

The Implementation of Sharia Principles at Klaten Islamic General Hospital Based on Fatwa DSN MUI NO 107/DSN-MUI/X/2016

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Abstract

Introduction to The Problem: The number of Islamic hospitals in Indonesia is quite large, but unfortunately, the number of hospitals that have Sharia status is still minimal. Klaten Islamic General Hospital is one of the Islamic hospitals certified as Sharia since 2019.

Purpose/Objective Study: This research aims to determine the Implementation of Sharia principles in Klaten Islamic General based on DSN MUI Fatwa NO 107 of 2016.

Design/Methodology/Approach: The research method used qualitative with a field study approach. This research collected data through in-depth interviews with health workers, employees, and Klaten Islamic General Hospital administrators. The analysis was carried out based on DSN MUI Fatwa No. 107 of 2016 concerning Sharia hospital guidelines to described the implementation of Sharia principles in Klaten Islamic General Hospital. The results showed that Klaten Islamic General Hospital has consistently applied Sharia principles in contracts, services, medicines, food and beverages, and fund management. Klaten Islamic General Hospital has generally implemented Sharia principles using four mandatory provisions to organize hospitals based on Sharia principles listed in DSN-MUI Fatwa No. 107/DSN-MUI/X/2016. In addition, Klaten Islamic General Hospital has several advantages over other Sharia hospitals, including food in halal-certified canteens and Sharia laundry.

Findings: This study provides recommendations to the Klaten Islamic General Hospital to improve the services for patients. Furthermore, the community or patients choose a Sharia hospital that creates the balancing between hospitality and spiritual needs of patients.

Paper Type: Research Article

Keywords: *Sharia Principles; Sharia Hospitals; Fatwa DSN-MUI*

Introduction

The Central Statistics Agency (BPS) recorded 3,155 hospitals in Indonesia as of 2023. This number has increased by 83 units compared to the previous year, which had 3,072 units. (Statistik, 2023) The number of hospitals in Indonesia continues to rise. Last year's number was the highest in the past

decade. According to the All Indonesia Islamic Health Council (MUKISI) website, dozens of hospitals have been Sharia certified to this day.(MUKISI, 2023) MUKISI has successfully certified close to 100 hospitals in the archipelago in the spirit of Shariah(Mahmudah, 2022). Among them, 17 have been certified as Sharia hospitals, 10 have Sharia Hospital Recertification, 4 Certifications (*istiqomah* survey), 8 Pre survey, 18 Assistance, and 17 are registering for assistance.(MUKISI, 2023).

The application of sharia principles in hospitals is very important, this is supported by the results of research conducted by Nadia Rizkia, which shows the importance of implementing Islamic values in increasing patient satisfaction and overall quality of health services.(Rizkina, 2024, p. 1) The need for this type of hospital is very high, this is because all aspects of service, from the smallest to the largest, apply the main principles of Islamic values.(Akbar, 2022) Also be balanced with efforts to maintain faith, worship, and *muamalah* in accordance with Islamic principles.(Putpitasi, 2018, p. 13) From the huge difference between general hospitals and hospitals whose services and management apply Sharia values. The difference lies in the hospital's attention to the religious side, where Maqashid Sharia is present to protect the honour and glory of Muslims. (Nikmah, 2019, p. 15) Based on Muhammad Ikhlassul Amal's research, showed the food in the canteen JIH Yogyakarta Hospital is not halal certified and has not been certified as a Sharia hospital by DSN MUI Fatwa Number 107 of 2016.(Amal, 2020, p. 90)

Ikhtilat as state of mingling of non-mahram members of the opposite sex in one place. Ikhtilat can occur in various places, including hospitals. One of the reasons for the emphasis on the implementation of standards in Sharia hospitals is that Sharia hospitals seek to uphold the dignity of patients by accompanying patients with one or two mahrams so that patients avoid fitnah, and strongly protect the honor of patients(Mukisi, 2024). Sharia hospitals have principles that must be applied as in the DSN MUI Fatwa No. 107 of 2016 concerning guidelines for Sharia hospitals which explains the standards for applying Sharia principles(*Fatwa Dewan Syariah Nasional Majelis Ulama Indonesia No: 107/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Rumah Sakit Berdasarkan Prinsip Syariah*, 2016, p. 6)

The application of services based on Sharia principles has not been fully realized to the maximum due to several factors that have become obstacles to its application. As in Shofiatun Nikmah's research result showed the hospital has obtained Sharia certification not fully because one of the factors that become an obstacle comes from the attitudes and behavior of health service workers.(Nikmah, 2019) The fact is that currently, in Indonesia, hospitals that have been certified by Sharia still find some services and management that are not by Sharia principles.(Oktavianti, 2022, p. 35) This occurs in services such as the absence of a Sharia Supervisory Board, not differentiating between male and female patient rooms, and so on. Another example is payment; the Sharia hospital still uses conventional banks to transact.(Saefina, 2023, p. 45) This is a problem that needs to be researched.

Several previous studies have been conducted to previous scientific foundation that supports the implementation of this research. Nanik Putpitasi in 2018 shows sharia principles that have been applied include Islamic health services in serving behavior. Meanwhile, what is not by Fatwa DSN MUI No. 107 of 2016 is that the contracts in the At-Taqwa Gumawang Islamic Hospital do not have a written agreement or contract, and do not have a Sharia Supervisory Board.(Putpitasi, 2018) In line with Assilmi Kaffatan Ats-Tsauriy in 2022, the results of study

found that the contracts in the hospital do not have a written agreement or contract, and QIM Batang General Hospital also does not have a Sharia Supervisory Board (DPS). (Assilmi Kaffatan Ats-Tsauriy, 2022, p. 111)

Due to the lack of supervision of the Sharia Supervisory Board proven in Miftakhul Najib in 2023 showed Siti Aisyah Madiun Islamic Hospital has not been able to realize all the coverage points in the DSN MUI Fatwa No. 107 of 2016. It causes there services has not been followed and referred to the MUI DSN Fatwa No. 107 of 2016 in the field of medicine, handling patients (Najib, 2023, p. 85). The incompatibility of Sharia principles in hospital management, aside from the contracts and the absence of a Sharia supervisory board, was also found in the research conducted by Muhammad Ikhlassul Amal. His research showed food in the canteen that is not halal certified and has not been certified as a Sharia hospital by DSN MUI. (Amal, 2020) The phonomenas from the previous study supported by the Yusuf's result study on Banjarmasin Islamic Hospital found there is no institution required in Sharia hospitals according to DSN-MUI Fatwa No. 107 of 2016, namely the Sharia Supervisory Board (DPS), while the existence of DPS is very important to ensure compliance with Sharia values. (Yusuf, 2018, p. 82)

The problem above is exacerbated by the phenomenon in the research conducted by Windy, which found that the decision of the 5th Ijtima' Ulama MUI Fatwa Commission, the health social security organizer is not by Sharia because it contains elements of usury and *gharar*. (windy A. Lestari, 2020, p. 60) Also Muhammad Farhan in 2018 found that Sultan Agung Islamic Hospital Semarang were not in accordance with DSN MUI Fatwa Number 107 of 2016, namely the Sharia Akad used by the hospital in transactions, for example, the *qardh* contract. (Farhan, 2018, p. 93) Meanwhile Noor Rizqiya Fimauidina in 2020 showed the differences between the concept of sharia hospitals according to DSN-MUI Fatwa Number 107 of 2016 with the concept of hospitals according to the Law of the Republic of Indonesia Number 44 of 2009 such as in services, contracts/transactions, fund development, and the application of medicines, food, beverages and cosmetics. (Fimauidina, 2020, p. 11)

By reviewing several previous studies it can be concluded some studies have not fully implemented Sharia principles by the guidelines of Fatwa DSN MUI No. 107 of 2016, such as food in the canteen of Sharia hospitals that have not been halal certified, and to deal with these obstacles, the hospital must apply for halal certification of all food in Sharia hospitals to obtain halal certificates.

Health services by Sharia principles are increasingly needed by Muslims and the general public. (Saefina, 2023) Researchers chose Klaten Islamic General Hospital has developed into a type B hospital, Plenary Accreditation by the Hospital Accreditation Committee (KARS), and has been certified as a Sharia hospital in 2019. (Klaten, 2024) Since then, Klaten Islamic General Hospital has always strived to remain *istiqomah* in terms of service to patients. Klaten Islamic General Hospital two years after that or in 2021, conducted an *istiqomah* survey and re-certification in 2023 by DSN MUI and MUKISI so that it has proven its *istiqomah* in applying Sharia principles (Mukhlis, 2024).

Methodology

This research uses a qualitative approach, it involves researchers in creating complex descriptions, analyzing statements, concluding the opinions of sources in detail, and conducting

field research supported by relevant literature.(Sugiyono, 2013) Qualitative research will help to understand how subjects derive meaning from their environment and how that meaning affects their actions.(Manzilati, 2017) This research can be done by describing and explaining the fatwa decision, which is then connected to the situation in the field so that an objective, logical, consistent, and systematic conclusion is obtained.(Asikin, 2003, p. 15).

The main data sources are statements in interviews, observations of actions, and important documents that support the research. The primary or direct data sources obtained interviews, which result from direct observation and become a reference in research(Raihan, 2017, pp. 80–82). This interview is the opinion of the Syari'ah committee, nurses, cleaning staff, infrastructure staff, administration staff, laundry staff, pharmacists, and nutritionists at Klaten Islamic General Hospital. Meanwhile the secondary data sources are data or information sourced from Fatwa DSN MUI No 107 the year 2016, books, articles, journals, theses, theses, the official website of Klaten Islamic General Hospital(Adi, 2021) .

In this case, the researcher directly observed the Klaten Islamic General Hospital. They are using a descriptive and exploratory approach where researchers systematically record what is observed, including behavior, interactions, and environmental conditions at Klaten Islamic General Hospital related to the application of Sharia principles by Sharia hospital guidelines in DSN MUI Fatwa No. 107 of 2016. The purpose of this data collection technique is to present data and descriptions of the ongoing research process.(Irviana, 2019, p. 28)

The interview process was carried out with employee at Klaten Islamic General Hospital to explore information about the application of Sharia principles at Klaten Islamic General Hospital. The interview consist by question and answer conducted to the research as stated in DSN MUI Fatwa No. 107 of 2016. After obtaining this data, the researcher will make field notes from the documentation that will facilitate the researcher in analyzing the data(Kaharuddin, 2021, p. 6).

The data analysis technique in this study uses the Miles and Huberman model analysis technique(Agusta, 2003, p. 10), which has three analysis activities. At the beginning the researcher make data Reduction to examine all the data received and select data according to the existing problems. All information from the field becomes the primary material that will be arranged more systematically. After obtaining data from the field, researchers made data transcripts in the form of text from interviews in a narrative and scientific manner. The analysis method uses inductive thinking, which is a way of concluding specific and general data. The initial conclusions will answer the formulation of existing problems(Agusta, 2003).

Results and Discussion

Implementation of Sharia Hospital Fatwa at Klaten Islamic General Hospital

Klaten Islamic General Hospital is managed by the Klaten Hajj Pilgrims aimed at Sharia *maqashid* for the benefit of patients. The services provided by Klaten Islamic General Hospital to the community and patients, in particular, seek to contain Sharia values and avoid things that violate Islamic law. Klaten Islamic General Hospital is one of the hospitals in Central Java that has received Sharia hospital certification issued by the National Sharia Council of the Indonesian Ulema Council (DSN- MUI), which collaborates with a forum that gathers organizers of Islamic Health facilities called the all Indonesian Islamic Health Efforts Council (MUKISI).

The provisions listed in Fatwa DSN MUI No. 107/DSN-MUI/X/2016 concerning the

organization of hospitals based on Sharia principles are divided into several things. (*Fatwa Dewan Syariah Nasional Majelis Ulama Indonesia No: 107/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Rumah Sakit Berdasarkan Prinsip Syariah*, 2016)

1. Klaten Islamic General Hospital Services prioritise humanitarian aspects in providing health services, considering the needs of patients regardless of race, ethnicity, or religion. The hospital prioritizes patient safety rather than looking at the race, ethnicity, and religion of the patient. Hospitals must prioritise fairness and reasonableness when calculating the costs charged to patients. Hospitals must provide religious and spiritual services and consultations as needed for patients' recovery.

The patient and the person in charge of the patient must comply with all regulations and procedures that apply in the Hospital. The hospital, the patient and the person in charge of the patient must embody good manners. Hospitals must avoid immorality, *riyawah*, *zhulm*, and other things that are contrary to Sharia). Hospitals are required to have a DPS (Sharia Supervisory Board. Besides DPS, Klaten Islamic General Hospital has a Sharia Committee that aims to oversee various things in the hospital from the Sharia prespective. Hospitals must have guidelines related to worship and hygiene procedures that must be carried out by patients 4.

Klaten Islamic General Hospital implements several Sharia contracts including *ijarah* contract is used in hospitals with several parties between the hospital and health workers and used between the hospital and the patient. The *ijarah muntahiyah bi al-tamlik* contract is used in hospitals with medical equipment suppliers and laboratory equipment suppliers. In addition, *ba'i* contracts are used by hospitals with drug suppliers in which the hospital is the buyer of the drug, and the drug supplier is the seller, either in cash or instalments. But contracts are used in hospitals with medical and laboratory equipment suppliers is *mudharib*. Meanwhile, The *musyarakah mutanaqisah* and *Wakalah bi al-ujrah* contract is used in hospitals with medical equipment suppliers and laboratory equipment suppliers.

2. Medicines, Food, Beverages, Cosmetics, and Consumer Goods at Klaten Islamic General Hospital

The Institute issues this certificate for the Assessment of Food, Drugs and Cosmetics (LPPOM MUI). With this certificate, all food products in the hospital can be confirmed halal. In addition, Klaten Islamic General Hospital has a Halal Catering, which all menus are Halal certified (Emira, 2024).

Hospitals are required to use halal medicines, food, beverages, cosmetics, and goods that have obtained a Halal certificate from the Indonesian Ulema Council (MUI). Klaten Islamic General Hospital has used halal-certified drugs approximately 48% with a target of 50%, but there are several drugs/vaccines that contain haram elements, namely 3% (Mifta, 2024). In cases of duress (*dharurat*), for the safety of patients using drugs containing prohibited ingredients, hospitals are required to provide informed consent to patients or their families that treatment must use drugs from ingredients that contain haram elements.

3. Placement, Use, and Development of Hospital Funds.

In managing funds, Klaten Islamic General Hospital manages by cooperating with Sharia financial institutions such as Bank Jateng Syariah. In addition, the hospital has prepared its financial budget plan in the future based on Sharia principles. Furthermore, an official zakat institution collaborates with Klaten Islamic General Hospital for the zakat. If there are

underprivileged patients, the funds can come from employee wages channelled by the hospital.

Analysis of the Application of Sharia Principles Based on DSN-MUI Fatwa No. 107 of 2016 at Klaten Islamic General Hospital

Klaten Islamic General Hospital is one of the hospitals that has received Sharia certification from DSN-MUI. That way, the hospital recognised that the system used in Klaten Islamic General Hospital was based on Sharia principles. The implementation of the concept of Sharia hospital in Klaten Islamic General Hospital is formulated by referring to the provisions in Fatwa DSN-MUI No. 107/DSN-MUI/X/2016 and the standard elements of assessment in hospital certification as follows (Mukisi, 2016, p. 66):

Contract at Klaten Islamic General Hospital

Table 1. Assessment elements on the use of Akad (Mukisi, 2016)

No	Assessment Element	Application	
		Already	Not yet
1	The agreement between the hospital and the hospital's human resources	✓	
2	The contract between the hospital and the patient	✓	
3	Agreements between hospitals and suppliers of medical devices and laboratories	✓	
4	Agreements between hospitals and drug and logistics suppliers	✓	
5	Agreements between hospitals and financial institutions, insurance, education, social and other health institutions	✓	

Source: Interview data processed

The provisions regarding the Sharia hospital contract at this point are indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI in the table above; in its application, there are six contracts to be categorized as a Sharia hospital. Direct interviews with informants support this, these contracts are (Mukhlis, 2024):

1. *ijarah* contract: between hospitals and health workers and all employees, between hospitals and patients, between hospitals and cleaning services, between hospitals and laboratory equipment suppliers, and suppliers of medical equipment. Hospitals as service users or *musta'jir* and health workers and all employees and suppliers of medical equipment or laboratory equipment as service providers or *ajir*.
2. *Ijarah muntahiyah bi al-tamlik*: a contract between the hospital and the supplier of laboratory equipment and medical equipment, if the ownership changes, the contract becomes *ijarah muntahiyah bi al-tamlik*.
3. *Ba'i* contract: A contract between a hospital and suppliers of laboratory equipment and medical equipment, and between a hospital and suppliers of medicine.
4. *Mudharabah* contract: a contract between the hospital as the manager and the supplier of laboratory equipment and medical equipment as the owner of the capital.

5. *Muntanaqisah musyarakah* contract: an agreement between the hospital and suppliers of medical devices and laboratory equipment.
6. *Wakalah bi al-ujrah* contract: an agreement between the hospital and drug suppliers. The above- mentioned contracts must exist in Sharia hospitals. Klaten Islamic General Hospital has implemented the above contracts and applied them in accordance with Islamic words (for example, in the *ijarah* contract, several pillars are fulfilled, for example: (*ajir, musta'jir, sighot, ujah*) in agreements made at the hospital(Mukhlis, 2024).

It can be concluded that Klaten Islamic General Hospital has implemented the use of contracts from the assessment elements above, although not fully. One application that has not been achieved at Klaten Islamic General Hospital is cooperation with insurance institutions such as BPJS and cooperation with other health institutions or between hospitals that do not use Sharia contracts(Mukhlis, 2024). This is supported by Windy Agustiani Lestari's research in 2020 which discusses several reasons that are the basis for the MUI Fatwa commission stating that BPJS Health is not by Sharia principles, namely because first, the unclear form of the contract which causes *gharar*, then the ownership of premia or funds deposited by participants to BPJS (whether they belong to the state, BPJS, or participants), the distribution of funds or investment in the contributions of BPJS participants(W. A. Lestari, 2020, p. 60). Therefore, it can be said that Klaten Islamic General Hospital has implemented Sharia hospital certification standards in accordance with DSN MUI Fatwa No. 107 of 2016 concerning hospitals organizing Sharia contracts which are included in the category of provisions related to legal contracts and personnel.

Service-related provisions

1. Hospitals must prioritize aspects of fairness and reasonableness when making calculations of costs that will be charged to patients.

Table 2. Assessment elements of Billing calculation (Mukisi, 2016)

No	Assessment Element	Application	
		Already	Not yet
1	Hospitals anticipate (detect) billing miscalculations in their financial system	✓	
2	Procedure of patient billing calculation system	✓	

Source: Interview data processed

The service aspect at this point is indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI, Klaten Islamic General Hospital has implemented service aspects in accordance with Sharia principles. Although Klaten Islamic General Hospital is a Sharia hospital, it does not mean that it is only for Muslim patients. As what has been applied by Klaten Islamic General Hospital in services to patients who use insurance such as BPJS, the services at Klaten Islamic General Hospital are equal and fair. Therefore, it can be said that Klaten Islamic General Hospital has complied with the Sharia hospital certification standards regarding hospitals establishing operational standards to find out billing miscalculations, which are included in the category of accounting and financial management Sharia standard groups in the chapter on asset retention(Mukhlis, 2024).

2. Hospitals are obliged to provide religious and spiritual services and consultations as needed for patients' recovery.

Table 3. Assessment elements on high-risk patient care(Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	High-risk patient Sharia service policies and procedures	✓	
2	Spiritual support for HIV and advanced cancer patients	✓	
3	TB DOTs clinic spiritual care education policy and procedures	✓	
4	Spiritual support for coma patients	✓	

Source: Interview data processed

The results of these interviews related to the provisions regarding high-risk patient services are Klaten Islamic General Hospital identifies and provides intake to high-risk patients according to their abilities, resources, and facilities including emergency patients, coma patients, patients with life support devices, then such as other high-risk patients such as heart patients, hypertension, stroke and diabetes, and patients with suicide risk. Especially for Muslim patients, additional motivation and education are provided. While spiritual assistance for coma patients, for Muslim patients, spiritual officers pray for the patient's recovery by reading prayers and will listen to the verses of the Quran with Mp3(Maysaroh, 2024). Therefore, it can be said that Klaten Islamic General Hospital has complied with Sharia hospital certification standards related to establishing policies and procedures for the treatment of high-risk and terminal patients.

3. Hospitals, patients, and those in charge of patients are obliged to embody good manners.

Table 4. Assessment Elements on Patient Family Education Services(Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	Policies and procedures related to family involvement in the patient's healing process	✓	
2	Medical record form on recording family involvement	✓	
3	Educational material on the role of family participation in the patient's healing process	✓	
4	Implementation of education for the patient's family	✓	

Source: Interview data processed

The service aspect at this point is indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI, Klaten Islamic General Hospital has implemented service aspects in accordance with Sharia principles. Then for education provided to the patient's family regarding new patient orientation, use of medical devices, hand washing guidelines, nutritional guidelines, drugs or pharmaceuticals, and rehabilitation techniques according to the patient's condition(Maysaroh, 2024). So it can be concluded that the hospital provides education which are included in the category of the

Sharia standard group of patient and family education services in the chapter on religious preservation.

4. Hospitals are obliged to avoid immoral acts, riywah, zhulm, and things that are contrary to Sharia.

Table 5. Assessment elements on patient grooming(Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	The hospital takes care of the patient's 'aurah, ikhtilath and khalwat	✓	
2	The process of wearing breastfeeding clothing	✓	
3	Procedures for wearing patient clothing	✓	
4	Patient examination procedures according to gender	✓	
5	Procedure for examining patients without ikhtilath	✓	

Source: Interview data processed

The service aspect in this point is indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI, what is done at Klaten Islamic General Hospital to avoid ikhtilath is inpatients who enter the inpatient room with a capacity of 2-5 people will be made into one gender. That way, Klaten Islamic General Hospital's services are certified according to Sharia hospital certification standards regarding hospitals guaranteeing efforts to maintain the patient's aurah, services according to gender, and the element of ikhtilath, which is included in the category of Sharia standard patient services in the chapter on religious preservation.

5. Hospitals are required to have a Sharia Supervisory Board

Table 6. Assessment element on the establishment of DPS(Mukisi, 2016)

No	Assessment Elemets	Application	
		Already	Not yet
1	Owner determines DPS.	✓	
2	The organizational structure of DPS and its governance are described in a written document.	✓	
3	DPS prepares work programs and conducts evaluations.	✓	

Source: Interview data processed

The service aspect at this point is indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI, Klaten Islamic General Hospital has implemented service aspects by Sharia principles. This is supported by direct interviews with informants at the Klaten Islamic General Hospital, so the provisions regarding services regarding the establishment of DPS at the Klaten Islamic General Hospital have been determined by the owner to oversee hospital operations according to Sharia principles. The

DPS functions as a supervisor at Klaten Islamic General Hospital which has a work program plan and budget submitted at the beginning of the year and an evaluation at the end of the year. This is included in the category of the Sharia standard group of organizational management in the religious guarding chapter.

6. Hospitals are required to have guidelines related to worship procedures that must be carried out by Muslim patients (including provisions for purification and prayer procedures for the sick).

Table 7. Assessment Elements of Mandatory Training (Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	The hospital runs a mandatory training program for all staff with religious curriculum outcomes	✓	
	Mandatory training materials a. Prayer guidance for patients b. Preoperative prayer guidance c. Tayamum guidance d. Talqin guidance e. Patient hijab guidance f. Guidance on female blood fiqh	✓	
3	Staff training policies and guidelines	✓	

Source: Interview data processed

The service aspect at this point is indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI, Klaten Islamic General Hospital Mandatory training is included in the work program of the Education and Training section, which is carried out additional material that is not listed in the assessment elements, namely the introduction of maqashid Sharia and Islamic communication (Mukhlis, 2024). That way, Klaten Islamic General Hospital's services regarding mandatory training are covered by the Sharia hospital certification standard for hospitals carrying out mandatory training.

7. Hospitals are required to have guidelines related to hospital hygiene standards

Table 8. Assessment Elements on Waste Management

No	Assessment Elements	Application	
		Already	Not yet
1	The hospital manages human tissue waste in a Sharia-compliant manner.	✓	
2	Fulfillment of Sharia-compliant waste management facilities, blood or body fluids from tissue and organ waste.	✓	

Source: Interview data processed

The service aspect at this point is indicated by the assessment elements in the Sharia hospital standards and instruments made by DSN MUI, and MUKISI; Klaten Islamic General Hospital has implemented the service aspect by Sharia principles. In that case, the follow-up from the hospital is the spirituality department because it will be adjusted according to Sharia standards, namely purified first. Then, if the patient is not willing to take it home, the one who will follow up is the lab section, which then confirms to the spirituality section and then destroys it (Dea, 2024). That way, Klaten Islamic General Hospital related its services regarding waste management by Sharia hospital certification standards.

Pharmaceuticals, Food, Beverages, Cosmetics, and Counterfeit Goods

1. Medicines

Table 9. Assessment Elements of Medication Use (Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	The hospital has a formulary document that includes drug codes with prohibited ingredients.	✓	
2	List of medicines that contain prohibited ingredients	✓	
3	Sharia informed consent in the use of drugs with prohibited ingredients	✓	
4	Prescriptions or copies of prescriptions, drug etiquettes or labels, plastic wrap containing religious messages	✓	
5	Drug administration procedure	✓	
6	Educational Procedures	✓	
7	Counselling Procedures	✓	

Source: Interview data processed

Based on the results of research with the assessment elements in the standards and instruments of Sharia hospitals made by DSN MUI and MUKISI. Klaten Islamic General Hospital already has a formulary document of halal and haram medicines (Mifta, 2024). Every year, Klaten Islamic General Hospital has a target of adding halal-certified drugs and reducing haram drugs. For now, it has reached 48% with the current target for 2024 is to reach 50% using halal-certified medicines. Klaten Islamic General Hospital has guidelines for drug administration procedures, education procedures, and counseling procedures (Mifta, 2024). This assessment element falls into the category of the Sharia standard group of drug services in the religious guardianship chapter.

2. Food and Drink

Table 10. Assessment elements on Food and Beverage Use(Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	The hospital applies the procurement of food and beverage ingredients by the concept of sharia.	✓	
2	The packaging products used are halal- certified.	✓	
3	Storage, processing, and distribution of food and beverages are carried out by Sharia.	✓	
4	Proof of MUI halal certification.	✓	

Source: Interview data processed

The assessment aspect of the use of food and beverages standards and instruments made by DSN MUI and MUKISI. The procurement of food and beverages itself is in accordance with the concept of Sharia, the Sharia concept in question is that the procurement of food is not separated from the formulary so that the food ingredients or metrics used are registered halal MUI. All menus, tools and food or beverage packaging at Klaten Islamic General Hospital have been certified halal by MUI(Emira, 2024). Based on the four assessments in the table above, it can be proved that Klaten Islamic General Hospital has implemented hospital certification standards guaranteeing halalness, hygiene, food safety, and nutrition for patients. This is included in the category of the Sharia standard group of patient services in the religious guarding chapter.

Placement, use, and development of hospital funds

1. Hospitals are required to use the services of Sharia Financial Institutions in efforts to organize hospitals, including banks, insurance, financing institutions, guarantee institutions, and pension funds.

Table 11. Assessment Element Cash management(Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	Collaborate with Islamic Financial Institutions	✓	
2	Evidence of financing and investment cooperation with Sharia Financial Institutions	✓	
3	Commitment and financial recording processes to conform to Sharia accounting and financial standards statements	✓	

Source: Interview data processed

Based on the results of research conducted by means of direct interviews with informants, with assessment elements in Sharia hospital standards and instruments made by DSN MUI and MUKISI, Klaten Islamic General Hospital has collaborated with Sharia financial

institutions namely Bank Syariah Indonesia, Bank Muamalat, Bank Jateng Syariah, and BPRS Al-Mabrur. Klaten Islamic General Hospital has also collaborated with Sharia financial institutions for financing and investment (Sulis, 2024). This falls under the category of the Shariah standard group of accounting and financial management in the chapter on safeguarding assets.

2. Hospitals must manage fund portfolios and other types of assets in accordance with Sharia principles.

Table 12. Assessment Elements on Shariah Accounting and Financial Governance (Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	Sharia accounting and financial governance is enforced by the hospital leadership, regarding the procedures for managing investments, revenue recognition, and hospital financing according to Sharia principles	✓	
2	The budget work plan is prepared based on Sharia principles	✓	
3	Financial recording in accordance with the statement of Sharia accounting and financial standards issued by the Indonesian Accounting Association (IAI)	✓	

Source: Interview data processed

Based on the results of research conducted by means of direct interviews at Klaten Islamic General Hospital with informants, the provisions regarding this point are indicated by the assessment elements in the table above, related to the management of funds in accordance with Sharia hospital certification standards because Klaten Islamic General Hospital all forms of recording (Sulis, 2024). This falls under the category of the Sharia standard group of accounting and financial management in the chapter on religious preservation.

3. Hospitals must not develop funds in business activities and financial transactions that are contrary to Sharia principles.

Table 13. Assessment Elements on Marketing Governance (Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	Sharia-compliant hospital marketing policies, guidelines and procedures, including marketing organisation, characteristics, do's and don'ts of marketing by Islamic principles and applicable laws	✓	

2	List of hospital service products	✓	
3	There is no rishwah in the bidding process	✓	
4	Forms of cooperation with other parties must be in accordance with sharia principles	✓	

Source: Interview data processed

Based on the assessment elements in the standards and instruments of Sharia hospitals made by DSN MUI and MUKISI, the marketing implemented by Klaten Islamic General Hospital is in accordance with Sharia principles, such as no rywah, no bribery or corruption, no display of aurat, and prayer education in every brochure(Mukhlis, 2024). That way, Klaten Islamic General Hospital is related to the management of its funds in accordance with the Sharia hospital certification standard regarding hospitals already having Sharia-compliant marketing governance.

- Hospitals are required to have guidelines for the management of zakat, infaq, sadaqah and waqf funds

Table 14. Assessment Elements on ZIS Management(Mukisi, 2016)

No	Assessment Elements	Application	
		Already	Not yet
1	Hospital and or staff make ZIS payments	✓	
2	License of the hospital's ZIS Institution or MOU between the hospital and the official ZIS Institution.	✓	
3	Proof of hospital and staff ZIS payments	✓	
4	Proof of receipt of zakat from mustahiq (if channelled by the hospital)	✓	
5	ZIS distribution report	✓	

Source: Interview data processed

Based on the assessment elements in the Sharia hospital standards and instruments made by DSN MUI and MUKISI conducted by direct interviews at Klaten Islamic General Hospital, related to the management of funds in accordance with hospital Sharia certification standards and staff make Zakat Infaq Sedekah payments deposited to BAZNAS which the Hospital Zakat Board manages and some of the results are also distributed to the environment around the hospital(Sulis, 2024).

Conclusion

Based on the results of research and analysis the research showed that Klaten Islamic General Hospital has consistently applied sharia principles in contracts, services, medicines, food and beverages, and fund management. The implementation of sharia principles in Klaten Islamic General Hospital is running well and consistently. When viewed based on Sharia principles listed in DSN-MUI Fatwa No. 107/DSN-MUI/X/2016 these provisions include contracts, services, medicines, food and beverages, cosmetics and other materials, and fund management. One of the applications not achieved at Klaten Islamic General Hospital is cooperation with insurance institutions, such as BPJS, and collaboration with other health institutions or hospitals that do not

use Sharia contracts. Klaten Islamic General Hospital has several advantages over other hospitals, namely having a mosque on each floor, all food and drinks in the Klaten Islamic General Hospital canteen are halal certified, Klaten Islamic General Hospital also opens catering orders for the general public which are certified halal and nutritious, and Sharia Laundry.

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