

## pengelolaan wakaf tunai dan peran lembaga keuangan syari'ah

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### Abstrak

This paper reviewed the emergence of a new discourse in tapping the potential of muslim community that can be utilized to build community solidarity through cash waqf-concept. In regulation 42 of 2006 on the Implementation of Law No. 41 in 2014, the cash-waqf management is much more left to the islamic financial institutions ( Lembaga Keuangan Syari'ah), which is appointed by the minister of religious affairs. The institutions has a very strategic role, especially in the development of cash waqf in Indonesia. One of the strategic roles is related to the legal status of the institution as it is appointed directly by the minister of religious affairs as the agency authorized to receive cash-waqf. Practically, the institution has a strategic role in managing and developing waqf properties as mentioned by waqif (donor of a waqf) to Nahzir (trustee of a waqf). Management and development of cash-waqf can only be done through investment in the institution's products or islamic financial instruments.