhir must meet the following criteria: a) Indonesian citizenship; b) Islamic faith; c) age appropriate; d) physically and mentally fit; e) not in custody; and f) reside in the district where the land or object is donated. In contrast, the requirements for nazhir in the form of a legal entity are as follows:

Legal entities whose purpose, charity, and activities or business are for the benefit of worship or other public interests, in accordance with Islamic teachings. 4) Management must meet the requirements as individual nazhir requirements. 1) Indonesian legal entity and domiciled in Indonesia. 2) Have a representative in the district where land or objects are donated. The local sub-district Office of Religious Affairs (KUA) must register and approve both individual nazirs and nazhirs as legal entities.

The Role of Notaries as Officials Making Waqf Pledge Deeds (PPAIW)

According to the waqf laws and regulations, PPAIW is a party that plays a very important role in the national management, empowerment, and development of waqf. because PPAIW is the key to managing the entire national waqf. The legalization of nazhir legal entities is connected to the notary's role in the waqf legal actions that have been ongoing thus far. Legal entities are required to register with the Minister of Religion and the Indonesian Waqf Agency (BWI) through the Office of Religious Affairs (KUA) in accordance with nazhir regulations. The Nazhir legal entity performing the registration must meet the requirements, which include having a copy of the notarized establishment deed and the legalized statutes of the Nazhir legal entity. There are 3 (three) primary things intrinsic in a Legal official as PPAIW, specifically jobs, obligations and specialists.

- 1) As a party that minimizes disputes, losses of waqf property, and disputes caused by irresponsible parties by providing legal certainty.
- 2) As a source of accurate and complete national waqf data at the sub-district level across Indonesia that can be used to map the empowerment and development of waqf. 3) As a party that provides services, both administration and guidance, for the benefit of community waqf in accordance with applicable legal corridors.

In legal jargon, an official's authority is linked to their roles and responsibilities as evidence of performing and maximizing their functions. Waqf laws and regulations, like PPAIW's duties, do not explicitly mention their authority. However, a number of clauses pertaining to the regulation of PPAIW can be used to investigate its authority. The following is a description of the KUA acting as PPAIW:

- 1) As a requirement for carrying out the Waqf Pledge and identifying the issuer of the Waqf Pledge Deed, verifying the legality of the administration, including the candidate's identity, nazhir, witnesses, and ownership of the donated property.
- 2) If the administrative requirements and legal provisions of the waqf pledge have not been fulfilled in accordance with the applicable laws and regulations, such as the property to be donated remains in dispute, reject the waqif's implementation of the pledge.

During the implementation of the Waqf Pledge, provide waqif candidates, nazir candidates, and witnesses with input or attention to fulfill the requirements and enhance waqf, both in terms of the management plan and its

- 1) reclassification (mauquf alaih) to make it more advantageous for the public good.
- 2) In the event that a nazir appointed within one (one) year of AIW's creation fails to carry out its duties in an appropriate manner, PPAIW has the right to make a recommendation for a new nazir, either on



its own initiative or at the suggestion of the wakif or its heirs.

- 3) If there is a disagreement between the nazhir and other members, the wakif, the community, or other related parties, you should mediate (Pratama, 2018).

In right now where the cost of land is moderately extravagant, a ton has occurred and been completed by individuals of Indonesia. For instance, the construction of a mosque necessitates a sufficient amount of land. The mosque construction committee typically offers the community to provide waqf as much as they can in the event that they do not have sufficient funds to purchase the necessary land. In the sense that the community works together to purchase the remaining land price that the mosque committee has not purchased or paid for. According to Prathama (2018), this kind of waqf practice can be justified in practice for the time being. After the waqf issue is regulated positively in National Law, an endowment must take effect immediately, namely after the waqf pronounces the Waqf Pledge. When executing a deed of exchange, the Notary, in their capacity as PPAIW, also serves as a counselor to the parties regarding the deed that will be executed. The intention is for the executed deed to be in compliance with the applicable regulations. The Notary as PPAIW ensures, as with changes to the designation of waqf land, that it has received approval from the Minister of Religion and the Indonesian Waqf Agency (BWI) by presenting evidence, that it has been submitted in accordance with the law's mechanism for submitting changes to the designation of waqf land, and that the position of the exchange is either beneficial or profitable. If the position is beneficial, the waqf land cannot be made a deed of exchange. In the provisions of Law Number 41 of the new Waqf Law,

In 2004 Article 17 additionally expresses that: "(1) Two witnesses sign the Waqf Pledge. 2) PPAIW, the Head of the KUA Subdistrict, orally or in writing, as well as in the Waqf Pledge Deed, makes the Waqf Pledge referred to in Paragraph 1 explicit. After the trade cycle happens, the capability of the Public accountant as the Authority Making the Waqf Vow Deed (PPAIW) is to re-make the Waqf Vow Deed (AIW) from the recently supplanted land constantly party (the party that upsets the place of the waqf land) as per the first AIW or as per AIW initially or as indicated by the desires of the wakif (Anshor, 2011). The act of waqf is considered to have materialized in a legal condition and to have strong (authentic) evidence after the denial of waqf and its pouring into AIW have been completed. The waqf land itself has thus ensured and safeguarded its continued existence from generation to generation. PPAIW must then register the endowment at the local District National Land Office as the subsequent action to further strengthen the authentic evidence that is already present. PPAIW carried out the registration on Nazhir's behalf in order to obtain a waqf land certificate.

CONCLUSION

According to the explanation of the provisions of Law on the Position of Notary Number 2 of 2014 Concerning Amendments to Law 30 of 2004 Concerning the Position of Notary, the implementation of the making of the Waqf Pledge Deed was carried out by a Notary as PPAIW. Preceding giving the property having a place with the Wakif to be given over to Nazhir, the Wakif should articulate the Waqf Vow orally before PPAIW which was given with 2 (two) witnesses and recorded as a Deed called AIW.

According to paragraphs (4) and (5) of Article 3 of Government Regulation Number 42 Concerning Waqf, "it is possible for a Notary to have the opportunity to make a Waqf Pledge Deed." The Notary's new authority to execute waqf-related deeds now includes this. The following are some things that can hinder the Notary's authority as PPAIW: a) There has never been any access granted as a further reference to the Notary in making an AIW; b) there has never been any socialization to the Notary, so there is also no socialization to the public.

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