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# Impact of Islamic on Sustainable Development Goals (SDGs)

# Dampak Islam terhadap Tujuan Pembangunan Berkelanjutan (SDGs)

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**ABSTRACT** 

This research examines the contribution of zakat and waqf in supporting the Sustainable Development Goals (SDGs) in Muslim-majority countries. Islamic philanthropy, through zakat and waqf, has great potential to reduce poverty, improve health and education, and promote gender equality and environmental sustainability. The research method uses a systematic literature review approach by applying PRISMA guidelines to identify and analyze relevant articles. The research results show that zakat and waqf not only fulfill religious obligations but also play an important role in sustainable socio-economic development. The implications of this research emphasize the importance of improving transparency, governance and infrastructure to optimize the contribution of zakat and waqf to achieving the SDGs.

Keywords: Zakat, wakaf, Islamic philanthropy, Sustainable Development Goals (SDGs), Islamic social finance

#### **ABSTRAK**

Penelitian ini mengkaji kontribusi zakat dan wakaf dalam mendukung Tujuan Pembangunan Berkelanjutan (SDGs) di negara-negara mayoritas Muslim. Filantropi Islam, melalui zakat dan wakaf, memiliki potensi besar untuk mengurangi kemiskinan, meningkatkan kesehatan dan pendidikan, serta mempromosikan kesetaraan gender dan keberlanjutan lingkungan. Metode penelitian menggunakan pendekatan systematic literature review dengan mengaplikasikan pedoman PRISMA untuk mengidentifikasi dan menganalisis artikel-artikel yang relevan. Hasil penelitian menunjukkan bahwa zakat dan wakaf tidak hanya memenuhi kewajiban agama tetapi juga berperan penting dalam pembangunan sosio-ekonomi yang berkelanjutan. Implikasi penelitian ini menekankan pentingnya meningkatkan transparansi, tata kelola, dan infrastruktur untuk mengoptimalkan kontribusi zakat dan wakaf terhadap pencapaian SDGs.

Kata Kunci: Zakat, wakaf, Islamic philanthropy, Sustainable Development Goals (SDGs), Islamic social finance

#### 1. Introduction

Sustainable Development Goals (SDGs) play an important role in the global context by providing a framework for addressing various social, economic and environmental challenges faced by countries around the world. The SDGs, set by the United Nations, aim to promote sustainable development by addressing issues such as poverty, inequality, climate change, environmental degradation, peace and justice. These goals serve as a guide for countries to work towards a more sustainable future by 2030 (Aisyah, 2024).

Islamic philanthropy, particularly through instruments such as zakat and waqf, also plays a significant role in supporting sustainable development efforts. Zakat, as one of the five pillars of Islam, involves giving a portion of one's wealth to the needy, thereby promoting social welfare and poverty alleviation. Meanwhile, waqf involves the endowment of property or assets for charitable purposes, such as education, health and social services. These forms of Islamic social finance can mobilize resources to support economic development initiatives and poverty reduction efforts (Mukhid, 2024).

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Islamic social finance, including zakat and waqf, has been recognized for its potential to contribute to sustainable economic development. Studies have shown that Islamic social finance mechanisms can attract donors to fund various sectors through waqf and zakat, thereby providing opportunities for governments to invest moderately and support sustainable economic growth (Muhammad, 2023). In addition, waqf has received attention globally as an instrument that can be used to overcome crisis problems and contribute to economic prosperity (Johari, 2022). The use of zakat, waqf and Islamic values is also considered important in various aspects, including economic development and poverty alleviation. These Islamic financial instruments are regulated by Islamic law (fiqh) and are essential in promoting a fair and equitable distribution of wealth, which is in line with the principles of sustainable development (Ali et al., 2023; Lesmana, 2024).

In conclusion, the Sustainable Development Goals provide a comprehensive framework for global sustainable development efforts, while Islamic philanthropy, particularly through zakat and waqf, plays a vital role in supporting economic development, poverty alleviation, and social welfare initiatives. By leveraging Islamic social finance mechanisms, countries can work towards achieving the SDGs and promote a more sustainable and just world.

Muslim-majority countries face significant socio-economic challenges, which affect their ability to achieve the sustainable development goals outlined in the SDGs. Despite their enormous economic potential, many of these countries still struggle with high levels of poverty, social inequality, and underlying infrastructure problems. Factors such as rapid population growth, political conflict, and lack of access to adequate education and health services, further exacerbate this situation.

One of the main challenges is the high rate of poverty and unemployment. Many Muslim-majority countries have large young populations, which, if not matched by sufficient employment, could lead to increased unemployment and economic instability. Gender inequality is also a significant problem, with many women still facing barriers in accessing education and economic participation. Additionally, many of these countries face problems of corruption and poor governance, which hinder the effectiveness of development programs.

The gap in achieving the SDGs in Muslim-majority countries is also a major concern. Although there are some countries that have made significant progress, many still lag behind in various SDG indicators. For example, in terms of health (SDG 3), many Muslim-majority countries still face challenges in reducing maternal and child mortality rates, as well as dealing with communicable and non-communicable diseases. In the field of education (SDG 4), despite increasing access, the quality of education is often still low, and gender inequalities in education are still real. Food security (SDG 2) is also a challenge, especially in countries vulnerable to climate change and natural disasters. Additionally, access to clean water and sanitation (SDG 6) remains an issue in many Muslim-majority countries, which has a direct impact on public health. This gap shows that despite progress, there is still much work to be done to ensure that all Muslim-majority countries can achieve the SDGs goals equally.

In this context, utilizing the potential of zakat and waqf as instruments of Islamic philanthropy can provide significant solutions. With effective and transparent management, zakat and waqf funds can be directed to support programs that directly contribute to achieving the SDGs, such as alleviating poverty, improving the quality of education, and providing better health services. This research aims to identify innovative and effective ways to overcome these challenges through an Islamic philanthropy approach, so that it can make a real contribution to sustainable development in Muslim-majority countries.

In an ever-evolving global context, the question of how Islamic philanthropic values, such as zakat and waqf, contribute to achieving the Sustainable Development Goals (SDGs) is attracting deep attention. Zakat, as an obligation for well-off Muslims, and waqf, as ongoing donations for the public good, provide a strong foundation in the practice of Islamic philanthropy. These two instruments not only play an important role in the spiritual and social

dimensions of Muslims, but also have great potential to influence socio-economic transformation in various communities, especially in Muslim-majority countries.

This research will explore in depth how zakat and waqf can be optimized to support various aspects of the SDGs which include poverty alleviation, improved health, quality education, gender equality and environmental protection. Through a systematic approach, this research will integrate empirical evidence from relevant literature to identify patterns and best practices in the use of zakat and waqf for sustainable development. Apart from that, this research will also produce strategic recommendations for the government, philanthropic institutions and civil society in increasing the effectiveness of managing and utilizing Islamic philanthropic funds, so that they can make a more significant contribution to achieving the SDGs globally.

Although there has been research exploring the contribution of Islamic philanthropy to socio-economic development, there is limited literature that specifically examines the role of zakat and waqf in supporting the achievement of the SDGs. Previous research is often general in nature and does not explicitly link Islamic philanthropy mechanisms to SDGs indicators. In addition, existing studies often do not include in-depth analysis of the implementation of zakat and waqf in various geographic and economic contexts, and do not provide practical guidance for optimizing the potential of these two instruments in supporting the global development agenda. These limitations highlight the need for more focused and comprehensive research to fill these gaps, by providing empirical evidence and recommendations that can be implemented in real practice.

The importance of understanding the contribution of Islamic philanthropy in supporting global causes cannot be overstated. In a growing global context, Islamic philanthropy has great potential to support the achievement of the SDGs, especially in Muslim-majority countries. Zakat and waqf, as philanthropic instruments rooted in Islamic traditions, offer a unique and sustainable mechanism for addressing socio-economic challenges. Understanding and optimizing the contribution of zakat and waqf is essential to ensure that these resources can be used effectively in sustainable development. This research also has the urgency of identifying ways to increase the effectiveness of zakat and waqf, so that they can have a more significant impact on achieving the SDGs in various contexts.

This research offers a systematic approach to assessing the contribution of zakat and waqf to various SDGs goals, something that has not been widely explored in previous literature. By using a systematic literature review method, this research not only identifies existing studies but also fills the gaps with an in-depth analysis of how zakat and waqf can be integrated into strategies for achieving the SDGs. This approach makes it possible to combine empirical evidence from various contexts, providing a more comprehensive and comprehensive picture of the role of Islamic philanthropy in sustainable development.

This research is expected to provide new insights into the role of Islamic philanthropy in the context of sustainable development, with a special focus on how zakat and waqf can support the achievement of the SDGs. In addition, this research will produce practical recommendations that can be implemented by various stakeholders, including governments, philanthropic institutions and non-governmental organizations, to increase zakat and waqf contributions. These recommendations will include strategies to increase transparency, accountability and efficiency in the management of Islamic philanthropic funds, as well as ways to maximize the socio-economic impact of zakat and waqf in supporting sustainable development.

#### 2. Methods

The PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) method was used to collect and screen articles. PRISMA is an internationally recognized guideline for reporting systematic literature reviews and meta-analyses. This guideline includes

systematic steps to identify, screen, and evaluate articles relevant to the research topic. The article collection process will ensure that the studies included in the literature review have high methodological quality and can be scientifically justified.

## 2.1. Keywords Used

To identify relevant articles, several key keywords are used, including:

- zakat
- 2. endowment
- 3. Islamic philanthropy
- 4. Sustainable Development Goals
- 5. SDGs
- 6. Islamic social finance

These keywords were carefully selected to ensure that all articles relevant to the contribution of zakat and waqf to the SDGs could be included in the literature review. Appropriate use of keywords is key to broadening the scope of a search and ensuring that all relevant resources can be identified.

#### 2.2. Number of Articles Retrieved

In the initial stage, searches were carried out in various reputable international databases such as Scopus, Web of Science, and Google Scholar. The number of articles found from this initial search will be the basis for the further filtering process. The use of multiple databases helps ensure comprehensiveness and accuracy in identifying relevant literature for this research.

## 2.3. Article Inclusion and Exclusion Techniques

Articles will be screened based on predetermined inclusion and exclusion criteria:

- 1. **Inclusion criteria**: Articles that focus on zakat and waqf and their relevance to the SDGs, articles published in reputable journals, as well as articles that use valid research methods and are relevant to the research topic.
- 2. **Exclusion criteria**: Articles that are not relevant to the research topic, articles that are not available in full text, as well as articles published before a certain predetermined period.

Applying these criteria will help ensure that only articles that meet certain quality standards will be included in the analysis of this literature review, thereby producing conclusions that are reliable and applicable in the context of research on the contribution of Islamic philanthropy to achieving the SDGs.

#### 3. Results and Discussions

#### 3.1. Concept of Zakat and Waqf

Zakat and Waqf are fundamental concepts in Islamic finance and social welfare. Zakat, as a form of obligatory almsgiving, is one of the pillars of Islam which aims to distribute wealth in order to achieve social justice and solidarity (Zauro et al., 2020). Zakat functions as a mechanism to provide assistance to vulnerable members of society, including people with disabilities, thereby contributing to alleviating poverty (Muhammad et al., 2022). On the other hand, Waqf refers to religious endowment funds established by affluent Muslims to provide free relief services and socio-economic benefits to less fortunate members of society (Zauro et al., 2020). Throughout Islamic civilization, Waqf has played an important role in supporting various aspects of Muslim society, such as funding cultural, religious, social, economic activities, and also plays a role in political functions (Saad et al., 2019).

Historically, Waqf has been used to provide public facilities and social amenities that support Muslim communities, including mosques, schools, cemeteries, and public roads

(Nugraha et al., 2022). Waqf has also become an important instrument in empowering communities through initiatives such as waqf-based microfinance, which aims to reduce poverty by meeting community needs (Diniyya, 2019). In addition, Waqf is recognized as a social security system that relieves financial burdens and improves the quality of life in accordance with Sharia requirements (Aam, 2021).

Furthermore, the role of Waqf institutions extends to sustainable development in Islamic societies, with a focus on achieving economic stability and prosperity (Walaa, 2021). These institutions have historically been important in maintaining the well-being of Muslim communities and are considered a means of financing Islam as a society (Saad et al., 2019). Additionally, Waqf has been described as a mechanism to fund higher education and support the financial development of welfare institutions (Usman & Rahman, 2020).

In conclusion, Zakat and Waqf are integral components of Islamic social finance that have historically played a significant role in promoting economic justice, poverty alleviation, and community empowerment in Islamic societies. These practices not only fulfill religious obligations but also serve as important tools for advancing social welfare and sustainable development.

## 3.2. Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a series of global goals aimed at achieving sustainable development throughout the world. These goals cover various aspects such as poverty eradication, quality education, health and welfare, gender equality, environmental sustainability, and economic growth (Mohammadi et al., 2019; El-Bassiouny et al., 2022; Bulkia, 2023; Ali & Kassim, 2020; Umar, 2023).

Islamic philanthropy, which includes practices such as waqf (Islamic endowment), zakat (obligatory alms), and sadaqah (voluntary donations), can play a significant role in achieving the SDGs (Fadillah, 2022; Jaenudin & Hamdan, 2022; Amin, 2023; Zain, 2024). For example, waqf forests can be established to support environmental sustainability and poverty alleviation, in line with SDGs related to climate action and poverty alleviation (Fadillah, 2022). Likewise, zakat and sadaqah can be used to support decent work, economic growth and social welfare, thereby contributing to SDGs such as decent work and economic growth (Amin, 2023; Zain, 2024).

Islamic finance principles, such as waqf-based financing and ethical investment practices, can be integrated with the SDGs to promote sustainable development (Amin, 2023). Integrating environmental, social and governance (ESG) principles with Maqasid al-Shariah can provide guidance for sustainable operations in Islamic finance, ensuring ethical and sustainable financial practices. In addition, digitizing Islamic social financial instruments such as zakat through QR code technology can increase efficiency and impact, supporting economic empowerment and social welfare. In conclusion, Islamic philanthropy and finance can be a valuable tool in advancing the Sustainable Development Goals by addressing key areas such as poverty alleviation, education, health, gender equality and environmental sustainability. By utilizing Islamic principles and practices, countries and organizations can contribute significantly to global efforts to achieve sustainable development.

#### 3.3. Islamic Philanthropic Values and SDGs

#### 3.3.1. Zakat and Achievement of SDGs

Zakat, as one of the fundamental pillars of Islam, plays an important role in achieving various Sustainable Development Goals (SDGs) such as reducing poverty, improving health, and improving education. Islamic finance, with its equity-based principles, provides financial access to marginalized groups, while Islamic philanthropic practices such as zakat and sadaqah directly help disadvantaged groups, offering a path out of poverty (Syahrir, 2023). Zakat, as a unique form of obligatory almsgiving in Islam, has great potential in poverty reduction and economic

growth (Choiriyah et al., 2020). Traditional zakat collections, which are often distributed during Ramadan, are a preferred time for Muslims to participate in charitable activities, which benefit the less fortunate (Lessy et al., 2020).

In addition, zakat is considered an effective tool for alleviating poverty in the Muslim world, cleansing the soul of negative traits and having a positive impact on the economy by reducing poverty and encouraging economic growth (Choiriyah et al., 2020). It is a system designed to distribute wealth from those who have enough to those who need it, with the aim of bridging the wealth gap and improving the well-being of those who are less fortunate (Nayak & Hegde, 2023). Zakat not only functions as worship but also as a mechanism to improve social and economic welfare, including reducing poverty (Amijaya, 2023).

Furthermore, zakat is highlighted as an important instrument in Islamic public finance, facilitating income redistribution and being a vital tool for reducing poverty (Wahab et al., 2022). Studies show that zakat has the potential to empower recipients economically, contribute to community development, and improve overall welfare (Widiastuti et al., 2021). By optimizing zakat allocation, especially for agriculture and professions, poverty reduction can be pursued effectively (Pratama & Yuni, 2020). In conclusion, zakat as an obligatory alms practice in Islam has great potential to contribute to achieving the SDGs, especially in reducing poverty, improving health outcomes, and improving educational opportunities. Its redistributive nature and emphasis on social welfare make it a powerful tool for addressing socio-economic disparities and promoting inclusive development.

#### 3.3.2. Waqf and SDGs Achievement

Waqf, as a philanthropic endowment in Islam, has great potential in contributing to the achievement of several Sustainable Development Goals (SDGs). In particular, waqf can play an important role in providing public infrastructure and services (SDG 9), environmental conservation (SDG 13), and sustainable development of local communities (SDG 11). Waqf is recognized as a valuable tool for overcoming environmental problems, such as climate change, through the establishment of a green waqf model (Rusydiana, 2023). In addition, waqf forests have been proposed as a means to support forest conservation and contribute to the SDGs (Ali & Kassim, 2020). Furthermore, waqf implementation can support SDG 6 (Clean Water and Sanitation) (Hisyam, 2024). Additionally, waqf models have been suggested to be in line with certain SDGs, such as SDG 10, by providing a framework for sustainable development (Rusydiana, 2024). The implementation of waqf governance has been highlighted as a pathway to achieving sustainable development, especially in Muslim countries (Ibrahim et al., 2022). In the context of achieving SDGs at the local level, it is important to involve local communities and actors. Local and bottom-up approaches have been emphasized as effective strategies for realizing the SDGs (Szetey et al., 2020; Jiménez-Aceituno et al., 2019). Citizen engagement through citizen science initiatives can also contribute to measuring progress towards the SDGs (Fraisl et al., 2020; Moczek et al., 2021).

To ensure successful implementation of the SDGs, collaboration and partnerships across multiple levels, including national, regional, local and community levels, are essential (González et al., 2023). Waqf, as an Islamic social finance instrument, can be used to strengthen partnerships and contribute to achieving SDG 17 (Rusydiana, 2023). In conclusion, the integration of waqf practices with sustainable development efforts offers a promising path to address various SDGs, from environmental conservation to community development. By utilizing waqf principles and involving local communities, major steps can be taken towards achieving the SDGs by 2030.

# 3.4. Critical Analysis and Findings3.4.1. Empirical Study of Zakat and Waqf

In the realm of Islamic finance, zakat and waqf play a crucial role in social and economic development. Various empirical studies have provided in-depth understanding of the impact of these two instruments in various contexts. For example, research by Sulaeman & Ninglasari (2020) highlights the positive effects of factors influencing intentions to use zakat-based crowdfunding platforms, especially in the context of overcoming the negative impact of COVID-19 on MSMEs in Indonesia. This shows the flexibility and relevance of zakat in facing contemporary challenges.

Furthermore, studies such as those conducted by Hadi (2024) and Umar et al. (2021) emphasize the importance of digital zakat management, transparency in reporting, and the role of Islamic social financial instruments in reducing poverty, especially in crises such as the COVID-19 pandemic. These findings confirm the potential of zakat and waqf in promoting financial inclusion and sustainable economic growth.

Furthermore, research comparing zakat and waqf management in different countries, such as the study conducted by Marenza (2024), provides valuable insights for policy makers to optimize the positive impact of these funds. By understanding the nuances in zakat and waqf management, countries can work towards a more inclusive and just society. Additionally, studies by Muhammad (2023) and Suprayitno (2020) confirm a significant relationship between zakat and economic growth, further underscoring the economic benefits of this Islamic financial instrument. This correlation confirms the potential of zakat to contribute to broader economic development goals. In conclusion, empirical studies on zakat and waqf highlight their potential in driving economic growth, reducing poverty, and promoting inclusive development. By leveraging digital tools, ensuring transparency, and understanding the intricacies of management in various contexts, zakat and waqf can become powerful tools in promoting sustainable economic development and social welfare.

#### 3.4.2. Challenges and Opportunities

Implementation of zakat and waqf for the Sustainable Development Goals (SDGs) offers significant challenges and opportunities. Islamic social financial instruments such as zakat, waqf, and sadaqah have the potential to have a positive impact on economic development, education, health, and other fields (Mukhid, 2024). However, challenges remain in effective implementation and management. These challenges include the need for a fair and just Islamic economic and financial system, productive zakat and waqf management, infrastructure development, and clean governance practices (Wahyudi, 2024).

On the other hand, Islamic financial instruments such as zakat and waqf can address various SDGs such as poverty, hunger, gender equality and reducing inequality (Khan, 2022). Institutions that focus on religious activities, such as zakat and waqf institutions, play an important role as socio-economic entities in achieving the SDGs (Muhmad et al., 2021). In addition, zakat, infaq, alms, together with responsible social and environmental investments, can contribute to financial inclusion, economic empowerment, environmental protection and social equality (Hotman, 2024). Waqf, as a significant Islamic philanthropy instrument, can support certain SDGs, such as climate action (SDG-13) (Sukmana, 2023). Waqf can also be implemented in various forms to support SDGs, such as providing clean water and sanitation facilities (Hisyam, 2024). In addition, waqf has the potential to be further developed to contribute to environmental sustainability and socio-economic growth (Rusydiana, 2023).

In conclusion, although there are challenges in implementing zakat and waqf for the SDGs, there are sufficient opportunities for Islamic philanthropy to increase its contribution in achieving sustainable development. By overcoming these obstacles through effective management, infrastructure development, and governance reform, as well as by harnessing the potential of zakat and waqf to address specific SDGs, Islamic social finance can play an important role in advancing sustainable development goals.

## 4. Conclusions

Zakat and waqf are important components of Islamic social finance, which have historically played a significant role in promoting economic justice, poverty alleviation, and community empowerment within Muslim societies. These instruments not only fulfill religious obligations but also serve as important tools for improving social welfare and sustainable development. Zakat, as obligatory almsgiving, is effective in distributing wealth to marginalized segments of society, contributing to poverty reduction and economic growth. Meanwhile, waqf as a form of religious waqf supports various community needs such as education, health and infrastructure development, which is in line with the Sustainable Development Goals (SDGs).

#### 4.1. Implications

The integration of zakat and waqf in the SDGs offers a great opportunity to overcome global challenges such as poverty, hunger, gender equality and environmental sustainability. By utilizing Islamic principles of justice and social responsibility, countries and organizations can harness the potential of zakat and waqf to achieve inclusive and sustainable development. This requires increased transparency, governance practices, and infrastructure development to optimize the impact of these financial tools.

#### 4.2. Limitation

Even though it has great potential, the implementation of zakat and waqf for the SDGs faces several challenges. These challenges include issues related to governance, management efficiency, infrastructure development, and fair distribution. Overcoming these challenges is crucial to fully exploit the socio-economic benefits of zakat and waqf on a wider scale.

#### 4.3. Future Research

Future research should focus on several key areas to advance the understanding and implementation of zakat and waqf for the SDGs. First, studies can explore digital solutions and innovative technologies to increase the efficiency and transparency of zakat and waqf management. Second, comparative studies across countries and contexts can provide insight into best practices and lessons learned in optimizing the impact of these instruments. Finally, research should emphasize the socio-economic outcomes of zakat and waqf, especially their role in poverty alleviation, economic empowerment, and community development. In conclusion, zakat and waqf are instruments with great potential in Islamic finance to support sustainable development globally. Addressing current challenges while maximizing its potential through effective management and strategic integration into the SDGs can pave the way to a more inclusive and just society.

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