

Analysis of Cash Waqf Management at The Wihdatul Ummah Batusangkar Islamic Education and Dakwah Foundation

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Article Info	Abstract
<p>Keywords: Management; Cash Waqf; Islamic Education and Dakwah Foundation</p>	<p>The main problem in this study is the low knowledge of the people of West Sumatra about cash waqf, but the Wihdatul Ummah Batusangkar Foundation is still eager to collect cash waqf with the application of good management science in accordance with existing regulations. The purpose of this discussion is to find out the management of cash waqf management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation. The type of research the author uses is a type of field research (field research), with descriptive qualitative methods. The data collection technique that the author did was through interviews and through documentation. The data analysis technique is by systematically compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, breaking down into units, synthesizing, compiling in patterns, choosing which ones are important and will be studied, and making conclusions. Findings. The results of this study indicate that the management of cash waqf management has not gone well, this is indicated by the amount of cash waqf collection which continues to decline every year, and the collection is still within the internal scope. In an effort to develop productive waqf, the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation has opened Qurrata A'yun mart and invested funds in new student admissions (PMB) in the procurement of clothing. While the inhibiting factor is that the socialization efforts carried out by the nazir regarding cash waqf to the community are not optimal, this is also due to the limited understanding of the community and inadequate human resources.</p>
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1. Introduction

The development of cash waqf in Indonesia began to strengthen since the regulation of regulations on waqf as stated in Law No. 41 of 2004, Government Regulation No. 42 of 2006 concerning the implementation of Law No. 41. Year 2004 and Minister of Religious Affairs Regulation No. 4 Year 2009 on the administration of cash waqf registration. These regulations have regulated the management of cash waqf. The management of cash waqf involves Islamic financial institutions as stipulated in the Minister of Religious Affairs Regulation No. 4 of 2009. In Indonesia in October 2021, there were 27 Islamic financial institutions receiving cash waqf (LKS-PWU) that were designated by the Minister of Religion as Islamic financial institutions managing cash waqf (PMA RI No. 4 of 2019), including: Bank Muamalat Indonesia, Bank Mega

Syariah, Bank DKI Syariah, Bank BTN Syariah, Bank Syariah Bukopin, BPD Jogja Syariah, BPD Kalbar Syariah, BPD Jateng Syariah, BPD Riau Syariah, BPD Jatim Syariah, BPD Sumut Syariah, Bank CIMB Niaga Syariah, Bank Panin Dubai Syariah, BPD Sumsel & Babel Syariah, BPD BJB Syariah, BPD Kaltim and Kaltara Syariah, BPRS Harta Insan Karimah, BPD South Kalimantan, Bank Danamon Indonesia, Bank Permata, Bank Syariah Indonesia, BPRS Bina Rahman, BPRS Mitra Amal Mulia, BPRS Al Salaam Amal Salman, BPD West Sumatra (Bank Nagari), BPRS Bangun Drajat Warga, BPRS Lantabur Tebuireng, BPRS Barokah Dana Sejahtera, BPRS Way Kanan. (www.bwi.go.id)

West Sumatra is one of the provinces that has considerable potential for cash waqf. The population of West Sumatra is around 5,441,197 people and 98% of them are Muslims (Ministry of Religious Affairs of West Sumatra, 2019). The potential of cash waqf in West Sumatra is 2 to 5 billion rupiah in 1 year (Ministry of Religious Affairs of West Sumatra, 2019). The nazir institutions registered with BWI West Sumatra are the Sharia Financial Services Cooperative (KJKS) Alang Laweh, KJKS Seberang Padang, Sharia Savings and Loan Cooperative (KSPPS) BMT Alfataya and the Ar-Risalah Padang Waqf Management Agency (BPW). None of these five waqf nazirs have managed cash waqf productively due to the lack of knowledge of the people of West Sumatra about cash waqf management, this can be seen from the low literacy index of the people of West Sumatra with a score of 54.95 (BWI, 2020) and the lack of participation of the people of West Sumatra in cash waqf. (Adisti, 2021, p. 86).

Apart from Islamic commercial banks or microfinance institutions that manage cash waqf, there are also foundations that have managed cash waqf, one of which is in Tanah Datar Regency, namely the Wihdatul Ummah Batusangkar Education and Da'wah Foundation. Based on interviews the author conducted on July 7, 2021 with the financial staff of the Wihdatul Ummah Batusangkar Education and Da'wah Foundation, namely Diatul Fajri, SE. That this Foundation was established in August 2018 and began collecting cash waqf in September 2018 and is still continuing until now. In 2019 the Wihdatul Ummah Batusangkar Education and Da'wah Foundation has developed and managed waqf assets led by Mr. Arif Zunzul Maizal, M.A. The Wihdatul Ummah Batusangkar Foundation is a foundation located at Jl. M Yamin Number 28 Malana Ponco, District. Lima Kaum, Kab. Tanah Datar, Prov. West Sumatra. This foundation is an Islamic educational institution that has the potential to realize an educational system that combines intellectual, emotional and spiritual aspects in order to achieve the vision of fostering the Qurra'ni generation. The management of cash waqf in this foundation is sourced from the funds of student guardians of Integrated Islamic High School (SMP IT), Integrated Islamic Elementary School (SD IT) Integrated Islamic Kindergarten (TK IT), Early Childhood Education (TAAM/PAUD), Teachers and Education Personnel (GTK) Qurrata A'yun, and Integrated Islamic High School (SMPIT) when the construction is currently underway. Even though most people in West Sumatra do not understand about cash waqf, especially those in Batusangkar, the Foundation is still eager to collect the cash waqf. Departing from this phenomenon, it is interesting to conduct research on the management of cash waqf management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation.

2. Research Method

The research carried out is field research or field research using a qualitative approach, by adopting case study research. A case study is a detailed study of a setting, or a single subject, or a document repository, or a particular event (Subandi, 2006: p. th). This research was conducted at the Wihdatul Ummah Batusangkar Foundation. The research was conducted at the Wihdatul Ummah Batusangkar Foundation for Islamic Education and Da'wah. This research was conducted in July 2021-June 2022. The research instrument in this study was the researchers themselves along with the equipment the authors used to collect data so that the research data the authors used

became systematic. the equipment that the author uses is writing instruments and paper and a tape recorder to record and document the results of interviews with respondents. Data analysis techniques are carried out by systematically compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, breaking down into units, synthesizing, arranging in patterns, choosing which ones are important and will be studied, and making conclusions. For interview techniques, the author lists questions related to the management of cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation.

3. Results and Discussions

The cash waqf program is a program carried out by the Wihdatul Ummah Batusangkar Islamic Education and Propagation Foundation which is utilized for the construction of the Qurrata A'yun Batusangkar educational building. In 2018 the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation for the first time collected cash waqf which was used to improve the welfare of teachers and workforce. The Wihdatul Ummah Batusangkar Islamic education and da'wah foundation in receiving cash waqf can by paying directly to the Foundation, nazir who picks up directly to the waqif and online through the web provided by the waqf nazir.

The management of cash waqf management at the Wihdatul Ummah Batusangkar Islamic education and da'wah foundation is permanent or perpetual by law will produce or make waqf funds forever. in the management of cash waqf in waqf assets will not be transferred, inherited in accordance with the provisions of the MUI fatwa. Management of cash waqf management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation with the aim of improving the welfare of teachers, workforce and for the construction of school buildings. In achieving this goal, the Foundation has mobilized cash waqf for development and productivity.

The management of cash waqf management at this foundation is illustrated through excerpts from interviews with the chairman of Nazir as follows:

a. Planning

Planning is an action that must be taken in determining goals in the future and what to do in developing these goals. (Rozalinda, 2014, p. 75). In determining the cash waqf management plan, the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation refers to one of the accounting standards in financial management to make program plans and synergize with foundation programs, maximize collection, maximize future management. Based on an interview with Mr. Armiheriza, as chairman of the Wihdatul Ummah Batusangkar Foundation for Islamic Education and Da'wah, said: *"From a management point of view, first of all, the management of waqf is related to money, the money is in accordance with accounting standards for financial management. We make the plans annually, what program of activities do we want in the waqf, of course this is in synergy with the foundation's program. So it means that the program of this waqf institution in general supports activities that are priority activities of the Foundation."* (Armiheriza, Interview, July 30, 2022).

The results of the interviews show that conceptually, the cash waqf planning management that has been carried out by the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation are:

- a) Waqf funds must comply with accounting standards in managing their finances. Make plans for desired program activities for cash waqf to synergize with Foundation programs.
- b) Maximizing collection by visiting units in delivery for waqf.
- c) Maximizing management to get maximum results and can be distributed more optimally to teachers and workforce of the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation. (Armiherizal et al, 14-30 July 2022).

In preparing the cash waqf management plan, the Wihdatul Ummah Foundation carried out the planning which was carried out in erratic meetings in the management and development of cash waqf. The Wihdatul Ummah Batusangkar Foundation does not have a written planning document

regarding the target of collecting cash waqf in the future, but only has the results of the meeting and the results of the meeting are discussed together in management related to the Foundation's activities. In making this decision, the foundation must be involved.

b. Organizing

Organizing is an activity to determine, group, and organize the activities needed to achieve these goals. Giving the right position to people in every activity, providing the necessary facilities and infrastructure.

In determining the performance of cash waqf management planning, the Wihdatul Ummah Batusangkar Foundation has its own way of dividing the performance of cash waqf management planning. The results of the interview with the chairman of the cash waqf waqf Yayasan Wihdatul Ummah Batusangkar are as follows: *"For the division of labor, of course there are several sections according to the decision, the Treasurer is related to the bookkeeping, recording and so on and the secretary is to prepare the necessary documents, certificates and in accordance with their fields follow the SK according to the field entrusted to them. We are a team of words, we don't rely on just one personnel, we work together and move together, we even involve parties outside of waqf, such as teachers to socialize our waqf programs, but what is related to administration is what really matters. it is carried out by those of us who are in management such as development, visiting people for whom we will collect waqf and so on". (Armiheriza, Interview, July 30, 2022)*

The Wihdatul Ummah Batusangkar Foundation does not have proper organization. Because it only has a division of labor according to the position in SK. In order for the maintenance and regulation of the development of cash waqf property to run according to its function, it needs to be carried out by an organized nazir, there are several things that need to be considered by the nazir, namely: having systems and procedures in the work mechanism, having committees and developing waqf functions, and implementing system management open.

In addition, Nazir should also organize in the field of cash waqf collection such as collection in the internal field, namely, collecting cash waqf from parents of early childhood/taam students, IT Kindergarten, IT Elementary School, IT Middle School, GTK and servants of Allah. Whereas in the external sector, such as: proactively carrying out outreach to the community with the aim of introducing and marketing the program directly to the donor community or prospective wakif who are targeted by going directly such as visiting their house or residence, distributing brochures and communicating directly, inviting to meet at the right time. and certain places and so on, using promotional and advertising media through the communication marketing division of the Wihdatul Ummah Batusangkar Foundation.

c. Actuating

The management and development of waqf assets is carried out in the form of investments in business units, namely new student admissions (PMB) in the supply of clothing and investment in the Qurrata'Ayun Batusangkar market mart. Sharia and must follow the program of the deposit insurance institution in accordance with the laws and regulations. The Wihdatul Ummah Batusangkar Foundation has carried out management and development in accordance with BWI provisions such as: clear accounting books and journals, determining the use of the funds collected, investing in the business sector and PPDB, carrying out evaluation and control and business fields, making reports related to evaluation results, submit reports to the person in charge to the chairman of the foundation and to the cash waqf nazir.

d. Controlling

In the supervision and guidance of the waqf foundation for Islamic education and da'wah, Wihdatul Ummah Batusangkar refers to one carried out by organizational units of the ministry of religion in a hierarchy as stipulated in Ministry of Religion Regulation No. 1 of 1978 article 14 Nazir as a public institution has a financial management accounting system, a transparent audit system.

- 1) What is the evaluation every year in the management of cash waqf Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation.

In the management of cash waqf management, an annual evaluation is required. In order to carry out this evaluation so that it can be known what obstacles are faced and how to solve these obstacles in the management and development of cash waqf in the future. this has been carried out by the Wihdatul Ummah Batusangkar Foundation in relation to presenting the results of the meeting in the form of financial reports, business development and these results are reported to the supervisor of the cash waqf institution. The results of interviews with the chairman of the cash waqf nazir of the Wihdatul Ummah Batusangkar Foundation are as follows: *"We will report the results of the annual meeting from the treasurer in the form of our financial reports and later we will evaluate how the business is developing, what is the condition of the business and so on. We have an annual meeting and then we discuss it in an internal meeting and report it to the waqf institution supervisor. (Armiheriza, Interview, July 30, 2022).* Similar to Mr. Armiheriza, Mrs. Diatul Fajri also said: *"We evaluate the foundation annually, so last year there was a presentation from the waqf nazir, the evaluation was with all administrators, supervisors of the supervisory board. The presentation was delivered, discussed and conclusions were drawn. (Diatul Fajri, 14 July 2022).*

- a) Based on the results of the interviews above, it can be concluded that the Wihdatul Ummah Batusangkar Foundation has carried out annual evaluations in the management of cash waqf.
 - b) The results of the annual meeting are presented by the treasurer and jointly
 - c) then a joint evaluation is carried out regarding business development and business conditions
 - d) meetings were held internally by the nazirs
 - e) then the results of the meeting are reported to the waqf institution supervisor
- 2) Documents of minutes and decisions of evaluation meetings every year in the management of cash waqf Wihdatul Ummah Batusangkar Foundation for Islamic education and da'wah.

Documents of minutes and decisions of evaluation meetings are official records of a meeting or trial containing who, what, how, and the results of a matter that was met or tried. The Wihdatul Ummah Batusangkar Islamic education and da'wah foundation documents the minutes of the meeting's decisions every year, namely the results of an annual evaluation. *"There is". (Armiheriza, Interview, July 30, 2022)* Similar to Mr. Armiheriza, Mrs. Diatul Fajri also said: *"There are no evaluation results, only evaluation results are available. And it joins the annual evaluation of the foundation, there is no separate waqf." (Diatul Fajri, 14 July 2022).*

Based on the results of the interview above, it can be concluded that the Wihdatul Ummah Batusangkar Foundation does not have minutes of documents in the evaluation meeting decisions every year in the management of cash waqf and there are only results of evaluation meetings. We recommend that the minutes of decisions every year in good management must exist. So that you can see a brief note regarding the course of an evaluation meeting and the matters discussed and decided in it.

- a. There are several ways that waqifs do to be able to carry out cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation. The results of interviews with the chairman of the cash waqf nazir of the Wihdatul Ummah Batusangkar Foundation are as follows: *"After we socialize it to parents in the form of brochures, people who want to donate waqf can come directly to the Foundation by meeting our sectariat and convey their wishes whether it is money or gold that they want to donate. We or the nazir come directly to the house of the waqf person, we bring the receipt, we sign the charter and then we bring or receive the money. Through the*

link listed in the brochure transfer directly and notify the treasurer according to the contact listed on the brochure. (Armiheriza, Interview, July 30, 2022) Similar to Mr. Armiheriza, Mrs. Diatul Fajri also said: "If there are the first 2 methods, you can come here in cash directly or we can pick you up and you can go online. And we have an application for collecting waqf on the web, visit the web, click on the link, fill in the link and transfer later, there will be a reply, thank you. If you want cash, come here right away, we'll record it, if it's more than one million, we'll give you the certificate, but if it's below one, we'll just give you the receipt." (Diatul Fajri, 14 July 2022).

Based on the results of the interview above, it can be concluded that the Wihdatul Ummah Batusangkar Foundation has 2 ways, namely:

Come directly to the Wihdatul Ummah Batusangkar Foundation and go online via the web that has been provided by the Wihdatul Ummah Batusangkar Foundation.

- a) Come directly to the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation. How to do cash waqf directly as follows:
 - 1) The wakifs came directly to the office of the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation.
 - 2) Explaining the intentions and objectives to the waqf nazir, and may also ask questions about cash waqf
 - 3) Carry out the declaring of the will for the designation of waqf and cash waqf contracts accompanied by the handing over of the waqf assets, which may be in the form of gold and money
 - 4) Nazir will provide evidence that the waqif has implemented cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation by submitting a certificate if the waqf is over one million and those below one million will be given a receipt for proof of payment.
 - 5) There is a greeting or words of thanks from Nazir for trusting the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation to manage his waqf.
- b) Nazir's staff will pick up the wakifs directly to the house
 - 1) Nazir will come directly to the wakif's house
 - 2) The wakif hands over his cash waqf to the wakif
 - 3) Carry out the declaring of the will for the designation of waqf and cash waqf contracts accompanied by the handing over of the waqf assets, which may be in the form of gold and money
 - 4) Nazir will provide evidence that the wakif has implemented cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation by submitting a certificate if the waqf is over one million and those below one million will be given a receipt for proof of payment.
- c) Online
 - 1) Waqif and visit the web that has been provided
 - 2) Click the link
 - 3) Fill in the links
 - 4) Transfers
 - 5) Nazir will send evidence that the waqif has implemented cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation by submitting a certificate if the waqf is over one million and those below one million will be given a receipt for proof of payment.
 - 6) After that there is a thank you reply.

b. As for the survey review of the cash waqf wakif, namely with Nurzalifa's mother. S.pd said the following:

a) Information that the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation manages cash waqf

In obtaining information that the Wihdatul Ummah Foundation manages cash waqf, clear and correct information is needed. The Wihdatul Ummah Foundation disseminates information to wakifs or guardians of Qurrat A'yun school students through a brochure. Results of interviews with cash waqf wakif Wihdatul Ummah Batusangkar Foundation. The results of interviews with wakifs at the Wihatul Ummah Batusangkar Foundation are as follows: *"Because I am an employee of the Wihdatul Ummah Batusangkar Islamic Education and Propagation Foundation."* (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"According to the information, we got brochures from the school directly and there were direct submissions from the ustad and ustazah."* (Rotriva Wela Dona, Interview, 11 July 2022)

Based on the results of the interviews above, it can be concluded that the Wihdatul Ummah Batusangkar Foundation has distributed cash waqf brochures directly to the wakifs.

1) Since when have you donated cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation.

The dissemination of information carried out by Nazir to waqf candidates is very necessary for the collection and management and development of cash waqf. Which was carried out when the wakifs joined a school under the leadership of the Wihdatul Ummah Batusangkar Foundation. The results of interviews with wakifs at the Wihatul Ummah Batusangkar Foundation are as follows: *"Since I started joining this foundation in 2021 and in that year I have started waqf."* (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"Starting from five years ago"*. (Rotriva Wela Dona, Interview, July 11, 2022)

Based on the results of the interview above, it can be concluded that the waqf of the Wihdatul Ummah Batusangkar Foundation first made waqf since they joined the Wihdatul Ummah Foundation.

2) What are your reasons for choosing to pay cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation?

In making cash waqf, a wakif has reasons that make them want to do waqf. One of the reasons explained by the wakif is because they see directly about its management. The results of interviews with wakifs at the Wihatul Ummah Batusangkar Foundation are as follows: *"Because I saw firsthand how the management of waqf at the Wihdatul Ummah Batusangkar Foundation for Islamic Education and Da'wah is like."* (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"Get the reward in the sight of Allah"*. (Rotriva Wela Dona, Interview, 11 July 2022).

Based on the results of the interview above, it can be concluded that the Nazir Wihdatul Ummah Batusangkar Foundation provides transparency regarding the management of cash waqf to wakifs and to get rewards from Allah SWT.

3) How was Nazir's service when you wanted to donate to the Foundation?

According to law number 41 of 2004 article 1 paragraph (4) concerning waqf, it is explained that a nazir is a party who receives waqf property from the wakif to be managed and developed according to its designation. In the service carried out by the Wihdatul Ummah Batusangkar Foundation's nazir to the wakif, the service was very good. The results of interviews with wakifs

at the Wihatul Ummah Batusangkar Foundation are as follows: *"The waiters here are the best"*. (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"Very good, good service"*. (Rotriva Wela Dona, Interview, 11 July 2022).

Based on the results of the interview above, it can be concluded that the Nazir Wihdatul Ummah Batusangkar Foundation provides good service to wakifs.

- 4) Is it explained how cash waqf is managed at the Wihdatul Ummah Batusangkar Foundation for Islamic Education and Da'wah.

In the proper management and development of cash waqf, the wakif must be known transparently and how it is managed and what the cash waqf funds are intended for, which is regulated in Ministry of Religion regulation No. 1 of 1978 article 14. This was done so that there would be no suspicion of the wakif and to attract other wakifs to want to become waqf at the Wihdatul Ummah Batusangkar Foundation. The results of interviews with wakifs at the Wihatul Ummah Batusangkar Foundation are as follows: *"Because I am internal, I know it was explained by Nazir."* (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"In Qurrtā A'yun, it's good that cash is still explained in detail."* (Rotriva Wela Dona, Interview, 11 July 2022).

Based on the results of the interview above, it can be concluded that the Wihdatul Ummah Batusangkar Foundation's nazir explained to the wakif about the management of cash waqf and what the cash waqf funds were used for.

- 5) What is your opinion regarding the implementation of cash waqf management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah foundation.

Management of cash waqf is a series of activities that regulate the management of cash waqf with the aim of obtaining benefits earmarked for mauquf alaih. The results of interviews with wakifs at the Wihatul Ummah Batusangkar Foundation are as follows: *"It's very good, like investing in mini markets and BPDB. So it looks direct in its management."* (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"So far so good, because it is being used for the construction of the Qurrtā A'yūn foundation itself and the welfare of the teachers and workforce at the Wihdatul ummah Batusangkar Education and Da'wah Islamic Foundation."* (Rotriva Wela Dona, Interview, 11 July 2022).

Based on the results of the interview above, it can be concluded that the Wihdatul Ummah Batusangkar Foundation's nazir considers that the management of cash waqf at the Foundation is very very good as can be seen from this cash waqf management program.

- 6) What benefits did you receive when you made a cash waqf at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation?

Benefits are not only obtained while still alive but will continue to flow even though the waqf person has died. And, this is a continuous benefit of waqf, because the waqf property cannot be used up/sold. This was conveyed by the cash waqf wakifs at the Wihdatul Ummah Batusangkar Foundation. The results of interviews with waqifs at the Wihatul Ummah Batusangkar Foundation are as follows: *"As it is associated with giving infaq, if we donate one of our assets then Allah will repay it manifold."* (Nurzalifa. Interview, 14 June 2022). Similar to Nurzalifa, Mrs. Rotriva Wela Dona also said: *"First*

get the reward with Allah. Then, get pleasure that can not be described.” (Rotriva Wela Dona, Interview, 11 July 2022).

Based on the results of the interview above, it can be concluded that the waqf of the Wihdatul Ummah Batusangkar Foundation said that waqf is the same as infaq, as contained in Al-Baqarah verse 261 and gets its own pleasure which means in Al-Baqarah verse 261: “The parable of a person who spends his wealth in the way of Allah is like a seed that grows seven stalks, on each stalk there are a hundred seeds. Allah multiplies for whom He wills, and Allah is All-Knowing, All-Knowing.”.

Table 1. Total Collection of Cash Waqf in 2018 to 2021

Waqif Name	Total Cash Waqf			
	2018	2019	2020	2021
SMP IT Students Parents’	2.512.500,00	6.974.500,00	671.500,00	3.296.500,00
SD IT k.1 Students Parents’	22.890.000,00	68.709.000,00	15.078.500,00	21.581.500,00
SD IT k.2 Students Parents’	9.816.000,00	26.861.000,00	7.492.000,00	9.666.000,00
SD IT 2 Lintau Students Parents’	3.389.000,00	19.152.500	7.585.000,00	12.471.000,00
SD IT CAB 3 Students Parents’	0	0	0	2.990.500,00
TK IT Students Parents’	10.986.500,00	27.998.500,00	8.252.500,00	10.860.500,00
TAAM/PAUD Students Parents’	1.821.000,00	6.415.500,00	1.856.000,00	0
Teachers of Qurrata A’yun	4.662.500,00	12.122.000,00	3.012.500,00	5.028.000,00
YPDI-WU (PPDB) Students Parents’	0	0	113.850.500,00	0
Anonymous		100.000,00	1.387.000,00	1.067.500,00
Total	56.077.500,00	168.333.000,00	159.185.500,00	66.261.500,00

Source: waqf asset details of the Wihdatul Ummah Batusangkar

Based on the table above and the financial reports of the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation, it can be seen that the management of cash waqf management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation that management of cash waqf management has not been going well, this is shown by the amount of cash waqf collection that continues has decreased every year, and collection is still in the internal scope. In an effort to develop productive endowments, the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation has opened a Qurrata A'yun mart and investment funds for new student admissions (PMB) in the procurement of clothing.

The Wihdatul Ummah Batusangkar Foundation does not have minutes of documents in the decisions of evaluation meetings every year in the management of cash waqf and there are only results of evaluation meetings.

Obstacles faced by the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation:

- 1) Internal
 - a) The Wihdatul Ummah Batusangkar Islamic education and da'wah foundation lacks Human Resources (HR) or experts in the management of cash waqf.
 - b) Does not have a means institution that can convey widely to the public.
 - c) The socialization carried out by the Wihdatul Ummah Batusangkar Foundation has not been optimal.
 - d) Capital in the management and development of cash waqf is still limited.
- 2) Eksternal
 - a) Public understanding is still low.

4. Conclusions

Based on the descriptions in the previous chapters about Cash Waqf Management Management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation, the results of this study concluded that:

1. Based on the management of cash waqf management at the Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation, it has not gone well because there are no planning documents, preparation of management plans, no cash waqf coupons, no minutes documents from meeting decisions every year, no weekly and monthly meetings, cash waqf fund collection that has not been maximized and cash waqf fund management that has not been maximized.
2. The Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation experiences obstacles in the management and development of cash waqf as follows:
 - 1) Internal
 - a) The Wihdatul Ummah Batusangkar Islamic Education and Da'wah Foundation lacks Human Resources (HR) or experts in cash waqf management.
 - b) Not having a means institution that can convey widely to the public
 - c) Not yet optimal socialization carried out by the Wihdatul Ummah Batusangkar Foundation.
 - d) Capital in the management and development of cash waqf is still limited.
 - 2) External
 - a) Low understanding of society

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