Waqf and Partnerships for the Goals (SDG-17): A Maqasid Framework

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The seventeenth Sustainable Development Goal encapsulates the topic on enhancing implementation tools and reviving the global partnership for sustainable development. Waqf, on the other hand, is an instrument of Islamic social finances that has a sustainable nature and is relevant to the SDGs; therefore, it has the potential to be utilized in the maintenance of partnerships to attain goals. This study aims to demonstrate the relevance of the waqf model to the SDGs by highlighting the waqf model applicable in Indonesia, which is in line with SDG 17 from a Maqasid Syariah perspective. The results indicate that the global cash waqf model is the appropriate funding to meet the seventeenth objective, which is the maintenance of international partnerships.

Keywords: Waqf model, SDG17, Maqasid Shariah, Sustainable development
INTRODUCTION

The seventeenth Sustainable Development Goal (SDG 17) is "partnerships for goal achievement." In 2015, the United Nations established 17 Sustainable Development Goals, one of which is to increase implementation measures and revitalize the global partnership for sustainable development. The aim consists of 17 milestones to be attained by 2030, divided into five categories: finance, technology, capacity building, trade, and systemic challenges, and monitored by 25 indicators (Kementrian PPN/ Bappenas, 2020; Schroeder et al., 2019).

The seventeenth Sustainable Development Goal (SDG 17) is "partnerships for goal achievement." One of SDG 17's priorities is cross-sectoral and cross-national collaboration to achieve all goals by 2030. This objective is a call for all nations to coordinate their sustainable development policies. Using the SDGs as a common framework and a shared vision for future collaboration, it is anticipated that this aim will improve cooperation between developed and developing nations. 17 Sustainable Development Goals issued by the United Nations (Al Zobair & Hoque, 2019).

With annual investments of $5 trillion to $7 trillion required to accomplish the SDGs, overall official development assistance in 2017 was US$147.2 billion. Six nations attained the international goal of maintaining official development aid at or above 0.7% of gross national income in 2016. In 2017, global remittances totaled $613 billion, with 76% invested in developing nations. Additionally, the bond market for sustainable enterprises is expanding. Global green bonds totaled $155.5 billion in 2018, up 78% from 2017 (Akbar et al., 2020; Costanza et al., 2016).

Humanitarian crises resulting from armed conflict or natural catastrophes continue to necessitate additional resources and financial aid. However, many nations also require official development assistance to foster economic growth and expansion. The global progress map for SDG 17 reveals that in the majority of the world, considerable and serious obstacles exist. Numerous regions with solid economic standing, such as the United States and much of Europe, fare very poorly (M. Abdullah, 2018; Rassanjani et al., 2019).

Waqf, on the other hand, is a socially and economically significant vehicle of wealth distribution within the Islamic economic system. Waqf instruments are characterized by their sustainability, indicating that the allocated monies have a long-term focus. Waqf has a wider range of advantages and can be grown in a sustainable manner. The waqf property can be utilized sometimes without diminishing its value (Ahmad, 2015; Ari & Koc, 2021).

The management of waqf money tries to achieve the objectives of communal prosperity and the provision of justice, particularly for those who cannot afford it, through the use of monies in a variety of ways. In general, waqf management is conducted through a variety of programs and activities that numerous nations might use to promote sustainable development in tandem. Waqf funding can be a vehicle of international assistance for developing nations to boost tax and other revenue collecting capacities. (Choudhury, 2014; Dukhan et al., 2021).

Research and practice on the function of waqf in international cooperation to achieve goals are still insufficient. The commitment of Waqf to global partnership funding requires further investigation. Consequently, the purpose of this study is to propose a waqf model for international partnerships based on the seventeenth Sustainable Development Goals (SDGs) as a form of waqf utilization in the sustainable development agenda that plays a role not only in the socio-economic but also in the social realm (Kementrian PPN/ Bappenas, 2019).

This study is organized as follows. In the second section, the topic-related literature review is discussed, followed by a description of the methodology and data employed and the construction of the model. In addition, the results and discussion of the research will be presented in the fourth section. In contrast, the fifth section will include research findings, recommendations for stakeholders, particularly practitioners and regulators, and suggestions for future research.

LITERATURE REVIEW

Theoretical Background

Waqf has a quality that makes it sustainable. The Sustainable Development Goals (SDGs) are aspirational targets for many nations. The nature of this waqf is highly conducive for this objective. 193 member nations of the United Nations have committed to the SDGs worldwide plan for sustainable development. The SDGs consist of 17 objectives and 169 targets relating to 15-year-old destinations (2015-2030). The waqf sector has the potential to become a future source of resources and revenue for the SDGs program, particularly in Indonesia. Among the numerous initiatives administered by waqf management organizations, it is evident that waqf has significance to...
the SDGs, such as eradicating poverty and enhancing education, health, and others (M. Abdullah, 2018; Akhtar, 1996; Al-Khouli, 2005; Budiman, 2011; Z. Hasan, 2006; Marsudi, 2009; Thajudeen, 2018).

Numerous studies on waqf have been undertaken. Several studies have examined waqf from various perspectives, such as the topic of economic and health sustainability (Saiti et al., 2019). Health sustainability (Handayani & Kamila, 2019; W. A. F. Ismail et al., 2019; Qurrata et al., 2019), education sustainability (Osmani & Hoque, 2018), nature conservation (Ali & Kassim, 2020), and to environmental conservation (Khalifan & Ogura, 2012). The study found that waqf is a source of funding that can be used in many sustainable development projects.

In the social realm, waqf has aided a large number of individuals worldwide (Rashid, 2018). Waqf institutions have been developed globally, resulting in an improved economy and a decrease in poverty (Hamed, 2020) (Khan, 2014). During the Ottoman Caliphate, many of the people's fundamental necessities were fulfilled via waqf-designated public institutions. Waqf-supported and free to visit include Kuttab (elementary schools), Madrasas (SMP and SMA), Bayt wisdom (library), and Zawiya institutions (religious schools). Similarly, Islamic hospitals in the health sector are free of charge. Additionally, waqf has a role in the environmental industry. Among numerous instances are marine waqf and marine habitats (Akhtar, 1996; Budiman, 2011; Thajudeen, 2018).

PREVIOUS STUDIES

Waqf, which has existed since the time of the Prophet sallallaahu alayhi wa sallam, continues to evolve at various eras and in a variety of countries according to the historical context of the location and time the waqf innovation was granted. Applying the waqf model with its style is designed for the common good, while adhering to the fundamental notion of surrendering property ownership to Allah and spreading the consequent advantages to the ummah as a whole.

The waqf models that specialists have investigated are grouped into two major categories, namely current waqf models and traditional or classical waqf models, based on a literature review. Waqf models are classified based on the duration and structure of their application. Islamic economists, particularly specialists and practitioners in Islamic social funds, have developed over 40 models of contemporary waqf. The traditional waqf model has been known for a long time and was constructed by scholars with a smaller number of approximately six models, which were then used based on the circumstances of the period.

The disparity in the number of waqf models mentioned in diverse scientific publications demonstrates the transition from old waqf models, which are small in number, to more modern waqf models. This phenomena will have a favorable impact on the history of waqf in the future (Ambrose, 2018; Ambrose et al., 2015; Ascary et al., 2017; Haber & Haneef, 2017; A. Hasan & Sulaiman, 2016; Hossain, 2019; Iman & Mohammad, 2017; Khachkar, 2017; Kamal & Ating, 2020; Khaliq et al., 2019; Kholid et al., 2005; Mobin & Ahmad, 2017; Mohsin, 2013, 2019; Musari, 2016; Rusydiana et al., 2021; Pitchay et al., 2018; Rahman & Sohel, 2019; Rana et al., 2020; Sulaiman et al., 2019; Thaker et al., 2016; Tutuko et al., 2017; Ulbaidillah et al., 2020; Zabri & Mohammed, 2018; Zain & Muhamad Sori, 2020).

On the basis of prior study, it can be stated that five waqf models are regularly utilized and developed, including Waqf-Zakat, a type of waqf with a totally social aim, in which waqf works with other social fund instruments such as zakat, infaq, and sadaqah. This alternative instrument is extensively employed for social reasons, making it suited for delivering immediate advantages (Hamed, 2020; Razak, 2020; Umar et al., 2021).

Next is the social and commercial Waqf-Takaful, where the social dimension is bigger than the commercial one. Waqf's partnership with insurance has both a social influence and a commercial component (A. Abdullah & Yaacob, 2012; Mikail et al., 2017; Salman & Htay, 2020). Similarly, Waqf-Microfinance is both commercial and social, with the retail component mirroring the social component. The partnership between waqf and microfinance strengthens waqf as a financial organization while preserving its social goal (Kachkar, 2017; Mohd Thas Thaker et al., 2021; Rana et al., 2020).

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In addition, some Waqf-Banks have commercial and social purposes, with more emphasis on the business side. While the relationship between waqf and bank institutions helps financial institutions, waqf maintains a social function through various bank products (Ab. Aziz & Yusof, 2019; Aziz et al., 2014; Kahf & Mohomed, 2017). The last is Waqf-Sukuk which is entirely commercial, where waqf collaborates with Sukuk for various developments. This collaboration allows waqf to contribute to the community and state economy through multiple products using the Sukuk instrument (Fauziah et al., 2021; Kholid et al., 2005; Musari, 2016).

However, of the several contemporary waqf models, none have specifically addressed the seventeenth goal of the SDGs, namely partnerships to achieve goals. Research related to the waqf model for SDGs strengthens implementation measures and revitalizes the global partnership for sustainable development. It is essential to fill this research gap.

**METHODS**

Waqf and SDG 14 (the conservation of marine and oceanic ecosystems) method selection takes into account purpose, waqf characteristics, and data availability. Because the goal of this study is to investigate the waqf model that can be applied with relation to the Sustainable Development Goals, particularly the fourteenth point, which is the preservation of underwater ecosystems. Therefore, we need a decision-making process that yields optimal results.

Moreover, the practice of combining waqf and SDGs includes criteria for the formation of social funds in partnership with environmental stewardship, which has the potential to generate long-term benefits. This paper proposes a waqf model applicable to the SDGs using the Analytic Network Process (ANP) technique. It examines the most effective waqf model among those proposed.

In addition, this study aims to assess, from a Maqasid Syariah perspective, the conditions for the suggested waqf model that will aid in achieving the SDGs. This study also tries to evaluate which of the six parts of Maqasid Syariah and the proposed waqf model has the highest priority influence on the needs. Consequently, a tool for analyzing decision-making is required to offer measurements of the priority criteria and recommended models. Priority is given to determining the ordering of needs affecting the proposed waqf model. ANP is employed for this process of prioritization (Saaty, 2005).

ANP is a general theory used to measure the relative priority ratio of a given individual ratio scale's composite. The measurement findings provide the relative measurement of the effects of items that interact or are interrelated. In research that seeks to discover appropriate decision-making procedures, the ANP approach is superior to other decision-making methods based on various factors, including problem abstraction, structure width and depth, scientific basis, and results validity (Saaty, 1996; Saaty & Vargas, 2006).

ANP mandates that respondents answer pairwise comparison questions consistently, with a maximum of 10 percent variance allowed (Ascarya & Yumanita, 2011; Rusydianna & Devi, 2013a). However, the ANP did not require significant consensus (Kendall's rater agreement) among respondents who individually completed surveys. However, we will rely on Kendall's value to comprehend the perspectives of various respondent groups on this topic.

ANP is an evolution of the Analytic Hierarchy Process (AHP), in which levels are hierarchically organized. There are tiers of objectives, criteria, sub-criteria, and options in the AHP network, with each level containing an element. In contrast, in the ANP network, the AHP levels are referred to as clusters, and they may contain criteria and alternatives, which are now referred to as nodes (Azis, 2003; Sipahi & Timor, 2010).

The ANP approach involves focus group discussions (FGD) with educated respondents, with 6–12 participants each FGD (Ascarya et al., 2022). To understand the different perspectives of the respondents, a group of 8 (eight) practitioners and a group of 8 (eight) experts were selected, including 4 (four) academics and 4 (four) regulators on the ANP sampling method, because the respondents must be knowledgeable/experts on the subject of waqf and SDGs.

<table>
<thead>
<tr>
<th>Table 1: Respondents arranged by research phase</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Practitioner</strong></td>
</tr>
<tr>
<td>Practitioner</td>
</tr>
<tr>
<td>ANP model quantification</td>
</tr>
</tbody>
</table>
The expert informants included practitioners of waqf institutions in Indonesia, waqf regulators, the Indonesian Waqf agency, the Indonesian Ministry of Religion, DEKS Bank Indonesia, and researchers specializing in waqf-related themes. In addition, respondents will be participating in various phases of the ANP, beginning with the building of the ANP model via in-depth interviews and focus group discussions (FGD), followed by the quantification of the ANP model via a questionnaire survey.

Super Decision 2.10 and Microsoft Excel 2013 are utilized for data processing and analysis in this study. ANP is a mathematical theory that may examine the influence with an assumption-based technique to answer the problem's form (Rusydiana & Devi, 2017). As a solution, this strategy considers altering the situation's complexity by examining the synthesis alongside a priority scale that yields the most significant priority effect (Rusydiana, 2016; Rusydiana & Devi, 2013b).

Model Development

The ANP approach is utilized in the form of a solution that takes into account the adjustment of the problem's complexity by examining the synthesis alongside a priority scale that creates the maximum priority effect. (Rusydiana & Devi, 2013a). ANP permits interaction and feedback between cluster elements (inner dependence) and between clusters (outer dependence) (Chen et al., 2019; Saaty, 1996).

Focus group interviews or focus group interviews are a component of ANP, a qualitative data collection technique. A focus group is a small group of people, typically between six and nine, brought together by a trained moderator (researcher) to investigate attitudes and perceptions, feelings and thoughts about a certain topic. A focus group interview provides a forum for a relatively homogeneous group to reflect on the interviewer's questions (Dilshad & Latif, 2013).

ANP provides a broad framework for addressing decisions without presuming the independence of higher-level elements from lower-level elements and the independence of elements within levels as in hierarchies (Ascarya et al., 2018).

In this empirical study, the steps will consist of three phases: model creation, model quantification, and outcomes analysis. The first stage is the building or deconstruction of the model to identify, assess, and synthesize the problem's complexity into an ANP network. The second stage is model quantification or pairwise comparisons, and the third stage is results analysis (Kheybari et al., 2020).
ANALYSIS

Figure 2. Framework for the ANP Model in SuperDecision

The results of the ANP framework depicted in Figure 3 indicate that the SDGs waqf model must be compiled. There will be consideration of economic, social, and environmental factors. In addition, each of the three criteria has sub-criteria. There are five sub-criteria or objectives for the financial criteria, six for the social standards, and six for the environmental criteria. Then, the three criteria with each of these sub-criteria are related with the six-element Maqasid Syariah viewpoint. There are a total of five potential waqf models.

The ANP results must be consistent, with a maximum 10 percent variance allowed (Saaty, 2005), but there is no necessity for appraiser agreement to converge (Kendall W). Table 2 displays the results of the ANP on the most important strategic factors for selecting the optimum SDG criteria model.

<table>
<thead>
<tr>
<th>SDG criteria</th>
<th>Respondent</th>
<th>Rank All</th>
<th>All</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Economic</td>
<td>Expert</td>
<td>0.317</td>
<td>0.323</td>
</tr>
<tr>
<td></td>
<td>Practitioner</td>
<td>0.328</td>
<td>0.364</td>
</tr>
<tr>
<td>2. Social</td>
<td>Expert</td>
<td>0.368</td>
<td>0.364</td>
</tr>
<tr>
<td></td>
<td>Practitioner</td>
<td>0.361</td>
<td></td>
</tr>
<tr>
<td>3. Environment</td>
<td>Expert</td>
<td>0.308</td>
<td>0.305</td>
</tr>
<tr>
<td></td>
<td>Practitioner</td>
<td>0.302</td>
<td></td>
</tr>
<tr>
<td>Consistency</td>
<td>Expert</td>
<td>0.000***</td>
<td>0.000***</td>
</tr>
<tr>
<td></td>
<td>Practitioner</td>
<td>0.000***</td>
<td></td>
</tr>
<tr>
<td>Kendall's W</td>
<td>Expert</td>
<td>0.203</td>
<td>0.250</td>
</tr>
<tr>
<td></td>
<td>Practitioner</td>
<td>0.328</td>
<td></td>
</tr>
<tr>
<td>P-value</td>
<td>Expert</td>
<td>0.196</td>
<td>0.072*</td>
</tr>
<tr>
<td></td>
<td>Practitioner</td>
<td>0.072*</td>
<td></td>
</tr>
</tbody>
</table>

Table 2: ANP Outcome Regarding SDG Criteria

This ANP study illustrates the priority ranking of the SDGs' three categories, which are economic, social, and environmental. There are two respondent criteria, namely experts and practitioners, which are added together to produce the weight value for each criterion. The SDG criteria with the highest weighted value, based on the cumulative results, are social criteria with a weighted value of 0.364%. In the major priority criteria, they are rated first, followed by economic measurements with a weighted value of 0.323 and environmental criteria with a weighted value of 0.305.

Social factors are the most significant since they play a crucial role in accelerating progress towards the 2030 Sustainable Development Goals. The national policy to enhance human resource development, political stability, and inclusive growth must also incorporate social criteria. The second Sustainable Development Goal criterion is the economy related to reducing poverty and supporting sustainable economic growth by increasing productivity levels. Concerning the environmental criterion, the Sustainable Development Goals (SDGs) aim to consider environmental sustainability as a key aspect in achieving the SDGs and safeguarding the health of the world.

This study also examines the level of consistency, where the consistency value in the table **significant at 1% level; **significant at 5% level; significant at 10% level
above is 0.000, indicating that, according to the experts, all the results are consistent. Additionally, Kendall’s W follows the P-Value, which represents the significance level. The P-Value indicates the significance of the SDG priority ranking order. If the results are inconclusive, then the priority ranking remains debatable. Similarly, if the results are significant, then the ranking order is correct and agreed upon by the respondents as the ANP results against the aforementioned SDG criterion, where the results are included in the significant criteria. Following is a table displaying an alternate model of waqf derived from several literature reviews. Five primary waqf models are categorized.

### Tabel 3. ANP Result on Alternative Waqf Model

<table>
<thead>
<tr>
<th>Alternative Waqf Model</th>
<th>Respondent</th>
<th>Rank All</th>
<th>All</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Expert</td>
<td>Practitioner</td>
<td>All</td>
</tr>
<tr>
<td>1Waqf &amp; ZIS</td>
<td>0.201</td>
<td>0.135</td>
<td>0.168</td>
</tr>
<tr>
<td>2Waqf &amp; Takaful</td>
<td>0.119</td>
<td>0.160</td>
<td>0.140</td>
</tr>
<tr>
<td>3Waqf &amp; Microfinance</td>
<td>0.225</td>
<td>0.231</td>
<td>0.228</td>
</tr>
<tr>
<td>4Waqf &amp; Bank</td>
<td>0.180</td>
<td>0.172</td>
<td>0.176</td>
</tr>
<tr>
<td>5Waqf &amp; Sukuk</td>
<td>0.272</td>
<td>0.299</td>
<td>0.286</td>
</tr>
<tr>
<td>Consistency</td>
<td>0.000***</td>
<td>0.000***</td>
<td>0.000***</td>
</tr>
<tr>
<td>Kendall’s W</td>
<td>0.346</td>
<td>0.287</td>
<td>0.271</td>
</tr>
<tr>
<td>X²</td>
<td>11.100</td>
<td>9.200</td>
<td>17.350</td>
</tr>
<tr>
<td>P-value</td>
<td>0.025**</td>
<td>0.056*</td>
<td>0.001***</td>
</tr>
</tbody>
</table>

***Significant at 1% level; **significant at 5% level; significant at 10% level

The table above displays the results of the ANP weighting against the alternative waqf model that opened five alternatives, from the waqf model with the highest social ratio relative to the commercial ratio to the model with the lowest social ratio relative to the commercial ratio, namely Waqf & ZIS, Waqf & Takaful, Waqf & Microfinance, Waqf & Bank, and Waqf & Sukuk. Each of the five models has a unique weight.

Based on the ANP weighting, the Waqf & Sukuk model, with a weight value of 0.286%, has the highest priority for adopting the waqf model for global partnerships. In addition, ranking second is Waqf & Microfinance with a weighted value of 0.228%. The third position is occupied by Waqf & Bank, which has a weight of 0.176. Waqf & ZIS occupy the fourth position, with a weight of 0.168. Waqf & Takaful is the fifth-highest priority, and its weight is 0.140.

The primary objective of the waqf model is Waqf & Sukuk, which strives to increase the welfare of the society through enhancing the economy through various improvements. The model, which receives a weighted score of 0.286, focuses on eliminating the effect of productive waqf so that the use of waqf is not limited to waqf beneficiaries but has a positive impact on development, particularly with global partnerships that support aid between developed and developing countries. On the long term, this strategy is expected to reduce social and economic disparities between nations in order to achieve inclusive welfare. Based on the model proposed in this study, it was determined that the model with the largest commercial component was the most important alternative waqf model, capable of fulfilling several tasks. Among these allocation mechanisms is the provision of financial help from developed nations to developing SDGs projects in developing nations or developing nations using the Sukuk instrument. Capital for sustainable social enterprises that seek profit.

**Discussion**

Government, the commercial sector, and civil society must collaborate to ensure the success of the sustainable development agenda. Global, regional, national, and local levels require inclusive partnerships based on principles and values, a shared vision, and common goals that put people and the world at the center (Costanza et al., 2016; Lima et al., 2017; Tumewang et al., 2021).

Goal 17 focuses on long-term investments to strengthen industries and enterprises in emerging countries that must adapt more rapidly. Its primary objective is to strengthen a country’s energy, infrastructure, transportation systems, IT infrastructure, and communication technology channels. To raise economic standards and attract more investment projects to the country, the development framework includes review and follow-up with sector structure and laws and regulations. This global partnership is established by the participation of all regional, local, and worldwide groups in fostering the economic and social development of a specific nation. Each nation’s connection with other nations is complicated by the...
The global cash waqf model was offered by Saiti et al. (2020) as an alternative that can be implemented and utilized to address the issue of inter-country poverty. It is envisaged that this approach will facilitate the mobilization of finances between nations, so ensuring the equitable distribution and redistribution of wealth to reduce global poverty (Oladapo et al., 2017; Rana et al., 2020; Sanyinna et al., 2018). The Global cash waqf model consists of cash waqf contributions from individuals, nations, and corporations that are invested in Sukuk. The investment proceeds are earmarked for global partnership projects aimed at achieving the Sustainable Development Goals, with the following specific objectives: finance, technology, capacity building, trade, systemic issues, policy and institutional coherence, and data, monitoring, and accountability projects.

Global cash waqf can be a trust fund that utilizes monetary instruments to support international collaboration services in the pursuit of sustainable development goals. In order to execute the SDGs, the monies are then allocated to nations in need for a specified time period and used for a variety of economic, social, and environmental development goals. (Afroz et al., 2019; M. Ismail & Mohsin, 2011; Johari et al., 2015; Kachkar, 2017; Pitchay et al., 2014; Zabri & Mohammed, 2018).

Figure 3. Proposed Waqf Model

**CONCLUSION**

Waqf is relevant to the Sustainable Development Goals (SDGs) in achieving more sustainable development within the context of Maqasid Syariah. The global cash waqf model is the greatest alternative waqf model pertinent to SDG 17: global partnership for sustainable development goals. Waqf can facilitate cooperation between the government, the private sector, and the public sector to accomplish sustainable development, particularly in the areas of eradicating poverty, combating inequality, and reversing global warming. These are lofty goals for which we all strive.

The most important Maqasid Syariah criterion is religious protection, with a weight of 0.175%. This criterion is a sort of Maqasid Syariah designed to defend Islam by ensuring that everyone has the freedom to accept and believe in Islam without interference. Based on the priority ranking, the essential SDG criteria are social criteria with a weighted value of 0.364. These standards are intended to abolish poverty and ensure that all people enjoy prosperity by 2030.

After implementing various waqf models based on their objectives, achieving the Sustainable Development Goals (SDGs) becomes more feasible due to the help of waqf funds. The implementation of the waqf instrument from the perspective of Maqasid Syariah has the potential to become an Islamic social
fund instrument that supports the SDGs in order to ensure that global partnerships are achieved in an appropriate manner. Particularly, global cash waqf is anticipated to be a source of funding for international development, while its benefits can be used to finance broader social funding demands. By reinvigorating the global partnership for sustainable development, this global cash waqf model has the potential to make SDG 17 objectives stronger and more advanced.

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