

Islamic Social Instruments and Sustainable Development Goals (SDGs) Framework

Aam Slamet Rusydiana¹, Mohamad Handi Khalifah²

¹*SMART Indonesia*

²*Sakarya University, Turkiye*

This research will try to measure the priority scale of several Islamic social instruments within the framework of the Sustainable Development Goals. This is also a form of the contribution of Islam towards the realization of the Sustainable Development Goals, so that it will not only act as a solution in alleviating poverty and income distribution, but also become one of the global instruments collected in the Development Goals Global Sustainability. This research shows that the Sustainable Development Goals criteria that are most relevant to the Islamic philanthropy framework that emerged in order are: 1) Social Development, 2) Economic Development, 3) Inclusive Development, and 4) Environment Development. Meanwhile, in the context of alternative Islamic social instruments, the research highlights that the most relevant to the 17 points of the Sustainable Development Goals (SDGs) include: 1) Waqf, 2) Islamic Micro Financing, 3) Zakah, and 4) Islamic Micro Insurance.

Keywords: SDGs; Islamic instrument; ANP; Social finance

OPEN ACCESS

*Correspondence:

Aam Slamet Rusydiana

aamsmart@gmail.com

Received: 9 October 2023

Accepted: 11 December 2023

Published: 31 December 2023

Citation:

(2023) Islamic Social Instruments and Sustainable Development Goals (SDGs) Framework. Management and Sustainability. 2.2.

INTRODUCTION

As the *Millennium Development Goals (MDGs)* sustainable development program ended at the end of 2015, the United Nations (UN) released a new program called *Sustainable Development Goals (SDGs)*. The program of development planning goals compiled in the document "*Transforming Our World: The 2030 Agenda for Sustainable Development*" and has obtained agreement from 190 countries that are projected to take place from 2015 to 2030, this document contains 17 goals and 169 development targets, this program is compiled in the hope of answering the development lag for countries around the world, both developed and developing countries (Hoelman, 2015). This practically makes this program a concern for all countries involved, especially for developing countries where inequality and poverty are unsolved global problems, as well as realizing the Indonesian government's commitment to implement the Sustainable Development Goals (*SDGs*) after the signing in New York at the UN General Assembly on September 25-27, 2015.

Research from (Waage, 2015) said that the problems of modern society in improving public facilities require well-organized solutions in the form of long-term programs including providing a platform for realizing welfare goals, where the program must be in accordance with a joint commitment of the international community in accelerating human development related to the production, distribution, and delivery of goods and services including food, energy, clean water, waste management and sanitation in residential areas.

Various tools and concepts that support the creation of sustainable development and offer solutions to a wide range of growing problems should be utilized. The overall understanding of sustainable development in the Islamic context has much in common with how it is understood in mainstream literature, especially with regard to intergenerational equity and improving quality of life (Kamali, 2016).

Therefore, it is important for Muslim governments to restructure their expenditure in a way that allows, not only to reduce their overall expenditure but also to concentrate more on projects that will help accelerate development and realize *Maqasid sharia*. (Chapra, 1992). Because the concept of sustainable development is a development concept that has an optimum achievement target, therefore the value put forward is not only concerned with the current generation, but far ahead. This concept encourages the

emergence of the concept of *sustainable management*. (Hadad, 2015).

Islam has always linked social safety and security to two subsystems. The first is a distribution system based on individual capacity, where Islam urges or obliges members of society to strive to fulfill their needs independently. Thus, members will simultaneously enjoy their rights as well as fulfill their duties towards distribution. Second is the property ownership system in Islam, which encourages private property but prohibits excessive consumption that may lead to exploitation. Although the ownership system is considered private, it is still bound by social rights as prescribed by the Qur'an. (Mirakhor, 2014).

The essence of the Islamic spirit in solving the poverty dilemma is inclusiveness and should be inherent to the development of Islamic finance. (Obaidullah, 2008). This means that Islamic finance should be linked to issues of poverty alleviation as a fundamental social responsibility in achieving the objectives of sharia (*al maqashid sharia*).

Islam has several instruments in the issue of poverty alleviation. The concepts of zakat, waqf, Islamic microfinance and others are known in Islam. For example, zakat, some research has shown that it can reduce problems regarding disparities in income distribution and improve social life; (Patmawati, 2006), (Kusuma, 2010), (Suhaib, 2011), (Nova Rini, 2012), (Qonita, 2015), (Wiguna, 2016), (Nurzaman M. S., 2017). These characteristics make zakat very effective as an instrument of poverty alleviation, because it is inherently pro-poor and self-targeted (Huda, N. Y, 2015). This shows that overcoming poverty is one of the main objectives of Islamic social instruments.

Based on the above explanation, this research will try to measure the priority scale of several Islamic social instruments within the framework of the Sustainable Development Goals (*SDGs*). This is also a form of Islamic contribution to the realization of the Sustainable Development Goals (*SDGs*), so that later it will not only act as a solution in alleviating poverty and income distribution alone, but also become one of the global instruments compiled in the Global Sustainable Development Goals. Judging from this background, the following problems can be formulated: (1) Which Islamic social instruments are most relevant to the 17 Sustainable Development Goals (*SDGs*)? (2) Which criteria and sub-criteria of the Sustainable Development Goals (*SDGs*) are most relevant to the Islamic philanthropy framework?

THEORY

SDGs as Global Agenda

The definition of sustainable development has evolved globally at a rapid pace. The term sustainable development has been used in a variety of contexts and consequently has come to represent many *different* ideas (Fergus, 2005). The Sustainable Development Goals (SDGs) are a program declared by heads of state and high representatives of government, at a meeting held at UN Headquarters in New York from 25-27 September 2015 that has produced a long-term global agenda to complement the achievements of the previous program Millennium Development Goals (MDGs). The *Millennium Development Goals (MDGs)* program as a whole, has produced remarkable achievements, including, for example, poverty reduction, improved education and increased access to better drinking water (Hoelman, 2015). Starting in 2016, the Sustainable Development Goals (SDGs) 2015-2030 officially replaced the Millennium Development Goals (MDGs) 2000-2015. The SDGs contain an agreed set of transformative goals that apply to all nations without exception.

The declaration of the Sustainable *Development Goals (SDGs)* Program aims to provide individual and collective welfare through improving health, education and ensuring equity between individuals and

countries. is the result of a joint agreement between developing and developed countries, developing countries are obliged to implement it, including one of them Indonesia where *Sustainable Development Goals (SDGs)* activities in Indonesia include the implementation and monitoring of the *Sustainable Development Goals (SDGs) program*. Where this results in 17 sustainable development points with 169 related targets that are integrated and inseparable, and are committed to achieving sustainable development in three main aspects namely; "economic, social and environmental - in a balanced and integrated manner" (UN, 2015).

The Sustainable *Development Goals (SDGs)* are global and national commitments in an effort to improve the welfare of society, including 17 goals, namely (1) No Poverty; (2) No Hunger; (3) Healthy and Prosperous Life; (4) Quality Education; (5) Gender Equality; (6) Clean Water and Sanitation; (7) Clean and Affordable Energy; (8) Decent Work and Economic Growth; (9) Industry, Innovation and Infrastructure; (10) Reduced Inequalities; (11) Sustainable Cities and Settlements; (12) Responsible Consumption and Production; (13) Addressing Climate Change; (14) Ocean Ecosystems; (15) Land Ecosystems; (16) Peace, Justice and Resilient Institutions; (17) Partnerships for the Goals.

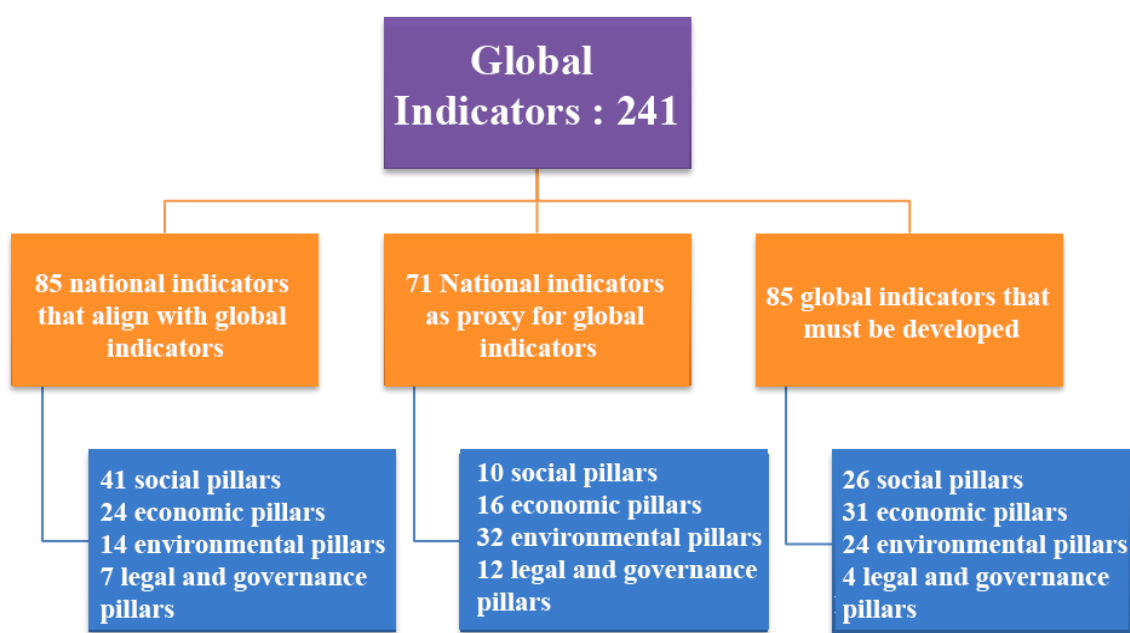


Figure 1. Availability of SDGs Indicators in Indonesia by Pillar

Source: (BPS, 2016), processed

The Government of Indonesia has committed to be the leading pioneer and role model in achieving

SDGs, which unlike the MDGs that emphasize the social dimension, SDGs also emphasize the economic

and environmental dimensions where the implementation of SDGs is considered more comprehensive than the MDGs, because it involves all developed and developing countries. SDGs also expand funding sources not only from developed countries but also from the private sector. Furthermore, the SDGs emphasize human rights to ensure non-discrimination in efforts to eliminate poverty in all its forms. The SDGs apply an inclusive principle that involves all parties from government, civil society, philanthropy, business and academia. One very ambitious target of the SDGs is that the MDGs only target "half", but the SDGs target the achievement of indicators at the "zero" level. SDGs do not only include goals but also means of implementation to ensure that all goals are achieved (BAPPENAS., 2017).

Sadiq (2015) stating that sustainable development is a concept that incorporates "the needs of the present without compromising the ability of future generations to meet their own needs". The core of achieving this vision lies in three things namely: economic growth, social inclusion and environmental protection. Islamic finance plays an important role in the first two aspects. Other models view the environment (*natural capital*) as the foundation of the entire life support system for the inhabitants of the planet (Kamali, 2016).

Furthermore (BAPPENAS, 2017) said that the Sustainable Development Goals (SDGs) are development that maintains the improvement of

people's economic welfare in a sustainable manner, development that maintains the sustainability of people's social life, development that maintains the quality of the environment and development that ensures justice and the implementation of governance that is able to maintain the improvement of the quality of life from one generation to the next.

Analytical Network Process (ANP)

Analytic Network Process or ANP is a general theory of relative measurement used to derive composite priority ratios from individual ratio scales that reflect relative measurements of the influence of interacting elements with respect to control criteria (Saaty T. L., 1999). ANP is a mathematical theory that allows one to deal systematically with *dependencies* and *feedback*. ANP captures the influence of feedback and interaction among all elements. Assuming there is no feedback as in hierarchical models such as the *Analytic Hierarchy Process* (AHP), therefore, AHP is a special case of ANP (Azis, 2003).

Analytic Network Process or ANP is a new approach to qualitative methods, which is non-parametric and non-Bayesian, for a decision-making process that provides a general framework for treating decisions without making assumptions about the independence of elements at higher levels from elements at lower levels and about the independence of elements within a level (Ascarya, 2005).

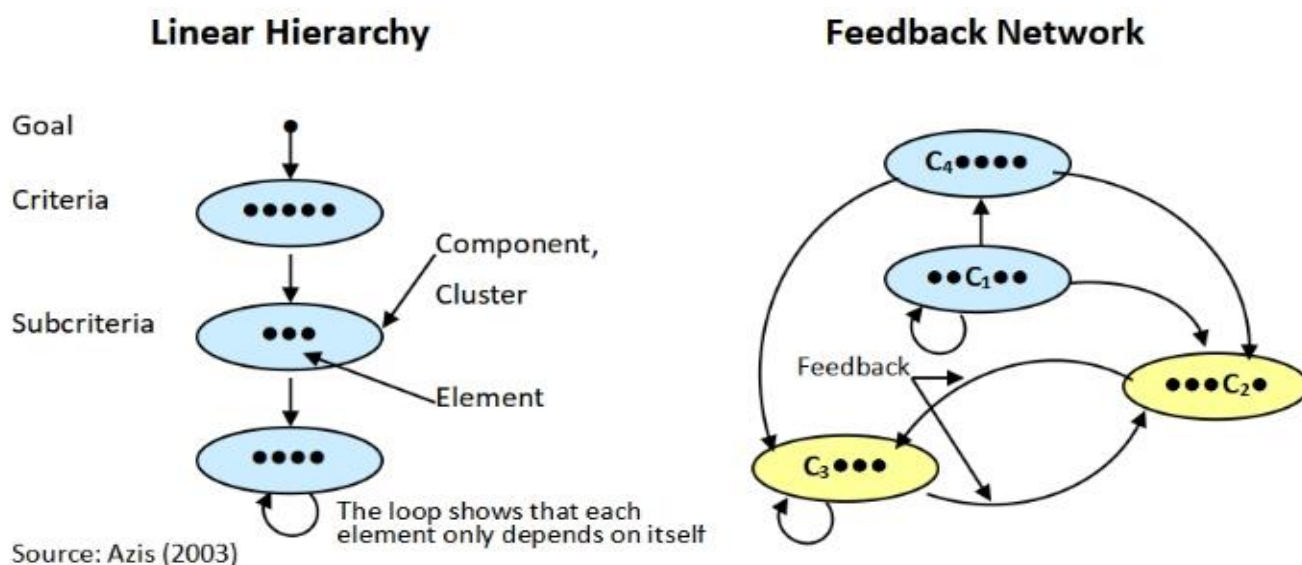


Figure 2. Difference between Linear Hierarchy and Feedback Network

The *Analytic Network Process* (ANP) is a combination of two parts. The first part consists of a control hierarchy or network of criteria and sub-criteria

that control interactions. The second part is a network of influences between elements and clusters (Ascarya & Yumanita, 2015).

In the ANP method, the number of respondents is not important, the most important thing is that the respondents chosen are people who master and are competent in their fields. (Ascarya D. Y., 2015). The *Analytic Network Process* (ANP) questionnaire is presented in the form of a *pairwise comparison* between elements in the cluster to see the comparison and magnitude of influence. The scale used is a numerical scale of 1-9 to translate verbal assessments.

Previous Studies

Although a lot of literature is available about Islamic philanthropy, there are not many studies that specifically examine its relationship with the *Sustainable Development Goals (SDGs)*, therefore researchers list 7 previous studies that have characteristics of methods and objects that are close, including:

Table 1. Previous Empirical Studies

Title	Author	Methods	Results
Bank Indonesia surplus as an income tax object in order to optimize state revenue: Analysis of BOCR using ANP	(Sri Pahlawati Hadiningrum, 2009)	Qualitative, <i>Analytic Network Process</i> (ANP) Method	This research strengthens the analysis that the ANP method can also be used both to analyze a policy before the policy is set or to evaluate the policy.
<i>Integrating Zakat in to Indonesian Fiscal System in the Light of Siyasah Shar'iyah.</i>	(Nashr Akbar, Saim Kayadibi, 2012)	SWOT (<i>Strength, Weakness, Opportunity, and Treat</i>) Analysis	The idea of Zakat Integration should be realized because zakat is obligatory for Muslims and it may play a big role to help the government to achieve their goals, to create welfare in society especially to solve the problem of poverty.
Comparison of AHP and ANP in determining Zakat Management Solutions (DKI and South Sulawesi Cases)	(Nurul Huda, Desti Anggraini, Khalifah Muhamad Ali, Nova Rini, Yosi Mardoni, 2012)	The method used is qualitative which is quantified with AHP and ANP analysis tools.	There are three kinds of priorities of problems and solutions of zakat management which are divided based on the stakeholder institutions of zakat management, namely regulators, OPZ, muzaki and mustahik zakat. The most problematic institution in zakat management based on AHP method is OPZ, while according to ANP is regulator.
Application of <i>Analytic Network Process</i> (ANP) method to analyze the problem of developing Baitul Maal Wat-Tamwil (BMT) in Indonesia.	(Aam S. Ruydiana and Abrista Devi, 2012)	Qualitative-Quantitative using ANP method	Problems in the development of BMT in Indonesia consist of 4 important aspects, namely: HR, technical, legal/structural, and market aspects. Decomposing the problem aspects as a whole results in an order of priority: 1) Lack of legal support; 2) Weak supervision and guidance; 3) Absence of IDIC; 4) Weak understanding of human resources, 5) Competition.
<i>The Role of Zakat as Poverty Alleviation Strategy and a Tool for Sustainable Development: Insights from the Persepectives of the Holy prophet (PBUH)</i>	(Olanipekun, Wahid Damilola, Brimah, Aminu Nassir, Sanusi, Haruna Baba, 2015)	Explanatory	The institutionalization of zakat is an alternative strategy in providing the foundation for sustainable development and a good life (<i>hayat tayibah</i>), zakat also helps in evaluating the level of poverty at the grassroots level. Zakat payments increase during Ramadan as evidenced in the statistics generated from the poor at the end of Ramadan in the distribution of some part of the zakat funds.
Unraveling the problem of zakat distribution to the poor: The Experience of Zakat Management Organizations Baznas, Dompot Dhuafa and Lazizmu	(Fiqh Afriadi, Yulizar D Sanrego, 2016)	Qualitative analysis research using <i>Analytic Network Process</i> (ANP) methodology	The decomposition results in five solutions that can be done to solve various problems of zakat distribution to the poor. The five solutions are; the establishment of mustahik <i>database</i> , synergy and coordination cooperation, education and mentoring to mustahik, certification of amil and OPZ and the last is the establishment of guidelines and regulations.

Development Strategy of Agribusiness Financing in Sharia and Conventional Savings and Loan Cooperatives in Central Lampung Regency Through ANP Approach	(Dian Rahmalia, 2017)	Qualitative analysis research using <i>Analytic Network Process</i> (ANP) methodology	Strategies for developing agribusiness financing in sharia and conventional savings and loan cooperatives in Central Lampung are: (a) recruiting skilled HR, (b) providing coaching to members, (c) link programs to obtain capital with a maturity scheme, (d) promotion through various media, and (e) coordination with the government on training and access to capital.
---	-----------------------	---	--

RESEARCH METHOD

Data Source

This research is using primary data which is obtained by conducting in-depth interviews with experts to understand the problem comprehensively. In order to synthesize the problems and make it in priority, a second meeting (interview) with experts and practitioners is needed to complete pair-wise questionnaires.

Population and Sample

In order to choose respondents in this research is by considering their understanding about Islamic economics and finance and SDGs issue. The amount of respondents consists of five experts and practitioners related to the topic discussed. There are no maximum or minimum quotes to choose respondents, the most important thing to be considered is they must have good ability and good understanding about Islamic economics and finance and SDGs issue.

Methodology

This study applies ANP methodology in three steps. First, questionnaires and in-depth interviews with scholars and experts, of Islamic economics and finance are conducted to fully comprehend the real problems and identify factors on the object. Second, the results of the preliminary stage are used to develop an appropriate ANP network and relevant questionnaires to glean the necessary data from experts of Islamic economics and finance. Third, ANP analysis is applied to set priority alternatives.

ANP Methodology

Analytic Network Process (ANP) is a mathematical theory that allows one to deal systematically with dependence and feedback and that can capture and combine tangible and intangible

factors by using ratio scale. ANP as a general theory of relative measurement is also used to derive composite priority ratio from individual ratio scale reflecting relative measurement of interconnected elements within control criteria. ANP is a new approach in decision making process that provides a general framework in treating decision without making any assumption about independency of elements in higher level from elements in lower level and about independency of elements within the same level. Moreover, ANP uses network without having to determine the level as in the hierarchy used in Analytic Hierarchy Process (AHP), which is a starting point of ANP. The main concept of ANP is influence while the main concept of AHP is preference. AHP with its dependency assumptions on clusters and elements are a special case of ANP (Saaty & Vargas, 2006).

Axioms of ANP

ANP has relatively simple axioms which carefully restrict the scope of a problem (Saaty & Vargas, 2006):

1. Reciprocal. This axiom requires that if $P_C(E, E_{AB})$ is a paired comparison of elements A and B with respect to their parent, element C, representing how many times more the element A possesses a property than does element B, then $P_C(E, E_{BA}) = 1 / P_C(E, E_{AB})$. For example, if A is 4 times larger than B, then B is one forth as large as A.
2. Homogeneity. This axiom states that the elements being compared should not differ by too much, otherwise there will tend to be larger errors in judgment. The verbal scale of ANP ranges from one to nine, or about an order of magnitude (see table 2).
3. This axiom states that individuals who have reasons for their beliefs should make sure that their ideas are adequately represented for the outcome to match these expectations.

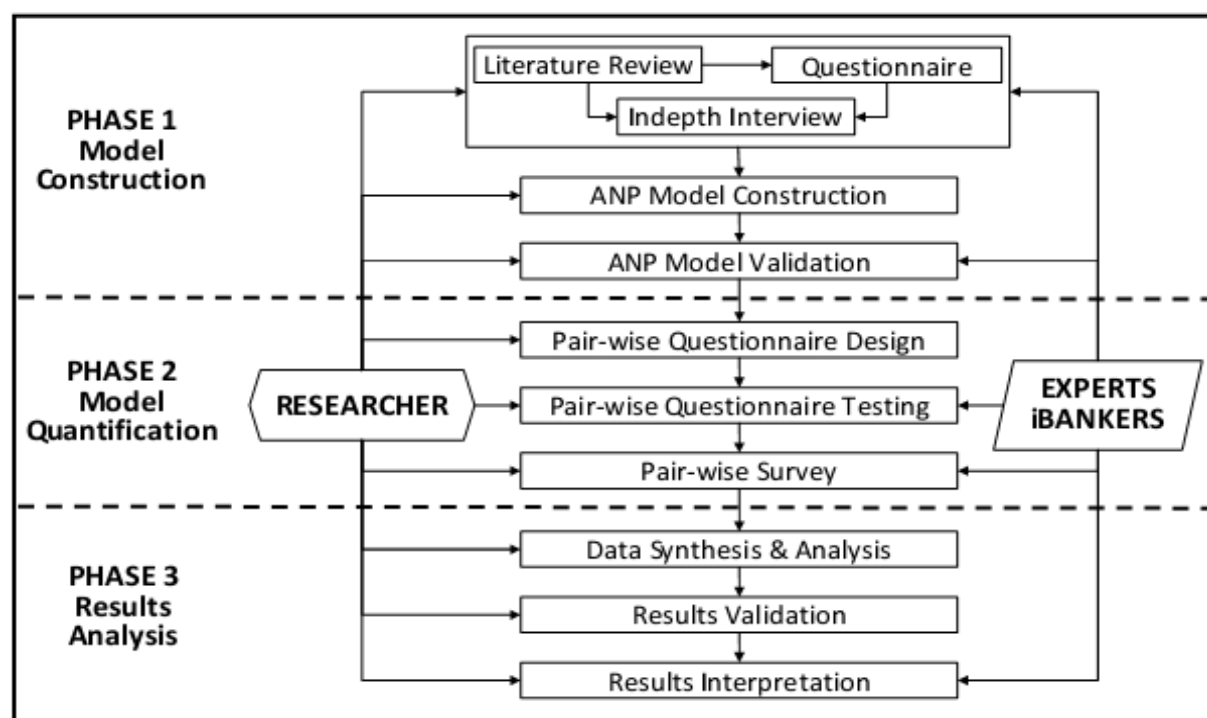
Table 2. Comparison of Verbal and Numeric Scales

Definition	Intensity of Importance
Equal Importance	1
Weak	2
Moderate importance	3
Moderate plus	4
Strong importance	5
Strong Plus	6
Very strong or demonstrated importance	7
Very, very strong	8
Extreme importance	9

Source: (Saaty, 2006)

Steps of Research

Research steps for ANP are:



Source: (Ascarya, 2010)

Figure 3. Steps of Research

1. Model Construction

To construct the ANP model in phase 1, based on theoretical and empirical literature reviews of the problem, open questionnaires are asked to practitioners from Islamic economics and finance experts from various institutions, universities, and consulting firms. Follow-up is conducted through in-depth interviews to garner more detailed information to be able to comprehend the real problems.

2. Model Quantification

To quantify and measure the ANP model or network in phase 2, pair-wise questionnaires are drawn based on the final ANP network designed in phase 1, which has been automatically formed in SUPERDECISIONS software. To make sure that the questionnaires are worked effectively within allowable inconsistencies, questionnaire testing is conducted to respondents. In this step, modifications to the questionnaires might be needed to improve

effectiveness to gather appropriate data (Ascarya, 2011).

Results or synthesis of ANP network in SUPERDECISIONS software for each respondent can be generated. The data are then exported to excel worksheets to be manipulated to produce the desired outputs. To produce scientific 'consensus' results,

geometric means of all respondents' responses are calculated, re-inputted to ANP network in SUPERDECISION software and re-synthesized. This is the formula of Geometric Mean (Ascarya, 2011):

$$(\prod_{i=1}^n a_i)^{1/n} = \sqrt[n]{a_1 a_2 \dots a_n}$$

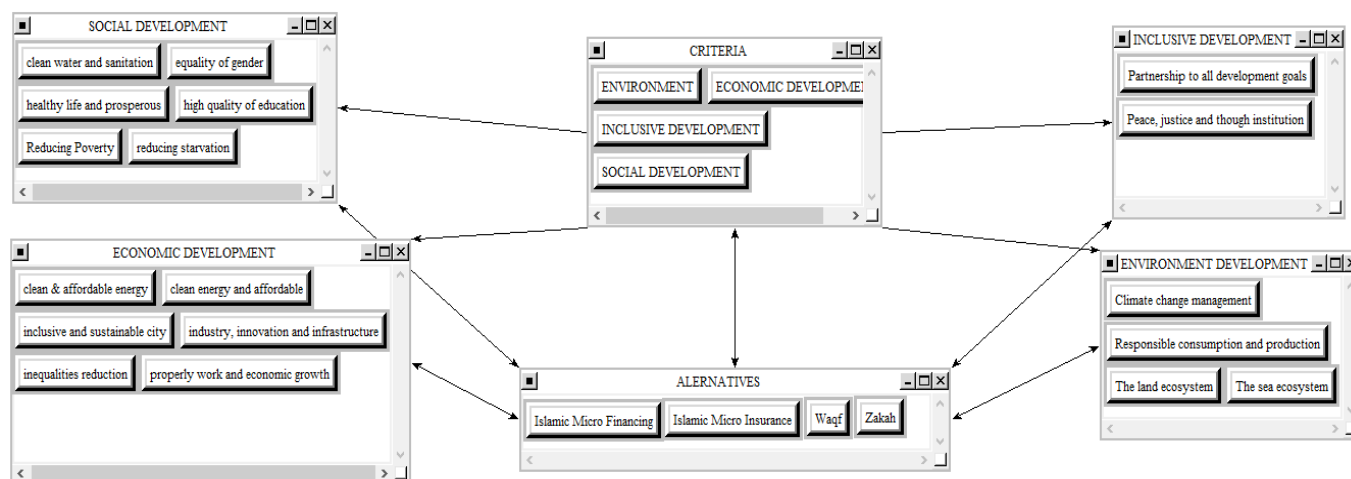


Figure 4. ANP Framework

RESULTS AND ANALYSIS

Based on the table 3, the Social Development criterion element is the Sustainable Development Goals (SDGs) criterion that is most relevant to the Islamic philanthropy framework. This criterion is the main indicator with an eigenvalue of 0.31. Economic Development is ranked second with an eigenvalue of 0.26. Then, in third place is Inclusive Development with an eigen value of 0.24, and finally Environment Development with an eigen value of 0.19. According to Koehler (2016) there are points about the SDGs that are very important in charting transformative and developmental directions, namely this agenda pays attention to inequality within and between countries, both in the process of social exclusion and large inequalities in income and wealth.

Social Development as the main criterion that is most relevant to the Islamic philanthropy framework, has six sub-criteria that are relevant to the Islamic philanthropy framework. Based on table 3., Reducing Poverty is the most relevant Social Development sub-criterion with an eigenvalue of 0.21. Then, followed by the High Quality of Education sub-criterion as the second sub-criterion with an eigenvalue of 0.18. In the third position is Reducing Starvation with an eigen value of 0.17. Healthy Life and Prosperous as the

fourth sub-criterion with an eigenvalue of 0.16. Finally, Equality of Gender and Clean Water and Sanitation as the last indicator with an eigen value of 0.14 each.

After Social Development, the Sustainable Development Goals (SDGs) criteria that are relevant to the Islamic philanthropy framework is Economic Development with 5 sub-criteria. In the Economic Development criteria, the Inequalities Reduction sub-criterion is the most relevant sub-criterion with an eigenvalue of 0.25. Followed by Properly Work and Economic Growth as the second sub-criterion that is relevant to the Islamic philanthropy framework with an eigenvalue of 0.22. In the third position is Industry, Innovation and Infrastructure, with an eigen value of 0.19. Followed by Inclusive and Sustainable City as the fourth sub-criterion with an eigenvalue of 0.18. Then, Clean & Affordable Energy as the last sub criteria with an eigen value of 0.16.

The next Sustainable Development Goals (SDGs) criterion that is relevant to the Islamic philanthropy framework is Inclusive Development. The Inclusive Development criterion has two sub-criteria, where Peace, Justice and Though Institutions is the most relevant criterion to the Islamic philanthropy framework with an eigenvalue of 0.53. Followed by

Partnership to all Development Goals with an eigen value of 0.47, as the second Inclusive Development sub-criterion that is relevant to the Islamic philanthropy framework.

Finally, Environment Development is the last criterion of the Sustainable Development Goals (SDGs) that is relevant to the Islamic philanthropy framework. The Environment Development criterion has four sub-criteria, with The Land Ecosystem being

the most relevant sub-criterion with an eigenvalue of 0.28. Responsible Consumption and Production is the second most relevant sub-criterion with an eigenvalue of 0.26. Then followed by The Sea Ecosystem in the third position with an eigen value of 0.24. Climate Change Management is the last sub-criterion that is relevant to the Islamic philanthropy framework as a sub-criterion of Environment Development, with an eigenvalue of 0.22.

Table 3. *Eigenvalue* and Weighting

	ELEMENT CRITERIA	EIGENVALUE	RANK
CRITERIA			
CR 1	Economic Development	0.26	2
CR 2	Social Development	0.31	1
CR 3	Environment Development	0.19	4
CR 4	Inclusive Development	0.24	3
SUBCRITERIA ECONOMIC DEV.			
SCR 1.1	Clean & Affordable energy	0.16	5
SCR 1.2	Inclusive and sustainable city	0.18	4
SCR 1.3	Industry, Innovation and infrastructure	0.19	3
SCR 1.4	Inequalities reduction	0.25	1
SCR 1.5	Properly work and economic growth	0.22	2
SUBCRITERIA SOCIAL DEV.			
SCR 2.1	Clean water and sanitation	0.14	6
SCR 2.2	Equality of gender	0.14	5
SCR 2.3	Healthy life and prosperous	0.16	4
SCR 2.4	High quality of education	0.18	2
SCR 2.5	Reducing Poverty	0.21	1
SCR 2.6	Reducing starvation	0.17	3
ENVIRONMENT DEV SUBCRITERIA.			
SCR 3.1	Climate change management	0.22	4
SCR 3.2	Responsible Consumption and production	0.26	2
SCR 3.3	The land ecosystem	0.28	1
SCR 3.4	The marine ecosystem	0.24	3
SUBCRITERIA INCLUSIVE DEV.			
SCR 4.1	Partnership to all Development Goals	0.47	2
SCR 4.2	Peace, Justice and though institutions	0.53	1
ALTERNATIVES			
ALT 1	Zakah	0.25	3
ALT 2	Waqf	0.30	1
ALT 3	Islamic Micro Financing	0.27	2
ALT 4	Islamic Micro Insurance	0.18	4

In addition, this study also found that there is an alternative Islamic social instrument that is most relevant to the 17 points of the Sustainable Development Goals (SDGs). This alternative is Waqf with an eigen value of 0.30. Then in second place,

Islamic Micro Financing is an alternative Islamic social instrument with an eigen value of 0.27. As for the third position, Zakah with an eigen value of 0.25. then, Islamic Micro Insurance as the last instrument with an eigen value of 0.18.

This research aims to find out which criteria and sub-criteria of the Sustainable Development Goals (TPB)/SDGs are most relevant to the Islamic philanthropy framework, as well as which Islamic social instruments are most relevant to the 17 points of the Sustainable Development Goals (TPB)/SDGs. The results of this research found that Social Development is the criterion for the Sustainable Development Goals (TPB)/SDGs that is most relevant to the Islamic philanthropy framework. According to Koehler (2016), he highlights the SDGs points which are very crucial in planning transformative and development directions, namely attention to inequality within and between countries, including the process of social exclusion and large disparities in income and wealth.

The research results also found that the Reducing Poverty sub-criterion was the most relevant sub-criterion to Social Development SDGs. Poverty is a burden for developing countries in their efforts to improve their status to become developed countries (Rassanjani, 2018). This finding is also in line with Nasrulloh's (2021) statement, where in the context of social development, reducing the gap between rich and poor groups is highly prioritized in Islamic teachings. It can be concluded that development is the only tool that can possibly overcome the socio-economic difficulties of poor communities and achieve real growth and prosperity. Therefore, for the socio-economic development of vulnerable groups of society, the provision of a strong social security network is very important (Abdullah, 2018). Poverty alleviation is considered a basic thing that must be addressed, and is the main goal in the last two global development agendas (Rassanjani, 2018). Covering access to basic needs while protecting against various forms of vulnerability experienced by disadvantaged layers of society is the main target in development programs (ILO, 2014).

The next findings reveal that there is an alternative Islamic social instrument that is very relevant to the 17 points of the Sustainable Development Goals (TPB)/SDGs, namely Waqf. According to Nasrulloh (2021), in the last decade, the phenomenon of Islamic-based philanthropy has experienced significant growth. Without realizing it, the potential for collecting social funds flowing to philanthropic institutions is not small, and the social instrument waqf is included. It can be said that the success of achieving the SDGs is highly dependent on the contribution of the philanthropic sector and the active involvement of the private and public sectors.

The important role of the philanthropic sector in realizing sustainable development has been recognized repeatedly (UNSDSN, 2012). Given the emphasis on the potential role of the philanthropic sector in achieving sustainable development, the importance of waqf, which is the backbone of the ideal third sector of the Islamic economy, is always emphasized especially in the context of Muslims in majority countries (Abdullah, 2018). Remarkably, waqf is a sharia-based voluntary institution, which is expected to function in line with maqasid al-syariah. In this context, it is important to underline that because the SDGs framework has many similarities with the maqasid-based development agenda (Zobair & Hoque, 2019).

Among several instruments instituted by Islam, waqf provides a source of income to improve social welfare activities at the family, community and national levels (Bello, 2010). The practice of generosity in Islam such as waqf or now more popularly known as Islamic philanthropy is an important study in Islamic history. Because, in Islam, the position of a Muslim's faith cannot be assessed as perfect, only obedience to God, but is also measured by the level of social concern between humans (Nasrulloh, 2021). Allah SWT and His Messenger encourage believers to share their excess income or basic assets with neighbors in need, fellow Muslims or the wider community, through waqf, to eradicate poverty, hunger and to free themselves from socio-economic poverty. which aims to create a balanced society (Zobair & Hoque, 2019). During this pandemic, aspects of social life are also experiencing very rapid changes, including Islamic philanthropy. Islamic philanthropy, which so far has only struggled with the spirit of sharing in consumptive matters, is forced to look for innovation so that new social problems do not happen again. Islamic philanthropy must be directed at sustainable productive sectors for the people which have an impact on employment, Gini index and entrepreneurship (Nasrulloh, 2021).

CONCLUSION

This research shows that the Sustainable Development Goals (SDGs) criteria that are most relevant to the Islamic philanthropy framework that emerged in order are: 1) Social Development, 2) Economic Development, 3) Inclusive Development, and 4) Environment Development. In the Social Development criterion, the research results show the following order of priority: 1) Reducing Poverty, 2) High Quality of Education, 3) Reducing Starvation, 4) Healthy Life and Prosperous, 5) Equality of Gender,

and 6) Clean Water and Sanitation. Meanwhile, for the Economic Development criteria, the research suggests the following order of priority: 1) Inequalities Reduction, 2) Properly Working and Economic Growth, 3) Industry, Innovation and Infrastructure, 4) Inclusive and Sustainable City, and 5) Clean & Affordable Energy. Furthermore, on the Inclusive Development criterion, the research results show the following priority order: 1) Peace, Justice and Though Institutions, and 2) Partnership to all Development Goals. Finally, for the Environment Development criteria, the research results show the following order of priority: 1) The Land Ecosystem, 2) Responsible Consumption and Production, 3) The Sea Ecosystem, and 4) Climate Change Management. Meanwhile, in the context of alternative Islamic social instruments, the research highlights that the most relevant to the 17 points of the Sustainable Development Goals (SDGs) include: 1) Waqf, 2) Islamic Micro Financing, 3) Zakah, and 4) Islamic Micro Insurance.

REFERENCES

- Al-Qur'an Al Karim
- Abdullah, S. (2011). The Impact of Zakat on Social life of Muslim Society. *Pakistan Journal of Islamic Research*, 8, 85-91.
- Abdullah, M. (2018). Waqf, Sustainable Development Goals (SDGs) and maqasid al-shariah. *International Journal of Social Economics*, 45(1), 158–172. <https://doi.org/10.1108/IJSE-10-2016-0295>
- Ahmad, N, K. A. (2013, December). Economic Growth and Human Development in Islam. *Al-Qalam*, 69.
- Ahmed, Habib (2004), Role of Zakah and Awqaf in Poverty Alleviation. Jeddah: IDB.
- Al-Hasani, B. a. (2003). The Islamic Approach to Economic Problems. *Iqtisad*.
- Arsyianti, L. D. and S. K. (2017, January). Socio-demographic and Economic Factors Affecting Regular Charity-giving: a Case of Low-income Households in Indonesia. *International Journal of Zakat*, 2, 23.
- Ascarya. (2005, January). Basic Concepts of ANP: A New Approach in Qualitative Research.
- Ascarya. (2011, January). Analytic Network Process (ANP): A New Approach to Qualitative Studies.
- Ascarya, Y. D. (2010). "Determinants and Persistence of Conventional and Sharia Banking Margins in Indonesia". working paper series No.WP/10/04.
- Ascarya, D. Y. (2015, June). Finding a Solution for Low Profit-Sharing Financing in Indonesian Islamic Banking. 30.
- Azis, I. J. (2003, November). Analytic Network Process With Feedback Influence: A New Approach to Impact Study. 2.
- Ali, M. D. (2006). *Islamic Economic System; Zakat and Waqf*. UI-Press.
- Az-Zuhaili, W. (2007). *Fiqh Islam Wa Adillatuhu* (Vol. 3). Bairut: Daar al-Fiqr.
- Ahmed, H. (2004). Role of Zakah and Awqaf in Poverty Alleviation. 64.
- Badan Amil Zakat Nasional No.2 Year 2016 on the establishment and working procedures of zakat collection units, as well as the regulations of the national amil zakat agency as outlined in CHAPTER I General provisions Article 1, Points 1-3.
- Badan Amil Zakat Nasional (2016) in Indonesia Zakat Outlook 2017. 1
- BAPPENAS (2017). Draft Technical Guidelines for the Preparation of Action Plans for Sustainable Development Goals. Jakarta: Ministry of National Development Planning/Bappenas.
- BAPPENAS (2017). Preparing for the Implementation of the Sustainable Development Goals in 2016. SDGs Booklet, Ministry of National Development Planning/BAPPENAS, Maritime Affairs and Natural Resources, Jakarta.
- Baqi, M. F. (n.d.). See Index of Qur'anic Words by Muhammad Fuad Abdul Baqi, on the word "Zakat".
- BAZNAS. (2017). Indonesia Zakat Outlook 2017. 1.
- BAZNAS. (2017). Indonesia Zakat Outlook 2017. 15.
- Beik, I. S. (2016). Measuring Zakat Impact on Poverty and Welfare Using CIBEST Model. *Journal of Islamic Monetary Economics and Finance*, 1(2), 141-160.
- Bello, D. A. (2010). Poverty Alleviation through Zakah and Waqf Institutions: A Case for the Muslim Ummah in Ghana. *Munich Personal RePEc Archive*, 10(6), 0–33.
- Billah, M. M. (2016). Creating an Eco-Sustainable Community: the Role of Zakat. *International Journal of Zakat*, 1(1), 7.
- BPS. (2016). Cross Sector Indicator Study: Preliminary Portrait of Sustainable Development Goals in Indonesia. Central Bureau of Statistics, Subdirector of Statistical Indicators. Jakarta: Central Bureau of Statistics of Indonesia.

- Chapra, M. U. (1992). Islam and the Economic Challenge (Vols. Islamic Economics Series - 17). Leicester: The Islamic Foundation and The International Institute of Islamic Thought.
- Dahliantini, L. (2016). Analysis of Productive Utilization of Zakat in poverty alleviation efforts: A System Dynamic Approach (Case Study on BAZNAS' Rumah Makmur Program and RZ's Senyum Mandiri Program). Bandung Institute of Technology, Bandung.
- Darajati, W. (2016). Efforts to Achieve the Target of Sustainable Development Goals. Ministry of PPN/Bappenas, Director of Forestry PPN/Bappenas, Jakarta.
- Dhar, P. (2013). Zakat as a Measure of Social Justice in Islamic Finance: An Accountant's Overview. *Journal of Emerging Economies and Islamic Research*, 1(1).
- From MDGs to SDGs: General Introduction": http://www.who.int/gho/publications/mdgs-sdgs/MDGs-SDGs2015_chapter1.pdf
- Fergus, A. H. (2005). Sustainable development: lost meaning and opportunity. *Journal of Business Ethics*, Vol. 60, 17-27.
- General Assembly of the United Nations, 2015. "Transforming our world: the 2030 Agenda for Sustainable Development", 3/35
- Hadad, I. d. (2015). Sustainable financing, financial services industry in sustainable financing. Jakarta: Elex Media Komputindo.
- Hafiduddin, D. (2002). Zakat in Modern economy. Jakarta: Gema Insani.
- Hafidhuddin, D. (2007). Agar Harta Berkah & Bertambah : Movement to Cultivate Zakat, Infaq, Sadaqah, and Waqf.
- Hasan, S. (2007). Islamic Concept Of Social Justice: Its Possible Contribution To Ensuring Harmony And Peaceful Coexistence In A Globalized World. *Macquarie Law Journal*, 7, 168-183.
- Hairunnizam, W. a. (2010). Localization of Malaysian Zakat Distribution: Perceptions of Amil and Zakat Recipients. Seventh International Conference -.
- Hoelman, Mickael B, and team. (2015) SDGs Guide for Local Governments (Cities and Districts) and Local Stakeholders. Jakarta: Infid.
- Huda, N. Y. (2015). Zakat Micro-Macro Perspective Research Approach. Jakarta: Prenadamedia group.
- ILO. (2014). World Social Protection Report 2014/15: Building Economic Recovery, Inclusive Development and Social Justice. In *International Labour Organization*.
- Imtiaz I.A., M. M. (1989). Management of Zakat in Modern Muslim Society. 20.
- Ibrahim A. O, A. A. (2016). Maqashid Shari'ah: The Drive for an inclusive human development policy. *Journal of Sharia*, Jil. 24, Bil. 2, 290.
- Ibrahim, S. M. (2015, September). The Role of Zakat in Establishing Social Welfare and Economic Sustainability. *International Journal of Management and Commerce Innovations* ISSN 2348-7585 (Online), 3(1), 441.
- Ibrahim, P. H. (2008). Economic Development through Zakat Distribution: An Empirical Review. *Sharia Journal*, Jil. 16, Bil. 2.
- Jeff Waage, C. Y. (2015, March). London International Development Centre, London Governing the UN Sustainable Development Goals: interactions, infrastructures, and institutions. [http://dx.doi.org/10.1016/S2214-109X\(15\)70112-9](http://dx.doi.org/10.1016/S2214-109X(15)70112-9) or www.thelancet.com, 3.
- Khaf, M. (1999, April). The Performance of the institutional conference on Islamic economics towards the 21st Century. 26-30
- Kamali, M. H. (2016, January). Focus Islam Sustainable Development. *Islam and Civilisation Renewal*, 9-11.
- Koehler, G. (2016). Assessing the SDGs from the standpoint of eco-social policy: using the SDGs subversively. *Journal of International and Comparative Social Policy*, 32(2), 149-164. <https://doi.org/10.1080/21699763.2016.1198715>
- Kusuma, D. B. (2010). The power of zakah in poverty alleviation-. Seventh International Conference.
- Malik, B. A. (2016, January). Philanthropy in Practice: The Role of Zakat in the Realization of Justice and Economic Growth. *International Journal of Zakat*, 1, 74.
- Mannan, M. A. (1997). Theory and practice of Islamic economics. Yogyakarta: Dana Bhakti Wakaf.
- Miftah, A. A. (2009, July-December). Zakat Reform for Poverty Alleviation in Indonesia. *Innovatio*, Vol. VIII, No. 2, 328.
- Mirakhor, Z. I. (2014, May). Economic Development and Islamic Finance. *Islamic Economic Studies* Vol. 22, No.1, 18.
- Muhammad, A. D. (2013). Zakat Distribution among Asnaf in Wilayah and Selangor: Analytic Hierarchy Process (AHP).

- Nashr Akbar, Saim Kayadibi. "Integrating Zakat Into Indonesian Fiscal System in the Light of Siyash Shar'iyah", *Journal of National Seminar on Contemporary Fiqh: Issues and Challenges*. 2012
- Nasrulloh. (2021). Qurban Program in Supporting the Achievement of SDG's: The Involvement of Islamic Philanthropic Institutions. *Iconis*, 251–260.
- Nova Rini, N. H. (2012). The role of Zakat funds in reducing income inequality and poverty. *Journal of Economics and Finance*.
- Norvadewi, M. (2012). Optimizing the Role of Zakat in alleviating poverty in Indonesia. 74.
- Nurzaman, M. S. (2017). Evaluating the impact of zakat by indicator of disaggregated human development index: an empirical finding. In M. K. Hassan, *Handbook of empirical Research on Islam and Economic Life* (p. 106). United Kingdom, Celtenham: Edward Elgar Publishing Limited.
- Nurzaman, M. S., R. G. (2017, January). National Zakat Index: Framework and Methodology. Puskas Working Paper Series, 04, 3.
- Nouh, M. (n.d.). Sustainable Development in a Muslim Context. Retrieved from Earthcharter.org:https://earthcharter.org/invent/images/uploads/11%20Manuscrip_Muhamma d.pdf (accessed on May 14, 2017)
- Obaidullah. M. (2008). Introduction to Islamic Microfinance.
- Obaidullah, M, H. S. (2008). *Islamic Finance for Micro and Medium Enterprises*. Brunei: Islamic Research & Training Institute Islamic Development Bank and Center for Islamic Banking, Finance and Management Universiti Brunei Darussalam.
- Olanipekun, Wahid et al, "The Role of Zakat as Poverty Alleviation Strategy and a Tool for Sustainable Development: Insights from the Persepectives of the Holy prophet (PBUH)", *Arabian Journal of Business and Management Review (OMAN Chapter)*, Vol. 5, No.3; October. 2015
- Qureshi, D. M. (1989), "Commentary on Shahatah" in Imtiaz, I. A., et.al (eds.), "Management of Zakah in Modern Muslim Society". Jeddah: IDB. 75.
- Qardhawi, Y. (1982). The Problem of Poverty What is the Islamic Concept.
- Qaradawi, Y. (1999). *Fiqh al zakah: A comparative study of zakah, regulations and philosophy in the light of Quran and Sunnah*. 1, xi.
- Qonita. (2015). Analysis of Zakat as Poverty Reduction (Case Study: Bazis DKI Jakarta Province). Bogor: IPB.
- Patmawati, I. (2006). Economic Role of Zakat in Reducing Income Inequality and Poverty in Selangor. PhD thesis.
- Government Regulation of the Republic of Indonesia No. 14 of 2014 on the Implementation of Law No. 23 of 2011 on Zakat Management.
- Rahman, A. (1986), *Economic Doctrines of Islam*. Lahore: Islamic Publication.
- Rassanjani, S. (2018). Ending Poverty: Factors That Might Influence the Achievement of Sustainable Development Goals (SDGs) in Indonesia. *Journal of Public Administration and Governance*, 8(3), 114. <https://doi.org/10.5296/jpag.v8i3.13504>
- Saad, J, N. M. (2014). Malaysia Islamic accountability framework in the zakat funds management. In M. Ram Al School of Accountancy, & P.-S. Sciences (Ed.). (p. 508). Kuala Lumpur: International Conference on Accounting Studies (ICAS) 2014.
- Saaty, T. L. (1999). Fundamentals of the Analytic Network Process.
- Saaty, T. L. (2006). Decision Making with the Analytic Network Process. Economic, Political, Social and Technological Applications with Benefits, Opportunities, Costs and Risks. Springer, 5.
- Saaty, T.L and Vargas, L. G. (2006). Decision making with the analytic network process economic, political, social and technological applications with benefits, opportunities, costs and risks, 51.
- Sadeq, R, A. M. (2015). The Role of Islamic Finance in Sustainable Development. *Journal of Islamic Thought and Civilization*, 5(1), 47.
- Sadeq, A. M. (2006). Development Issues in Islam.
- Sardjoko, S. (2016). Implementation of Hunger Eradication and Sustainable Consumption & Production in Sustainable Development Goals (SDGs) in Indonesia. Ministry of National Development Planning/Bappenas, Deputy for Human Development, Society and Culture, Ministry of National Development Planning/Bappenas, Palembang.
- Saud, M. (1988). *Contemporary Zakat*. Zakat and Research Foundation
- Suhaib, M. A. (2011). The Impact of Zakat on Social life of Muslim Society. *Pakistan Journal of Islamic Research*, Vol 8, 91. (n.d.).
- Taimiyah, I. (n.d.). The Collection of Fatawa Shiekh al Islam Ibn Taymiyyah. 25, 8.

- UNSDSN. (2012). A Framework for Sustainable Development. In *Sustainable Development Solutions Network* (Vol. 66, Issue December). <https://resources.unsdsn.org/a-framework-for-sustainable-development>
- UN, General Assembly of the United Nations, (2015). *"Transforming our world: the 2030 Agenda for Sustainable Development"*, 3/35
- Wiguna, A. H. (2016, January-June). Centralization of Zakat Management as Poverty Alleviation. *TSARWAH (Journal of Economics and Islamic Business)*, 82.
- WHO, (2015), From MDGs To SDGs: General Introduction, "The 17 goals of the new development agenda integrate all three dimensions of sustainable development (economic, social and environmental)".
- Zobair, A. Al, & Hoque, M. A. (2019). Revitalization of Waqf for Socio-Economic Development, Volume II. In *Revitalization of Waqf for Socio-Economic Development, Volume II* (Issue July 2019). Springer International Publishing. <https://doi.org/10.1007/978-3-030-18449-0>