

*Indonesian Journal of Agrarian Law*

ISSN: 3110-6633 (Online)

Vol. 3 Issue 2 (2026) 937-980

DOI: <https://doi.org/10.15294/jal.v3i1.42224>

Available online since: March 31, 2026



<https://journal.unnes.ac.id/journals/jal/index>

# Asset Legalization Through the Waqf Land Certification Acceleration Program to Realize Legal Certainty in Kaliwungu District, Kudus

Rifa Qothrun Nada

Universitas Negeri Semarang, Semarang, Indonesia

✉ Corresponding email:

[rifaqothrun43574@students.unnes.ac.id](mailto:rifaqothrun43574@students.unnes.ac.id)

---

## Abstract

One of the problems that often occurs in the community is that there are still many waqf lands that are not registered so that they have the potential to cause disputes in the future. As happened in Kaliwungu District, where the number of waqf land that has not been certified waqf from 2017-2025 is 37 fields with a land area of 8.443 M<sup>2</sup> which is spread almost evenly in Kaliwungu District. Based on this data, the Land Office together with the Ministry of Religion Kudus implemented a program to accelerate waqf land certification to overcome waqf land that has not yet been carried out the waqf registration process. This study uses empirical legal research methods. The researcher collected data through interview techniques and documentation to the research subjects, namely KUA Kaliwungu represented by PPAIW, the

Land Office, especially in the field of Determination of Rights and Land Registration, nazhir, and wakif in Kaliwungu District. The result of this study is that the implementation of the waqf land certification acceleration program in Kaliwungu District is a form of cooperation between various parties, both KUA Kaliwungu, the Land Office, and the nazhir. KUA Kaliwungu innovates to implement a waqf service pick-up policy where the process of managing waqf land registration is fully carried out by KUA officers starting from taking requirements at the waqf and nazhir houses to the process of issuing waqf land certificates. The result of the implementation of the waqf land certification acceleration program in Kaliwungu District is in the form of the issuance of waqf certificates on 37 land plots that have not yet received waqf certificates. Thus, this program can provide benefits, especially to the nazhir regarding the certainty of rights to waqf land. The first suggestion is addressed to the community, both wakif and non-wakif are expected to be more proactive when involved in the waqf land registration process. Second, to government agencies that play a role in the issuance of waqf certificates to open service hours on holidays. Finally, by holding a mass waqf pledge deed by cooperating with all parties related to the waqf land registration process.

## Keywords

*Legalization of Waqf Assets, Waqf Land Certification Acceleration Program, Legal Certainty.*

## A. Introduction

Land plays an important role in human life in addition to being a means of livelihood through agricultural and plantation activities, but also plays a role as a place to live and carry out activities. Soil also functions and plays a role in various other aspects of life, both economic, social, and political.<sup>1</sup> In accordance with Article 33 Paragraph (3) of the

---

<sup>1</sup> Bhovy Ardianti Putrie and Tamsil Rachman, "The Process of Managing the Registration of Land Rights by Land Use Permit Holders (IPT) After the Enactment of Surabaya City Regional

Constitution of the Republic of Indonesia, it is explained that related to the management of natural resources in Indonesia is organized by the state with the aim of prospering its people. The article provides legal certainty over the possession and ownership of land rights and can prevent land disputes. The certainty of land rights can only be proven by proof of land certificates issued through the land registration stage. The government has stipulated Government Regulation No. 24 of 1997 concerning Land Registration which in Article 9 states that the land that is the object of land registration is waqf land.<sup>2</sup>

Waqf land is defined as proprietary land obtained from the separation of the property of an individual or legal entity and then institutionalized forever for social benefit in accordance with the ordinances of the Islamic religion. One of the functions of waqf is to participate in social welfare by utilizing existing waqf assets. Waqf has been guaranteed by the government in Law Number 41 of 2004 concerning Waqf and also strengthened by Government Regulation Number 25 of 2018 concerning Amendments to Government Regulation Number 42 of 2006. The existence of this legal umbrella should be able to be the legal basis in various issues related to waqf. However, in its implementation, inconsistencies are often found with existing regulations, one of which is the long delayed waqf land registration process so that there are still many waqf lands that are not certified.

All categories of land rights, including waqf land, are required to have a land registration procedure. This process will produce evidence in the form of a certificate of ownership of waqf land so that legal certainty can be realized. The land registration process serves as the main instrument in providing guarantees and legal protection for the land object in question. The absence of such a process often puts

---

Regulation Number 16 of 2014 concerning the Release of Land Assets of the Surabaya City Government," *Novum: Journal of Law* 9, no. 04 (2022): 71–80. <https://ejournal.unesa.ac.id/index.php/novum/article/view/43810>.

<sup>2</sup> Government Regulation No. 24 of 1997 concerning Land Registration.

landowners in a vulnerable position because documents such as sale and purchase deeds do not have absolute evidentiary force in the eyes of the law. This condition can certainly open a gap for the emergence of agrarian conflicts, especially in terms of ownership and utilization of the land in the future.<sup>3</sup> In reality, there are still many waqf lands that are not registered so that there are often disputes in terms of the status of the waqf land. Therefore, waqf land needs to get legality through a certificate even though in harmony with waqf, a certificate is not a condition for the validity of waqf. The certificate serves to provide legal protection for nazhir so that waqf land can be used safely and sustainably without having to worry about disputes.<sup>4</sup>

The government, in this case the ministry of religion, continues to strive so that the problem of waqf land can be solved. Policies related to waqf continue to grow rapidly. The transformation of waqf management began with the inauguration of the Indonesian Waqf Board followed by the strengthening of information governance and collaboration between institutions. This important policy has an impact on the formation of derivative policies at each level of the Ministry of Religion. One of the policies of the Ministry of Religion in this case is to certify waqf land. Waqf land certification is a flagship program of the Ministry of Religion. This program works in collaboration with the Land Office to facilitate land that has not been certified. This policy continues to develop based on the number of waqf land. However, the certification of waqf land has not been carried out as it should and creates many problems or problems and one of them is the non-completion of the management of waqf documents properly. Based on waqf data in Kaliwungu District, the number of waqf land that has not been certified

---

<sup>3</sup> Reyhand Batara Lubis, Ma'ruf Akib, and Wahyudi Umar, "Obstacles and Impacts of Uncertified Land Registration on Increasing Regional Revenue in Kendari City," *Dear Oleo Law Review* 7, no. 2 (2023): 214–23, <https://doi.org/10.33561/holrev.v7i2.28>.

<sup>4</sup> Herlambang Alvanto Wibisono, "Implementation of Waqf Land Certification as a Form of Obtaining Legal Certainty (Study in Jember Regency)" (2024).



District Kudus?

2. What are the results and benefits of the implementation of the waqf land certification acceleration program to realize legal certainty in Kaliwungu District Kudus?

Thus, this study aims to determine the implementation of the waqf land certification acceleration program in Kaliwungu District Kudus and analyze the results and benefits of the implementation of the waqf land certification acceleration program to realize legal certainty in Kaliwungu District Kudus. By focusing on the local context of Kaliwungu District Kudus, this study is expected to make a theoretical and practical contribution to the development of waqf land registration policies to be more responsive to the needs of the community. The main contribution of this study is to deepen the understanding of the relationship between agrarian law and legal certainty and to offer suggestions on the application of agrarian law in the future.

This study uses empirical legal research methods that examine how the law applies in society and how the law is implemented.<sup>5</sup> The research period was conducted for approximately two months, starting from December 2025 to January 2026. The location of the research is in the Kaliwungu District Kudus area. The researcher collected data through interview techniques and documentation to the research subjects, namely KUA Kaliwungu represented by PPAIW, the Land Office, especially in the field of Determination of Rights and Land Registration, nazhir, and wakif in Kaliwungu District. The data obtained by the researcher was then analyzed using a qualitative approach that produced findings in the form of descriptions in the form of paragraphs. Data analysis is sourced from oral statements and information obtained from the object being studied.<sup>6</sup> All

---

<sup>5</sup> Wiwik Sri Widiarty, *Legal Research Methods Textbook, RISTANSI: Accounting Research* (Yogyakarta: Publika Global Media, 2024), <http://repository.uki.ac.id/14688/1/BukuAjarMetodePenelitianHukum.pdf>.

<sup>6</sup> Syafrida Hafni Sahir, *Research Methods* (Yogyakarta: KBM Indonesia, 2022),

data that have been collected are then selected and analyzed in accordance with this study to be concluded using a deductive method based on existing theories to interpret data in the field.

## **B. Implementation of the Waqf Land Certification Acceleration Program in Kaliwungu District**

### ***1. Juridical Basis and Objectives of the Waqf Land Certification Acceleration Program***

Legally, waqf is understood as the action of a legal subject, both an individual and a legal entity that relinquishes ownership of part of its assets for a specific purpose.<sup>7</sup> The most common form of waqf in the community is in the form of land. One of the categories of waqf that is often found in the reality in Indonesia is the use of proprietary land as an object of waqf. The transfer of land ownership in the context of waqf is permanent.<sup>8</sup> However, it does not mean that other types of property are not recognized, but the arrangement regarding waqf land is carried out very complex because land is a valuable commodity which if there is no valid juridical basis will cause disputes in the future.<sup>9</sup>

The juridical basis regarding the program to accelerate waqf land certification is rooted in the Basic Agrarian Law (UUPA) Number 5 of 1960 which was later strengthened by a series of derivative regulations. The government issued Law No. 41 of 2004 to comprehensively regulate the intricacies of waqf. The existence of waqf is considered so crucial in

---

[https://repositori.uma.ac.id/bitstream/123456789/16455/1/E-Book Syafrida.pdf](https://repositori.uma.ac.id/bitstream/123456789/16455/1/E-Book%20Metodologi%20Penelitian%20Syafrida.pdf) Research Methodology.  
<https://repositori.uma.ac.id/bitstream/123456789/16455/1/E-Book%20Metodologi%20Penelitian%20Syafrida.pdf/>

<sup>7</sup> Law Number 41 of 2004 concerning Waqf.

<sup>8</sup> Rahmat Ramadhani, *Indonesian Land Law and Its Development* (Medan: UMSU Press, 2022), <https://umsupress.umsu.ac.id/wp-content/uploads/2024/06/9786234082548.pdf>.

<sup>9</sup> Khaidar Alifika and Ana Silviana, "Waqf Land Compensation in Land Acquisition for Semarang Demak Toll Road Section II," *NOTARIUS* 16, no. 2 (2023): 1097–1106, <https://doi.org/10.14710/nts.v16i2.44063>.

national agrarian governance that the UUPA itself specifically regulates it in Article 49 which consists of 3 paragraphs, namely:<sup>10</sup>

*Paragraph (1) "The land ownership rights of religious and social bodies used for religious and social purposes are recognized and protected. The agency is also guaranteed to get enough land for its religious and social buildings and activities."*

*Paragraph (2) "For the needs of worship and other sacred activities as described in Article 14, land directly owned by the state may be granted with the right of use."*

*Paragraph (3) "Waqf land is protected and regulated by the Waqf Government Regulation which has a special status because it provides great benefits for the progress of the people."*

Article 49 Paragraph (3) of the UUPA is the foundation in agrarian law which guarantees that the waqf of tenured land is under the auspices and regulation of the government. This shows that every legal action related to waqf land must be in line with the laws and regulations that have been established as a form of protection from the state. Law Number 41 of 2004 concerning Waqf regulates in detail how to manage, register, and develop a waqf asset, including if there is a misappropriation in the use of waqf assets. The concept of land waqf in the context of national law adopts the principle of Government Regulation No. 28 of 1977 concerning Waqf of Land Rights. In which it is explained that waqf involves the separation of property in the form of land owned by legal subjects for long-term purposes. The property is then transferred to a social asset or place of worship, in

---

<sup>10</sup> Irfan Christianto, "Legal Protection of Waqf Land through Land Registration Based on Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles," *Al-Mashlahah: Journal of Islamic Law and Islamic Social Institutions* 10, no. 01 (2022): 91–106, <https://doi.org/10.30868/am.v10i01.2027>.

accordance with the corridor and principles of Islamic law.<sup>11</sup>

Related to the implementation of the program to accelerate waqf land certification, it is contained in Government Regulation Number 42 of 2006 which was later updated through Government Regulation Number 25 of 2018. This Government Regulation provides clearer guidance regarding matters that have not been detailed in the Waqf Law, including those related to the procedures for the waqf process for movable and immovable objects. In Article 16, it is explained that immovable objects include rights to land, buildings, or parts of buildings that stand on land, property rights to apartment units. As for movable objects, it is regulated in Articles 19-22. In this article, movable objects that can be waqf are movable objects that cannot be exhausted due to use, such as precious metals, stocks, deposits, bonds, and money.

As for technically, the waqf land certification procedure is guided by the Minister of ATR/BPN Number 2 of 2017 concerning Procedures for Waqf Land Registration. In order to accelerate the certification of waqf land intended for places of worship, the government also issued the Instruction of the Minister of ATR/BPN Number 1/INS/II/2018 along with the Ministerial Circular Letter Number 1/SE/III/2018 as guidelines for its implementation. At the regional level, real collaboration is shown by the Kudus Land Office and the Ministry of Religion Kudus through Cooperation Agreements Number 261/KK.11.09/7/BA.00/5/2023 and Number 2675/SKB.32.08/2023 as synergistic efforts in accelerating waqf land certification.

The presence of various regulations related to waqf brings great hope for the increase in waqf land certification in Indonesia. With a clearer legal umbrella, the waqf land registration graph is expected to continue to experience an upward trend. This step will automatically strengthen legal protection and ensure the existence of waqf land from various potential disputes in the future. Regulation of the Minister of Agrarian and Spatial Planning/Head of the

---

<sup>11</sup> Government Regulation of the Republic of Indonesia Number 28 of 1977 concerning Waqf of Owned Land.

National Land Agency of the Republic of Indonesia Number 2 of 2017 concerning Procedures for Registration of Waqf Land is a crucial turning point in the initiative of the waqf land registration acceleration program in Indonesia. This regulation systematically contains operational guidelines regarding administrative procedures that must be passed to legalize the status of waqf land through the land office so as to provide faster legal certainty for the nazhir.<sup>12</sup>

The implementation of waqf must meet the pillars of waqf so that waqf can be said to be valid according to Islam. The rukun waqf functions as the main indicator in assessing whether the process of handing over the property has run in its entirety and in accordance with applicable rules so that it can be determined whether the legal act is valid or not.<sup>13</sup> The pillars of waqf are as follows.<sup>14</sup>

- a. The party who handed over his assets to be waqf (wakif). By law and sharia, a wakif is obliged to have the competence to carry out the act of *tabarru'*, which is the willingness to relinquish property rights without expecting material gains. In addition, other requirements such as aspects of maturity, mental health, and freedom from external pressure are absolute requirements that must be met.
- b. Objects that are waqf (*mauquf bih*). *Mauquf bih* must have a benefit value according to the needs of sharia. Therefore, objects that are prohibited from being used in Islam, such as intoxicating substances or other haram goods, automatically do not meet the legal

<sup>12</sup> Dakum, Nurwati, and Dwi Putra Yullhaq, "Policy to Accelerate Waqf Land Certification in Indonesia," *JCH (Journal of Legal Scholars)* 7, no. 2 (2022): 272–75, <https://doi.org/10.3376/jch.v7i2.462>.

<sup>13</sup> Muhammad Amin, "The Legality of Waqf Land for Islamic Boarding Schools in Bitung City," *I'tisham : Journal of Islamic Law and Economics* 3, no. 1 (2023): 82–115, <https://journal.iain-manado.ac.id/index.php/itisham/article/view/2833>.

<sup>14</sup> Ministry of Religious Affairs of the Republic of Indonesia, *Fiqh Waqf* (Jakarta: Directorate of Waqf Empowerment, 2006), <https://www.bwi.go.id/wp-content/uploads/2019/10/Fiqih-Wakaf-2006.pdf>.

requirements to be used as waqf objects.

- c. A party that receives the benefit of waqf property (*mauquf a'laih*). The existence of *mauquf a'laih* as a beneficiary is an important element in determining the direction of waqf allocation. In accordance with the regulatory mandate in the Waqf Law, the use of waqf assets is limited to activities that bring social benefits, such as strengthening da'wah facilities, educational institutions, social assistance for the poor, and other community empowerment efforts.
- d. Proof/statement of having donated his property (waqf pledge / *shighat*). In principle, the waqf pledge is a manifestation of the intention of the owner of waqf assets to set aside some of his assets for the public interest. This statement of intent can be conveyed through written, oral or sign media whose meaning can be clearly captured. Referring to Article 21 of the Waqf Law, the legality of the statement must be formalized into the Waqf Pledge Deed (AIW). This official document is an important instrument in recording the complete identity of waqf and nazhir, details of the object of waqf, the target benefit (allocation), and the duration of the waqf time.

Through the tenure land waqf scheme, existing assets can be managed in such a way as to provide added value for economic development and the welfare of Muslims at large.<sup>15</sup> The handover of these assets does not only stop at the spiritual aspect of places of worship, but also extends to the use of land as a basis for improving people's living standards.<sup>16</sup> Legal acts in the form of waqf land ownership is an act that is full of spiritual and social values. In this process,

---

<sup>15</sup> Rafan Darodjat and Nun Harrieti, "Universalitas Wakaf Produktif," *Talk: Journal of Community Service of Social, Village, and Community Development* 6, no. 1 (2025): 1–12, <https://doi.org/10.24198/sawala.v6i1.58139>.

<sup>16</sup> Abdul Hamid Usman et al., "Waqf of Land Title Has Not Been Registered," *Journal of Legal Certainty & Justice* 2, no. 1 (2020): 48–62, <https://jurnal.um-palembang.ac.id/KHDK/article/view/3047>.

legal subjects voluntarily set aside their private land to be formalized as a permanent and sustainable social waqf asset for the public benefit.<sup>17</sup>

The existence of the Waqf Land Certification Acceleration Program is carried out with the aim of providing legal certainty of land rights which are generally used for mosques, tombs, Islamic boarding schools, and other benefits. This program is a synergy between the Ministry of Religion and the Ministry of ATR/BPN in order to facilitate the registration of waqf land in realizing the security of the legality of waqf assets. The difference between the ordinary land registration program and the acceleration program lies in the shorter process while the terms and procedures remain the same. The process of registering waqf land that has or has not been certified as a title usually takes 3-9 months of processing time. However, after the implementation of this program, land registration becomes shorter because it only takes a maximum of 1 month.

## ***2. The Role of Stakeholders in the Implementation of the Waqf Land Certification Acceleration Program***

The form of cooperation between the Ministry of Religion Kudus and the Kudus Land Office is strengthened by the existence of a Cooperation Agreement between the Ministry of Religion Kudus and the Kudus Land Office Number 261/KK.11.09/7/BA.00/5/2023 and Number 2675/SKB.32.08/2023 concerning the Implementation of Coordination and Cooperation in Duties and Functions in the Context of Accelerating Waqf Land Certification. In the cooperation agreement, the two agencies coordinate and cooperate in the implementation of duties and functions in order to accelerate waqf land certification. The parties involved in this program at the sub-district level are the Land Office, KUA, and nazhir.

### ***a. The Role of the Land Office***

---

<sup>17</sup> Boedi Harsono, *Indonesian Agrarian Law: The History of the Formation of the Basic Agrarian Law Content and Implementation* (Jakarta: Djambatan, 2008).

The Land Office has the task of carrying out some of the duties and functions of the National Land Agency in each district/city concerned. In carrying out its duties as referred to in Article 30 of the Minister of ATR/BPN Number 17 of 2020 concerning the Organization and Work Procedures of the BPN Regional Office and the Land Office, the Regency/City Land Office carries out the following functions:

- 1) Preparation of plans, programs, budgets and reporting;
- 2) Implementation of surveys, measurements and mapping;
- 3) Implementation of land rights determination, land registration and community empowerment;
- 4) Implementation of land planning;
- 5) Implementation of land acquisition;
- 6) Implementation of land control and handling of land disputes and cases; and
- 7) Implementation of providing administrative support to all organizational units of the Regency/City National Land Agency Office.

Especially in the case of the issuance of land certificates, the Land Rights Registration subsection has authority in this regard. This subsection is tasked with preparing technical guidance materials, coordination, monitoring, implementation of registration of land rights, rights to space, property rights to apartment units, management rights, dependent rights, waqf land, land rights of social/religious entities and recording the cancellation of rights and the removal of rights, as well as evaluation and reporting.<sup>18</sup>

The Kudus Land Office in terms of following up on the existence of a cooperation agreement between the Land Office and the Office of the Ministry of Kudus Religion Number 261/KK.11.09/7/BA.00/5/2023 and Number 2675/SKB.32.08/2023 concerning the Implementation of

---

<sup>18</sup> Yusuf Abdul Rahman, "The Role of the Land Office on Overlapping Property Rights Certificates (Study at the Probolinggo City Land Office)," 2023.

Coordination and Cooperation of Duties and Functions in the Context of Accelerating Waqf Land Certification by doing several ways, namely by conducting counseling and socialization on the initiative of the Ministry of ATR/BPN with stakeholders related to waqf land certification and also attended invitations from the Indonesian Waqf Agency (BWI)/Kankemenag/Indonesian Ulema Council (MUI)/other religious bodies.<sup>19</sup> The Kudus defense office, in terms of implementing the waqf land certification acceleration program, provides convenience in the form of acceleration or acceleration by prioritizing the fields of waqf land that are delayed in the certification process in terms of the measurement and certification process at a cost of zero rupiah in Non-Tax State Revenue (PNBP).

The duties and responsibilities of the Kudus Land Office in the waqf land certification acceleration program include:<sup>20</sup>

- 1) Determine whether the application from the Ministry of Religion and/or its representative is accepted or rejected, after making a transparent presentation before him;
- 2) Implementing the acceleration of waqf land certification;
- 3) Assist in researching documents submitted by the Ministry of Religion and/or its representatives in accordance with the provisions of laws and regulations;
- 4) Complete the registration of waqf land by the Ministry of Religion and/or its representative.

***b. The Role of the KUA Kaliwungu***

KUA is tasked with executing religious policies at the

---

<sup>19</sup> Interview with Taufik Hidayat, S.ST., M.M., Head of the Land Rights and Registration Section of the Kudus Land Office. Kudus, January 21, 2026.

<sup>20</sup> Cooperation Agreement between the Office of the Ministry of Religion of Kudus Regency and the Kudus Land Office Number 261/KK.11.09/7/BA.00/5/2023 and Number 2675/SKB.32.08/2023 concerning the Implementation of Coordination and Cooperation of Duties and Functions in the Context of Accelerating Waqf Land Certification.

local level, on the other hand this institution is obliged to carry out office operational activities such as data documentation, archiving, and correspondence management to ensure the orderliness of organizational performance.<sup>21</sup> In addition to carrying these main responsibilities, KUA has a crucial role as the Waqf Pledge Deed Making Officer or abbreviated as PPAIW. With this capacity, this agency is fully responsible for recording and registering it until the issuance of the waqf certificate.<sup>22</sup>

KUA Kaliwungu Kudus conducted socialization of the acceleration program and then implemented a waqf service pick-up policy. The service ball pick-up policy means that KUA officers take the requirements for waqf land registration by coming directly to the waqf house (the waqf party) as well as checking the location of the land (checking the land peg) then making a requirement form, asking for the signatures of the parties by attending directly to the location, before that the land certificate is validated first by the KUA officer, then after validity, it is taken to the village to be signed by the village head and then signed by the local sub-district, then processed at the KUA to input and print the EAIW, a waqf pledge assembly was held, both at home and at the KUA, then processed by the nazhir assisted by officers from the KUA and registered with BWI, completing the waqf file requirements to be taken to the Land Office. If there is a shortage in the Land Office, then it is assisted by KUA personnel and nazhir administrators to complete it after which it is registered at the Land Office by the nazhir and KUA officers. After becoming a certificate, it is taken by the nazhir/KUA officer

---

<sup>21</sup> KMA Number 18 of 1975 Jo. KMA Number 517 of 2001 and Government Regulation Number 6 of 1988 concerning the Organizational Arrangement of KUA.

<sup>22</sup> Siska Petridila and Moch. Khoirul Anwar, "Efforts of the Sedati District Religious Affairs Office in the Effectiveness of Accelerating Waqf Land Certification," *Adz-Dzahab: Journal of Islamic Economics and Business* 8, no. 1 (2023): 13–22, <https://doi.org/10.47435/adz-dzahab.v8i1.1620>.

at the Land Office.<sup>23</sup>

The next policy implemented is waqf in 2020 which used to participate in the Complete Systematic Land Registration Program, the waqf certificate has been completed, but the waqf pledge deed has not been submitted at KUA, stopped at the village committee. Then, it is included in the program to accelerate waqf land certification so that in 2025 the certificate will be completed in just a maximum of one month. Then, there was also a waqf in 2017 that had not been completed at the Land Office for many years, postponed because the requirements were still incomplete. In the end, the PPAIW of waqf land can also be resolved through the waqf land certification acceleration program.<sup>24</sup>

*Image 2. The Flow of Waqf Services in KUA Kaliwungu*



Source: Researcher, 2026

The process of waqf services at KUA in general, namely:<sup>25</sup>

- 1) The intention of a waqf (the waqf party) to waqf the

<sup>23</sup> Interview with Humaidi, S.Ag., S.H., Head of KUA Kaliwungu Kudus. Kudus, December 22, 2025.

<sup>24</sup> Interview with Humaidi, S.Ag., S.H., Head of KUA Kaliwungu Kudus. Kudus, December 22, 2025.

<sup>25</sup> Interview with Humaidi, S.Ag., S.H., Head of KUA Kaliwungu Kudus. Kudus, December 22, 2025.

land owned by him is then conveyed to the nazhir and KUA;

- 2) KUA submitted the validation of the land certificate to the Land Office. If the results are valid, a certificate of validation will be given. On the other hand, if it is not valid, a remeasurement will be carried out and a new certificate will be issued if there is a difference in land area;
- 3) The wakif and nazhir prepare the document requirements, which are as follows.
  - a) Original Certificate of Ownership. If the land has not been certified, it will be replaced with Village Citation C known to the Village Head along with a copy of the photo, a picture of the land situation, sporadic, and a witness report;
  - b) A copy of the ID card and KK waqf;
  - c) Photocopies of KTP and KK of all waqf nazhir administrators;
  - d) Copy of KTP and KK of husband/wife/heirs
  - e) Photocopies of ID cards and KK of witnesses;
  - f) Verification of waqf nazhir from KUA;
  - g) Registration of waqf nazhir from the Indonesian Waqf Agency (BWI)
  - h) Certificate that the land is not in dispute;
  - i) Letter of consent from the wife/husband/heir;
  - j) Waqf Certificate from the village;
  - k) Letter of application to the Land Office from the nazhir;
  - l) The last Building Land Tax (PBB);
- 4) After completing all these requirements, it will then be submitted to the KUA and then will be input to the E-AIW website;
- 5) E-AIW is processed then printed and waqf pledges are made;
- 6) The waqf pledge was then carried out in the presence of the wakif, two witnesses, nazhir, PPAIW;
- 7) The signing of the waqf pledge by all parties present;
- 8) Nazhir then submitted a Waqf Pledge Deed (AIW) to the Indonesian Waqf Agency (BWI) for nazhir registration process;

- 9) Nazhir then brings the document requirements, registration of nazhir, and Waqf Pledge Deed to the Land Office for the certificate to be processed;
- 10) The waqf land certificate has been completed, then nazhir keeps the original certificate and KUA keeps a copy of the certificate.

Data on waqf land in KUA Kaliwungu Kudus, based on the results of an interview with the Head of KUA Kaliwungu as the Waqf Pledge Deed Making Officer (PPAIW) of Kaliwungu District Kudus, that from 2017-2025 there are still many waqf lands that have not been certified as waqf, namely with a total of 37 fields with a total area of 8,443 M<sup>2</sup> with the following details.

*Table 1. Kaliwungu Waqf Land Data That Has Not Been Waqf Certified*

| No.   | Year | Quantity           | Provisions                                                                                 | Wide                 |
|-------|------|--------------------|--------------------------------------------------------------------------------------------|----------------------|
| 1.    | 2017 | 2 Fields           | - Schools (2)                                                                              | 480 m <sup>2</sup>   |
| 2.    | 2020 | 4 Fields           | - Mosques (1)<br>- Tomb (1)<br>- Prayer Rooms (2)                                          | 812 m <sup>2</sup>   |
| 3.    | 2022 | 1 field            | - Mosques (1)                                                                              | 147 m <sup>2</sup>   |
| 4.    | 2023 | 2 Fields           | - Other Social (1)<br>- Tomb (1)                                                           | 496 m <sup>2</sup>   |
| 5.    | 2024 | 12 fields          | - Mosques (3)<br>- Prayer room (6)<br>- Prayer rooms and tombs (1)<br>- Tombs (2)          | 3.565 m <sup>2</sup> |
| 6.    | 2025 | 16 fields          | - Mosques (5)<br>- Prayer room (6)<br>- Boarding School (1)<br>- Tomb (1)<br>- Schools (3) | 2.943 m <sup>2</sup> |
| Total |      | 37 waqf land plots |                                                                                            | 8.443 m <sup>2</sup> |

The delay in the waqf land registration process was caused by several factors, including the process of breaking land certificates that needed to be re-measured by the Kudus Land Office, the land certificate was completed when the Complete Systematic Land Registration program was included, but the certificate had not been submitted to the KUA, and the lack of readiness of supporting documents in terms of wakif and nazhir.<sup>26</sup>

Technically, the head of the Kaliwungu District KUA who also serves as the Waqf Pledge Deed Making Officer (PPAIW) sets a strategy to overcome problems related to waqf land that has not been certified by including a waqf land certification acceleration program that invites the cooperation of other parties. Mr. Humaidi, Head of KUA Kaliwungu, explained that:

*"All relevant parties have the same commitment to the acceleration of waqf land certification program in the Kudus Regency area. At the district level, the parties involved are the Kudus Land Office, the Ministry of Religion, PCNU, PD Muhammadiyah, and Nazhir. At the sub-district level, KUA Kaliwungu collaborates with the Land Office and the nazhir".*

From the results of the interview, it can be seen that the implementation of the waqf land certification acceleration program is a form of cooperation between various parties, both the Ministry of Religion, the Land Office, the NU Branch Executive, the Muhammadiyah Regional Executive, and other nazhir. At the Kaliwungu sub-district level itself, KUA invites the cooperation of nazhir and the Kudus Land Office as an effort to support the implementation of the program. This program targets waqf land that does not have a certificate, especially those from previous years.

### **c. The Role of Nazhir**

The nazhir NU (Nahdlatul Ulama) has a crucial role in

---

<sup>26</sup> Interview with Humaidi, S.Ag., S.H., Head of KUA Kaliwungu Kudus. Kudus, December 22, 2025.

the process of receiving and managing waqf land.<sup>27</sup> As the results of an interview with Markaban, the Nazhir NU Management said that:<sup>28</sup>

*"The role of nazhir in terms of the waqf land registration process is highly expected by the community because most people are still unfamiliar with waqf. The NU Branch Representative Assembly already has a nazhir of NU legal entities so that it is very helpful in terms of socialization related to the importance of waqf land certification which then also facilitates the waqf land certification process. This process requires strong synergy with state institutions that make deep waqf pledge deeds, which in this case is the KUA".*

Based on the results of the interview, the implementation of the program to accelerate waqf land certification at KUA Kaliwungu must be carried out by inviting the cooperation of Nazhir, especially Nazhir NU because the majority of waqf land in Kaliwungu District is owned by NU who are trusted to manage their waqf land. The condition of the community is still unfamiliar with the importance of managing waqf land registration, so Nazhir NU is here to help facilitate the process of managing waqf land registration so that it is hoped that all waqf land can be properly certified.

In addition to the nazhir of the NU organization, the KUA of Kaliwungu District also invites the cooperation of the Nazhir of the Al-Istiqomah Islamic Boarding School. As the results of the author's interview with the leader of the Al-Istiqomah Islamic Boarding School, namely KH.

---

<sup>27</sup> Aminuddin et al., "Waqf Certification Policy in Indonesia in Sustainable Development: Opportunities and Challenges," *PESHUM : Journal of Education, Social and Humanities* 4, no. 2 (2025): 2665–76, <https://ulilalbabinstitute.co.id/index.php/PESHUM/article/view/7914>.

<sup>28</sup> Interview with Markaban, Nazhir NU Administrator. Kudus, December 27, 2025.

Sholichan who conveyed that:<sup>29</sup>

*"KUA has also socialized the existence of this program. From our side, it will certainly help in our capacity as nazhir, which is the first in the process of receiving waqf goods. A nazhir must be capable and observant to examine that his waqf is not interrupted at the beginning, for example waqf to someone who does not yet exist. Then the second, in terms of managing waqf goods, it must also be researched how it is allocated and whether the nazhir is able to manage it".*

Judging from the results of the interview, it is not only the NU nazhir who plays a role in the waqf land registration process. However, the KUA Kaliwungu also invites the cooperation of the nazhir of the Islamic boarding school, which in this case is the Al-Istiqomah Islamic Boarding School. The Nazhir of the Al-Istiqomah Islamic Boarding School understands very well what the role and function of a waqf nazhir is in terms of receiving and also managing waqf land. The ability of nazhir to manage is the key to the success of waqf, especially for those whose management is still traditional.<sup>30</sup>

### **3. Obstacles in the Implementation of the Waqf Land Certification Acceleration Program**

#### **a. Obstacles Experienced by the Land Office**

Every policy that is implemented must experience obstacles. Likewise, the implementation of the program to accelerate waqf land certification in Kaliwungu district. Some of the obstacles that often occur according to the results of interviews with the Kudus Land Office are as follows.<sup>31</sup>

<sup>29</sup> Interview with KH. Sholichan, the Head of the Al-Istiqomah Islamic Boarding School. Kudus, January 17, 2026.

<sup>30</sup> M. Ainun Najib, Najmudin, and Isti Nuzulul Atiah, "Institutional Model of Economic Empowerment of Village Communities Through Waqf," *Ash-Shari'ah* 23, no. 1 (2021), <https://doi.org/10.15575/as.v23i1.10246>.

<sup>31</sup> Interview with Taufik Hidayat, S.ST., M.M., Head of the Land Rights and Registration Section of the Kudus Land Office. Kudus,

- 1) For waqf land that has not been certified, either in the form of Girik or Letter C. Usually the history of the land is unclear. The history of the land is very important for the Land Office to know so that in the future it does not cause disputes;
- 2) For land that has been certified, sometimes there are still obstacles. Obstacles usually occur if the name listed on the certificate has passed away. So it must be processed first and not necessarily the heirs want to take care of the inheritance documents because it requires a lot of money. Sometimes there are also heirs scattered outside the island. If this happens, a court decision can be requested. Another obstacle can also be in the form of heirs who do not agree that land objects are intended for waqf.
- 3) Waqf land has been transferred from waqf to nazhir. However, during the transition period, the wakif passed away so that the land certification process became somewhat hampered;
- 4) The difference in the area of the waqf land object in the Waqf Pledge Deed and the one listed on the land certificate is different. This case often occurs in old certificate products, namely certificates under the 1900s. In this case, the Land Office will plot the plot of land in the measurement section to ensure there is no *overlapping* or overlapping of the land area. If this happens, a remeasurement will be carried out to determine which area is in accordance with the real data in the field. If later the measurement results change, a new certificate will be issued;
- 5) Regarding spatial planning, for waqf object land which is agricultural land, sometimes it cannot be converted because it is green land. So in this case, because the land is green land, the waqf process cannot be continued;
- 6) Rare obstacles, for example, buying waqf land and then exchanging it for a more strategic land location. The solution to this case must have a permit from the

---

January 21, 2026.

Indonesian Waqf Agency (BWI);

- 7) If there is a land boundary dispute during the waqf certification process, the Kudus Defense office will first mediate between the parties to the dispute. An example of this case is in Gribig, Gebog Kudus District where there was a land boundary dispute on the waqf object. Because in the end mediation was not achieved, the waqf process could not be continued.

**b. Obstacles Experienced by KUA Kaliwungu**

Several examples of obstacles that have occurred in the process of accelerating waqf land certification have also been experienced by the KUA, such as what happened to the wakif named Mrs. Suharti. This case began with the good intentions of Mr. Sugianto who wanted to endow land for the expansion of a prayer room in Sidorekso Village. However, the land owned by Mr. Sugianto is located far from the prayer room. Then Mr. Sugianto found out that the land located next to the prayer room belonged to Mrs. Suharti. Mr. Sugianto then wanted to buy Mrs. Suharti's land so that Mr. Sugianto's good intentions could be implemented. Mr. Sugianto consulted with the KUA whether the decision was right or not.<sup>32</sup>

In the case of Mrs. Suharti's waqf, PPAIW said that:

*"If the process is normal, the buying and selling will definitely be continued, then the name will be reversed and after that the waqf can be processed. However, instead of spending more money, PPAIW suggests exchanging land. Mrs. Suharti's land was exchanged for land owned by Mr. Sugianto. So the waqf process can be directly carried out for land objects with the name of the owner Mrs. Suharti without having to go through the buying and selling process where you have to change the name first which will certainly take a long time and add more costs".*

This solution was then conveyed to Mrs. Suharti as the owner of the waqf land object. Mrs. Suharti cooperatively

---

<sup>32</sup> Interview with Suharti, Wakif in Sidorekso Village. Kudus, January 17, 2026.

agreed to the suggestion and finally the waqf process could be implemented. KUA Kaliwungu carried out a policy of "cutting the compass" in this case in order to cut time and costs. In the end, the waqf process can be continued with the name of the waqf that is listed in accordance with the name on the certificate.

Another example of the obstacles experienced by KUA Kaliwungu is the object of waqf land with a waqf named Mrs. Niswatun who wants to endow land for a prayer room in Mijen Kaliwungu Village. Initially, Mrs. Niswatun intended to endow a piece of land intended to build a prayer room. Then, Mrs. Niswatun wanted to buy a piece of land to later be endowd. After finding strategic land, it turned out that there were obstacles in the waqf management process. The land that will be the object of waqf is in the name of a woman who has divorced her first husband.<sup>33</sup> Therefore, when screening the history of the land, it is necessary to do it carefully whether the land is included in the property of gono-gini or not.

The KUA during the waqf requirement document screening process is one of the things that is to check the original land certificate and also to research the history of the land. In the case of Mrs. Niswatun, the KUA cross-checked the history of the land so that the waqf process in the future does not cause disputes. First, KUA Kaliwungu contacted the landowner to confirm whether the acquisition of the land was still in the marriage period with the first husband or after the divorce was carried out. The landowner apparently did not remember exactly when he acquired the land. Finally, PPAIW Kaliwungu District contacted the KUA concerned to ask about when the landowner divorced. From this information, it can finally be known that the land that will later become the object of waqf is not included in the property of gono-gini because its acquisition occurred after the landowner divorced her first husband. Then, the waqf process can be continued.

### ***c. Obstacles Experienced by Nazhir***

---

<sup>33</sup> Interview with Niswatun, Wakif in Mijen Village. Kudus, January 17, 2026.

The nazhir as *a stakeholder* in the implementation of the acceleration of waqf land certification also has obstacles. As conveyed by Markaban, the NU nazhir administrator, stated that:<sup>34</sup>

*"The obstacles faced so far are at least miscommunication and lack of understanding of the rules on the requirements so that we have to go back and forth to get documents, then sometimes we have followed the rules but it turns out that there is a change in the rules".*

From the results of the interview, the NU nazhir felt that so far the waqf land certification process in Kaliwungu District has been good. Regarding the obstacle lies in the miscommunication with the waqf. Because the waqf's awareness of waqf requirements is lacking, so it becomes an obstacle in the waqf process. Sudden changes in regulations sometimes become irrelevant to the procedures that are already running.

Meanwhile, other nazhir who contributed to the waqf land certification acceleration program was a nazhir from the Al-Istiqomah Islamic Boarding School who said that:

*"The obstacles from the community are usually not willing to take care of this certification until it is completed, yes because there may be too many requirements, so they have to go back and forth. So in the end this management came to a halt in the middle".*

From the interview, it can be concluded that the nazhir of the Al-Istiqomah Islamic Boarding School also experienced obstacles in its contribution to the management of waqf land certificates. People who usually do not want to take care of the certification until it is completed so that the certificate is not completed until it is issued. Obstacles in the implementation of the waqf land certification acceleration program are experienced by all

---

<sup>34</sup> Interview with Markaban, Nazhir NU Administrator. Kudus, December 27, 2025.

*stakeholders* in Kaliwungu District, starting from the KUA Kaliwungu, the Land Office, and nazhir.

#### **4. *The Success of the Waqf Land Certification Acceleration Program in Kaliwungu***

Referring to George Edward III's perspective on policy implementation, the success of a program depends heavily on its execution phase. George emphasized that the quality of a policy will lose its meaning if it is not accompanied by careful planning and technical readiness on the ground, which can ultimately hinder the achievement of the strategic targets that have been set.<sup>35</sup> Policy implementation is a decisive stage in the series of policy processes whether a policy will be considered beneficial or not. If it can be implemented properly, then the policy is considered successful. A policy is made to achieve a specific goal by integrating actors' policies, organizations, procedures, and techniques in its implementation. There are four factors that interact with each other in the implementation of a policy, namely.<sup>36</sup>

##### **a. Communication**

The first factor in the implementation of a policy is communication. This is important as the first step after the policy is decided. Communication is carried out with the parties involved. If communication is not done properly, it will have a bad impact in the future.<sup>37</sup> Therefore, there is communication as a delivery of information that is conveyed clearly so that the information conveyed does not cause misunderstandings.

In this study, it can be seen that the synergy between

---

<sup>35</sup> Anis RS et al., *PUBLIC POLICY: THEORY, FORMULATION, AND APPLICATION* (Padang: PT Global Executives of Technology, 2023), <https://padangjurnal.web.id/index.php/menulis/article/download/324/313/424>.

<sup>36</sup> RS et al.

<sup>37</sup> Jumria Mansur, "IMPLEMENTATION OF THE CONCEPT OF POLICY IMPLEMENTATION IN THE PUBLIC," *At-Tawassuth: Journal of Islamic Economics* 6, no. 2 (2021): 324–34, <http://dx.doi.org/10.30829/ajei.v6i2.7713>.

parties in the implementation of the waqf land certification acceleration program in Kaliwungu has established communication and cooperation to make the acceleration program a success. KUA Kaliwungu has socialized the program to the nazhir and also the community. Socialization was carried out face-to-face and also through social media related to procedures and also regarding the acceleration program schedule.

b. Resources

The resources in question are the availability of human resources as supporters and resources in implementation. In the implementation of the waqf land certification acceleration program in Kaliwungu, the supporting resources include the KUA Kaliwungu, the land office, and nazhir. The three *stakeholders* understand their respective roles and responsibilities supported by the program information that has been disseminated.

c. Attitude of the Implementer

Referring to how willing the implementers are in implementing the policy. Whether they have the initiative, support, or even the opposite in implementing policies. The implementers in the implementation of the waqf land certification acceleration program in Kaliwungu are proactive so that the policy is carried out properly.

d. Bureaucratic Structure or Authority

Bureaucratic structure refers to how policy implementers use their authority to solve problems or obstacles in the policy implementation process. Hierarchical work systems and procedures often make policy implementation rigid. Therefore, effective coordination between organizations is needed to support successful implementation. In this study, each *stakeholder* competed using *Standard Operating Procedures* (SOP) to overcome obstacles that occurred during the acceleration program implementation process.

It can be concluded that the implementation of the

program to accelerate waqf land certification in Kaliwungu District based on the four supporting factors has been carried out well.

## C. Results and Benefits of the Implementation of the Waqf Land Certification Acceleration Program to Realize Legal Certainty in Kaliwungu District

### 1. *Results of the Implementation of the Waqf Land Certification Acceleration Program*

The waqf land certification acceleration program is carried out to realize legal certainty on the status of waqf land so that it can prevent disputes in the future. The results of this program make waqf land that has not been certified waqf become a certificate directly in just a maximum of one month. The following is data on the results of the implementation of the waqf land certification acceleration program in Kaliwungu District Kudus.

*Table 2. Waqf Land Data That Has Been Successfully Certified Through the Waqf Land Certification Acceleration Program*

| No | Wakif           | Village      | AIW                                         | Wide (m <sup>2</sup> ) | Waqf Certificate Number   |
|----|-----------------|--------------|---------------------------------------------|------------------------|---------------------------|
| 1. | Maskan          | Kedungdowo   | 101/Kua.11.19.08/BA.03.2/V/2017; 08-05-2017 | 111                    | 00056<br>Jadi: 06-05-2025 |
| 2. | Noor Akhlis Cs. | Kedungdowo   | 99/Kua.11.19.08/BA.03.2/V/2017; 08-05-2017  | 369                    | 00055<br>Jadi: 06-05-2025 |
| 3. | Kumaedi         | Garung Kidul | 41/Wed.11.19.08/WT.2/04 of 2020; 23-04-2020 | 258                    | 11<br>Jadi: 27-05-2020    |
| 4. | Sri Kanah       | Garung Kidul | 44/S.11.19.08/WT.2/04 of 2020; 23-04-2020   | 263                    | 10<br>Jadi: 27-05-2020    |

|     |                    |                 |                                           |     |                                        |
|-----|--------------------|-----------------|-------------------------------------------|-----|----------------------------------------|
| 5.  | Iskhaq Ahmadi      | Garung Kidul    | 42/S.11.19.08/WT.2/04 of 2020; 23-04-2020 | 112 | 9<br>Jadi: 27-05-2020                  |
| 6.  | Mahmudun           | Garung Kidul    | 43/S.11.19.08/WT.2/04 of 2020; 23-04-2020 | 179 | 8<br>Jadi: 27-05-2020                  |
| 7.  | Luqman Hasanuddin  | Sidorekso       | WT.2/2/18/08/04/2022; 27-04-2022          | 147 | 11.15.00002335 2.0<br>Jadi: 07-08-2025 |
| 8.  | Rofiatun Cs.       | Kedungdowo      | WT.1/00003/3 319011/2023; 12-10-2023      | 85  | 11.15.00000364 3.0<br>Jadi: 13-02-2025 |
| 9.  | Sukari HS          | Prambatan Kidul | WT.1/00004/3 319011/2023; 01-11-2023      | 411 | 11.15.00000406 0.0                     |
| 10. | Sujadi             | Garung Lor      | WT.1/00010/3 319011/2024; 20-08-2024      | 328 | 11.15.00000907 3.0<br>Jadi: 19-02-2025 |
| 11. | Masrofah Cs.       | Garung Lor      | WT.1/00009/3 319011/2024; 23-07-2024      | 287 | 11.15.00000363 9.0<br>Jadi: 13-02-2025 |
| 12. | Munzaekan, Rukidah | Bakalan Krapyak | WT.1/00011/3 319011/2024; 06-09-2024      | 585 | 11.15.00001999 8.0; Jadi: 12-03-2025   |
| 13. | Mohamad Said       | Bakalan Krapyak | WT.1/00012/3 319011/2024; 06-09-2024      | 537 | 11.15.00001939 0.0<br>Jadi: 12-02-2025 |
| 14. | Abdul Salam        | Bakalan Krapyak | WT.1/00013/3 319011/2024; 06-09-2024      | 104 | 11.15.00001938 9.0<br>Jadi: 17-03-2025 |
| 15. | M. Fachrio         | Karangampel     | WT.1/00014/3                              | 402 | 11.15.00002312                         |

|     |                     |                   |                                            |     |                                           |
|-----|---------------------|-------------------|--------------------------------------------|-----|-------------------------------------------|
|     | Cs.                 |                   | 319011/2024;<br>06-09-2024                 |     | 3.0<br>Jadi: 25-04-2025                   |
| 16. | Nashihin Cs.        | Karangampel       | WT.1/00015/3<br>319011/2024;<br>06-09-2024 | 227 | 11.15.00001800<br>9.0<br>Jadi: 17-03-2025 |
| 17. | Subchan Cs.         | Karangampel       | WT.1/00016/3<br>319011/2024;<br>20-09-2024 | 50  | 11.15.00001938<br>5.0<br>Jadi: 06-11-2025 |
| 18. | and<br>Munzahid S.  | Prambatan<br>Lor  | WT.1/00017/3<br>319011/2024;<br>24-10-2024 | 68  | 11.15.00000073<br>0.0<br>Jadi: 13-02-2025 |
| 19. | Agus<br>Munzahid S. | Prambatan<br>Lor  | WT.1/00018/3<br>319011/2024;<br>24-10-2024 | 77  | 11.15.00000073<br>1.0<br>Jadi: 04-02-2025 |
| 20. | Markaban            | Kaliwungu         | WT.1/00020/3<br>319011/2024;<br>12-11-2024 | 52  | 11.15.00002056<br>5.0<br>Jadi: 06-11-2025 |
| 21. | Achmad<br>Radjab    | Prambatan<br>Lor  | WT.1/00019/3<br>319011/2024;<br>12-11-2024 | 848 | 11.15.00003116<br>9.0<br>Jadi: 19-11-2025 |
| 22. | Syafi'i             | Kaliwungu         | WT.1/00002/3<br>319011/2025;<br>12-02-2025 | 202 | 11.15.00003051<br>3.0<br>Jadi: 06-11-2025 |
| 23. | Supriyanto          | Blimbing<br>Kidul | WT.1/00003/3<br>319011/2025;<br>03-03-2025 | 59  | 11.15.00001896<br>3.0<br>Jadi: 15-04-2025 |
| 24. | Subur               | Mijen             | WT.1/00004/3<br>319013/2025;<br>07-03-2025 | 60  | 11.15.00002629<br>1.0<br>Jadi: 28-07-2025 |

|     |                         |                 |                                            |     |                                           |
|-----|-------------------------|-----------------|--------------------------------------------|-----|-------------------------------------------|
| 25. | M. Chasan Sahlan Cs.    | Prambatan Kidul | WT.1/00005/3<br>319011/2025;<br>19-03-2025 | 477 | 11.15.00002622<br>1.0<br>Jadi: 15-07-2025 |
| 26. | Murtiasih               | Kedungdowo      | WT.1/00006/3<br>319011/2025;<br>19-03-2025 | 33  | 11.15.00002614<br>5.0<br>Jadi: 05-08-2025 |
| 27. | Haris Setiawan          | Prambatan Kidul | WT.1/00007/3<br>319011/2025;<br>24-03-2025 | 256 | 11.15.00002660<br>2.0<br>Jadi: 28-07-2025 |
| 28. | Rukisah                 | Sidorekso       | WT.1/00008/3<br>319011/2025;<br>09-05-2025 | 218 | 11.15.00002816<br>1.0<br>Jadi: 23-09-2025 |
| 29. | Fatkur Rohman Cs.       | Mijen           | WT.1/00009/3<br>319011/2025;<br>16-05-2025 | 235 | 11.15.00002159<br>2.0<br>Jadi: 23-09-2025 |
| 30. | Nina Mar'atus Sholikhah | Prambatan Lor   | WT.1/00010/3<br>319011/2025;<br>04-07-2025 | 48  | 11.15.00002698<br>5.0<br>Jadi: 07-08-2025 |
| 31. | Abu Sofyan              | Bakalan Krapyak | WT.1/00011/3<br>319011/2025;<br>03-07-2025 | 607 | 11.15.00002693<br>2.0<br>Jadi: 07-08-2025 |
| 32. | Arbainah                | Kaliwungu       | WT.1/00012/3<br>319011/2025;<br>03-07-2025 | 140 | 11.15.00002693<br>4.0<br>Jadi: 07-08-2025 |
| 33. | Niswatun                | Mijen           | WT.1/00013/3<br>319011/2025;<br>11-07-2025 | 89  | 11.15.00002707<br>8.0<br>Jadi: 12-08-2025 |
| 34. | M. Humaidi, Sulaiman    | Karangampel     | WT.1/00014/3<br>319011/2025;<br>22-08-2025 | 120 | 11.15.00002816<br>2.0<br>Jadi: 23-09-     |

|     |         |           |                                            |     |                                               |
|-----|---------|-----------|--------------------------------------------|-----|-----------------------------------------------|
|     |         |           |                                            |     | 2025                                          |
| 35. | Nikmah  | Sidorekso | WT.1/00016/3<br>319011/2025;<br>10-09-2025 | 94  | 11.15.00002982<br>3.0<br>Jadi: 24-10-<br>2025 |
| 36. | Suharti | Sidorekso | WT.1/00017/3<br>319011/2025;<br>10-10-2025 | 93  | 11.15.00003224<br>5.0<br>Jadi: 16-12-<br>2025 |
| 37. | Samiono | Papringan | WT.1/00018/3<br>319011/2025;<br>10-10-2025 | 212 | 11.15.00002423<br>1.0<br>Jadi: 16-12-<br>2025 |

The Kudus Land Office in an interview with Mr. Taufiq Hidayat, Head of the Land Rights Determination and Registration Section said that the existence of this acceleration program is very effective in strengthening the certainty of land rights, especially in this case waqf land. In Kaliwungu District itself, there has been an increase in waqf land certification from 2024-2025, namely in 2024 only succeeded in certifying a total of 7 fields then, in 2025 there will be an increase in the success of waqf land registration in 37 fields according to the data obtained by the Author from the KUA Kaliwungu.<sup>38</sup>

The KUA Kaliwungu and the Kudus Land Office have coordinated well to implement this program as best as possible. The program provides tangible evidence in the form of an increase in waqf land registration in the last 2 years. In addition, land that has not been certified from previous years, both from 2017 to 2024, can be processed and completed in 2025 in a very short period of time. The implementation of the waqf land certification acceleration program in Kaliwungu District showed a success rate of 100% where it succeeded in

---

<sup>38</sup> Interview with Taufiq Hidayat, S.ST., M.M., Head of the Land Rights and Registration Section of the Kudus Land Office. Kudus, January 21, 2026.

issuing thirty-seven waqf lands that had not yet been waqf certified.

## ***2. Benefits of Implementing the Waqf Land Certification Acceleration Program to Realize Legal Certainty***

Some of the benefits of the waqf land certification acceleration program in Kaliwungu are as follows.

### ***a. The Process of Issuing Waqf Land Certificates is Shorter***

Waqf land certificates are an important basis of rights that must be owned by rights holders. The certificate is the sole legal reference that emphasizes the legal position of the landowner before Indonesian agrarian law. In addition, the certificate is also a tangible manifestation of the state's recognition of the sovereignty of individual rights to the land objects they control.<sup>39</sup> The urgency of land certificates is very prominent in the realm of litigation, where the document occupies a position as primary evidence to win disputes in court.<sup>40</sup>

The waqf certificate is not only administrative evidence, but also as a strong means of proof as stipulated in Article 32 of GR 24/1997 and Article 19 of the UUPA, which serves to validate and protect the rights of landowners before the law.<sup>41</sup> The program to accelerate waqf land certification

---

<sup>39</sup> Aisyah Ayu Maharani and Asmarani Ramli, "Legal Problems in the Case of Land Disputes Without Certificates (Study of Decision No. 18 / Pdt / 2022 / PTPTK Juncto," in *Book Chapter Law and Environment Volume I*, 2022, 86–113.

<sup>40</sup> Cheryl Nathania et al., "Analysis of the Law of Proof in the Case of Default on Property Rights Certificates Contained in the Decision of the South Jakarta District Court Number 1233/Pdt.G/2023" 4, no. 4 (2025): 2939–47, <https://doi.org/10.38035/jim.v4i4.1367>.

<sup>41</sup> Martin Hamonangan Simanjuntak and Alfonso Sipayung, "Legal Analysis of Certificates for Land Measurement Errors," *Darma Agung Journal* 30, no. 2 (2022): 155–68, <https://jurnal.universitasdarmaagung.ac.id/jurnaluda/article/view/1623/1438>.

provides benefits in terms of accelerating the issuance process, as conveyed by Mr. Humaidi, Head of KUA Kaliwungu, Kudus Regency who is also a PPAIW, said that:

*"From our side, we feel very helped by this acceleration program. The completion of waqf land certification which was originally processed for a long time but has not yet been completed, finally after acceleration it was finally completed. Some have not been finished for 5 years. It should be noted that this program does not charge any fees at all so that the wakif and also the nazhir feel benefited through this program. And finally, of course, this policy was made to ensure legal certainty on the status of waqf land."*

The existence of the program to accelerate waqf land certification has a great impact on the KUA of Kaliwungu District in terms of serving the registration of waqf land to be lighter where the initial process took months, but after this policy the process became shorter. That way, legal certainty on good waqf land can be achieved after the program.

The waqf process generally takes 3 months if the waqf object has been certified. Meanwhile, land that is still in the form of letter C/Girik takes up to 9 months until the waqf certificate is issued. This acceleration program provides real benefits in the form of accelerating the certificate process which becomes very short in just a maximum of one month.

***b. Creating a Sense of Security for Wakif and Nazhir***

According to Mr. Markaban, the administrator of the NU Organization waqf said that:<sup>42</sup>

*"Usually the management is long. But after there was an innovation in this acceleration policy from the NU nazhir, it was very helpful. The waqf process is faster, so there is no need to worry about disputes because there is already*

---

<sup>42</sup> Interview with Markaban, Nazhir NU Administrator. Kudus, December 27, 2025.

*a valid certificate from the National Land Agency."*

The wakif also felt the benefits of this acceleration program. Based on the results of the author's interview with Mrs. Niswatun, one of the wakif in Mijen Village who said, that:<sup>43</sup>

*"Waqf land is important to be certified because it is to guarantee my next generation so that the waqf land is not disturbed by other parties. After my land was successfully made a certificate, I felt very safe and calm for the future".*

Likewise, another wakif named Mrs. Suharti, one of the wakifs in Sidorekso Village said that after the waqf land is issued a certificate, the waqf will definitely feel calm and not worry anymore because the certificate is important to ensure certainty of the status of waqf land.<sup>44</sup> Another waqf, named Supriyanto, also said that certifying waqf land is a must because if it is not done, potential disputes will arise. Certificates are concrete administrative evidence.<sup>45</sup>

### ***c. Creation of Legal Certainty***

Legal certainty on land is based on the UUPA which was later sharpened through Government Regulation Number 10 of 1961 and Government Regulation Number 24 of 1997. The essence of this set of regulations is to establish certificates as authentic evidence of legal land tenure. This is in line with the Waqf Law where the regulation of waqf administration governance is seen as a crucial step to prevent disputes and provide legal protection for related parties.<sup>46</sup> The purpose of land

---

<sup>43</sup> Interview with Niswatun, Wakif in Mijen Village. Kudus, January 17, 2026.

<sup>44</sup> Interview with Suharti, Wakif in Sidorekso Village. Kudus, January 17, 2026.

<sup>45</sup> Interview with Supriyanto, Wakif in Blimbing Kidul Village. Kudus, January 17, 2026.

<sup>46</sup> Alfiah Dhiyaul Auliyah et al., "Multistakeholder Synergy in Accelerating Waqf Land Certification: A Case Study of KUA Soreang, Parepare," *IJAZA: Indonesian Journal of Zakat and Waqf*

certification is to ensure the certainty of rights to a land. That way, the certainty of the right to the right can avoid the owner from disputes.<sup>47</sup> In addition to disputes, waqf land is important to be registered legally so that it cannot be reclaimed by the waqf heirs and also avoid unauthorized conversion by irresponsible parties.<sup>48</sup>

The existence of legal certainty can provide legal protection for a right from the arbitrary behavior of other parties.<sup>49</sup> From a normative perspective, legal certainty is realized when a regulation is designed precisely so that it is able to provide a single and logical interpretation. This is important to prevent overlap, degradation of the value of rules, and distortions of meaning that often arise due to conflicts between norms.<sup>50</sup> The provision of legal protection actually functions as a mechanism to guard the constitutional rights of the community so that they are not deducted in practice so that every individual has a guarantee to explore and enjoy their rights without worrying about being disturbed by other parties.<sup>51</sup> With the issuance of the certificate, the status becomes clear. This

---

3, no. 2 (2024): 308–19, <https://doi.org/10.35905/ijaza.v3i2.14979>.

<sup>47</sup> Yulies Tiena Masriani, "The Importance of Land Certificate Ownership through Land Registration as Proof of Rights," *USM Law Review* 5, no. 2 (1945): 539–52, <https://doi.org/10.26623/julr.v5i2.5777>.

<sup>48</sup> Asis Harianto, Resti Riancana, and Riniarty Djamal, "Waqf Land Registration: Urgency and Procedures," *Juristisiabel Journal* 9, no. 1 (2025): 52–67, <https://doi.org/10.32529/yustisiabel.v9i1.3928>.

<sup>49</sup> Lisnadia Nur Avivah, Dwi Wulan, and Titik Andari, "The Importance of Land Registration for the First Time in the Context of Legal Protection of Land Certificate Ownership," *Tunas Agraria* 5, no. September (2022): 197–210, <https://doi.org/10.31292/jta.v5i3.186>.

<sup>50</sup> Vannesia Jeanet Wodi, Legal Review of the Registration of Communal Rights to the Land of the Ammatoa Kajang Indigenous Peoples, Thesis, Faculty of Law, Hasanuddin University, 2018, p. 51.

<sup>51</sup> Helza Nova Lita, "Waqf as a Public Object and Legal Protection of Its Eternity Against Transition and Change of Function," *Taqnin: Journal of Sharia and Law* 2, no. 2 (2020): 34–44, <http://dx.doi.org/10.30821/taqnin.v2i02.8460>.

document not only serves as proof of ownership, but also creates technical data that guarantees the certainty of the location of the land plot.<sup>52</sup>

In Utrecht's view, legal certainty has a double meaning that is interrelated. According to Bobbio, legal certainty is an intrinsic element of the law that functions to prevent arbitrariness and ensure equality.<sup>53</sup> Based on the principle of legal certainty, the benefits of the waqf land certification acceleration program are a tangible manifestation of the state's presence in protecting the rights of citizens. The legalization of waqf land through the issuance of certificates provides undeniable legitimacy so as to minimize the risk of administrative and physical disputes. The clarity of this legal status ultimately provides peace of mind for the community in managing waqf land without having to worry about juridical uncertainty. Thus, the program to accelerate waqf land certification is a policy that seeks to meet the Principle of Legal Certainty.

## D. Conclusion

The implementation of the waqf land certification acceleration program in Kaliwungu District Kudus was carried out by inviting various related parties, namely the Land Office, KUA Kaliwungu, and also nazhir. The Land Office in this case plays a role in providing convenience by prioritizing waqf land plots whose registration process is delayed in terms of the measurement process and with a cost of zero Rupiah in PNBP. As for the KUA after socializing this acceleration program, KUA innovated to implement a pick-up policy for waqf services, as well as nazhir which plays a role in helping to socialize the importance of waqf land certification and

---

<sup>52</sup> Asdar A.S., Abdulahana, and Ilmiati, "The Effectiveness of Waqf Land Certification Strategies (Case Study at the Ministry of Religious Affairs of Bone Regency)," *Ar-Risalah Journal* 5, no. 1 (2025): 1–15, <https://doi.org/10.30863/arrisalah.v5i1.5797>.

<sup>53</sup> Muh. Afif Mahfud, *Introduction to Law* (Semarang: Yoga Pratama, 2024), [https://eprints2.undip.ac.id/id/eprint/23515/1/Binder Textbook - Introduction to Law dr afif.pdf](https://eprints2.undip.ac.id/id/eprint/23515/1/Binder%20Textbook%20Introduction%20to%20Law%20dr%20afif.pdf).

assisting the process of managing waqf land registration. The result of the implementation of the waqf land certification acceleration program in Kaliwungu District is in the form of the issuance of waqf certificates on 37 land plots that were not initially certified waqf. Thus, this program can provide benefits in the form of shortening the process of issuing waqf certificates, creating a sense of security for wakif and nazhir, and creating legal certainty.

There are several suggestions and appeals based on the conclusions that the author has conveyed. First, an appeal to the entire community, whether wakif or not. If you know that an object will be used as a waqf object, in the future it is expected to be more proactive and not reluctant to consult with *stakeholders*, both at the KUA level and at the Land Office level. Because waqf is a noble act that has received a formal legal umbrella. Second, it is hoped that government agencies related to this matter, such as the Land Office and KUA can open picket hours for waqf process services on holidays (weekends). This makes it easier for people who only have free time on holidays (weekends) to be able to take care of the waqf process. Third, a mass waqf pledge deed activity can also be held at the district level by inviting all relevant *stakeholders*, namely waqf, nazhir, PPAIW, and also the Land Office. That way, the waqf process is expected to be completed once in one time and one place.

## E. References

### Articles and Theses

- A.S., Asdar, Abdulahana, and Ilmiati. "The Effectiveness of Waqf Land Certification Strategy (Case Study at the Ministry of Religion of Bone Regency)." *Ar-Risalah Journal* 5, no. 1 (2025): 1–15. <https://doi.org/10.30863/arrisalah.v5i1.5797>.
- Alifika, Khaidar, and Ana Silviana. "Waqf Land Compensation in Land Procurement for Semarang Demak Toll Road Section II." *NOTARIUS* 16, no. 2 (2023): 1097–1106. <https://doi.org/10.14710/nts.v16i2.44063>.
- Amen, Muhammad. "The Legality of Waqf Land for Islamic Boarding Schools in Bitung City." *Itisham: Journal of*

- Islamic Law and Economics* 3, no. 1 (2023): 82–115.  
<https://journal.iain-manado.ac.id/index.php/itisham/article/view/2833>.
- Aminuddin, Wahyu Wibowo, Achmad Choiri, Adi Ariga, and Ibi Satibi. "Waqf Certification Policy in Indonesia in Sustainable Development: Opportunities and Challenges." *PESHUM : Journal of Education, Social and Humanities* 4, no. 2 (2025): 2665–76.  
<https://ulilalbabinstitute.co.id/index.php/PESHUM/article/view/7914>.
- Auliyah, Alfiyah Dhiyaul, Rusnaena, Sulkarnain, and Nur Fadillah Ramadhani. "Multistakeholder Synergy in Accelerating Waqf Land Certification: A Case Study of KUA Soreang, Parepare." *IJAZA: Indonesian Journal of Zakat and Waqf* 3, no. 2 (2024): 308–19.  
<https://doi.org/10.35905/ijaza.v3i2.14979>.
- Avivah, Lisnadia Nur, Dwi Wulan, and Titik Andari. "The importance of land registration for the first time in the context of legal protection of land certificate ownership." *Tunas Agraria* 5, no. September (2022): 197–210.  
<https://doi.org/10.31292/jta.v5i3.186>.
- Christianto, Irfan. "Legal Protection of Waqf Land through Land Registration Based on Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles." *Al-Mashlahah: Journal of Islamic Law and Islamic Social Institutions* 10, no. 01 (2022): 91–106.  
<https://doi.org/10.30868/am.v10i01.2027>.
- Dakum, Nurwati, and Dwi Putra Yullhaq. "POLICY TO ACCELERATE WAQF LAND CERTIFICATION IN INDONESIA." *JCH (Journal of Legal Scholars)* 7, no. 2 (2022): 272–75. <https://doi.org/10.3376/jch.v7i2.462>.
- Darodjat, Rafan, and Nun Harrieti. "Universality of Productive Waqf." *Sawala: Journal of Community Service Social, Village, and Community Development* 6, no. 1 (2025): 1–12. <https://doi.org/10.24198/sawala.v6i1.58139>.
- Hariato, Asis, Resti Riancana, and Riniarty Djamal. "Waqf Land Registration: Urgency and Procedure." *Journal of Judiciary* 9, no. 1 (2025): 52–67.  
<https://doi.org/10.32529/yustisiabel.v9i1.3928>.
- Lita, Helza Nova. "Waqf as a public object and the legal

- protection of its eternity against the transition and change of its function." *Taqnin: Journal of Sharia and Law* 2, no. 2 (2020): 34–44. <http://dx.doi.org/10.30821/taqnin.v2i02.8460>.
- Lubis, Reyhand Batara, Ma'ruf Akib, and Wahyudi Umar. "The obstacles and impact of uncertified land registration on increasing regional revenue in Kendari City." *Halu Oleo Law Review* 7, no. 2 (2023): 214–23. <https://doi.org/10.33561/holrev.v7i2.28>.
- Maharani, Aisyah Ayu, and Asmarani Ramli. "Legal Problems in the Case of Disputes of Cultivated Land Without Certificates (Study of Decision No. 18 / Pdt / 2022 / PTPTK Juncto." In *Book Chapter Law and Environment Volume I*, 86–113, 2022.
- Mansur, Jumria. "IMPLEMENTATION OF THE CONCEPT OF POLICY IMPLEMENTATION IN THE PUBLIC." *At-Tawassuth: Journal of Islamic Economics* 6, no. 2 (2021): 324–34. <http://dx.doi.org/10.30829/ajei.v6i2.7713>.
- Masriani, Yulies Tiena. "The importance of ownership of land certificates through land registration as proof of rights." *USM Law Review* 5, no. 2 (1945): 539–52. <https://doi.org/10.26623/julr.v5i2.5777>.
- Najib, M. Ainun, Najmudin, and Isti Nuzulul Atiah. "Institutional Model of Economic Empowerment of Village Communities through Waqf." *Ash-Shari'ah* 23, no. 1 (2021). <https://doi.org/10.15575/as.v23i1.10246>.
- Nathania, Cheryl, Putra Dirgantara, Heigel Parodi Ritonga, and Nicole Eugenia Yuri. "Analysis of the Law of Evidence in the Case of Default on Property Title Certificates Contained in the Decision of the South Jakarta District Court Number 1233/Pdt.G/2023" 4, no. 4 (2025): 2939–47. <https://doi.org/10.38035/jim.v4i4.1367>.
- Petridila, Siska, and Moch. Khoirul Anwar. "The Efforts of the Sedati District Religious Affairs Office in the Effectiveness of Accelerating Waqf Land Certification." *Adz-Dzahab: Journal of Islamic Economics and Business* 8, no. 1 (2023): 13–22. <https://doi.org/10.47435/adz-dzahab.v8i1.1620>.
- Putrie, Bhovy Ardianti, and Tamsil Rachman. "THE PROCESS OF MANAGING THE REGISTRATION OF LAND RIGHTS

BY LAND USE PERMIT HOLDERS (IPT) AFTER THE ENACTMENT OF SURABAYA CITY REGIONAL REGULATION NUMBER 16 OF 2014 CONCERNING THE RELEASE OF LAND ASSETS OF THE SURABAYA CITY GOVERNMENT." *Novum: Journal of Law* 9, no. 04 (2022): 71–80.

Rahman, Yusuf Abdul. "The Role of the Land Office Towards Overlapping Property Rights Certificates (Study of the Probolinggo City Land Office)," 2023.

Simanjuntak, Martin Hamonangan, and Alfonso Sipayung. "Legal Analysis of Certificates for Land Measurement Errors." *Journal of Darma Agung* 30, no. 2 (2022): 155–68.

<https://jurnal.universitasdarmaagung.ac.id/jurnaluda/article/view/1623/1438>.

Usman, Abdul Hamid, Lecturer at the Faculty of Law, University of Muhammadiyah Palembang, Jalan Jenderal, and Ahmad Yani. "Land Title Waqf Has Not Been Registered." *Journal of Legal Certainty & Justice* 2, no. 1 (2020): 48–62. <https://jurnal.um-palembang.ac.id/KHDK/article/view/3047>.

Wibisono, Herlambang Alvanto. "IMPLEMENTATION OF WAQF LAND CERTIFICATION AS A FORM OF OBTAINING LEGAL CERTAINTY (STUDY IN JEMBER REGENCY)," 2024.

Wodi, Vannesia Jeanet. "Legal Review of the Registration of Communal Rights on the Land of the Ammatoa Kajang Indigenous People," Thesis, Faculty of Law, Hasanuddin University, 2018, p. 51.

Rahman, Yusuf Abdul. "The Role of the Land Office Towards Overlapping Property Rights Certificates (Study at the Probolinggo City Land Office)," 2023.

## Books

Harsono, Boedi. *Indonesian Agrarian Law: History of the Formation of the Principal Agrarian Law Content and Implementation*. Jakarta: Djambatan, 2008.

Ministry of Religion of the Republic of Indonesia. *Fiqh Waqf*. Jakarta: Directorate of Waqf Empowerment, 2006. <https://www.bwi.go.id/wp->

- content/uploads/2019/10/Fiqih-Wakaf-2006.pdf.
- Mahfud, Muh. Afif. *Introduction to Law*. Semarang: Yoga Pratama, 2024.  
[https://eprints2.undip.ac.id/id/eprint/23515/1/Binder Textbook - Introduction to the Law of Dr. afif.pdf](https://eprints2.undip.ac.id/id/eprint/23515/1/Binder%20Textbook%20-%20Introduction%20to%20the%20Law%20of%20Dr.%20afif.pdf).
- Ramadhani, Grace. *Indonesian Land Law and Its Development*. Medan: UMSU Press, 2022.  
<https://umsupress.umsu.ac.id/wp-content/uploads/2024/06/9786234082548.pdf>.
- RS, Anis, Suprpto, Monica FB, Amtai Alalsan, Ahmad Mustanir, Hilarius Wandan, M. Rais Rahmat Razak, and Polikarpus Lalamafu. *PUBLIC POLICY: THEORY, FORMULATION, AND APPLICATION*. Padang: PT Global Ejecutivo Teknologi, 2023.  
<https://padangjurnal.web.id/index.php/menulis/article/download/324/313/424>.
- Sahir, Syafrida Hafni. *Research Methods*. Yogyakarta: KBM Indonesia, 2022.  
[https://repositori.uma.ac.id/bitstream/123456789/16455/1/E-Book Research Methodology Syafrida.pdf](https://repositori.uma.ac.id/bitstream/123456789/16455/1/E-Book%20Research%20Methodology%20Syafrida.pdf).
- Suyanto. *Introduction to Criminal Law*. Sleman: Deepublish, n.d. [http://elibs.unigres.ac.id/564/1/buku introduction to pidana-revcompressed.pdf](http://elibs.unigres.ac.id/564/1/buku%20introduction%20to%20pidana-revcompressed.pdf) law.
- Vicky Srivastava, *A Textbook of Legal Research. RISTANSI: Accounting Research*. Yogyakarta: Publika Global Media, 2024.  
<http://repository.uki.ac.id/14688/1/BukuAjarMetodePenelitianHukum.pdf>.

### List of Informants

- Taufik Hidayat, S.ST., M.M., Head of the Land Rights and Registration Section of the Kudus Land Office. Kudus, January 21, 2026.
- Humaidi, S.Ag., S.H., Head of KUA Kaliwungu Kudus. Kudus, December 22, 2025
- Markaban, Nazhir NU Administrator. Kudus, December 27, 2025.
- KH. Sholichan, the Head of the Al-Istiqomah Islamic Boarding School. Kudus, January 17, 2026.
- Suharti, Wakif in Sidorekso Village. Kudus, January 17, 2026.

Niswatun, Wakif in Mijen Village. Kudus, January 17, 2026.  
Supriyanto, Wakif in South Blimbing Village. Kudus, January 17, 2026.

### **Laws and Regulations**

Constitution of the Republic of Indonesia in 1945.

Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles.

Law Number 41 of 2004 concerning Waqf.

Government Regulation Number 42 of 2006 concerning the Implementation of Law Number 41 of 2004 concerning Waqf.

Government Regulation of the Republic of Indonesia Number 28 of 1977 concerning Waqf of Owned Land.

Cooperation Agreement between the Office of the Ministry of Religion of Kudus Regency and the Kudus Land Office Number 261/KK.11.09/7/BA.00/5/2023 and Number 2675/SKB.32.08/2023 concerning the Implementation of Coordination and Cooperation of Duties and Functions in the Context of Accelerating Waqf Land Certification.

KMA Number 18 of 1975 Jo. KMA Number 517 of 2001 and Government Regulation Number 6 of 1988 concerning the Organizational Arrangement of KUA.

## **Acknowledgment**

Recognize those who helped in the research, especially funding supporter of your research. Include individuals who have assisted you in your study: Advisors, Financial support, or may other parties involved on the research.

## **Funding Information**

Please provide funding information of the research

## **Conflicting Interest Statement**

Please state any conflicting interests of this publication and research. If there is no, please type: The authors state that there is no conflict of interest in the publication of this article.

## **Publishing Ethical and Originality Statement**

All authors declared that this work is original and has never been published in any form and in any media, nor is it under consideration for publication in any journal, and all sources cited in this work refer to the basic standards of scientific citation.

## **Generative AI Statement**

Authors must acknowledge the use of AI in their work to ensure transparency and maintain trust with their audience. As generative AI becomes an integral tool for content creation, it is crucial to disclose its involvement in the process. This helps clarify the role AI played in generating ideas, drafting text, or enhancing creativity. Acknowledging AI usage also supports ethical standards, ensuring that authorship remains clear and that credit is properly attributed. Such transparency fosters responsible AI integration and upholds the integrity of both the creative process and the final work.