

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 reflects principles of 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.

Keywords: Accountability, Green Waqf, Sustainable Development Goals (SDGs), Islamic Boarding School

ABSTRAK

Penelitian ini bertujuan untuk menganalisis akuntabilitas pengelolaan *green waqf* di Pondok Pesantren Miftahul Ulum dalam mendukung *Sustainable Development Goals* (SDGs). Wakaf sebagai instrumen sosial ekonomi Islam memiliki potensi besar dalam mendukung pembangunan berkelanjutan, khususnya melalui inovasi *green waqf* yang mengintegrasikan aspek ekonomi, sosial, dan lingkungan. Namun demikian, praktik pengelolaan wakaf di lingkungan pesantren masih menghadapi tantangan dalam aspek akuntabilitas dan tata kelola. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui wawancara semi terstruktur, observasi langsung, dan dokumentasi. Keabsahan data diuji menggunakan triangulasi metode dan triangulasi sumber, sedangkan teknik analisis data mengacu pada tahapan analisis kualitatif Yin (2011), yaitu *compiling, disassembling, reassembling, interpreting, dan concluding*.

Hasil penelitian menunjukkan bahwa praktik *green waqf* di Pondok Pesantren Miftahul Ulum diwujudkan melalui kegiatan pertanian produktif, penghijauan hutan wakaf, serta pengelolaan sumber air berupa sumur bor dan waduk wakaf. Praktik tersebut berkontribusi terhadap pencapaian beberapa tujuan SDGs, khususnya SDGs 2 (Tanpa Kelaparan), SDGs 6 (Air Bersih dan Sanitasi Layak), SDGs 15 (Ekosistem Daratan), dan SDGs 16 (Perdamaian, Keadilan, dan Kelembagaan Tangguh). Namun, sistem akuntabilitas pengelolaan wakaf masih bersifat internal dan berbasis kepercayaan, dengan pelaporan yang belum terdokumentasi secara formal dan belum memanfaatkan sistem digital.

Penelitian ini menyimpulkan bahwa pengelolaan *green waqf* di Pondok Pesantren Miftahul Ulum telah mencerminkan prinsip keberlanjutan sosial dan lingkungan, namun masih memerlukan penguatan tata kelola dan sistem pelaporan yang lebih transparan dan profesional agar selaras dengan prinsip akuntabilitas publik serta mendukung pencapaian SDGs secara optimal.

Kata Kunci: Akuntabilitas, Wakaf Hijau, Tujuan Pembangunan Berkelanjutan (SDGs), Pondok Pesantren