Research article

Action Review of Sustainable Development Goals (Sdgs) on The Framework for Development of Waqf at Universitas Islam Indonesia

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Abstract.
The establishment of Sustainable Development Goals (SDGs) by the United Nations (UN) as a sustainable development effort on global issues is the responsibility of not only the United Nations and state leaders normatively, but also all levels of society. Conformity between the SDGs and maqasid al-shariah becomes the reason why Islamic institutions should contribute greatly to the achievement of the SDGs. It is very necessary for a waqf institution as a product of Islamic philanthropy to show SDGs-like attitude in achieving the waqf institution goals, including the management and development activities at YBW-UII. The study aimed at identifying and explaining the SDGs in waqf management and development at the Waqf Board Foundation (YBW) of Universitas Islam Indonesia on its framework as the holder of the highest authority in waqf development. The study used a qualitative approach with the SDGs approach, of which the primary data sources were informants from YBW UII management, and the secondary data from related documents. The results of this study showed that the YBW UII framework has a significant contribution to the SDGs. There are three main pillars of YBW UII which are closely related to the SDGs, namely the Education pillar, the Business Development pillar, and the Community Empowerment pillar.

Keywords: Sustainable Development Goals; SDGs; YBW UII Framework

1. Introduction

The world is rapidly developing. The fact that the term development has become very popular throughout the countries in the world is evident by the existing belief that successful varying development approaches are one of the efforts to improve the prosperity of society (Abu Huraerah, 2008). However, in the midst of development, poverty and inequality still become significant global issues. This is certainly a humanitarian issue that calls for the moral responsibility from fellow human beings (Ishartono & Raharjo, n.d.). Thus, the United Nations (UN), as agreed upon by the country leaders throughout the world, has officially declared an agenda, namely Sustainable
Development Goals on 27 September, 2015. The development goal is a global plan that is applicable for the following 15 years, to create a 2030 world transformation that is free from poverty and inequality. The SDGs contain 17 goals and 169 targets for the safety of both the nature and humans. The following are the 17 sustainable development goals: (1) No Poverty; (2) Zero Hunger; (3) Good Health and Well-Being; (4) Quality Education; (5) Gender Equality; (6) Clean Water and Sanitation; (7) Affordable and Clean Energy; (8) Decent Work and Economic Growth; (9) Industry, Innovation, and Infrastructure; (10) Reducing Inequality; (11) Sustainable Cities and Communities; (12) Responsible Consumption and Production; (13) Climate Action; (14) Life below Water; (15) Life on Land; (16) Peace, Justice, and Strong Institutions; (17) Partnership for the Goals. As a universal and sustainable development movement, SDGs involve all stakeholders in their development processes, including those from the least developed countries to developed countries, as well as small to large movement (SDGS, n.d.). Islamic philanthropic institutions are considered as one of the parties that play a role in the achievement of SDGs, given that they have great economic and social potential (Pusat Kajian Strategis Baznas, 2017).

![Use of Waqf Land](siwak.kemenag.go.id/)

In addition, Islamic values are relevant to the SDGs, i.e., both are an effort to improve the welfare of society and protect nature. Referring to the definition of Al-Syatibi and Ibn Qayyim, all the goals under the SDGs are included in the scope of *maqashid al-shari’ah* (Program Zakat Dan Wakaf Di Indonesia Dukung Pembangunan Berkelanjutan, n.d.). This is also stated by Law No. 23 article 3 of 2011 which mentions the purposes of zakat, namely 1). Improving the effectiveness and efficiency of services in zakat management and 2). Increasing the benefits of zakat to improve the well-being of community and to
alleviate poverty. This way, the establishment of Islamic philanthropic institutions plays an important role in achieving the SDGs through the programs developed. In this case, waqf serves as an alternative in supporting the achievement of the SDGs with a long-term orientation and sustainable development. In the development of waqf in Indonesia, the UII Waqf Board Foundation (YBW) is considered to have successfully managed waqf land that is oriented towards productive waqf development. In terms of its mission, i.e., "To organize education that can guide and lead people to fulfill their nature as Khairu Ummah (Best People) who can play the role as a pioneer in making progress and social change towards civil society, to create a beautiful country of Indonesia which is full of God's forgiveness (Baldatun wa Rabbun Ghafur)", the YBW UII covers almost all of the SDGs (Yayasan Badan Wakaf UII, n.d.). This shows the conformity of the missions and objects between YBW UII and the SDGs, namely human beings. Therefore, the SDGs-like actions of YBW UII are a crucial instrument in the process of implementing its functions.

The UII waqf board foundation was established by notarial deed no. 19 dated December 22, 1951, intended to organize social, religious and humanitarian activities. In the management of the existing waqf assets, the UII Waqf Board Foundation has created an independent division, namely the Community Empowerment Division, to achieve a more structured management (Amir Mu’allim, 2017). YBW UII has so far been involved in development in the fields of education, business, and community empowerment. The development in the field of education is through the establishment of YBW UII Educational Institutions which include SMA UII (High School), TK Sultan Agung YBW UII (Kindergarten), and KB YBW UII (Playgroup). The development in the business sector is through business activities and the establishment of hospitals, hotels, gas stations, and BPRS UNISIA. In addition, the development in the field of community empowerment is in the form of conducting many empowerment activities such as the construction and management of mosques (YBW UII). In terms of the development and benefits of Waqf management by YBW UII, it can be seen that this institution has participated in achieving the SDGs. This is evident from the conformity of the goals set by YBW UII with several goals under the SDGs, both are implemented to save humans and the nature. Thus, it is necessary to conduct a review on SDGs-like actions within the waqf framework at UII to see the role of the UII Waqf Board Foundation in carrying out social activities to achieve the SDGs which have been commonly discussed. Therefore, accurate results can be obtained and can serve as a reference in positively changing the attitude towards the SDGs among students and readers from other circles.
Based on the abovementioned background, there are two problems formulated, namely: (1) What is the waqf development framework by the Waqf Board Foundation of UII (YBW UII)? (2) Does the waqf development framework by the Waqf Board Foundation of UII (YBW UII) support the SDGs? The study aimed to determine the waqf development framework by the Waqf Board Foundation of UII (YBW UII) and explain the waqf development framework by the Waqf Board Foundation of UII (YBW UII) that supports the SDGs. The significances of the study are, first, this study is expected to theoretically add to knowledge, particularly in relation to socio-humanitarian-oriented waqf development to achieve sustainable development as formulated in the SDGs. The SDGs framework will serve as one of the bases for the development of the Maqasid al-Shariah theory, particularly in the development of an Islamic economy that takes into account humanitarian values. In addition, the research is expected to practically be used to evaluate the YBW UII framework in improving waqf development that prioritizes sustainable development in socio-humanitarian missions according to the goals of waqf and the SDGs as well as to be used as a new reference for the government, especially the Indonesian Waqf Board (BWI) in formulating the success indicators in waqf management and development in Indonesia.

2. Research Method

This was qualitative research using the SDGs framework approach. This was field research that observed social phenomena in the field, especially the waqf management at Universitas Islam Indonesia. This method is interactive and descriptive, where the key instrument in qualitative research is the researchers themselves with the help of a data collection process (H.B Sutopo, 2006). This way, researchers should do their best to obtain accurate information and data according to the characteristics of qualitative research. Qualitative research starts by making basic assumptions in the form of problem formulation. Researchers do not have to do numerical measurements. Therefore, the qualitative method was considered to be the most appropriate method for the present research, given the fact that action is not something that can be studied with numbers, allowing the researchers to conduct in-depth exploration to present quality results. The research was conducted in the Special Region of Yogyakarta, particularly at the Waqf Board Foundation office of Universitas Islam Indonesia (YBW UII) on Cikditiro Street Number 1 Yogyakarta and other locations for UII waqf management and development throughout the research locations. The study used both primary and secondary data sources. For the primary data, the researchers conducted in-depth
interviews with key informants from the management of the UII Waqf Board Foundation (YBW). In-depth interview is in the form of a question-and-answer session between researchers and informants with or without any interview guidelines (Pupu Saepul Rahmat, 2009). In addition, this study used a semi-structured interview model, i.e., an interview model that uses flexible interview guidelines that can be adjusted to the situation in the field. Meanwhile, the secondary data were obtained from an analysis of waqf documents at Universitas Islam Indonesia. The document analysis method was used in this study based on a consideration of its benefits and efficiency (Astridya Paramita & Lusi Kristiana, 2013). In qualitative research, a document analysis method is frequently used simultaneously with observation and interview methods (Sugiyono, 2013). This study used a descriptive analysis method with the following flowchart:

![Descriptive Analysis Method](image)

A descriptive analysis describes or provides an overview of the object under study through the information that has been obtained based on the results of interviews with informants. Clear sentences are used to describe the results of the data processing so the study results can be easily understood.

3. Result And Discussion

3.1. Development Strategies at Waqf Board Foundation of UII

a) Development Strategies in Education Sector

Since its establishment, UII has always been concerned with education. As has been known, the UII Waqf Board Foundation was established simultaneously with the establishment of STI (Islamic High School) on July 8, 1945 which is nowadays known as Universitas Islam Indonesia. As written in the history of UII, UII has a tough mission as stated by Bung Hatta (Mr. Hatta) at the inauguration of UII “This Islamic High School will integrate both religion and science to help improve the welfare of the community”.

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This remains not only as a history, but it is always upheld by the UII management until the present time. In addition to the 3 levels of education that have been successfully managed and developed by YBW UII, namely Early Childhood Education & Kindergarten (KB TK), Senior High School (SMA), and University, the UII Waqf Board Foundation is now preparing to build elementary and junior high schools that are not yet under the management of YBW UII. This is a long-term development strategy to help improve the wellbeing of the society as stated by Bung Hatta. In addition to focusing on building new schools, YBW UII is also consistent in maintaining and developing the schools that already exist. For example, as an effort to develop the quality of SMA UII to produce quality graduates, YBW UII has just recruited the former principals of SMA 3 and SMA 1 Yogyakarta. For the development strategy in the education sector, in addition to focusing on developing formal schools, YBW UII is currently building a "Botanical Edupark" Research Laboratory in Bantul, which aims to support science that continues to develop.

b) Development Strategies in Business Sector

In its business development strategy, UII has successfully established various business sectors, one of which is in the health sector (Hospitals). In addition to being a means for doing business, the Hospitals established by YBW UII are also a long-term development in improving the quality of public health. In addition to the YBW UII Hospitals, UII also plans to build pharmacies in various locations. The Hospitals of UII aim to raise awareness of not only health sector, but also education, in which these Hospitals also serve as a Teaching Hospital which provides medical education and training.

c) Development Strategies in Community Empowerment Sector

As its community empowerment efforts, the UII Waqf Board Foundation has various work programs. One of which is the establishment of various assisted villages which are managed directly by YBW UII. In addition, YBW UII has recently also inaugurated Mimaga Mart as a community empowerment effort for the economic wellbeing of the community. As a new community empowerment effort, the UII Waqf Board Foundation is currently initiating a modern tahfidz house. This indicates that YBW UII continues playing its social roles, making its existence beneficial not only for the foundation and its management, but also for the surrounding community.
3.2. Contribution of Waqf Board Foundation of UII to Achieving the SDGs

In general, the UII Waqf Board Foundation has three roles, namely 1). Maintaining Values; as one of the representatives of Islamic philanthropic institutions, YBW UII certainly has a responsibility to maintain Islamic values. This role has always been applied in every aspect of YBW UII, such as in building Limited Liability Companies (PT) and in developing business. It is obvious that all the PT and Business managed by YBW UII have Islamic markers, showing that these PT and Business are based on Islamic rules. Another concrete example of YBW UII’s efforts in maintaining Islamic values is to plan building development very carefully to avoid what is considered taboo in Islam, such as bathroom facing the Qibla, a simple thing that is often overlooked by the public but receives attention from YBW UII as its effort to maintain Islamic values. 2). Developing Assets; in this case, it is not only material assets but also immaterial assets. The UII Waqf Board Foundation believes that carrying out its social responsibility requires sufficient money and the way to earn money is to develop a business because in the current era, it is quite difficult to always find generous people who will donate their money; even if there are philanthropists, they do not always donate large sums of money 3). Legitimizing; in a narrow sense, it means that all the rules stem from the management. Based on the results of the interviews with Drs. Muqodim as the Head of the Business Development Division of YBW UII, it is known that initially the waqf assets of UII were around 1% - 5% of the total assets, but then the assets accumulated.

As its contribution to the achievement of SDGs, YBW UII believes that its duty to build assets through business is a must and the results will be used to carry out its social responsibility and help achieve the SDGs, including by providing scholarships as a means to provide proper education, making community empowerment efforts by providing employment opportunities, and conducting education as a tool to improve human resources and reduce poverty, as well as conducting other social activities. YBW UII has three main pillars which have conformity with the SDGs. First, the Education pillar. There are currently three levels of formal education managed by YBW UII, namely Kindergarten and Playgroup, High School, and University. These three institutions successfully attract the interests of the community. Particularly at the high school level, the education focuses on three taglines as its effort to produce excellent students who are ready to create works after they graduate, namely: Tahfidz (Quran memorization), Research, and Entrepreneurship. Meanwhile, at the university level, through its Four Pillars of Higher Education, UII plays a role in improving the quality of education, life,
and awareness of quality life, conforming with the SDGs, especially the fourth goal, i.e., the creation of quality education. Second, the Business Development pillar. In general, the second pillar is in line with the first goal of the SDGs (No Poverty), but it is specifically related to other goals. As already mentioned above, the main role of YBW UII is to build assets, one of which is through business development. In addition to the fact that the results of its various business lines can be used to fund its social responsibilities, YBW UII has also provided employment for thousands of workers, thus increasing people’s living standards. This is in accordance with one of the goals under the SDGs, namely decent jobs and economic growth. One of the business lines developed by YBW UII is in the health sector, i.e., Hospitals. YBW UII has 3 hospitals of which the construction has been completed and one hospital which is currently under construction. This certainly helps improve the health of the community as also mentioned in the SDGs (Good Health and Well-Being). Third, the Community Empowerment pillar. Being in line with the main goal of SDGs, namely saving people, the community empowerment program managed by YBW UII is considered to have the same goal. Some of the empowerment activities are in the form of: a). Assistance in providing clean water using tanks or building wells, etc. b). Cooperation with Baznas to build health centers for the poor and the elderly. c). Prevention of stunting by improving nutrition through direct assistance or catfish farming, duck farming, etc. d). Assistance in farming, livestock, etc. e). Business training for housewives and young people such as cooperative businesses, grocery stores, barbershop, etc. f). Scholarship award. The abovementioned community empowerment programs are in line with the 17 goals under the SDGs. This indicates that the Sustainable Development Goals have been manifested in the performance of YBW UII. In addition, YBW UII even has chiefs for each of its three pillars. According to our analysis based on the results of the interviews with several informants, YBW UII has properly contributed to achieving the 17 goals of the SDGs. This is evident from the serious efforts made by YBW UII in carrying out its pillars of Education, Business Development, and Community Empowerment to save both human beings and the nature.

3.3. Challenges Encountered by Waqf Board Foundation of Universitas Islam Indonesia

Managing many institutions and programs is certainly not an easy task for YBW UII. The implementation of such management activities does not always run perfectly. There are various challenges faced by YBW UII in achieving the SDGs attitude within its waqf development framework. According to Drs. Suharto as one of the administrators of YBW
UII, one of the challenges faced by this waqf institution is a lack of cash waqf, which certainly has an impact on the amount of the cash assets managed by YBW. Cash waqf has a great potential to carry out humanitarian and socio-religious projects. However, the process of finding cash waqf is quite difficult because cash waqf is relatively new in Indonesia, making it challenging to gain public trust to be willing to give cash waqf. In dealing with such challenge, the members of YBW UII try to find solutions by initiating the practice of cash waqf among UII graduates in which they can always voluntarily donate some of their cash assets. However, this is also not quite easy because the core characteristic of waqf is that its intention should be Lillahi Ta’ala or solely to please Allah. In addition, there is also another challenge, i.e., lack of competent resources. This brings a quite significant effect on the waqf management and development of YBW UII. The organizational structure of YBW UII in general consists of UII lecturers whose main duties are at the university. In addition, there is a lack of intensive supervision for the empowerment program, so the waqf management at YBW UII is based on community empowerment. It is important to improve it because empowerment program from the distribution of waqf has long become an icon of the waqf program at UII (Miftahul Huda, 2014). In addition to the internal challenges encountered by YBW UII, there is also an external challenge, namely the society lacks motivation and mental readiness for doing business

4. Conclusion

The Sustainable Development Goals as an effort to save the earth and improve the well-being of humans are the responsibility of all the levels of society. The Waqf Board Foundation of Universitas Islam Indonesia as an Islamic institution also has the same responsibility. In addition, the mission that YBW UII has seems to be in conformity with the goals of the SDGs. Based on the results of this study, it is obvious that the SDGs have been manifested in YBW UII framework. YBW UII has a significant contribution to realizing the SDGs such as providing decent education, providing decent jobs, and other goals of the SDGs. Therefore, the SDGs manifestation within the YBW UII framework can be used as a reference by the others.

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