

Accountability in Green Waqf Management in Support of the Sustainable Development Goals (SDGs): A Study of Miftahul Ulum Islamic Boarding School

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ABSTRACT

This study aims to analyze the accountability of green waqf management at Miftahul Ulum Islamic Boarding School from the perspective of the Sustainable Development Goals (SDGs). Waqf, as an Islamic socio-economic instrument, holds significant potential in supporting sustainable development, particularly through the innovation of green waqf, which integrates economic, social, and environmental aspects. However, the management of waqf in Islamic boarding schools still faces challenges in terms of accountability and governance. This research employs a qualitative approach using a case study method. Data were collected through semi-structured interviews, direct observation, and documentation. Data validity was ensured through method and source triangulation, while data analysis followed Yin's (2011) qualitative phases: compiling, disassembling, reassembling, interpreting, and concluding. The findings reveal that the implementation of green waqf at Miftahul Ulum Islamic Boarding School is reflected in productive agricultural activities, forest greening initiatives on waqf land, and water resource management through bore wells and a waqf-based reservoir. These practices contribute to the achievement of several SDGs, particularly SDG 2 (Zero Hunger), SDG 6 (Clean Water and Sanitation), SDG 15 (Life on Land), and SDGs 16 (Peace, Justice, and Resilient Institutions). Nevertheless, the accountability system remains internal and trust-based, with reporting mechanisms that are not yet formally documented or digitally managed. This study concludes that the management of green waqf at Miftahul Ulum Islamic Boarding School principles reflects social and environmental sustainability. However, strengthening governance structures and developing a more transparent and professional reporting system are necessary to align with public accountability principles and to optimally support the achievement of the SDGs.

INTRODUCTION

Waqf is an instrument of Islamic philanthropy that serves both religious and socio-economic functions in improving community welfare in a sustainable manner. In Indonesia, the status of waqf is regulated by Law Number 41 of 2004, which emphasizes that waqf assets must be managed productively so that their benefits can be felt continuously by the community. The potential for waqf in Indonesia is enormous, both in the form of land and other assets, but its utilization is not yet fully optimal. The Indonesian Waqf Agency noted that of approximately 451,000 waqf assets in Indonesia, only about 9% have been managed productively, while the majority are still consumptive or not yet fully utilized (BWI, 2025). This condition indicates that waqf management still faces various challenges, particularly in aspects of governance and accountability of its managers.

Accountability is the main foundation in waqf management because it is related to the responsibility of *the nadzir* as the party entrusted with managing waqf assets. According to Bovens (2007), accountability is a relationship of responsibility that requires a party to explain and be accountable for actions and decisions to the party who has the right to make an assessment. In the context of waqf, accountability not only includes the submission of administrative and financial reports, but also reflects the moral, social, and spiritual responsibility of *the nadzir* in maintaining *the waqif's trust* so that waqf assets provide sustainable benefits to the community. Therefore, the quality of (Sukmana et al., 2023)*nadzir* governance is a determining factor in the success of productive waqf management. However, various studies show that the practice of waqf accountability in Indonesia still faces various obstacles, such as a weak documentation system, low *nadzir competence*, and less than optimal transparency in waqf asset management (Kamaruzaman & Ishak, 2023; Muhammad & Sari, 2021; Senjiati et al., 2020)

As sustainable development issues develop, the use of waqf is no longer solely directed at the construction of religious or educational facilities, but is also being developed to support environmental preservation through the concept of *green waqf*. *Green waqf* is an innovative waqf management that integrates economic, social, and environmental objectives (Alfarisi & Huda, 2023; Hasan & Syahrudin, 2022), through the use of waqf assets for activities that support ecological sustainability, such as environmentally friendly agriculture, land conservation, reforestation, clean water provision, and renewable energy (Othman et al., 2025; UNDP, 2022). Thus, *green waqf* not only generates economic benefits for the community but also contributes to environmental preservation as part of sustainable development. The successful implementation of this concept depends heavily on *the nadzir's ability* to manage waqf assets professionally, transparently, and accountably so that social, economic, and environmental benefits can be accounted for to all stakeholders. (Nasrullah et al., 2023).

The concept of *green waqf* has strong relevance to *the Sustainable Development Goals* (SDGs) because it encourages development that takes into account the balance between

economic, social, and environmental aspects. Various studies have shown that waqf contributes to a number of SDGs, particularly poverty alleviation, food security, quality education, clean water provision, environmental conservation, and institutional strengthening (Karimah et al., 2022). In the context of Islamic boarding schools, the implementation of green waqf has the potential to support the achievement of SDGs 2 (*Zero Hunger*), SDGs 6 (*Clean Water and Sanitation*), SDGs 15 (*Life on Land*), and SDGs 16 (*Peace, Justice and Strong Institutions*). However, this contribution can only be realized if waqf management is carried out through an adequate accountability system. Without transparent and accountable governance, the use of green waqf risks becoming merely a symbolic program that is unable to provide a real impact on sustainable development.

Studies on *green waqf* have been conducted in recent years. Othman et al. (2025) They explain that green waqf has the potential to support sustainable development through reforestation, renewable energy, and various environmental projects. Karimah et al. (2022) They demonstrate that waqf contributes to a number of SDGs goals, while Irfany et al. (2023) identifying the low professionalism of the administrators as a major obstacle to the development of *green waqf* in Indonesia. They also Muhammad & Sari (2021) highlight the continued weakness of accountability in waqf management due to the low capacity of administrators and minimal institutional governance. However, most of these studies focus on the potential, development strategies, or conceptual benefits of *green waqf* . Studies specifically exploring how accountability practices of administrators are implemented in *green waqf* management at the institutional level, particularly Islamic boarding schools, are still relatively limited. Given this gap, the relationship between accountability, the role of administrators , *green waqf* implementation , and its contribution to achieving the SDGs has not been widely studied empirically.

Based on this gap, this study focuses on the accountability practices of *green waqf management* at Miftahul Ulum Islamic Boarding School, Pamekasan Regency. This Islamic boarding school was chosen because it has developed various forms of sustainability-oriented waqf asset utilization, such as productive agriculture, land conservation, and the provision of clean water for the community and students. On the other hand, the Islamic boarding school still maintains the characteristics of trust-based governance that is gradually evolving towards a more professional management system. These conditions make Miftahul Ulum Islamic Boarding School a relevant context for examining how *nadzir accountability* is realized in green waqf management and how these practices contribute to the achievement of the *Sustainable Development Goals* (SDGs). This research is expected to enrich the study of sustainable waqf governance while providing empirical evidence regarding the integration between accountability, *green waqf*, the role of *nadzir*, and sustainable development in Islamic educational institutions.

RESEARCH METHODS

This research uses a qualitative approach with a case study method to gain a deep understanding of *green waqf accountability practices* in the real-life context of Miftahul Ulum Islamic Boarding School. This approach was chosen because it is able to comprehensively explore the phenomenon of waqf management based on conditions that occur in the field. The research location is Miftahul Ulum Islamic Boarding School, Pamekasan Regency, East Java. The location was chosen based on the characteristics of the Islamic boarding school that has developed productive waqf management based on *green waqf* through the utilization of agricultural land, environmental conservation, and the provision of clean water facilities that support sustainable development. In addition, this Islamic boarding school is transforming from a trust-based management system to a more professional governance system, making it relevant to examine waqf management accountability practices from the perspective of *the Sustainable Development Goals* (SDGs).

The research informants were selected based on considerations, namely individuals who have knowledge and direct involvement in waqf management at the Islamic boarding school. The informants consisted of Mr. Barsuni as the waqf manager and Mr. Khotib who was also involved in the management of waqf assets, so both had an understanding of the history, management mechanisms, and accountability practices of *green waqf* at Miftahul Ulum Islamic Boarding School. Research data were collected through semi-structured interviews, non-participatory observation, and documentation. Interviews were conducted to obtain information regarding the waqf management and accountability mechanisms, observations were used to directly observe the utilization of *green waqf assets*, while documentation was used to complement and verify the information obtained from the interviews and observations.

Data validity is maintained through method triangulation and source triangulation. Method triangulation is carried out by comparing the results of interviews, observations, and documentation, while source triangulation is carried out by comparing information obtained from each informant so that the credibility of the findings can be increased. Data analysis refers to the stages of qualitative analysis according to Yin (2011), namely *compiling*, *disassembling*, *reassembling*, *interpreting*, and *concluding*. The *compiling stage* is carried out by collecting all research data, then *disassembling it* through a coding process based on relevant themes. Furthermore, in the *reassembling stage*, the data is reorganized into a pattern that describes the practice of *green waqf accountability*. The *interpreting stage* is used to give meaning to the findings by connecting them to the concept of accountability and *Sustainable Development Goals* (SDGs), while the *concluding stage* is carried out to formulate conclusions that answer the research objectives regarding the practice of *green waqf accountability* at Miftahul Ulum Islamic Boarding School in supporting the achievement of SDGs.

RESULTS AND DISCUSSION

Green Waqf Accountability at Miftahul Ulum Islamic Boarding School

The results of the study indicate that *green waqf accountability* at Miftahul Ulum Islamic Boarding School is built on the values of amanah, trust, and responsibility that have become part of the culture of the boarding school's leadership system. This accountability is not only realized through productive management of waqf assets, but is also reflected in decision-making mechanisms, reporting systems, and efforts to maintain the legality of waqf assets. Based on interviews with waqf managers, it was found that the accountability pattern applied is still internal and centered on the boarding school administrator as the highest authority. Nevertheless, this mechanism is able to maintain the sustainability of waqf management because it is supported by the high level of public trust in the boarding school. The following is the green waqf accountability at Miftahul Ulum Islamic Boarding School:

Nadzir Management and Responsibility System

Interviews revealed that all waqf asset management falls under the coordination of the Islamic boarding school's administrator. The appointed *Nadzir* (guardian) has the authority to carry out operational activities, but all strategic decisions must still obtain the administrator's approval. Mr. Barsuni explained that:

"All waqf must be with the knowledge of the Kiai. Even though I was appointed as the waqf administrator, I still had to report in advance on how the funds were distributed. I was only given authority over minor matters like agriculture."

This statement demonstrates that the waqf management system at Miftahul Ulum Islamic Boarding School implements a centralized leadership system. In the context of the Islamic boarding school, the caretaker not only serves as the organizational leader but also as the guardian of the waqf trust, bearing moral and spiritual responsibility for the sustainability of the waqf assets. Therefore, every decision regarding the use of the assets is made based on the caretaker's direction to ensure it remains in line with the waqf objectives established by *the waqif*.

These findings are in line with the concept of accountability put forward by B Bovens (2007), which states that accountability is a relationship between the party receiving the mandate (*actor*) and the party having the authority to demand accountability (*forum*). In this study, *the nadzir* acts as *an actor* because he receives the mandate to manage waqf assets, while the *pesantren* caretaker functions as *a forum* that receives reports and provides direction.

These characteristics demonstrate a difference from modern waqf institutions, which generally implement a system of accountability to various stakeholders, including the government, the Indonesian Waqf Board, and the community. However, within Islamic boarding schools (*pesantren*), this internal accountability pattern remains effective, supported by an organizational culture that places trust as a primary value in waqf management.

However, the research also shows that a management pattern that relies heavily on the caretaker presents its own challenges. This dependence has the potential to hinder the regeneration process of managers if not accompanied by a clearer division of authority and increased capacity of *the nadzir*. Therefore, strengthening the competence of *the nadzir* is crucial to ensure that the waqf management process continues to run professionally without compromising the leadership values and culture of Islamic boarding schools.

Transparency and Reporting of Waqf Management

Research findings indicate that transparency in *green waqf management* at Miftahul Ulum Islamic Boarding School has not been realized through a standardized written reporting system. Based on interviews, reports on the condition of waqf assets and their use are submitted directly to the boarding school administrators through internal communication. Mr. Barsuni stated that:

"The report is not to the government, but to the caretaker. It reports on the condition of the certificate, the location of the land, and how it is managed."

These findings indicate that the reporting mechanism is still based on direct communication between *the administrator* and the caretaker. This pattern differs from the practices of professional waqf institutions, which have implemented digital-based administrative reports, financial reports, and information systems. Nevertheless, this internal reporting mechanism is considered appropriate for the needs of Islamic boarding schools, which prioritize a relationship of trust between administrators and caretakers.

Although there are no formal reports published regularly, research has found that Islamic boarding schools continue to strive to build transparency with the community through social forums involving alumni, guardians of students, and *waqf donors*. In these forums, the guardians convey information regarding the waqf assets received, *the waqf's identity*, and how those assets are used for the benefit of the Islamic boarding school. This practice demonstrates that transparency is not only achieved through administrative documents but also through social communication that allows the community to learn about the progress of waqf management.

From a theoretical perspective, Bovens (2007) particularly in terms of administrative accountability, accountability requires not only the delivery of information but also clear documentation, evaluation mechanisms, and the possibility of assessments or sanctions by authorities. In the context of the Miftahul Ulum Islamic Boarding School, there is no written reporting system or systematic record-keeping.

Nevertheless, improving transparency remains necessary as part of strengthening waqf governance. More systematic preparation of asset management reports, more comprehensive administrative documentation, and the use of information technology will enhance the credibility of *the nadzir (manager)* and expand public access to waqf management information. These steps will also strengthen the implementation of SDG 16, which emphasizes the importance of effective, transparent, and accountable institutions.

Legality and Certification of Waqf Assets

In addition to the management system and transparency, legality is a crucial aspect in achieving accountability in *green waqf management*. Research shows that Miftahul Ulum Islamic Boarding School has made efforts to organize the legality of waqf assets through a gradual land certification process. However, not all waqf assets have official certificates, as some still use outdated ownership documents, such as petok (land title) or Land Ownership Certificates (SBPT).

Mr. Barsuni explained that:

"Some have been certified, while others haven't. The Islamic boarding school handles the certification process. Some still use the existing petok or SBPT."

This statement demonstrates the Islamic boarding school's awareness of the importance of legal certainty in managing waqf assets. Although the certification process is not yet fully completed, the management continues to work towards legalizing the assets to ensure they have clearer legal standing. This step not only aims to protect the waqf assets from potential future disputes but also demonstrates *the nadzir's responsibility* to safeguard *the waqf's trust*.

From an accountability perspective Bovens (2007), asset protection is part of the manager's responsibility to maintain the sustainability of waqf benefits. Accountability is not only related to reporting or providing information, but also encompasses *the nadzir's ability* to maintain assets so that they can continue to be utilized in accordance with the waqf's objectives. Therefore, the certification process carried out by Miftahul Ulum Islamic Boarding School can be understood as a form of accountability, namely an effort to prevent legal issues that could hinder the utilization of waqf assets in the future.

When linked to SDG 16 (*Peace, Justice, and Strong Institutions*), the waqf asset certification process reflects an effort to strengthen institutions by increasing legal certainty and more accountable governance. Legal certainty over waqf assets will support sustainable management and minimize the potential for future ownership conflicts. Therefore, resolving asset legality is a strategic step in strengthening *green waqf governance* that is oriented towards sustainable development.

Implementation of *Green Waqf* at Miftahul Ulum Islamic Boarding School in Support of Sustainable Development Goals (SDGs)

The results of the study indicate that the implementation of *green waqf* at the Miftahul Ulum Islamic Boarding School has developed into a form of productive waqf management that is not only oriented towards the use of assets for religious purposes, but also directed towards supporting social, economic, and environmental sustainability. Based on the results of observations and interviews with waqf managers, waqf assets at the Islamic boarding school include agricultural land, waqf forest areas, land for the construction of educational facilities, and various other assets that are utilized sustainably. All of these assets are managed with the principle of maintaining the continuity of benefits (*sustainability*) so that they not only provide economic value but also create social and ecological benefits for the Islamic

boarding school and the surrounding community. These findings indicate that the practice of *green waqf* at the Miftahul Ulum Islamic Boarding School has led to the implementation of productive waqf that is aligned with the goals of sustainable development.

Green Waqf in Support of SDGs 2 (Zero Hunger)

The contribution of *green waqf* to SDG 2 is evident in the management of waqf agricultural land, which is used to meet the food needs of Islamic boarding school students. Interviews revealed that the waqf land is planted with various agricultural commodities, such as rice, corn, cassava, cucumbers, eggplant, and various vegetables, which are then used for daily consumption within the Islamic boarding school.

Mr. Barsuni explained:

"With these agricultural products, all the food we eat is fresh. Vegetables, rice, cassava, and cucumbers are taken from the agricultural land for the students' daily needs."

This statement demonstrates that the use of waqf land not only generates economic value but also improves the Islamic boarding school's internal food security. The availability of food from its own agricultural produce reduces the Islamic boarding school's dependence on external supplies while simultaneously lowering operational costs for students' consumption needs. Although the harvest is not yet sufficient to fully meet all food needs, its presence is a crucial support in maintaining the stability of the Islamic boarding school's basic needs.

Other findings indicate that before being managed as productive agricultural land, some waqf land was still vacant and underutilized. *Green waqf management* then transforms this land into productive agricultural areas, providing economic benefits while maintaining the land's ecological function. Mr. Barsuni further stated that:

"Previously, there was a lot of empty, unused land. After that, we planted vegetables, cucumbers, eggplants, and other crops for the students' daily needs, thus reducing the burden on their parents' remittances."

The interviews revealed that *green waqf management* not only produces food but also encourages the optimization of previously under-productive waqf assets. This land-use transformation reflects the fundamental principle of *green waqf*, which is to utilize waqf assets sustainably without compromising environmental sustainability.

In addition to being used for the Islamic boarding school's internal needs, a portion of the harvest is also donated to the surrounding community in need, albeit in limited quantities. This practice demonstrates that the benefits of waqf extend beyond the primary beneficiaries within the Islamic boarding school and also have a social dimension that extends to the surrounding community. Thus, *green waqf* serves as an instrument of Islamic philanthropy that not only strengthens food security but also extends social benefits through the distribution of agricultural produce.

When linked to SDG 2 (*Zero Hunger*), this practice demonstrates that Islamic boarding schools have contributed to realizing a sustainable food system through the utilization of

productive waqf assets. Agricultural land management can increase access to healthier food, strengthen institutional food independence, and optimize the responsible use of natural resources. This finding aligns with research Karimah et al. (2022) suggesting that productive waqf can be a crucial instrument in supporting the achievement of the SDGs, particularly in terms of food security and community well-being.

Green Waqf in Supporting SDGs 6 (Clean Water and Sanitation)

In addition to supporting food security, this study found that *green waqf* also significantly contributes to clean water provision at the Miftahul Ulum Islamic Boarding School. Interviews revealed that the waqf land was used to construct drilled wells and reservoirs, which serve as the primary source of clean water for all students. These facilities are used to meet daily needs, such as consumption, hygiene, worship, and other activities, thus supporting a healthy and sustainable Islamic boarding school environment.

Mr. Barsuni explained:

"Now there are more than ten drilled wells, and there is also a reservoir, and the reservoir is all waqf land."

This statement demonstrates that the utilization of waqf is not only realized in the form of providing agricultural land and educational facilities, but also contributes to the provision of clean water, a basic need for all students. The existence of drilled wells and reservoirs allows the Islamic boarding school to meet its water needs independently and reflects the management of waqf assets that is oriented towards environmental sustainability.

The existence of drilled wells and reservoirs demonstrates that *green waqf management* is not solely focused on providing infrastructure, but also on sustainably meeting the basic needs of the Islamic boarding school community. Access to adequate clean water supports a healthy environment, improves sanitation quality, and supports various daily activities at the Islamic boarding school.

From the perspective of SDG 6 (*Clean Water and Sanitation*), this practice demonstrates that *green waqf* contributes to providing sustainable access to clean water through the productive use of waqf assets. The construction of drilled wells and reservoirs not only supports daily activities within the Islamic boarding school but also strengthens water resource resilience for all residents.

Green Waqf in Support of SDGs 15 (Life on Land)

The research results show that the implementation of *green waqf* at the Miftahul Ulum Islamic Boarding School is not only oriented towards utilizing waqf assets to meet economic and educational needs, but also directed towards environmental conservation. This is reflected in the responsible management of the waqf forest area, which is carried out with due consideration of sustainability aspects. Based on the results of interviews, the boarding school management does not carry out arbitrary tree felling, but only utilizes trees that have reached the cutting age for the needs of building boarding school facilities. Meanwhile, trees that are still productive are maintained to maintain the ecological function of the forest area.

Mr. Barsuni explained that:

"The wood that is ready to be used is used to build the huts, while the branches are used for the needs of the Islamic boarding school kitchen. The small trees are still maintained so that they continue to grow."

This statement demonstrates that the Islamic boarding school has implemented the principle of efficient natural resource utilization without neglecting environmental conservation efforts. Forest product utilization is not exploitative, but rather tailored to needs and considers the forest's continued function as a waqf asset. This practice reflects the fact that sustainability values have become an integral part of the *green waqf governance* at Miftahul Ulum Islamic Boarding School.

In addition to providing building materials, waqf forest areas also provide ecological benefits by maintaining soil fertility, preserving vegetation cover, and creating a cooler environment for Islamic boarding schools. This management demonstrates that waqf assets are understood not only as economic assets but also as a trust that must be maintained sustainably so that their benefits can be enjoyed by future generations. Thus, *green waqf practices* implemented in Islamic boarding schools are oriented not only toward the utilization of yields but also toward the conservation of natural resources.

When linked to SDGs 15 (*Life on Land*), the management of waqf forests reflects efforts to maintain terrestrial ecosystems through sustainable land use. This principle aligns with the SDGs' objectives, which emphasize the importance of protecting, restoring, and sustainably utilizing terrestrial ecosystems (Ningsih et al., 2022). These findings reinforce research Othman et al. (2025) suggesting that *green waqf* has the potential to be an Islamic philanthropic instrument capable of supporting environmental conservation. However, this study provides empirical evidence that the implementation of this conservation has been realized in real practice at the Islamic boarding school level through waqf forest management that balances development needs with environmental preservation.

This finding also shows that the *green waqf concept* at Miftahul Ulum Islamic Boarding School is not only interpreted as an effort to generate economic benefits from waqf assets, but also as a form of responsibility towards environmental sustainability.

Green Waqf in Support of SDGs 16 (Peace, Justice and Strong Institutions)

In addition to contributing to environmental aspects, the research results show that the implementation of *green waqf* at the Miftahul Ulum Islamic Boarding School also supports the achievement of SDGs 16 (*Peace, Justice, and Strong Institutions*) through the implementation of waqf governance based on the principles of trust, responsibility, and trust. Based on the results of interviews, the entire process of waqf asset management is carried out under the coordination of the boarding school administrator as the highest authority holder. Every decision regarding asset utilization, construction, and waqf development is always communicated to the administrator before being implemented.

Mr. Barsuni explained that:

"All waqf must be with the knowledge of the Kiai. Even though I was appointed as the waqf administrator, I still have to report first regarding how to manage it."

These findings indicate that the waqf governance system at Miftahul Ulum Islamic Boarding School is built through an internal accountability mechanism centered on the boarding school's administrator. Within the context of Islamic boarding school culture, this pattern reflects the relationship between *the nadzir* (supervisor) and the administrator, which is based on the values of amanah (trust), obedience, and trust. Accountability is understood not only as an administrative obligation but also as a form of moral responsibility to safeguard the waqf trust so that it continues to benefit the community.

The research also shows that although Islamic boarding schools have not yet implemented a standardized financial reporting system like modern waqf institutions, transparency practices are still maintained through forums involving guardians and alumni. In these forums, guardians provide information on waqf receipts, their origins, and their use, ensuring the community remains informed about waqf asset management.

This practice demonstrates that transparency at the Miftahul Ulum Islamic Boarding School is built through social mechanisms that emphasize a relationship of trust between waqf managers and the community. While different in form from formal reporting systems, these mechanisms play a role in maintaining the legitimacy of the Islamic boarding school as a waqf management institution trusted by the community.

From the perspective of SDG 16, these practices demonstrate efforts to build responsible institutions through the application of the values of trust, integrity, and accountability in waqf management. These values serve as social capital that supports the sustainability of the institution and strengthens public trust in Islamic boarding schools. However, research also shows that this governance still faces several challenges, particularly suboptimal administrative documentation, the lack of a more systematic reporting system, and the ongoing certification process for some waqf assets. Therefore, strengthening the capacity of *the nadzir* (managers) and improving the administrative system are crucial steps to improve the quality of waqf governance without eliminating the established values of Islamic boarding schools.

Overall, the implementation of *green waqf* at Miftahul Ulum Islamic Boarding School shows that achieving the SDGs is not only determined by the productive use of waqf assets, but also by the quality of governance that is able to maintain public trust.

Discussion

Overall, the research results show that the implementation of *green waqf* at Miftahul Ulum Islamic Boarding School has made a real contribution to the achievement of Sustainable Development Goals (SDGs), especially SDGs 2 (*Zero Hunger*), SDGs 6 (*Clear Water and Sanitation*), SDGs 15 (*Life on Land*), and SDGs 16 (*Peace, Justice and Strong Institutions*). This contribution is realized through the use of agricultural land to support the food security of students, the provision of waqf assets for the development of educational facilities,

sustainable management of forest areas, and the implementation of waqf governance based on the values of trust and responsibility.

From an accountability perspective, this study shows that accountability practices at Miftahul Ulum Islamic Boarding School have different characteristics from modern waqf institutions. Accountability is not fully realized through a formal administrative system, but rather is built through a relationship of trust between *the nadzir (guardian)*, the boarding school administrator, *the waqif (donor)*, and the community. This system demonstrates that accountability in religious institutions is not always synonymous with bureaucratic procedures, but is also influenced by cultural values, social norms, and the leadership that develops within the organization.

However, the research also identified several challenges in managing *green waqf*. First, the administrative documentation and reporting system are still rudimentary, thus not fully meeting modern governance principles. Second, the legalization process for waqf assets is still ongoing in stages, resulting in some assets lacking optimal legal certainty. Third, the capacity of *the nadzir (manager)* in administration, documentation, and institutional management still needs to be strengthened so that waqf management can develop more professionally.

These findings demonstrate that strengthening accountability does not necessarily eliminate the trust-based characteristics of Islamic boarding schools. Instead, these values can be integrated with modern governance principles through the development of a better administrative system, enhanced *nadzir competency*, the use of information technology, and accelerated certification of waqf assets. Integrating Islamic values with modern governance will result in a more transparent, accountable, and sustainable *green waqf management system*.

This research contributes to the development of *green waqf studies* in Indonesia. Unlike studies Irfany et al. (2023) that focus on *green waqf development strategies* and Othman et al. (2025) those that discuss *green waqf* at the conceptual level as an instrument of sustainable development, this research shows how *green waqf practices* are implemented in Islamic boarding schools (pesantren) through waqf asset management that supports sustainable development while implementing accountability mechanisms appropriate to the characteristics of Islamic boarding schools. Thus, this research broadens understanding of the relationship between *nadzir accountability*, *green waqf implementation*, and the achievement of *the Sustainable Development Goals (SDGs)* in the context of Islamic educational institutions.

CONCLUSION AND SUGGESTIONS

This study shows that the management of *green waqf* at Miftahul Ulum Islamic Boarding School has implemented the principles of productive waqf that provide sustainable economic, social, and environmental benefits. The utilization of waqf assets in the form of agricultural land, forest areas, educational facilities, and the provision of clean water through drilled wells

and reservoirs contributes to the achievement of Sustainable Development Goals (SDGs), especially SDGs 2 (*Zero Hunger*), SDGs 4 (*Quality Education*), SDGs 6 (*Clean Water and Sanitation*), and SDGs 15 (*Life on Land*). In addition, the management of *green waqf* is supported by accountability practices based on the values of amanah, responsibility, and trust. This accountability is realized through the accountability mechanism of nadzir to the boarding school caretaker, transparency to *waqif* and the community through internal forums, and gradual efforts to legalize waqf assets. Although the management system is still simple and not supported by optimal administrative documentation, these practices are still able to maintain the sustainability of waqf benefits and gain community trust.

This research provides an empirical contribution that demonstrates that the implementation of *green waqf* not only serves as an instrument of Islamic philanthropy but also serves as a waqf asset management strategy that supports sustainable development. Therefore, strengthening the capacity of nadzir (managers), improving the administration and reporting systems, and accelerating waqf asset certification are essential to ensure more professional *green waqf management* without diminishing the values of Islamic boarding schools. Future research is recommended to expand the research object to various waqf institutions or other Islamic boarding schools (pesantren) to allow for comparisons of *green waqf accountability practices* in more diverse contexts.

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