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Ibn Taymiyyah's View on Waqf Development and How It's Application in University Development in Indonesia

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ABSTRACT

This study examines Ibn Taymiyyah's perspective on waqf development and its application in university development in Indonesia. Using a descriptive qualitative method and content analysis approach, this research analyzes classical Islamic legal thought, contemporary waqf practices, and the implementation of waqf-based funding in several Indonesian Islamic universities. The findings show that Ibn Taymiyyah viewed waqf as a flexible and productive instrument aimed at maximizing public benefit (maṣlaḥah). He permitted the exchange, sale, or redevelopment of unproductive waqf assets when such actions generated greater social and educational benefits. This principle is highly relevant to the contemporary context of higher education financing in Indonesia, where universities increasingly require sustainable and independent funding sources. The study identifies four major forms of waqf development based on Ibn Taymiyyah's thought: utilization of waqf proceeds, istibdal of unproductive assets, investment flexibility, and land financing. Several Indonesian universities have implemented these principles through productive waqf management, infrastructure development, scholarship programs, and educational investment schemes. This study argues that waqf can function not only as a religious instrument but also as a sustainable financial model for strengthening higher education development in Indonesia.

Keywords: Waqf, Ibn Taymiyyah, University Development

ABSTRAK

Penelitian ini mengkaji pandangan Ibnu Taymiyyah mengenai pengembangan wakaf serta implementasinya dalam pengembangan universitas di Indonesia. Penelitian ini menggunakan metode deskriptif kualitatif dengan pendekatan content analysis melalui kajian literatur klasik, regulasi wakaf, dan praktik pengelolaan wakaf produktif pada beberapa perguruan tinggi Islam di Indonesia. Hasil penelitian menunjukkan bahwa Ibnu Taymiyyah memandang wakaf sebagai instrumen yang fleksibel dan produktif untuk mewujudkan kemaslahatan umum. Ia membolehkan penjualan, pertukaran, maupun pengembangan aset wakaf yang tidak produktif apabila memberikan manfaat yang lebih besar bagi masyarakat. Konsep tersebut memiliki relevansi kuat terhadap kebutuhan pendanaan perguruan tinggi di Indonesia yang memerlukan sumber pembiayaan berkelanjutan dan mandiri. Penelitian ini menemukan empat bentuk pengembangan wakaf menurut Ibnu Taymiyyah, yaitu pemanfaatan hasil wakaf, istibdal aset wakaf yang tidak produktif, fleksibilitas investasi wakaf, dan pembiayaan tanah. Implementasi konsep tersebut telah diterapkan oleh beberapa universitas Islam di Indonesia melalui pengelolaan wakaf produktif, pembangunan infrastruktur kampus, pemberian beasiswa, dan investasi pendidikan. Penelitian ini menegaskan bahwa wakaf tidak hanya berfungsi sebagai instrumen keagamaan, tetapi juga sebagai model pembiayaan strategis yang berkelanjutan bagi pengembangan pendidikan tinggi di Indonesia.

***Kata Kunci**: Wakaf, Ibnu Taymiyyah, Pengembangan Universitas*

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INTRODUCTION

Waqf refers to a charitable endowment (*tahbīs al-aṣl*) in which ownership of the asset is retained (tahbīs al-aṣl), while its benefits are dedicated to the public good. The concept of tahbīs al-aṣl implies that waqf property cannot be inherited, sold, donated, mortgaged, or leased, and its use must be in accordance with the intention of the waqf donor (wāqif) without expecting any material reward. However, Islamic jurists differ in their interpretation of waqf, offering more nuanced and detailed understandings. Consequently, their views vary regarding the nature of waqf, particularly in aspects related to its perpetual validity, the types of assets that can be waqfed, and the appropriate methods for managing and utilizing waqf property (Rizki & Harahap, 2023).

Property waqf or development waqf is typically implemented in the area of adequate facilities, such as schools, hospitals, roads, and universities. Universities, as gateways to humanity's future, undoubtedly make significant contributions to society, from education and research conducted by faculty and students to community service. The establishment of universities naturally requires funding from both the government and self-funded institutions (Mangkuwi, 2024).

The role of development endowments is crucial in providing a sustainable source of funding for universities, enabling educational institutions to build and develop physical facilities, provide scholarships, and support operations and research without relying solely on government funding or tuition fees (Wafa 2024).

This is also consistent with Ibn Taymiyyah's declaration regarding waqf development, which emphasizes the permissibility of using property waqf funds if they provide benefits, even by exchanging or selling unproductive waqf assets and using the proceeds to build something new and more beneficial for the community. He argued that the primary purpose of waqf is to safeguard waqf assets so they are not wasted, rather than focusing on their original form. To further explore Ibn Taymiyyah's concept of property waqf and how it is implemented in the development of universities in Indonesia, the author has titled this article "Ibn Taymiyyah's View on Waqf Development and How

It's Application in University Development in Indonesia".

METHODS

This article adopts a descriptive approach and applies content analysis. This method was chosen because it adheres to existing theoretical foundations and provides a writing focus that aligns with the facts on the ground. The article references previous empirical research to provide a background overview of the research and serves as a basis for discussing the results. This writing is a type of library research, utilizing books and literature relevant to the topic discussed. Data analysis was conducted using content analysis, a technique that aims to draw conclusions by identifying the specific characteristics of a topic objectively, systematically, and generally (Maulana & Amirullah, 2025).

FINDINGS AND DISCUSSION

Definition of Waqf Property by Ibn Taymiyyah

Property waqf refers to the permanent dedication of a fixed asset, such as land or buildings, in which the ownership of the corpus is preserved and cannot be transferred, sold, inherited, or gifted, while its benefits or yields are continuously utilized for public welfare or religious purposes. his fiscal commitment reflects the strategic positioning of education, particularly higher education, as a central pillar in national development, human capital formation, and long-term economic competitiveness. The allocation process is not merely administrative but embodies a complex interaction between policy priorities, macroeconomic conditions, and governance frameworks that shape the distribution and utilization of public resources.

At the macro level, the allocation of funds for universities is embedded within the broader fiscal policy architecture, where education expenditure competes with other critical sectors such as health, infrastructure, and social protection. Despite this competition, the constitutional earmarking of 20% for education ensures a relatively stable flow of funding, although its effective distribution across sub-sectors—basic, secondary, and higher education remains subject to policy discretion and political negotiation. Consequently, higher education institutions must navigate this competitive environment to secure adequate funding for development initiatives, research activities, and institutional capacity building (Amirullah, Nasution, Kanggas, Arif, & Wicaksana,

2026).

The funding mechanism itself involves multiple stages, beginning with national development planning. Universities align their strategic plans with national priorities as outlined in medium-term development frameworks. This alignment is crucial, as it determines the eligibility and prioritization of funding proposals submitted by universities. Following this stage, the budgeting process proceeds through ministerial coordination, where the Ministry of Education and related agencies evaluate institutional proposals based on performance indicators, accreditation status, and strategic relevance. This evaluative process introduces an element of performance-based funding, which incentivizes universities to enhance quality, efficiency, and accountability.

Furthermore, the disbursement of funds is executed through a combination of direct budget allocations, competitive grants, and special funding schemes. Direct allocations typically cover operational expenditures, including salaries, maintenance, and basic institutional functions. In contrast, competitive grants are designed to support research, innovation, and infrastructure development, often requiring universities to demonstrate excellence, collaboration, and measurable outcomes. Special funding schemes may also be introduced to address specific policy goals, such as improving access to higher education in underdeveloped regions, fostering digital transformation, or strengthening internationalization efforts.

In addition to APBN funding, universities are increasingly encouraged to diversify their revenue streams through alternative sources. These include tuition fees, partnerships with industry, philanthropic contributions, and international funding. The integration of these sources into the overall funding structure reflects a shift towards a more hybrid financing model, where public funding is complemented by private and external contributions. This diversification is particularly important in the context of fiscal constraints, as it enhances institutional resilience and reduces dependence on government funding.

However, the reliance on multiple funding sources also introduces new challenges related to governance, transparency, and equity. Universities must ensure that the pursuit of additional revenue does not compromise their academic mission or exacerbate inequalities in access to education. For instance, excessive dependence on tuition fees may limit opportunities for students from lower socio-economic backgrounds, while partnerships with industry may influence research agendas in ways that prioritize

commercial interests over public good. Therefore, a balanced approach is required to maintain the integrity and inclusiveness of higher education systems.

Another critical dimension of the funding mechanism is accountability. The use of public funds necessitates robust monitoring and evaluation systems to ensure that expenditures are aligned with intended outcomes. Universities are required to submit periodic reports detailing financial performance, program implementation, and impact assessment. These reports are subject to audit and review by government agencies, which may impose sanctions or adjustments in future allocations based on performance. This accountability framework not only promotes transparency but also fosters a culture of continuous improvement within higher education institutions (Wahyudi, Amirullah, & Setiawan, 2025).

Moreover, the effectiveness of funding allocation is closely linked to institutional capacity, which encompasses not only the technical ability to manage financial resources but also the broader organizational, managerial, and strategic competencies embedded within higher education institutions. Universities with strong governance structures, characterized by clear accountability mechanisms, transparent decision-making processes, and well-defined leadership hierarchies, are generally more capable of ensuring that allocated funds are utilized in a manner that aligns with institutional objectives and national education priorities. In addition, strategic planning capabilities play a crucial role in enabling universities to translate financial inputs into measurable outputs and long-term outcomes. Institutions that possess robust planning frameworks are better equipped to design evidence-based programs, prioritize investments, and anticipate future challenges, thereby maximizing the impact of funding allocations.

Administrative efficiency further reinforces this capacity, as effective bureaucratic systems facilitate timely disbursement, accurate reporting, and compliance with regulatory requirements. Universities with streamlined administrative processes are able to minimize delays, reduce inefficiencies, and ensure that resources are directed toward core academic and developmental functions rather than being absorbed by procedural bottlenecks. This level of efficiency is particularly important in the context of performance-based funding schemes, where delays or mismanagement may directly affect future funding eligibility and institutional credibility.

In the context of globalization and technological advancement, the role of funding in university development becomes even more critical. Investments in research

infrastructure, digital learning systems, and international collaboration are essential for universities to remain competitive in the global academic landscape. Government funding, therefore, must be strategically directed to support innovation, interdisciplinary research, and knowledge transfer that contribute to national and global challenges (Sunjoto, Tika, Huda, & Rizqon, 2022).

In conclusion, the allocation of government funding for university development through the APBN represents a multifaceted process that integrates policy objectives, fiscal considerations, and institutional dynamics. While the 20% budgetary commitment underscores the importance of education, the effectiveness of funding allocation depends on the coherence of planning, the rigor of evaluation mechanisms, and the capacity of universities to utilize resources efficiently. Moving forward, a more adaptive and inclusive funding model is needed to address emerging challenges, enhance equity, and ensure that higher education continues to serve as a driver of sustainable development (Kisbiyanto & Setyoningsih, 2023).

Property Waqf is an action that leads to the transfer of ownership rights to immovable property in the form of property (such as land and/or buildings) from the owner or wakif to be managed and utilized for public interests or eternal religious purposes so that the principal remains intact and the benefits are used for public interests or purposes determined by the wakif (the person who has the wakif) (Sarjana, Awalia, & Rayhan, 2024).

Key Elements in Ibn Taymiyyah's Perspective and the criteria for immovable objects that are donated can be categorized based on their implementation, including:

1. Land rights in accordance with applicable laws and regulations, whether registered or not.
2. Buildings or parts of buildings standing on the land.
3. Plants and other objects related to the land.
4. Ownership rights to apartment units in accordance with applicable laws and regulations.
5. Other immovable assets in accordance with sharia provisions and applicable laws and regulations (Adinta & Nur, 2020).

Waqf is certainly an Islamic social financial instrument that plays a crucial role in development, as explained above. Indonesia's current waqf potential is considered enormous. Optimizing waqf management is necessary to develop it as a development

financing instrument, as practiced by the Prophet Muhammad (peace be upon him) and his companions (Syamsuri & Al Mananaanu, 2021).

Funding Regulations for University Development in Indonesia

Universities are the main academic role supported by the government both financially and educationally. In building a good and superior university, it certainly requires a lot of funding. Funding is obtained directly from state universities, while private universities utilize funding in a self-sufficient manner, such as payments from students' parents in full, funding from cooperation (Hasbullah, Yusoff, & Zakaria, 2019)

The government allocates funding for university development through a structured mechanism, primarily sourced from the State Budget (APBN), with a minimum commitment of 20% of the total budget for educational purposes. This process involves several stages and funding sources: (ANGGARAN PENDIDIKAN TA 2022, 2022)

1. Constitutional Mandate: Based on Article 31, Paragraph (4) of the 1945 Constitution and Law No. 20 of 2003, the government is required to allocate at least 20% of the national and regional budgets for education. This budget is distributed to various levels, including higher education.
2. Relevant Ministries: The Ministry of Education, Culture, Research, and Technology and other relevant ministries/institutions (for example, the Ministry of Religious Affairs for religious universities) are responsible for managing and distributing a portion of this education budget to higher education institutions.
3. Budget Clustering: Fund allocations are divided into several clusters, including: facilities and infrastructure

These funds are used for physical development, such as lecture buildings, research laboratories, and the revitalization of damaged facilities or the construction of new campuses.

1. Personnel Expenditures: For salaries and allowances for lecturers and university staff.
2. Operations and Scholarships: To support university operational costs and provide scholarships for students. University Endowment Fund: The government also allocates funds through financing, one of which is by establishing a University Endowment Fund managed by the Education Fund Management Institute (LPDP). The proceeds from this fund are used to accelerate universities towards world-

class standards.

3. State Universities with Legal Entities (PTNBH): For PTNBH, revenue sources also come from the public (tuition fees), endowment fund management, university business results, and industrial collaborations, in addition to government funding (APBN/APBD).
4. Loans and Partnerships: In some cases, major infrastructure development at universities can also be funded through loans (such as from the Islamic Development Bank/IsDB) or Public-Private Partnership (PPP) schemes.

The Role of Waqf Development in University Development in Indonesia

Waqf is a form of funding whose purpose is to provide positive impacts or benefits. The amount of funding generated by waqf for higher education institutions in Indonesia is substantial. Waqf plays a crucial role in building and supporting university operations in Indonesia by providing alternative and sustainable funding sources for various purposes, from infrastructure development to scholarships.

Table 1

Five Islamic Higher Education Institutions

No	Nama of University	Location	Nazhir
1	Universitas Islam Indonesia (UII)	Yogyakarta	Yayasan Badan Wakaf UII
2	UNIDA Gontor	Ponorogo	Badan Wakaf
3	Universitas Muhammadiyah	various cities	Persyarikatan Muhammadiyah dan Badan Usaha Milik Muhammadiyah
4	Universitas Ibn Khaldun (UIKA)	Bogor	Yayasan Pendidikan Islam Ibn Khaldun
5	Universitas Islam Bandung (UNISBA	Bnadung	Yayasan Pendidikan Islam

Source: data processed by the author

The image above lists five Islamic higher education institutions: UII (Yogyakarta), UNIDA Gontor (Ponorogo), Muhammadiyah University (various cities), UIKA (Bogor), and UNISBA (Bandung). All of these universities have dedicated bodies or foundations that act as Nazhir (waqf managers) to ensure the sustainability and utilization of their property assets. Several key roles of waqf in university development include:

- **Sustainable Funding Source:** Waqf, especially productive waqf, serves as a long-term source of income that can be used to sustainably fund university operations, research, and community service initiatives.
- **Infrastructure Development:** Waqf funds can be allocated for physical campus development, such as classrooms, laboratories, libraries, dormitories, and other supporting facilities**, which directly improve the quality of the learning**

environment.

- **Wider Access to Education:** With waqf financial support, universities can reduce or even eliminate tuition fees for students from underprivileged backgrounds, thereby expanding access to quality education for all.
- **Improving the Quality of Education and Research:** Waqf funds can be used to increase research capacity, provide scholarships for outstanding students, and improve the welfare of faculty and staff, all of which have a positive impact on the overall quality of education.
- **Innovative Financial Models:** Several universities in Indonesia, such as Airlangga University (UNAIR) and Brawijaya University (UB), have implemented campus-based productive waqf models, making them pioneers in utilizing waqf instruments for higher education (Ridwan.).
- **Social and Economic Empowerment:** Through professional management of waqf assets, universities can also establish productive business units (such as hospitals or hotels) whose proceeds are reused to support the educational mission, while simultaneously promoting the social and economic welfare of the surrounding community.

Waqf development according to Ibn Taymiyyah and Its Implementation in the Development of Universities in Indonesia

According to Ibn Taymiyyah, waqf is the act of retaining an object that legally remains the property of the waqif, but its benefits are used for charitable purposes. This definition emphasizes that the waqf property remains under the waqif's control. This means that the waqif retains full ownership of the waqf property, allowing him to even withdraw or sell it. If the waqif dies, the property remains part of the inheritance for his heirs. Therefore, according to this view, what is provided through waqf is only the benefit of the property, not its ownership. (Rizki & Harahap, 2023).

Ibn Taymiyyah's approach was practical and rational. He permitted the sale or exchange of waqf assets, including land or buildings, if such action was absolutely necessary and would yield greater benefits to the community. For example, if a waqf asset was no longer productive or less useful, it could be replaced with another, more productive asset for the construction of a much-needed public facility, such as a hospital, school, or irrigation system (Hasbullah et al., 2019). The following is how Ibn Taymiyah

collected funds for the development of waqf:

1. Utilizing existing Waqf Results or Emirate Priorities (Sartika, 2016).
2. Unproductive Exchange
3. Fund flexibility for investment.
4. Land Financing.

Ibn Taymiyyah has divided four categories of waqf funding that can be used for university development in Indonesia. In this study, the author will provide details of Ibn Taymiyyah's approach for application to university development in Indonesia.

1. Utilizing existing Waqf Results

The use of waqf is carried out in accordance with the aims and benefits of waqf for the community, whether in the form of consumptive or service and productive. Of course, things that are consumptive and productive can be applied in the procurement of campus facilities, for example, including (Sunjoto et al., 2022):

- **Facilities for Worship:** Construction, maintenance, and operation of mosques or prayer rooms.
- **Education:** Establishing schools, madrasas, Islamic boarding schools, or providing scholarships for underprivileged students.
- **Health:** Building clinics, hospitals, or health care centers for the community, especially those in need.
- **Social Assistance:** Providing direct assistance to the poor, orphans, or disaster victims.
- **Public Infrastructure:** Construction of facilities such as bridges, clean water wells, or public cemeteries.

2. Unproductive Exchange of Waqf.

The exchange or istibdal of unproductive waqf is the process of replacing unusable waqf assets with more productive ones. If this problem exists within a university, unused facilities within a university building or faculty can be replaced by utilizing and developing other facilities. Waqf also plays a key role in funding the acquisition of new facilities, such as the Muhammadiyah University of Yogyakarta's efforts to cultivate and revitalize dormant waqf land. The plan will divide the area into several priority zones, including an education zone (boarding school), a sharia resort, an integrated farming zone, and a long-term plan for the construction of an international-standard hospital (*Pengembangan Wakaf 61,7 Hektare di Labuan Bajo, UMY Prioritaskan Pendidikan dan*

Pariwisata Syariah, 2025)

3. Flexibility fund for investment

The flexibility of waqf fund utilization at Indonesian universities is within the corridor of national waqf law, which provides space for productive waqf fund management through various sharia investments to support the implementation of the Tri Dharma of Higher Education.

Characteristics of Waqf at Universities

- Cash Waqf as the Primary Instrument

  The greatest source of flexibility comes from cash waqf (cash waqf), as it allows the waqif to donate any amount, even small amounts. This opens up opportunities for broader participation, including among the academic community.

- Productive Investment

  Waqf funds are not simply held, but must be managed productively by a nazhir (Islamic trustee) registered with the Indonesian Waqf Board (BWI). Profits from these Sharia-compliant investments are then used to support the university's operational and development needs.

- Various Investment Instruments

  Through a social fund management unit that acts as a nazhir, universities can channel waqf funds into various sharia-compliant investment instruments managed by professional asset managers, such as:

  - sharia deposits
  - sovereign sukuk (including Cash Waqf Linked Sukuk/CWLS)
  - sharia mutual funds
  - sharia stocks

- Extensive Benefits

  Waqf investment returns can be allocated to various educational needs, including:

  - university operational costs
  - construction of campus facilities (lecture rooms, dormitories, libraries)
  - provision of scholarships and academic assistance
  - funding research and academic activities
  - da'wah and community service programs

4. Land Financing

University land funding can use funding from waqf. Several campuses have implemented funding from waqf. In the image above (Table 1), there are five Islamic higher education institutions listed, namely UII (Yogyakarta), UNIDA Gontor (Ponorogo), Muhammadiyah University (various cities), UIKA (Bogor), and UNISBA (Bandung).

CONCLUSION

In conclusion, Ibn Taymiyyah's view on waqf emphasizes that waqf should always aim to provide sustainable benefits to society. He emphasized the importance of flexibility, good management, and ensuring that waqf assets are used for the greatest public benefit. These principles remain highly relevant today.

In Indonesia, universities have implemented this idea by utilizing waqf to support educational development. Many campuses manage waqf funds to build facilities, provide scholarships, and strengthen academic programs. This demonstrates that waqf is not only a religious practice but also a strategic tool for improving the quality of education. By following Ibn Taymiyyah's principles, waqf can continue to contribute to long-term progress and help create a better future for students and society.

Ibn Taymiyyah has divided four categories of waqf funding that can be used for university development in Indonesia. In this study, the author will provide details on Ibn Taymiyyah's approach to university development in Indonesia.

1. Utilizing Existing Waqf Proceeds
2. Unproductive Waqf Exchange or Istibdal.
3. Funding Flexibility for Investment.
4. Land Financing.

Based on the author's analysis, Ibn Taymiyyah's proposal is highly applicable to university development in Indonesia.

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