

Addressing Maqasid-based Waqf for Life on Land (SDG-15): A Delphi Application

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This study aims to determine the opinions and recommendations of experts regarding the waqf model integrated with sustainable development (SDGs) in the 15th goal, namely Life on Land. This research will present the prioritization of waqf models in achieving SDG 15 objectives by considering Maqashid Syariah indicators. Using the Delphi method, the results show that all relative variables have been agreed upon by experts. Furthermore, on the SDGs aspect, the environment element is the top priority with an average score of 8.4. In the aspect of maqashid sharia, the element of preserving bi'ah (environment) is the top priority while in the aspect of waqf model, Waqf & Sukuk model is the top priority for SDG-15 objectives. This research can be utilized as a reference in the implementation of waqf models that can support the realization of SDG-15 objectives by considering Maqashid Sharia with priorities according to the findings. This research is one of the first studies to comprehensively calculate the experts' assessment of waqf models for the achievement of SDG-15 using the Delphi method and its priority recommendations.

Keywords: Waqf, SDG-15, Life on Land, Maqasid, Delphi

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INTRODUCTION

Waqf has goals that are not only focused on spiritual aspects, but also aspects of social, economic and environmental justice (Ali & Kassim, 2020; Al Hashmi, 2022). This is supported by Yusuf (2022) in his research that waqf is one of the Islamic economic philanthropic instruments oriented towards benefit and justice. Therefore, sustainable waqf must be managed productively in order to make an optimal contribution (Munir, 2015). On the other hand, waqf can be utilized as an instrument to achieve the goals of the SDGs, one of which is the terrestrial environment. Over the past few decades, environmental issues have been increasingly discussed, this is due to the increasing environmental problems such as climate change, environmental degradation, air pollution and so on (Chaudhry et al., 2021).

In the context of the SDGs, the terrestrial environment, especially forests, is one of the most important ecosystems on earth that must be preserved. This is because forests can generate income for the community as part of SDGs number 1, provide food and medicine as part of SDGs number 1, 2 and 3, drain fresh water and maintain the earth's temperature to support SDGs number 6 and 13 and protect sources of biodiversity to help achieve SDGs number 15 (Seymour & Busch, 2017). It can be concluded that the natural environment can be one of the beneficiaries of waqf (Ali & Kassim, 2020). Ozdemir in Ali & Kassim (2020) explains that trees, forests, and all biodiversity in the area are important things to preserve in the environment.

The goal of achieving SDGs related to the environment is stated in SDG 15, namely protecting, restoring and increasing the sustainable use of terrestrial ecosystems, managing forests sustainably, stopping desertification, restoring land degradation, and stopping biodiversity loss. In this case, Waqf can be incorporated into forest protection and regeneration programs in terms of funding (Yaakob et al., 2017; Hasanah & Hakim, 2017). Ali & Kassim (2020) explain that waqf has several unique characteristics that are suitable for the development of forest conservation, including waqf cannot be sold, cannot be donated and inherited. In the case of waqf for forest conservation, forests that become waqf land will be preserved, because waqf rules prohibit changing the use of land to another use until the end of the world (Ali & Kassim, 2020).

Budiman (2011) stated that waqf as a charitable institution in Islam has potential and can be

used as an important instrument for environmental protection. Yaakob et al (2017) also stated a similar point that waqf can be incorporated into forest conservation and regeneration programs due to inadequate funds for forest regeneration and development. Similar to the principle of environmental sustainability, waqf is perpetual, irrevocable, and inalienable which means that once something is waqf, for example used for reforestation, watershed management, or wildlife conservation, it remains a waqf forever, cannot be revoked, and alienated or transferred either by the waqif or mutawalli or other institutions unless there is a greater benefit to society (Budiman, 2011). Thus, it is hoped that waqf can be utilized to preserve the environment in the future, as is the goal of SDGs number 15.

Previous studies on waqf for environmental preservation have been conducted, including Ali & Kassim (2020) examining the role of waqf in preserving forests and achieving SDGs. Budiman (2011) examines the role of waqf in protecting the environment in Indonesia. And Yaakob et al (2017) explain waqf as a means of forest conservation. Although research related to waqf in preserving the environment has been conducted, this theme is still limited in SDGs studies. Therefore, this study aims to examine the role of waqf in supporting the achievement of SDGs no. 15, which is related to the terrestrial environment. This research is expected to provide insight for future researchers to further explore the potential of waqf in financing the environment and forestry sector. The results of this study are also expected to be used as a reference for developing waqf for the environment for regulators, academics, practitioners or the community.

PREVIOUS STUDIES

Etymologically, waqf comes from Arabic which means to hold, stop, stay in place or remain standing (Hazami, 2016). According to Law No. 41 of 2004 concerning waqf, waqf is a waqif's legal action that functions to separate and/or transfer part of his property permanently or for a certain period of time for religious purposes and/or for public welfare in accordance with Sharia Law. Waqf has played a role in facilitating various activities, both religious and social, economic and environmental, such as places of worship, travelers, science, schools, scientific works, water supply and needs, poverty alleviation, environmental preservation, and so on (Huda et al., 2017; Yaakob et al., 2017; Ali & Kassim, 2020).

Furthermore, in its utilization, waqf can be divided into two types: consumptive waqf and productive waqf.

The fundamental differences between consumptive and productive waqf are in two aspects, namely management patterns and preservation of waqf assets (Qahaf in Hadyantari, 2018). Consumptive waqf requires maintenance costs obtained from outside the waqf assets, because consumptive waqf cannot produce something and cannot be used to achieve this goal. Meanwhile, in productive waqf, part of the proceeds will be utilized for the sustainability of waqf assets and part of it is intended for people in need in accordance with the purpose of waqf (Hadyantari, 2018). Speaking of the sustainability of waqf, Munir (2015) argues that sustainable waqf must be managed productively to contribute or benefit. The benefits of waqf can be described as something that can be expanded, and can be utilized to respond to social needs and urgencies. One of the beneficiaries of waqf is the natural environment (Ali & Kassim, 2020).

Protecting the environment is not only the obligation of a handful of people, and in Islam preserving the environment is a must for all humans as caliphs on Earth. The reasons for Islamic law to protect the environment include, 1) the environment is God's creation and protecting it is to preserve its values as a sign of the Creator, 2) the constituent parts of nature are entities that continue to praise their Creator, 3) all natural laws are laws made by the Creator and are based on the concept of absolute continuity of existence, 4) the Qur'anic recognition that humanity is not the only community living in this world, 5) Islamic environmental ethics is based on the concept that all human relationships are built on justice and equity, 6) the balance of God's created universe must also be maintained and 7) the environment does not only serve the present generation, but God's gift to all ages, past, present and future (Budiman, 2011).

Preserving the environment is one of the SDGs goals set and agreed upon by the United Nations in 2015. Where, protecting the environment is SDGs goal number 15, namely protecting, restoring and increasing the sustainable use of terrestrial ecosystems, managing forests sustainably, stopping desertification, restoring land degradation, and stopping biodiversity loss. There are several studies that discuss waqf for the environment that are relevant to SDGs 15, namely Ali & Kassim (2020) examining the role of waqf in maintaining forest sustainability and achieving SDGs. The results of this study concluded that productive waqf forests can provide both tangible and intangible

benefits that can be utilized for the development of forest waqf. Forest waqf supports several points in the SDGs such as reducing poverty and hunger, maintaining climate, health, biodiversity and water supply.

Budiman (2011) examines the role of waqf in protecting the environment in Indonesia. His research explains that environmental degradation has become a serious challenge for the contemporary world, including Indonesia. As a country where the majority of Indonesian people are Muslim, Islam has several recipes that can be adopted to overcome environmental problems, namely waqf. Environmental waqf or waqf for environmental protection is one of the Islamic recipes that can be optimized in this regard. Since waqf is a voluntary act of the people, it will not take part in government spending. The government's most important task is simply to raise public awareness and provide some necessary support in terms of land management, legal affairs, and incentives for those involved in such matters.

Yaakob et al (2017) describes waqf as a means of forest conservation. This research emphasizes the importance of forest areas in the ecosystem and continues with issues surrounding forest protection. Furthermore, Waqf, which has been implemented in several countries for the benefit of society, is seen as a potential tool to complement efforts to preserve the forest environment from depreciation. The research proposes that by allocating certain land or any immovable assets in the name of waqf, the state can improve the state of forests that provide water catchment areas, flood control mechanisms, and also habitats for biodiversity. Other studies related to waqf and SDGs, for the example can be seen at Ali & Kassim (2020), Al-Zobair & Hoque (20109), Rusydiana et al., (2023), and also Ibrahim et al., (2023).

DATA AND METHODOLOGY

This research aims to find priorities in waqf development based on SDG 15: Life on Land. The data used is primary data derived from interviews with 15 expert respondents consisting of practitioners, academics and regulators related to the research topic. This research uses Microsoft Excel 2021 *software* tools. The method used in this research is the Delphi technique which is a qualitative method based on expert interviews. The following are details of the 15 expert respondents in question.

Table 1: Name and expertise of respondents

No.	Respondent	Institutions	Expertise
1	ASA	Hidayatullah Institute	Practitioner
2	RR	Indonesian Waqf Education Foundation	Practitioner
3	KMA	Bogor Waqf Forest Foundation	Practitioner
4	AA	IPB University	Practitioner
5	FK	Baitul Maal Khatulistiwa	Practitioner
6	SA	Nazir/General Secretary	Regulator
7	NH	Indonesian Waqf Board Commissioner	Regulator
8	F	Associate Researcher	Regulator
9	RI	Deputy Director	Regulator
10	NB	Indonesian Waqf Board	Regulator
11	BTP	Tazkia Islamic University College	Academia
12	RK	University of Indonesia	Academia
13	MSA	Tazkia Group	Academia
14	MMA	International Islamic University Malaysia	Academia
15	MII	IPB University	Academia

The Delphi method is a group process that involves interaction between a researcher and a group of experts relating to a particular topic using the aid of a questionnaire. This method is used to find common ground on future trends using a structured information gathering process. This method is useful in solving a problem that requires the opinion and judgment of experts and practitioners.

This study uses three statistical indicators that are most widely used in the application of the Delphi method, namely the mean value (average), standard deviation value and interquartile range or IR value. The first measure of convergence is when all respondents' responses or scores have a standard deviation value of less than 1.5 (<1.5). The standard deviation assessment formula is as follows.

$$s = \sqrt{\frac{\sum (x_i - \bar{x})^2}{n-1}} \quad \text{or} \quad r \sqrt{\frac{\sum x_i^2 - \frac{(\sum x_i)^2}{n}}{n-1}}$$

where:

x = respondent A's answer to the instrument n

\bar{x} = average of respondents' answers to the instrument n

The next measure is a consensus or convergence assessment where when the answers or assessments from all respondents have an *Interquartile Range* or IR value of less than 2.5 (<2.5). The calculation of the IR

value is obtained from the difference between the upper quartile and the lower quartile (IR = Q3 - Q1), where the quartile value formula is as follows.

$$Q_1 = \frac{x_{(\frac{n-1}{4})} + x_{(\frac{n+3}{4})}}{2}$$

$$Q_2 = x_{(\frac{2(n+1)}{4})}$$

$$Q_3 = \frac{x_{(\frac{3n+1}{4})} + x_{(\frac{3n+5}{4})}}{2}$$

The measurement to declare convergence or the level of consensus on all variables is when the standard deviation value is <1.5 and the *interquartile range* value is <2.5 . If one of the indicators does not meet the requirements, then the variable is declared not converging or not agreed upon (divergent). Meanwhile, for variables that have met the requirements, the next step is to rank by ranking from the highest average value for each variable that reaches consensus (convergent).

The Delphi method is a structured and iterative forecasting or decision-making technique used to gather insights and opinions from a group of experts. It's a way to obtain reliable consensus or convergence of opinions on a particular topic, especially when dealing with uncertainties or complex issues where no single expert might have all the answers.

The Delphi method is commonly used in various fields such as technology forecasting, strategic planning, healthcare (for medical diagnosis or treatment planning), policy-making, economic issues, and other areas where expert judgment is valuable (Ascarya et al., 2023; Sukmana & Rusydiana, 2023; Rarasati et al., 2019;

Lateh et al., 2017). It's particularly useful when dealing with uncertain or complex situations, enabling a systematic approach to gather, aggregate, and synthesize expert opinions to make informed decisions or predictions.

RESULT AND ANALYSIS

In developing a waqf model based on SDG 15: Life on Land, its compatibility with 1) economic, 2) social, and 3) environmental criteria is analyzed; its compatibility with maqashid sharia 1) diin, 2) nafs, 3) nasl, 4) 'aql, 5) maal, and 6) bi'ah; and its compatibility with alternative waqf models 1) waqf-zakat, 2) waqf-takaful, 3) waqf-microfinance, 4) waqf-bank, and 5) waqf-sukuk. The criteria were selected based on the literature study that had been conducted previously.

The following are the weighting results of all elements in the development of a waqf model based on SDG 15: Life on Land provided by 15 expert respondents consisting of practitioners, academics, and regulators.

Table 2. Results of Expert Respondents' Answers

Aspects	R1	R2	R3	R4	R5	R6	R7	R8	R9	R10	R11	R12	R13	R14	R15
Economic	9	9	8	7	7	4	7	7	6	5	8	7	8	7	7
Social	9	8	7	8	8	6	8	7	7	8	7	6	7	7	7
Environment	8	7	9	9	9	7	9	9	8	9	9	8	8	9	8
Maqashid Sharia															
Diin	7	7	5	7	6	5	9	7	8	9	8	6	7	9	7
Nafs	7	8	5	6	8	6	7	7	9	8	9	7	8	8	7
Nasl	7	6	5	6	8	8	6	7	7	8	9	7	7	8	7
Aql	6	5	5	7	8	9	5	7	4	7	8	6	7	5	6
Maal	6	4	8	6	7	7	8	7	6	6	7	8	7	7	7
Bi'ah	8	9	9	9	9	6	9	9	5	6	9	9	9	9	7
Waqf Model															
Waqf-Zakat	7	8	7	5	6	3	7	6	8	8	6	3	8	5	6
Waqf-Takaful	4	7	6	6	6	4	4	5	5	7	7	2	7	5	6
Waqf-Microfinance	6	6	7	7	7	5	6	4	7	6	8	3	7	5	7
Waqf-Bank	7	5	8	6	6	6	5	7	9	5	9	7	7	5	8
Waqf-Sukuk	6	9	9	5	5	7	9	8	6	6	8	7	8	8	8

In the application of the delphi method, three most widely used statistical indicators are used, including mean (average), standard deviation, and interquartile range (IR). Based on the results of the data processing

that has been carried out, the calculation of priorities in waqf development based on SDG 15: Life on Land is shown in the following table.

Table 3. Delphi Calculation Results of SDG-15 Waqf Model

Aspects	Q1	Q2	Q3	IR	Std. Dev	Evaluation		Mean	Rank
						Std. Dev	IR		
Economic	7	7	8	1	1,2893	Convergent	Convergent	7,0667	3
Social	7	7	8	1	0,7888	Convergent	Convergent	7,3333	2
Environment	8	9	9	1	0,7118	Convergent	Convergent	8,4000	1
Maqashid Sharia									
Diin	6,5	7	8	1,5	1,2579	Convergent	Convergent	7,1333	3
Nafs	7	7	8	1	1,0750	Convergent	Convergent	7,3333	2
Nasl	6,5	7	8	1,5	0,9978	Convergent	Convergent	7,0667	4
Aql	5	6	7	2	1,3499	Convergent	Convergent	6,3333	6
Maal	6	7	7	1	0,9978	Convergent	Convergent	6,7333	5
Bi'ah	7,5	9	9	1,5	1,3597	Convergent	Convergent	8,1333	1
Waqf Model									
Waqf-Zakat	5,5	6	7,5	2	1,6000	Divergent	Convergent	6,2000	3
Waqf-Takaful	4,5	6	6,5	2	1,4048	Convergent	Convergent	5,4000	5
Waqf-Microfinance	5,5	6	7	1,5	1,2893	Convergent	Convergent	6,0667	4
Waqf-Bank	5,5	7	7,5	2	1,3499	Convergent	Convergent	6,6667	2
Waqf-Sukuk	6	8	8	2	1,3400	Convergent	Convergent	7,2667	1

Based on table 3 above, overall out of 14 variables, there are 13 variables agreed upon by the experts (convergent) and only 1 variable that is not agreed upon (divergent). One variable that is not agreed upon is related to the waqf model, namely Waqf-Zakat.

In the attention criteria, the order of the most important according to SDG 15 is (1) environmental, (2) social, and (3) economic. In maqashid sharia, the order of importance is (1) bi'ah, (2) nafs, (3) diin, (4) nasl, (5) maal, and (6) aql. In the waqf model according to SDG 15, the most important are (1) waqf-sukuk, (2) waqf-bank, (3) waqf-microfinance, and (4) waqf-takaful. Meanwhile, the variable waqf-zakat according to experts is not agreed upon.

Findings

Based on the results of the analysis, there are several agreed variables related to waqf for SDGs 15, waqf for the environment. There are several studies that discuss waqf for the environment. One of them is a study from Budiman (2011) which discusses the role of waqf to protect the environment in Indonesia. This research emphasizes the importance of the role of waqf in preserving the environment. Environmental degradation continues to be a hot topic of discussion in recent decades, including Indonesia. Indonesia, as a Muslim-majority country, can adopt waqf to address environmental issues. Environmental waqf or waqf for environmental protection needs to be optimized,

because waqf is a voluntary act of the community, and will not take part in government spending, so its empowerment can provide benefits. This is because waqf has an eternal, irrevocable, and inalienable nature which means that what has been waqf, for example, used for reforestation, watershed management, or wildlife conservation, then remains a waqf forever, it cannot be revoked and alienated or transferred either by the waqif or mutawalli or other institutions unless there is a greater benefit to society. Thus, with waqf institutions, these assets are expected to be more sustainable and maintained in the future.

Yaakob et al's (2017) research also emphasizes the benefits of waqf for the environment, which is motivated by the importance of forest areas in the ecosystem. Allocating certain land or immovable assets in the name of waqf, the state can improve the status of forests that provide water catchment areas, flood control mechanisms, and also habitats for biodiversity. Likewise, research from Ali & Kassim (2020) shows that productive waqf forests not only provide intangible benefits but also generate tangible benefits that can be used for the development of waqf forests. In addition, waqf forests can also be used to achieve some of the main points of the SDGs, such as in reducing poverty and hunger, maintaining climate, health, biodiversity, and water supply, mostly given to mauquf'alahi. Wirdyaningsih et al (2019) explain that

waqf for the environment is closely related to sustainable development and intergenerational justice. In terms of sustainable development, waqf for the environment provides a balance between development and environmental protection, where on the one hand development is carried out for the welfare of the community and on the other hand environmental conservation activities are carried out in an integral and sustainable manner by reforesting the land derived from waqf with various plants, as well as planting the land with plants obtained from waqf.

Ali et al (2021) explained in their research that waqf can be a source of financing for Social Forestry programs to overcome poverty, inequality, and improve the welfare of communities in and around forests. The program can provide economic and ecological benefits, specifically to reduce forest destruction. This is also supported by research from Jannah et al (2021) that agroforestry practices in waqf forests are estimated to not only improve forest resources, biodiversity, health, production, and forest protection, but also have social and economic benefits. And research from Rohmaningtyas (2021) which argues that waqf solutions can be linked to climatological natural disasters caused by human behavior, where forest land that has been donated cannot be changed but can be taken for the benefit of the general public.

The next finding related to waqf for SDGs 15 is waqf for social. The results of this study support research from Ali et al (2021) which explains that waqf can be a source of financing for Social Forestry programs to overcome poverty, inequality, and improve the welfare of communities in and around forests. The program can provide economic and ecological benefits, specifically to reduce forest destruction. This is important because communities in and around forests are one of the poverty clusters in Indonesia. Furthermore, the model formulated in this research is a zakat financing model with a grant contract and a zakat-wakaf integration model. Thus, zakat or waqf institutions that are most concerned with poverty can allocate their distribution programs to communities in and around forests.

Then, waqf for SDGs 15 from the economic aspect. Sup's research (2021) concludes that waqf forest is a form of productive waqf in redeveloping a land to become a forest. Waqf forests can be utilized for social and economic benefits. For example, in social benefit, it is a source of oxygen, springs, and life for many creatures. As for the economic benefit, waqf forests can produce economic goods, waqf forests can also be

utilized by local residents on the condition that they are not allowed to damage the forest, and other benefits. Waqf has a potential role in equalizing people's income from the well-off economy to the weak economy. That means, waqf plays a role in improving people's welfare, helping to increase investment, helping the real sector, and so on (Mulyono, 2020). Similarly, as stated by Ali et al (2021), waqf as a source of financing for Social Forestry programs can be used to overcome economic problems such as poverty, inequality, and improve the welfare of communities in and around forests. Therefore, through productive waqf forests can be empowered to benefit not only the environment but also the community, especially the community's economy.

The next finding is related to maqashid sharia with the order of the most important being bi'ah, nafs, diin, nasl, maal, and aql. The results of this study support research from Hai et al (2021) which integrates SDGs, waqf and maqashid sharia by emphasizing poverty alleviation, social justice, and economic welfare through the protection of religion, property and also providing access for the poor to productive resources such as training, financing and education. This shows that the SDGs are actually compatible with maqashid sharia and have relevance to Islamic teachings by considering the gap between the two (Abdurrehman et al., 2021). Furthermore, research findings from Abdullah (2018) explain that most of the 17 development goals of the SDGs are compatible with the long-term goals of maqashid sharia and there is good room for waqf stakeholders to develop waqf-based development plans in line with the SDGs framework.

Further research findings based on the results of the analysis are related to the SDGs waqf model from the most important ones, namely waqf-sukuk, waqf-bank, waqf-microfinance, and waqf-takaful. In Musari's research (2015) explains that sukuk and the unique integrated nature of waqf are exciting developments in Islamic finance. Sukuk has the potential to be a fundraising instrument and waqf has the capacity to generate income and finance productive activities whose returns or profits will be saved for future funding. The collaboration of sukuk and waqf can be an innovation to have low-cost funds to drive sustainable development. The issuance of sukuk can be said to finance the development of waqf assets or use it as an asset base. The waqf sukuk structure can be integrated into nanofinance programs to effectively

alleviate absolute poverty through qardhul hassan or mudharabah or musyarakah contracts (Musari, 2016).

Then, in Mohammad's (2011) research related to waqf-banks, it is explained that waqf banks can become banks for the poor and underprivileged, and this is allowed in Islam based on the validity of cash waqf and the needs of waqf, beneficiaries and society. In addition, waqf institutions have unrealized potential to establish Waqf Banks. Furthermore, waqf institutions through waqf banks can make a great contribution to society. The bank will enable waqf institutions not only to solve the problems of existing shortcomings and inadequacies, but also to become an independent and self-sustaining institution. The same thing is also expressed in his other research where it is explained that the concept of cash waqf can be used for waqf bank operations, which is used to form bank capital. (Mohammad, 2010; Mohammad, 2015).

Furthermore, it is related to waqf-microfinance. Kachkar's research proves the potential of the waqf-microfinance model in improving the socio-economy of the community. The cash waqf refugee microfinance fund (CWRMF) is a waqf model structured to extend microfinance to aspiring refugee micro-entrepreneurs. To address the lack of collateral, which is a requirement for obtaining microfinance, CWRMF is integrated with a takaful (cooperative) unit where refugees can guarantee each other. In addition, the model is also structured to address the challenge of sustainability of the institution that will provide microfinance. Therefore, a reserve fund has also been integrated into the model. Research from Rana et al (2020) also proposed the integration of waqf as a source of funding for microfinance operations. Furthermore, it is explained that the integration of waqf in Islamic microfinance will make Microfinance Institutions (MFIs) sustainable with available funding sources. MFIs will fund the capital available for micro-entrepreneurs and at the same time, innovative microfinance models incorporating waqf will bring peace in the society with significant poverty alleviation.

Lastly, in relation to waqf-takaful, Che Mohd Salleh et al's (2017) research describes a sustainable waqf-based takaful model for flood victims. The study emphasized the benefits of a sustainable waqf-takaful model in an effort to ease the financial burden of flood-affected businesses and individuals with the ultimate goal of providing financial protection as well as social welfare. Long before this study, Salman & Htay (2012) have also introduced takaful-based waqf in India to reduce poverty and improve people's lives.

Furthermore, Muhamat (2019) also explained the integration of waqf in takaful as a feature in takaful policy. It can be concluded that the waqf-takaful model also has sustainable potential for society.

CONCLUSION

Based on the results of data processing using the Delphi analysis technique, overall 13 out of 14 variables were agreed upon by expert respondents (convergent) and only 1 variable was not agreed upon (divergent). One variable that is not agreed upon is related to the waqf model, namely Waqf-Zakat. On the attention criteria, the most important variable of waqf development according to SDG 15 is (1) environment. In maqashid sharia, the most important variable is (1) bi'ah. And in the waqf model according to SDG 15, the most important variable is (1) waqf-sukuk. In the future, consideration should be given to developing a proposal for an appropriate waqf model, along with its modus operandi, for SDG-15 and other environmental protection objectives.

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