

# Financing Higher Education and Health Care Services Through Waqf : Sharing from Sultan Agung Waqf Foundation Experience

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**(President Director of Sultan Agung Islamic Teaching Hospital-  
Semarang)**



# SULTAN AGUNG WAQF FOUNDATION THE HISTORY



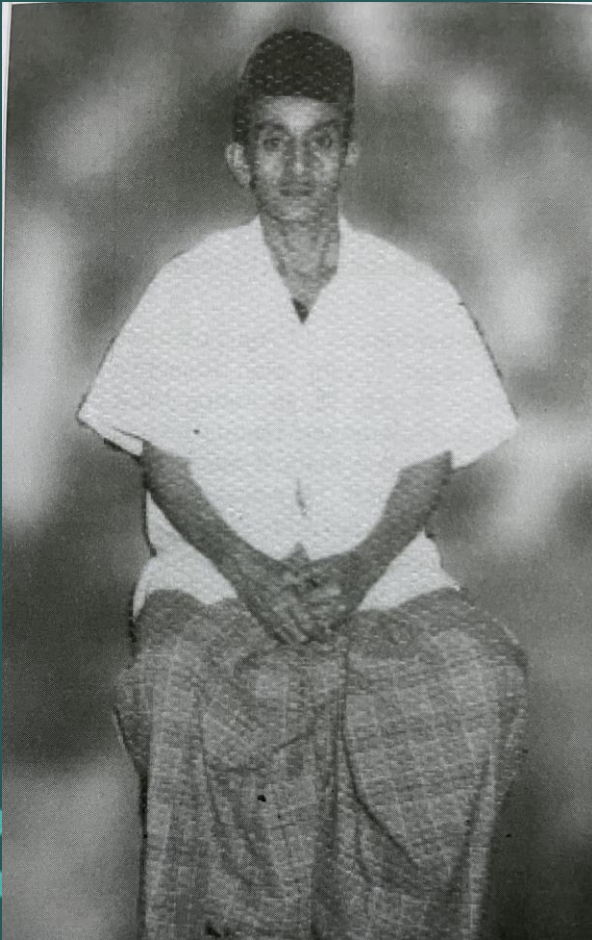
# WHAT'S SULTAN AGUNG WAQF FOUNDATION?

- Islamic foundation base on waqf for da'wah through **education** and **health services** as an **independent** institution, not affiliated with any mass organization, located in Semarang city, Central Java, Indonesia

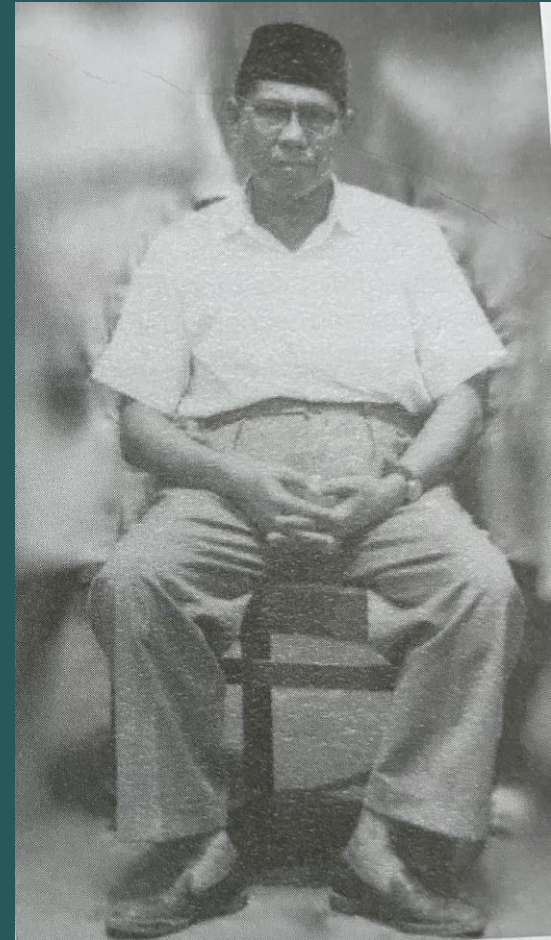




# THE INITIATOR OF THE ESTABLISHMENT OF SEKOLAH RAKYAT ISLAM AL FALAH



**Ust. Abubakar Assegaf**  
**Ust. Muhammad Tahir Nuri**  
**R. Soerjadi**  
**H. Chamien**  
**M.Tojib Tohari**  
**Ali Al-Edroes**  
**Abdurrahman Assegaf**  
**Wartomo**



# ESTABLISHMENT OF BADAN WAKAF (July 25, 1950)

1. **Chairman:** M. Tojib Tohari (Religious department official)
2. **Author :** R. Soerjadi (Resident office clerk)
3. **Treasurer :** H. Chamien (Trader)
4. **Commissioners :**
  - Ust. Abu Bakr Assegaf (Scholar)
  - Abdurrahman Assegaf (Activist)
  - Ali Al-Edroes (Officer of health office)
  - Wartomo (Activist)



# Establishment of YBWSA Background

1. Awareness that Indonesian Muslims are left behind in the field of education
2. An education system that only emphasizes the deepening of special worship without practical knowledge
3. The colonizer's education system was so modern
4. Semarang, which has been occupied by NICA since 1947, has issued many policies that are detrimental to the Indonesian people.



# Waqf Board Gait: July 25, 1950

1. Receipt of waqf from H. Chamien a house worth Rp. 10,000 on Jl. Kaligawe 15 Semarang
2. A house waqf from K. Abdullah, a house on the Oei Tiong Ham Rp. 5000
3. Infaq from benefactors through K. Abdullah worth 172.93 cents



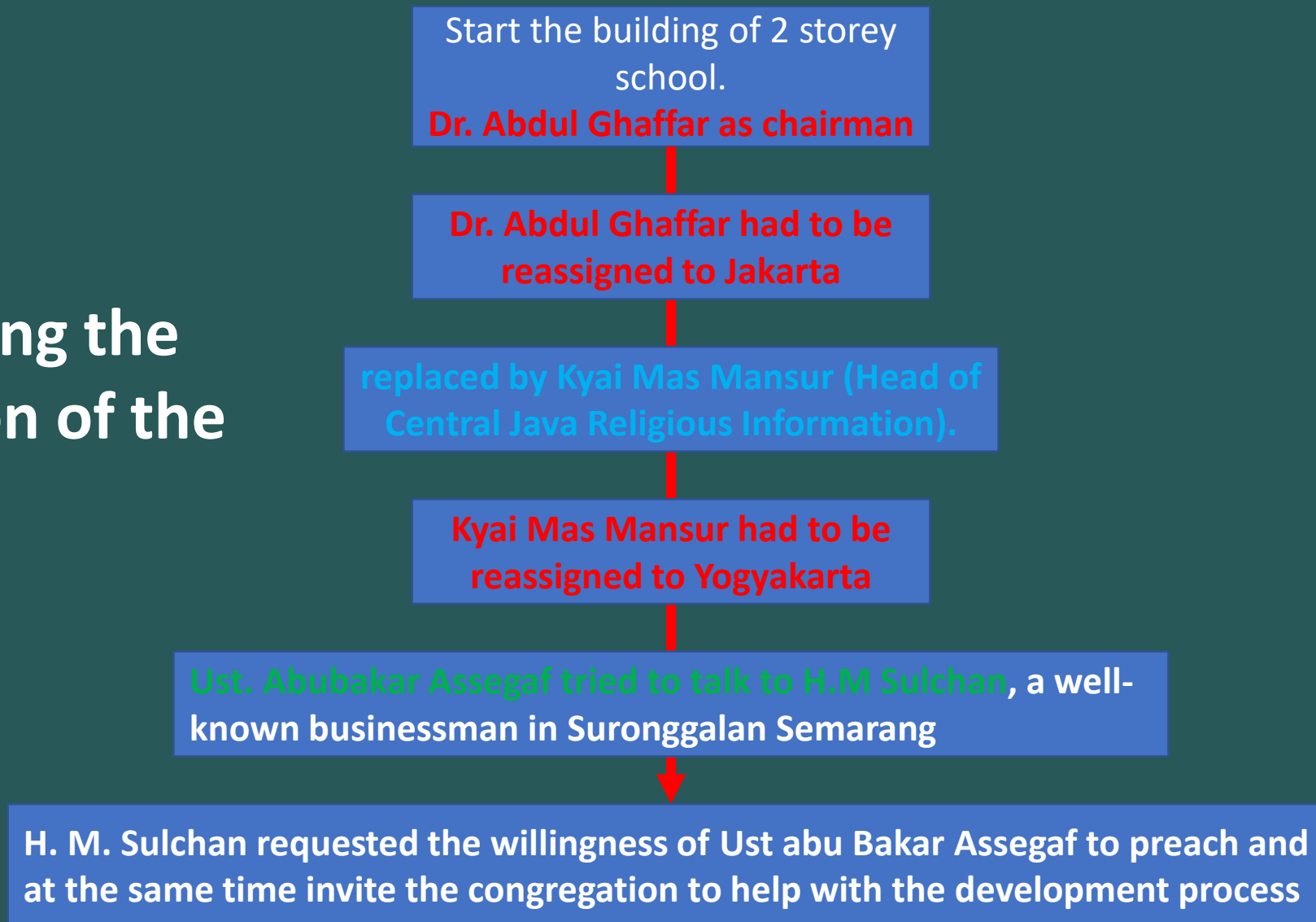
Two years later there is a waqf mandate:

- Land in Alley Suronggalan 62 Jl. Semarang youth from: Syarifah Maryam bint Ahmad Al-Juffrie, Ali bin Ahmad Al-Juffrie, Syarifah Fatimah bint Ahmad Al-Juffrie.
- Cash assistance of Rp. 50,000 from the Islamic Relief Fund in Jakarta through H. A. Ghaffar Ismail





## Events during the construction of the school



One of the methods applied in schools is junior high schools with 4 years of study, and in year 4, students must do teaching practice at the Waqf Board Islamic People's School. The hope is that one day he can become a teacher at an Islamic school. This is an attraction for the community.

# VISION

*Carrying out da'wah through education, which produces: Chosen Generation (Khaira ummah), mastery of science and technology and skills that are able to compete globally as good deeds (fastabiq al-khairat), cadres of ummah leadership cadres and da'wah cadres.*



# VISION CHANGES

*A leading Waqf institution in carrying out Islamic da'wah to build generations of khaira ummah, through the fields of education and health services to build Islamic civilization towards a prosperous society that is blessed by Allah in the context of rahmatanlil alamin.*



# CORE SERVICE

EDUCATION

HEALTH  
SERVICES





# 2013-2022 MANAGEMENT FEATURING PERIOD



# Waqf trust

Land assets acquired from 1960 to  
2022 amount to 413,071 M2



## SULTAN AGUNG WAQF LAND : FROM 300 M2 TO 413 MILION M2

YEAR	KALIGawe (m <sup>2</sup> )	Out of KALIGawe (m <sup>2</sup> )	Amount
1960-an	234.495	2.396	236.891
1980-an	87.570	11.663	99.233
2000	30.052	2.331	32.383
2018		425	425
2020		43.879	43.879
Total	352.117	60.964	413.071



The central YBWSA obtained a mandate in the form of waqf land from **1950 to 2000 reaching 206,306m<sup>2</sup>.**

YBWSA Jepara also has waqf land assets of **57,645m<sup>2</sup>.** So that the **total area of YBWSA waqf land is 677,022m<sup>2</sup>**





TAHUN	LUAS (M2)	LOKASI	PEWAKIF
	311	Jl. Kaligawe / SD ISSA 4	H. Hamien / mertua dr. H. Hamidun Kosim- Ketua Pembina YBWSA Maryam binti Ahmad al- Juffrie
1950-an	405	Gg. Suromenggalan 62 / SD ISSA 1-3	All bin Ahmad al-Juffrie Fatimah binti Ahmad al- Juffrie Djahrah janda Ahmad al-Juffrie
1960-an	496	Bedas Kebon / SD ISSA 2	H. Amin Zen
1980-an	1.184	Kp. Pulo /dihuni masyarakat	Thoha al-Juffrie
	138	Jl. Guntingan / SD ISSA 1-3	Hj. Tulkah
1990-an	4.153	Tlogosari / rencana SD ISSA 3	Drs. H. Azhar Combo (Ketua Pembina YBWSA 2019 - 2021)
	74	Jl. Kaligawe /SD ISSA 4	Hj. Fatimah /toko roti Rapi
	88	Jl. Kaligawe /SD ISSA 4	Hj. Fatimah /toko roti Rapi
2000-an	209	Jl. Kauman Masjid / SD ISSA 1-3	Hj. Fatimah /toko roti Rapi
	92	Jl. Pengapon	Fahimah & Fatchiyah /putri Hj. Fatimah toko roti Rapi
2010	1.600	Lampung	Drs.H.Ahmad Muslih Mardi (Pengurus YBWSA 2008-2013)
2015	313	Bedas Kebon / SD ISSA 2	Zakiyah /dulu murid SD ISSA 2
2018	19.755	Banjarbaru Kalsel RSISA Banjarbaru	H. Norhin, Banjarbaru Kalsel
2022	488	Jl. Petek 15 Semarang	Ahli waris Hj. Aminah
	177.000	Banjarbaru	H. Norhin, Banjarbaru Kalsel

# BASIC POLICIES OF BUSINESS CHARITY MANAGEMENT



# 1. FINANCIAL STRATEGY

## 1. FINANCIAL CENTRALIZATION

- all receipts and expenditures in all YBWSA Activity Implementation

Units or Work Units go through YBWSA.



# FINANCIAL STRATEGY

## 2. FINACIAL ACCOUNTABILITY

- Annually prepares the Annual Revenue and Expenditure Budget Plan to become the Annual Revenue and Expenditure Budget, compiled in the Programming and Budgeting Planning System.

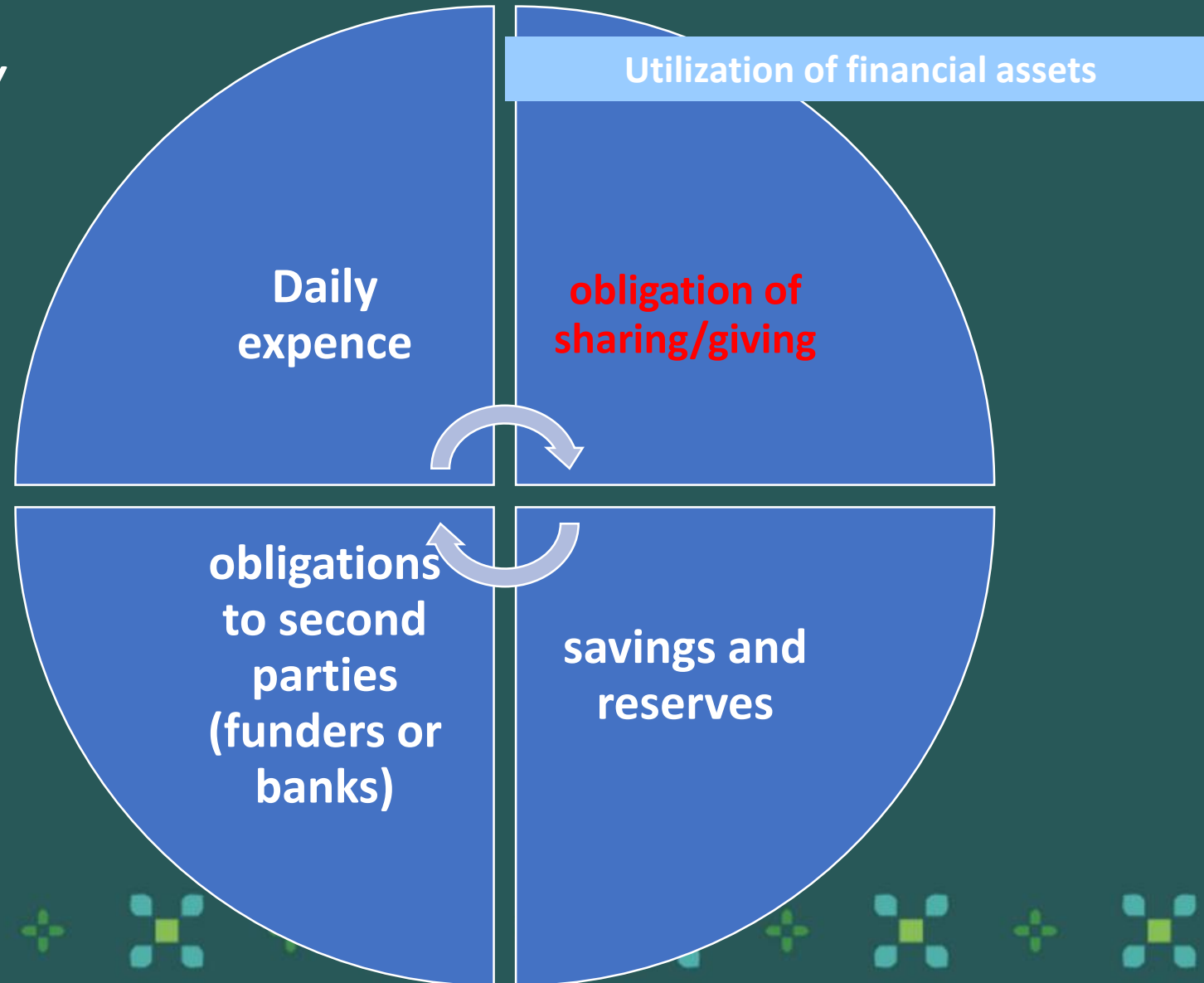
- All Activity Implementers and Work Units are audited by a Public Accountant.

Public accounting services are replaced every 3 years.



# FINANCIAL STRATEGY

- **3. ZERO BALANCE**



# Financial Performance

- Latest Revenue (2022) : 48,38 million US Dollar
- Total asset (2022) : 100,967 million US Dollar
- Average growth/year : 15-20%
- No long term loan



## 2. HUMAN RESOURCES STRATEGY

- We named all person in the foundation : servant/khadim (servant of Allah); we named our work as 'Khidmah'
- **Recruitment** : based on needs according to standards and formations that are based on the foundation of the vision and mission of the institution.
- **Salary** : adjusted to the ability of the Activity Implementer/Work Unit accompanied by other welfare provisions, such as health costs, work accident benefits, pension funds, transportation costs and others.
- **Coaching** : carried out to develop human resources, in the form of spiritual training and development.
- Promotion
- Reward : Hajj and umrah
- Pension
- Health insurance coverage : Afiat card and BPJS (universal coverage)

# Human resources strategy

- **Waqf Academy**





## TABLE OF YBWSA HUMAN RESOURCES IN 2022

NO	Unit	TOTAL STAFF
1	Main Office YBW-SA	38
2	Elementary and Secondary Education	291
3	University (UNISSULA)	985
4	Sultan Agung Hospital	982
5	LAZIS-SA	5
6	Publisher (PT. Batama)	23
7	PT. Radio Unisa 205	1
8	Travel agent (PT. Setia Amanah Ummat)	5
	Jumlah	2.330

# 3. BUSINESS DEVELOPMENT POLICIES

The policy is in the form of:

- a. Business development **supports YBWSA's charity business**
- b. Development is carried out with **Sharia business rules**



## 4. PHYSICAL DEVELOPMENT POLICY

- Implication : building construction, availability of equipment and other infrastructure for implementing YBWSA activities (UNISSULA, RSI SA, Elementary and Secondary Education, other work units).
- YBWSA's physical development is based on **Islamic principles, harmony and environmental friendliness.**
- Each unit prepares a physical development plan by taking into account:
  1. Benefit, safety, balance, harmony and harmony of the building with the environment
  2. Directed and controlled according to the vision and mission
  3. Effective and efficient according to needs and priority scale

**Physical construction can only be carried out after it is declared feasible according to a feasibility study by an independent consultant**



# Bismillah Membangun Generasi Khaira Ummah



UNISSULA LANDSCAPE TAKEN FROM THE AIR (YBWSA  
DOCUMENT)







# WAQF DEVELOPMENT BUSINESS

YBWSA compiled a main book called "*Bismillah Treatise on Building the Khaira Ummah Generation*" as a basis.



(waqf belongs to Allah and must be managed according to the way of Allah and His Messenger. Do not mix haq and vanity)

Policy strategy pursued:

- a. Maintaining the immortality of the benefits of waqf assets
- b. Developing the benefits of waqf assets
- c. Transparency in the management of waqf assets
- d. Accountable management of waqf assets



# IMPLEMENTING BUSINESS ACTIVITIES/CHARITIES IN THE FIELD OF EDUCATION



# 1. ELEMENTARY AND SECONDARY EDUCATION (Elementary and Secondary Education)

- (1947-2022)
- 2 kindergartens
- 5 elementary schools
- 3 junior high schools
- 4 senior high schools.
- Accreditation of Education accredited A
- The total number of Human Resources is 524
- The total number of students is 4242.













## 2. HIGHER EDUCATION (UNISSULA)

### THE HISTORY

The 6th meeting :  
“**Sultan Agung**” proposed by **Soeratman**  
**Soerjaningpradja** was approved for the  
name of the university.

(March 4th, 1962)

Unissula already has 12 faculties  
with 36 study programs.

(2014)

NOW

(May 20th, 1962)

Sultan Agung Islamic University was inaugurated.  
3 faculties; Faculty of Religion, Faculty of Economics  
and Faculty of Exact Sciences and Natural Sciences.

- International Accreditation Program Development

To develop a World Class University, several programs are prepared to gain international recognition

- 12 Faculty and 36 study program

- Human Resources of Unissula

- Number of Lecturers

- a. According to PD-DIKTI: 305 NIDN lecturers and 163 NUPN lecturers
    - b. In accordance with SK YBWSA: 383
    - c. According to the Chancellor's Decree: 66 contract lecturers
    - d. In accordance with the Decree of the Faculty Dean: 19

- Number of Employees : 447

- Number of Students: Academic year 2014/2015 as many as 14,466



## Education Strategy

**Commitment : *to build a generation of khaira ummah***

(taken from Ali Imran 110, The khaira ummah generation is a generation that plays an active role in society on the basis of divine awareness and is able to carry out Islamic law).

The Education Strategy is formulated in Islamic Academic Culture which includes 2 aspects:

### **A. Science and Technology Strengthening:**

- a. Iqra spirit
- b. Develop basic knowledge on the basis of Islamic values
- c. Islamic learning society
- d. Appreciation of knowledge

### **B. Spiritual Strengthening :**

- a. Congregational prayer movement
- b. Islamic dress movement
- c. Taharah movement
- d. The exemplary movement
- e. The movement to realize ahlakul karimah



## RESULTS OF STUDY PROGRAM ACCREDITATION IN UNISSULA

FACULTY	Study program	DEGREE
Kedokteran Umum	Pendidikan Dokter dan Program Profesi Dokter	S1 & PPD
	Farmasi	S1
Teknik	Teknik Sipil	S1
	Planologi	S1
	Teknik Lingkungan	S1
Hukum	Ilmu Hukum	S1
Ekonomi	Manajemen	S1
	Akuntansi	S1
	Akuntansi	D3

FACULTY	JURUSAN / PROGRAM STUDI	DEGREE
Agama Islam	Syari'ah (Al- Ahwal Asy-Syakhsiyah)	S1
	Tarbiyah (Pendidikan Agama Islam)	S1
	Sejarah Dan Kebudayaan Islam	S1
Teknologi Industri	Teknik Elektro	S1
	Teknik Industri	S1
	Teknik Informatika	S1
	Teknik Komputer	D3
Psikologi	Psikologi	S1
Ilmu Keperawat-an	Ilmu Keperawatan	S1
	Keperawatan	D3
	Kebidanan	D3
Bahasa	Sastra Inggris	S1
	Pendidikan Bahasa Inggris	S1
Ilmu Komunikasi	Ilmu Komunikasi	S1
Kedokteran Gigi	Pendidikan Dokter Gigi	S1 & PPD
Fakultas Keguruan dan Ilmu Pendidikan	Pendidikan Bahasa dan Sastra Indonesia	S1
	Pendidikan Guru Sekolah Dasar	S1
Program Pasca Sarjana	Magister Teknik Sipil	MASTER
	Magister Ilmu Hukum	MASTER
	Magister Kenotariatan	MASTER
	Magister Manajemen	MASTER

FACULTY	STUDY PROGRAM	DEGREE
	Magister Teknik Elektro	MASTER
	Magister Pendidikan Islam	MASTER
	Magister Biomedik	MASTER
Program Doktor	Doktor Ilmu Hukum	DOCTORAL









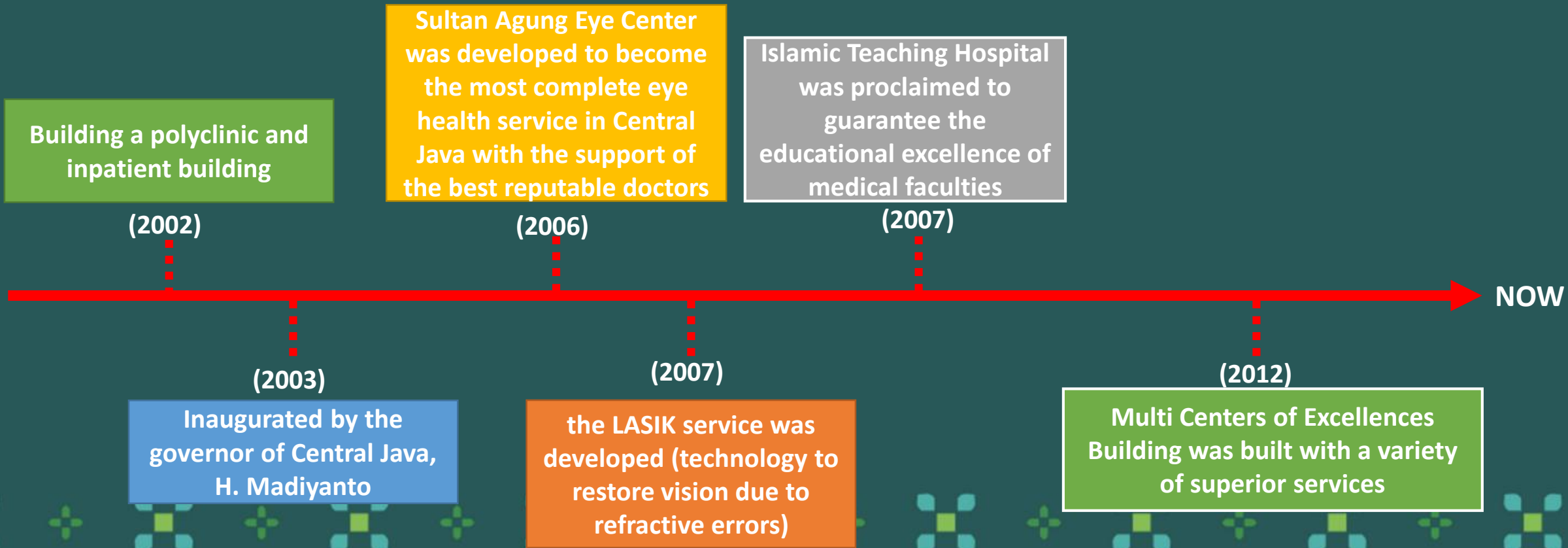
# Bismillah Membangun Generasi Khaira Ummah



UNISSULA LANDSCAPE TAKEN FROM THE AIR (YBWSA  
DOCUMENT)

# SULTAN AGUNG ISLAMIC HOSPITAL

## THE HISTORY









VERY SIMPLE OPERATING ROOM





INPATIENT DEPARTMENT

## SULTAN AGUNG ISLAMIC TEACHING HOSPITAL SEMARANG











**SULTAN AGUNG ISLAMIC TEACHING HOSPITAL BANJARBARU, SOUTH BORNEO**





**SULTAN AGUNG ORAL AND DENTAL HOSPITAL SEMARANG**



# Center of Excellent







SULTAN AGUNG  
LASIK  
CENTER





SULTAN AGUNG  
**EYE**  
CENTER







SULTAN AGUNG  
UROLOGY  
CENTER





**SULTAN AGUNG  
CARDIOVASCULAR  
CENTER**







SULTAN AGUNG  
PAIN  
CENTER



## PELAYANAN UNIT KHUSUS DAN PENUNJANG



- ICU
- EMERGENCY DEPT
- SURGERY
- RADIOLOGY





## Integrated Clinic Of Specialist



- Medical check up
- Internal medicine
- Pediatrics
- psychiatry
- Nutrition
- Cardiac
- Pain
- Ophthalmology
- Surgery
- ENT
- Dermatology
- Neurology
- Obstetrics
- Urology
- Dental



## V I P ROOM







VVIP



# First Hospital with Certification of Sharia Compliance Hospital



## Halal Assurance System



# RSISA Profile

## SERVICE

### *Outpatient*

Overall, every year there is an increase in outpatient services, but most of them have not met the target, and one of the reasons is the length of time patients are waiting for the doctor.

### *SEC Service of Excellence and Lasik Center*

There was a significant increase

### *Inpatient*

Includes 6 categories: VIP, class 1A, 1B, 1C, 2 and 3. There has been a significant increase every year.

### *Special Service*

Emergency Departement : the average patient per month is 1,544 and continues to increase

ICU: Still not optimal because the supply of equipment and nurses has not been fulfilled

Operating Room : the average increase in IBS patients  
Hemodialysis: has reached the target and continues to increase

### *Medical Support*

Consists of: clinical lab, PA lab, radiology, pharmacy, and physiotherapy



### Activities in the social sector

2002, Development and Ummat Institute of Sultan Agung, → 2005 it was legalized to become Amil Zakat Institution. Its task is to accommodate zakat infaq and sadaqah both internally and externally. **Then LPDU SA and LAZIS RSISA merged to become LAZIS SA.**

The LAZIS SA program:

1. Da'wah services
2. Educational Development
3. Health social development
4. Economic development
5. Assisted Villages



## INPATIENT SERVICE EFFICIENCY

Th.	T	A	D	HP	BOR (%)	ALO S (hr)	TOI (hr)	BTO (Ps)
2014	365	304	20.167	66,393	71,65	3,29	2,21	66,34
2013	365	262	14.753	68,703	85,78	4,68	0,77	55,94
2012	366	264	14.696	75,304	77,94	5,12	1,45	55,67
2011	365	256	13.129	65,466	70,06	4,99	2,13	51,29

**T = NUMBER OF DAYS/YEAR**

**A = NUMBER OF BED**

**D = NUMBER OF PATIENTS**

**HP = MAINTENANCE DAY**



# KEY POLICIES IN MANAGEMENT OF CHARITY BUSINESS

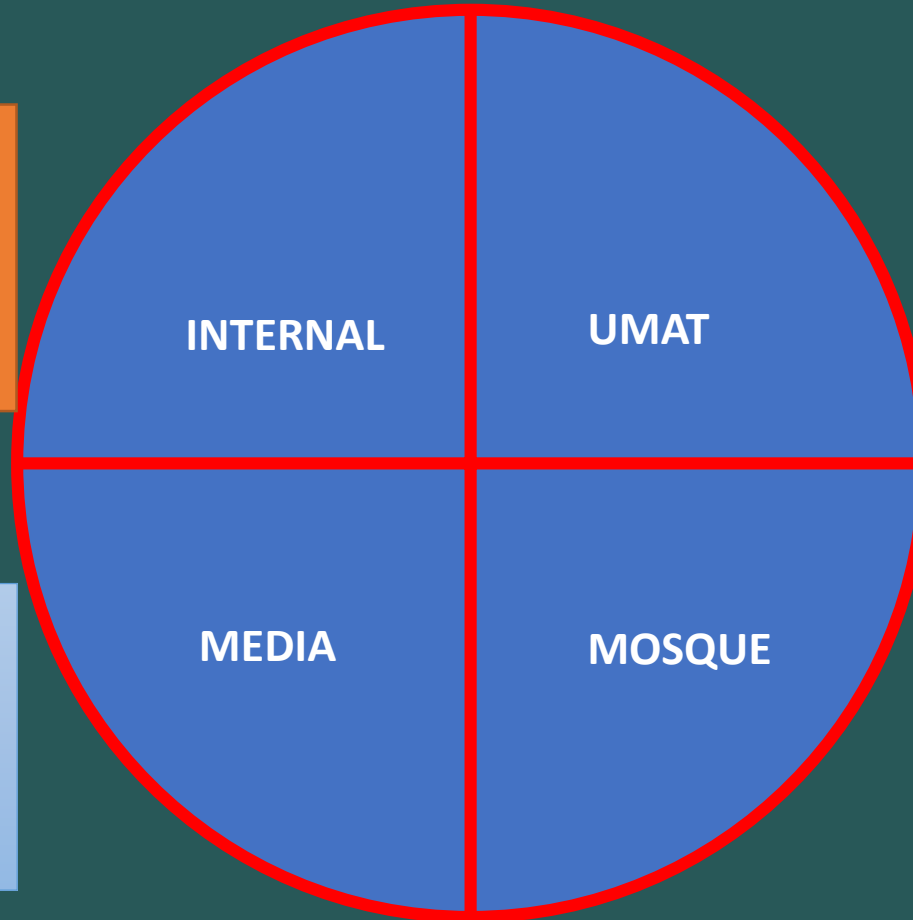






**ADMINISTRATOR PROGRAM OF 2018-2023**

1. WAQF ACADEMY
2. SULTAN AGUNG ISLAMIC DAYCARE
3. YBWSA GRAVE LAND



1. KHUSNUL KHOTIMAH Islamic Boarding School
2. DEVELOP VILLAGES PRONE TO Apostasy
3. Sultan Agung Madinah Zone

1. DAKWAH MEDIA CENTER AND PRODUCTION HOUSE
2. MAP OF PRAISE

1. STRENGTHENING THE ROLE AND FUNCTION OF MOSQUES

## THE DEVELOPMENT OF ISLAMIC DAKWAH COMPREHENSIVE PROCESSING SERVICES

1. NEW SERVICES ISLAMIC HOSPITAL
2. INTERNATIONAL IN MECCA

**PENGEMBANGAN  
RSI-SA**

**PENDIRIAN  
RS SATELIT  
RSI SA**

1. BANJARBARU KALSEL
2. KRIYAN JEPARA
3. TLOGOSARI SEMARANG
4. PRATAMA CLINIC

1. ARRANGEMENT OF YBWSA  
ISLAMIC HEALTH GUARANTEE FOR  
LARGE FAMILY

**PENGEMBANGAN  
JKI YBWSA**

**PENYUSUNAN  
STANDAR ITH**

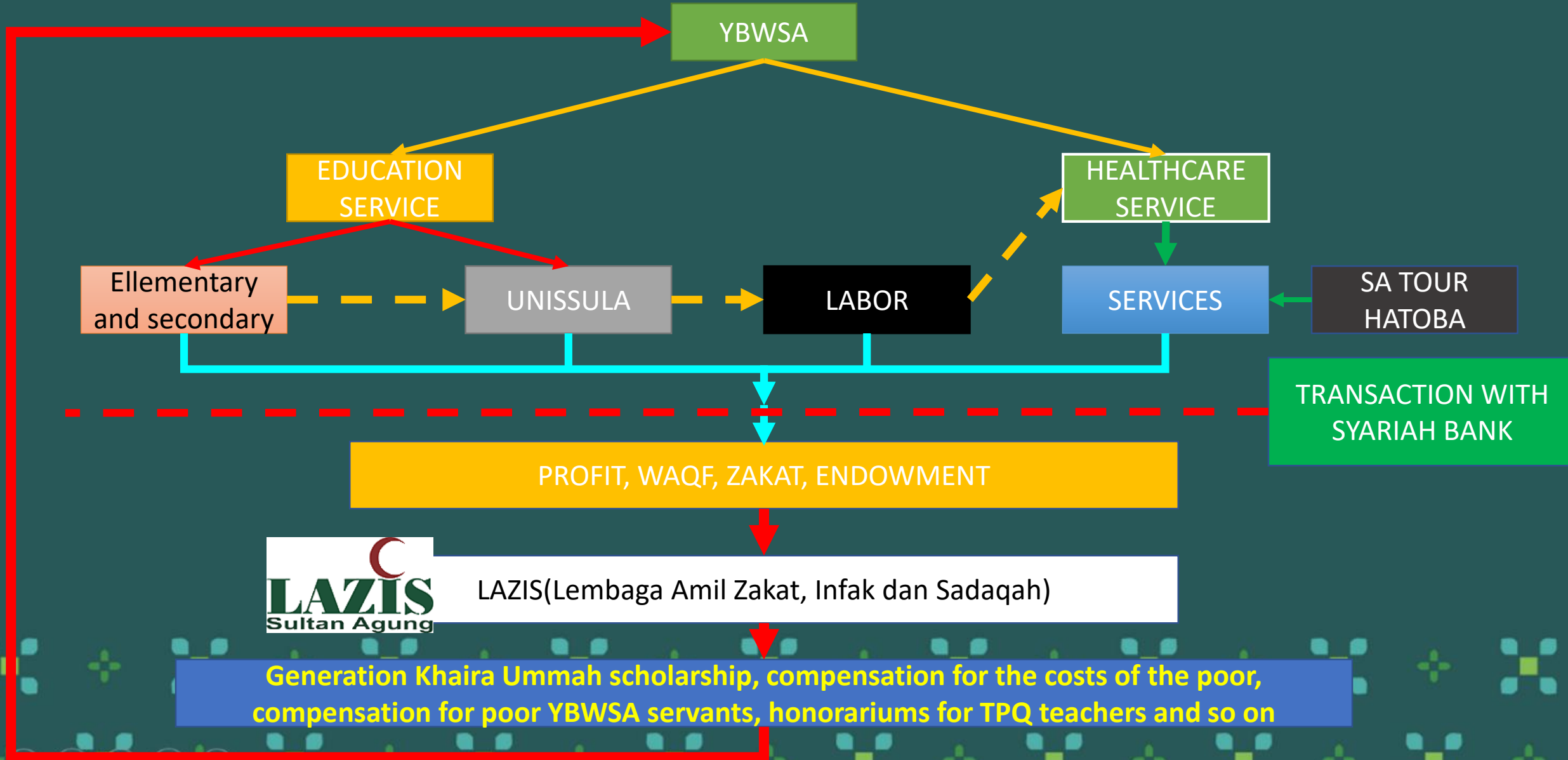
1. ISLAMIC HEALTH EDUCATION  
GOVERNANCE IN BUDAI-BASED  
HOSPITAL

**HEALTH DEVELOPMENT**

**RSI SA AS AN ISLAMIC HEALTH CENTER**



# CLOSE LOOP SYSTEM



# LAZIS (Lembaga Amil Zakat Infak dan Sedekah)



# REGULATIONS OF WAQF IN INDONESIA





# Designing the Future

- 1. build new hospital in Semarang and other city (one hospital in one province)
- 2. Build new tower in Sultan Agung Hospital (Kaligawe)
- 3. Build new University in Banjar Baru, South Borneo)
- 3. New business in Pharmacy





PRESIDEN  
REPUBLIK INDONESIA

UNDANG-UNDANG REPUBLIK INDONESIA  
NOMOR 41 TAHUN 2004  
TENTANG  
WAKAF

DENGAN RAHMAT TUHAN YANG MAHA ESA  
PRESIDEN REPUBLIK INDONESIA,

- Menimbang: a. bahwa lembaga wakaf sebagai pranata keagamaan yang memiliki potensi dan manfaat ekonomi perlu dikelola secara efektif dan efisien untuk kepentingan ibadah dan untuk memajukan kesejahteraan umum;
- b. bahwa wakaf merupakan perbuatan hukum yang telah lama hidup dan dilaksanakan dalam masyarakat, yang pengaturannya belum lengkap serta masih tersebar dalam berbagai peraturan perundang-undangan;
- c. bahwa berdasarkan pertimbangan sebagaimana dimaksud pada huruf a dan huruf b, dipandang perlu membentuk Undang-Undang tentang Wakaf;

Mengingat : Pasal 5 ayat (1), Pasal 20, Pasal 29, dan Pasal 33 Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;

Dengan persetujuan bersama  
DEWAN PERWAKILAN RAKYAT REPUBLIK INDONESIA  
dan  
PRESIDEN REPUBLIK INDONESIA

MEMUTUSKAN:

Menetapkan : UNDANG-UNDANG TENTANG WAKAF.

PERATURAN PEMERINTAH REPUBLIK INDONESIA  
NOMOR 42 TAHUN 2006  
TENTANG  
PELAKSANAAN UNDANG-UNDANG NOMOR 41 TAHUN 2004  
TENTANG WAKAF

DENGAN RAHMAT TUHAN YANG MAHA ESA  
PRESIDEN REPUBLIK INDONESIA,

Menimbang : bahwa untuk melaksanakan ketentuan Pasal 14, Pasal 21, Pasal 31, Pasal 39, Pasal 41, Pasal 46, Pasal 66, dan Pasal 68 Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf, perlu menetapkan Peraturan Pemerintah tentang Pelaksanaan Undang-Undang Nomor 41 Tahun 2004 Tentang Wakaf.

Mengingat : 1. Pasal 5 ayat (1) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;

2. Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf (Lembaran Negara Republik Indonesia Tahun 2004 Nomor 159; Tambahan Lembaran Negara Republik Indonesia Nomor 4459).

MEMUTUSKAN :

Menetapkan : PERATURAN PEMERINTAH TENTANG PELAKSANAAN UNDANG-UNDANG NOMOR 41 TAHUN 2004 TENTANG WAKAF.



**PERATURAN MENTERI AGAMA REPUBLIK INDONESIA  
NOMOR 4 TAHUN 2009  
TENTANG  
ADMINISTRASI PENDAFTARAN WAKAF UANG  
  
DENGAN RAHMAT TUHAN YANG MAHA ESA  
MENTERI AGAMA REPUBLIK INDONESIA,**

- Menimbang** : bahwa untuk melaksanakan Peraturan Pemerintah Nomor 42 Tahun 2006 tentang Pelaksanaan Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf perlu menetapkan Peraturan Menteri Agama tentang Administrasi Pendaftaran Wakaf Uang;
- Mengingat** : 1. Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf (Lembaran Negara Republik Indonesia Tahun 2004 Nomor 159, Tambahan Lembaran Negara Republik Indonesia Nomor 4459);
2. Peraturan Pemerintah Nomor 42 Tahun 2006 tentang Pelaksanaan Undang-undang Nomor 41 Tahun 2004 tentang Wakaf (Lembaran Negara Republik Indonesia Tahun 2006 Nomor 105, Tambahan Lembaran Negara





**PERATURAN BADAN WAKAF INDONESIA  
NOMOR 01 TAHUN 2009  
TENTANG  
PEDOMAN PENGELOLAAN DAN PENGEMBANGAN  
HARTA BENDA WAKAF BERGERAK BERUPA UANG**

**DENGAN RAHMAT TUHAN YANG MAHA ESA,**

**BADAN WAKAF INDONESIA**

Menimbang : bahwa untuk melaksanakan ketentuan Pasal 48 Peraturan Pemerintah Nomor 42 Tahun 2006 tentang Pelaksanaan Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf perlu menetapkan Peraturan Badan Wakaf Indonesia tentang Pedoman Pengelolaan dan Pengembangan Harta Benda Wakaf Bergerak Berupa Uang.

Mengingat : 1. Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf (Lembaran Negara Republik Indonesia Tahun 2004 Nomor 159; Tambahan Lembaran Negara Republik Indonesia Nomor 4459);  
2. Peraturan Pemerintah Nomor 42 Tahun 2006 tentang Pelaksanaan Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf (Lembaran Negara Republik Indonesia Tahun 2006 Nomor 105; Tambahan Lembaran Negara Republik Indonesia Nomor 4667);



**PERATURAN BADAN WAKAF INDONESIA  
NOMOR 1 TAHUN 2008  
TENTANG  
PROSEDUR PENYUSUNAN REKOMENDASI  
TERHADAP PERMOHONAN PENUKARAN/PERUBAHAN STATUS  
HARTA BENDA WAKAF**

**DENGAN RAHMAT TUHAN YANG MAHA ESA**

**BADAN WAKAF INDONESIA**

Menimbang : a. bahwa dalam rangka memajukan dan mengembangkan perwakafan nasional secara sistematis, konsisten, dan efektif, Badan Wakaf Indonesia diberikan tugas dan kewenangan untuk memberikan persetujuan atas penukaran harta benda wakaf;  
b. bahwa berdasarkan pertimbangan sebagaimana dimaksud pada huruf a., perlu menetapkan Prosedur Penyusunan Rekomendasi Terhadap Permohonan Penukaran/Perubahan Status Harta Benda Wakaf.

Mengingat : 1. Undang-Undang Nomor 41 Tahun 2004 tentang Wakaf (Lembaran Negara Republik Indonesia Tahun 2004 Nomor 159; Tambahan Lembaran Negara Republik Indonesia Nomor 4459);

# QUESTION ?



# جَزَاكُمُ اللهُ خَيْرًا كَثِيرًا وَجَزَاكُمُ اللهُ أَحْسَنَ الْجَزَاءِ



**RSI** SULTAN  
AGUNG  
ISLAMIC TEACHING HOSPITAL

Jl. Raya Kaligawe Km. 4 Semarang 50112 Jawa Tengah, Indonesia  
Telp. +62 24 - 658 0019 / Fax. +62 24 - 658 1928  
email: [rs@rsisultanagung.co.id](mailto:rs@rsisultanagung.co.id) | Hotline : 085 100 41 2424  
[www.rsisultanagung.co.id](http://www.rsisultanagung.co.id)

