ABSTRACT

The purpose of this study is to find out what are key elements of constraint, strategies and stakeholders and to construct some strategies that may help enhance the role of zakat in achieving SDGs. This study uses a mix method, combining Delphi method and Interpretative Structural Modeling (ISM) by conducting literature studies and in-depth interviews with experts, practitioners and academicians. In realizing Sustainable Development Goals (SDGs), it requires the greater role of Zakat as a financing instrument. Experts, practitioners and academicians agreed that Strategy to Enhance Zakat Role to Support Sustainable Development Goals (SDGs) requires synergy between stakeholders. This is in line with 17th goal of SDGs, partnerships for the goals. In managing zakat, innovation is needed by utilizing fintech in zakat information system. The process of strengthening and monitoring zakat management must go through structured strategic steps to realize the acceleration of zakat management development. Researchers provided an analysis that BAZNAS and LAZ should collaborate with related parties to collect zakat such as fintech companies and coordinate with other institutions to distribute social funds to reduce overlapping distribution and to link programs or activities with SDGs.

Keywords: Zakat, Sustainable Development Goals (SDGs), Interpretative Structural Modeling (ISM)

JEL: Q01, D64

INTRODUCTION

Sustainability Development Goals (SDGs) are a sustainable global development agenda initiated by United Nations that has gained consensus from 193 member states of the United Nations which commit to achieve 17 goals and 169 achievement targets within 15 years (2015-2030). Additionally, one of SDGs slogans is Leaving No One Behind (involving all parties without exception), where it is expected that SDGs can be implemented by all parties. SDGs provide a more comprehensive framework as it consist of 17 major goals(Sachs, 2012). The target of poverty elimination is the top most agenda of both the Millennium Development Goals (MDGs) and Sustainability Development SDGs(UN, 2015).

Indonesia is exploring the potential resources for funding to achieve SDGs from many sectors including zakat. According to Beik et al., (2018) zakat plays an important key to achieving the SDGs, by embodying socially responsible development, and by bridging opportunities for economic growth and social welfare, particularly for the poorest and the most vulnerable. Khaf(1989) stressed the main goal of Zakat is to achieve social and economic justice.
Zakat potential in Indonesia from various sources is approximately 217 trillion rupiah (Firdaus et al., 2012). Overall, in the last 3 years (2015 - 2018), there was a very significant increase in the collection of zakat by 122 percent or Rp.4.5 trillion. In addition, the zakat distribution trend has also increased. Zakat distribution has increased significantly from year to year. The growth of zakat distribution from 2015 to 2018 reached an average of 44.67 percent (BAZNAS, 2020).

Zakat is a simple transfer of a prescribed portion of the wealth of the rich to be allocated to the poor. The Muslims whose wealth exceeds a certain threshold level (nisab) are obliged to distribute a certain percentage of their wealth and income among specified heads periodically. The mobilization of Zakat has the potential to contribute to fulfilling welfare objectives through various programs. Therefore, Zakat can contribute positively to achieving the Sustainable Development Goals (SDGs). Ahmed et al., (2015) stressed that Islamic finance has a strong potential in promoting financial stability, financial inclusion and shared prosperity and infrastructure development that will create an environment that supports the implementation of Sustainable Development Goals (SDGs).

There is a relevant relationship between maqashid sharia as a goal framework for Zakat and SDGs. The types of programs carried out by zakat institutions also inevitably have a clear incision towards the SDGs achievement goals. For example, poverty and hunger reduction, quality education, water and sanitation, etc. Therefore, zakat can be said as one of the instruments that has the potential and strategic contribution to the achievement of SDGs (BAZNAS, 2017).

Arguably, the success of Sustainable Development Goals (SDGs) is as much dependent on the contribution of the philanthropic sector as it is on the active involvement of private and public sectors (UNSDSN, 2012). Lawal & Imam Babagana, (2016) concludes that although with the introduction of Sustainable Development Goals (SDGs), it will reduce the problem to a minimum, this success can only be achieved fully with the support of Islamic finance as it has some built-in features that conform to standards. The Government of Indonesia has committed itself to becoming a leading pioneer and role model in achieving Sustainable Development Goals (SDGs).

The Law No. 23 of 2011 concerning the management of zakat also shows the contribution of zakat in supporting the achievement of Sustainable Development Goals (SDGs) in Indonesia. In addition, Article 3 of the same Law explains that the management of zakat is intended to increase the effectiveness and efficiency of services in the management of zakat, to increase the benefits of zakat to realize community welfare and poverty alleviation.

Sustainable Development Goals (SDGs) do not only include the purpose, but also the means of implementation to ensure that all goals are achieved (Bappenas, 2017). Therefore, an effective strategy is needed so that zakat becomes solution for poverty alleviation, zero hunger, good health and well-being (first priority group of zakat on SDGs).

LITERATURE REVIEW

SDGs and Maqashid Sharia

Millennium Development Goals (MDGs) constituted one of the most comprehensive and inclusive models. The MDGs encapsulated eight highly prioritized social goals to be achieved by the international community within the timeframe of last 15 years by the end in 2015. The MDGs are now replaced and United Nations (UN) set of social goals called Sustainable Development Goals (SDGs). However, the
MDGs have not had a real impact in alleviating poverty. Many countries especially in Africa are lagging behind and cannot reach MDGs targets (Clemens & Moss, 2005).

Indonesia is a member of the United Nations (UN) which has an active role in determining the objectives of the Development Goals. Therefore, SDGs become one of the references in national and regional development, starting from the planning, implementation, monitoring, evaluation, and reporting stages (Perpres No 29, 2017). The National Development Agency (Bappenas) has a target of development plans in the RPJMN to reach 108 out of 169 SDGs targets (Bappenas, 2019). Currently SDGs are one of the development goals implemented by several countries, including countries with a majority Muslim population. The concept of development in Islam is also comprehensive because it places the responsibility of religion as an integral part of human development (Oladapo & Rahman, 2016). The central purpose of sharia can be summarized as facilitation of ease and removal of hardship for human being. All that may affect adversely either the sustenance or dignified survival of human are to be countered in the maqasid-based action plan. To this end, the approach and framework of SDGs is closely compatible with the underlying ethos of maqasid sharia (Abdullah, 2018).

Furthermore, SDGs are part of the maqashid sharia provided that it is in accordance with Islamic law. This is due to Ibn Qayyim’s definition of maqashid sharia that can be unlimited even wider than the 17 points in the SDGs as long as a target can lead to social benefit, then the target can be included in the maqashid sharia. However, there is a possibility of a mismatch in the Al-Ghazali concept which only considers the 5 points of maqashid sharia in the daruriyah level only. While many SDGs points are no longer included in the daruriyah category, for hajiyah (47%) (BAZNAS, 2017). The focal point of maqasid as well as SDGs is sustainable and inclusive development. Lack of inclusive development entails deprivation of basic necessities for its victims, which in turn human dignity; the preservation of which is central to the maqasid sharia (Amin et al., 2015).

**Zakat and SDGs**

Zakat is one of the five pillars of Islam. It is an obligation of Muslims to donate a specific amount of their wealth to the beneficiaries with the main objective of achieving socioeconomic justice (Norazlina & Abdul Rahim, 2011). The preposition for zakat is found in the QS At Tawbah (9: 103): “Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah’s blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing”.

The core achievement of SDGs lies on economic growth, social inclusion, and environmental protection (Sadiq & Mushtaq, 2015). Bappenas (2017) stated that Sustainable Development Goals (SDGs) are development goals that focus on improving the sustainable economic prosperity of the people, social community life, quality of the environment and ensures fairness and implementation of governance that is capable of maintaining the quality of life from one generation to the next. QS. Al-A’raf (7: 85) also explained about sustainable development ”... And do not do mischief on earth after God has repaired it. That is better for you if you truly are a believer…”.

Nurzaman & Kurniaeny (2019) argued that zakat and SDGs have significant relevance. It is because zakat is an instrument of Islamic economic development which places the Maqaṣid Sharia as its implementation goals. Shaikh and Ismail (2017) also suggested that Zakat can play an important role in meeting sustainable development goals
related to poverty, hunger, global health and well-being, quality education, decent work and economic growth and income inequality. Likewise, Asmalia et al (2018) also found that of the five objective clusters’ in the SDGs, the people cluster (which includes objectives such as poverty reduction, education and health improvement) received the highest priority in the perceptions of the Muslims regarding the use of zakat for financing SDGs. The findings highlight the potential of zakat in supporting achievement of SDGs in Indonesia, something that might be useful for government NGOs, zakat organizations and other zakat stakeholders (Asmalia et al., 2018).

The relationship of zakat is very strong in the first, second objective of SDGs. In the second priority group consists of SDGs number 4, 8, 10, and 16. The third priority group includes goals 6, 12, 9, and 7 of the SDGs. The remaining goals are included in the fourth priority group (BAZNAS, 2017). Warokka (2013) also stated that zakat contributes to economic growth and makes good circulation of wealth that can create sustainable growth and prosperity in an economy.

Zakat and the SDGs overlap in terms of the five foundational goals of Islam, namely, protection of (1) faith, through reducing vulnerabilities, particularly to poverty, hunger, poor health, unsafe water and inequality (SDGs 1, 2, 3, 6, 10); (2) life, through eradicating food insecurity, ensuring healthy lives, tackling water scarcity, poor water quality and inadequate sanitation, ensuring decent work for all and making cities safe and sustainable (SDGs 2, 3, 6, 8, 11); (3) progeny, through promotion of peace and protecting the environment (SDGs 3, 5, 7, 11, 12, 13, 14, 15, 16); (4) intellect, by facilitating access to healthy nourishment and quality education to build human capital (SDGs 1, 2, 9); and (5) wealth, through generating economic activity and a social safety net (SDGs 1, 3, 8, 10) (Beik et al., 2018). To build a water system that is sustainable clean and proper sanitation BAZNAS and UNDP create an index as a measurement tool to support the implementation of the 6th SDGs.

Based on empirical evidence with the use of aggregate data in Sudan, zakat can reduce poverty significantly in Sudan (Abdelmawla, 2014). Azam et al., (2014) based on empirical studies in Pakistan zakat can improve household welfare. In Indonesia, a study using the CIBEST model found that ZIS funds can increase welfare by 21 percent, decrease in material poverty by 19 percent, spiritual poverty by 1 percent and absolute poverty by 1 percent (El Ayyubi & Saputri, 2018). Hassan & Khan, (2007) said that Zakat is one of the most powerful tool in poverty alleviation. According to Bremer, (2013)the structure of zakat explicitly pursues equality and social justice from both ends of the income spectrum. At the top end, charity works to prevent over-concentration and excessive accumulation of wealth that exceeds the needs of the family, charity determines the category of people in need who should receive the assistance.

The pattern of zakat-based poverty alleviation program performs better on all attributes compared to the pattern of other programs. The sensitive leverage factors that determine performance status consist of: the suitability of the program to the needs of the target communities, socialization and education, inter-agency coordination, consistency in the implementation of the rules, the existence of public institutions to carry out and support the program, improvement of welfare recipients, as well as an increase in the number of beneficiaries. However, like a strategy to reduce poverty, the capacity of the poor must be developed through health, education, vocational training facilities, and others. So that poor people can get out of trap poverty(Sari et al.,
Zakat as the financial system will integrate to bridge this gap and the reduction of social problems in Moslems world as well as may contribute in economic activities in order to achieve sustainable development (Sarea, 2012).

Furthermore, Suprayitno et al., (2017) researched the Impact of Zakat on Human Development in the Five States of Malaysia using the Autoregressive Distributed Lag (ARDL) bound testing approach. The results proved that the increase of zakat in the short run is able to increase the social life, quality of education and quality of recipients. So, in the long run zakat may increase consumption, investment, demand for labor, and improve zakat recipient became zakat payers. In this case, the main goal the zakat to reach sustainable zakat funds and economic growth are successfully achieved.

A case study was conducted by Khalifah et al., (2017). They analyzed how the BAZNAS programs may help SDGs. The finding shows that the “Partnership For All Development Goals” (17th goals of SDGs) received top priority in terms of synergy with 7 Grand BAZNAS Programs. Community Development Program is considered as the most priority program in order to optimize zakat in achieving sustainable development.

METHODOLOGY

The method that will be used in this research is the ISM Delphi. It has three stages, namely:

1) The first questionnaire is sent to expert panelists to ask for some of their opinions (from experience or to the extent of their assessment), some predictions and recommendations using Delphi method.

2) In the second round, the recapitulation of the results of the first questionnaire was sent to each expert panelist to be able to re-evaluate their first assessment on the questionnaire using established criteria.

3) In the third round, the questionnaire was given back with information regarding the results of the panelists’ assessment and the results of the consensus. Panelists were asked to come back to revise their opinions or explain the reasons for not agreeing with group consensus.

4) Identification of key elements will be carried out using the Interpretive Structural Modeling (ISM) method.

Delphi Method

The Delphi method is a process involving an interaction between the researcher and a group of identified experts on a specified topic, usually through a series of questionnaires. Delphi has been used to gain a consensus regarding future trends and projections using a systematic process of information gathering. This Delphi method is useful for structuring the group communication process effectively. This method is used when opinions and judgments from experts are needed but other factors such as time and distance make it difficult for experts to panel and discuss together (Rum & Heliati, 2018).

![Figure 1. Delphi Stages](image-url)
According to N. C. Dalkey, (1969), the general characteristics of the Delphi method can be explained as follows: (1) Anonymous, meaning that in the use of questionnaires or other communications relating to responses, the identification of panelist (expert) members is stated anonymously or privately; (2) There is a feedback control, meaning that the control allows interaction between panelist members to reduce distortion. The interaction occurs at each stage where the previous results will be given at a later stage. Panelists were then asked to re-evaluate their initial assessment by comparing with group assessments; (3) Group responses statistically, meaning group assessments are expressed as statistical averages of panelist member ratings.

The 3 statistical indicators most widely used in the Delphi method application are the mean (average) value, the standard deviation value, and the interquartile range or IR value. In this study, the statistical indicators used are mean values, standard deviations, and interquartile range values. This statistical indicator is used to see the level of convergence or consensus of the experts (Sossa et al., 2019). According to Loe et al., (2016) the majority of studies using the Delphi method use a questionnaires with a Likert scale, preference ranking or a combination of scoring and reasons. In this study, the author uses a preference ranking approach with weights from 1 to 9. The greater the weight value, the more important the variable is according to expert respondents or panelists.

Measurements to express convergence or consensus level for all variables are when the standard deviation value is below 1.5 and the interquartile range value is below 2.5. If one indicator does not meet the requirements, then the variable is declared not convergent or not agreed (divergent). Meanwhile, for variables that have reached the next step requirements, a rating with the highest average value for each variable that reaches consensus (convergent) will be carried out.

**Interpretative Structural Modeling (ISM)**

This study uses primary data with the method approaches namely Interpretative Structural Modeling (ISM) Delphi. ISM was first invented by J. Warfield in 1973, where Warfield defines the ISM as computer-assisted learning process that allows individuals or groups to develop a map of the complex relationship between the various elements involved in complex situations. The ISM method is an effective methodology for dealing with complex issues. The ISM method can be used to describe the dependency / interconnection relationships and hierarchies between sub-elements then the results of the analysis with the ISM method are presented in graphical form (Kanungo & Jain, 2009).

The basic idea of the ISM method is to use experienced experts and practical knowledge to decompose complex systems into several sub-systems (elements) and build a stratified structural model (Gorvett & Liu, 2007). According to Saxena et al., (1992), the ISM method can be used to assist a group, in identifying contextual relationships between sub-elements of each element that forms a system based on ideas or determinants in a complex problem. Indications that a problem is declared complex are:

a) Problems are difficult to define  
b) The situation involves too many issues that affect one another, as one doesn't know where to start  
c) Problems are difficult to divide into parts that are easily managed  
d) The problem seems too heavy  
e) Steps to the solution can change the main parameters of the problem (double-loop)

f) Solutions that require support from several individuals or groups.

Saxena et al., (1992) divided the program into 9 elements, namely needs, constraints or problems, possible changes, goals, benchmarks of success, activities, actors (stakeholders), affected communities, and measures of effectiveness. This research uses 3 elements from 9 elements. Because researchers want to know what the constraint are in achieving Zakat priority on SDGs (No Poverty, Good Health and Well-Being, and Zero Hunger) with zakat instruments. This research uses 3 elements from 9 elements. Because researchers want to know what the constraints are in achieving Zakat priority on SDGs (No Poverty, Good Health and Well-Being, and Zero Hunger) with zakat instruments. Possible activities or strategies to achieve the priority goals of zakat on SDGs, and related stakeholders.

In this study to examine the zakat strategy in alleviating poverty, zero hunger and good health and well-being for the community and designing a system that can increase the role of zakat in achieving SDGs using the Interpretative Structural Modeling (ISM) approach with the following 3 elements:

a) Constraints or problems
b) Possible activities or strategies
c) Related institutions or stakeholders

This method required in-depth interview with experts. Some experts were chosen based on the type of their expertise.

1. Muhammad Hasbi Zaenal, Ph.D. (Director Pusat Kajian Strategis BAZNAS)

2. Greget Kalla Buana, S.E., M.Sc. (Islamic Finance Specialist UNDP)
3. Dr. Qurroh Ayuniyyah, SE, M.Ec (Academician)
4. Udhi Tri Kurniawan (General Manager Dompet Dhuafa)
5. Aam Slamet Rusydiana, M.E (Researcher SMART Indonesia)
6. Agus Budiyanto (Executive Director Forum Zakat)
7. Eri Hariyanto (Academician)

**FINDINGS AND DISCUSSION**

*Results of the Delphi Method*

In the first stage questionnaire, the researcher collects as many variables as possible from the identification results of literature studies and collects related information from the panelists. First, determining variables related to the constraints / problems and the strategy of the role of zakat in supporting the achievement of the SDGs. Second stage questionnaire is to determine the priority of each questionnaire that has been compiled with literature studies and the results of interviews with experts.

The next stage, the questionnaire that has been scored by the panelists is calculated with the mean value, Std. Deviation, Mode, Q1, Q2, Q3, IR (Interquartile Range). This aims to determine the sub-elements agreed upon by the experts, practitioners and academician.

<table>
<thead>
<tr>
<th>No</th>
<th>Constraint/Problem</th>
<th>Mean</th>
<th>Rank</th>
<th>Std. Dev</th>
<th>IR</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The challenge of accountability and transparency in managing zakat funds</td>
<td>8.3</td>
<td>1</td>
<td>0.9428</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>The challenge synergy of zakat distribution program</td>
<td>7.6</td>
<td>2</td>
<td>0.9428</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>There are overlapping empowerment programs</td>
<td>7.3</td>
<td>3</td>
<td>0.4714</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>The possibility of mustahiq dependence on zakat</td>
<td>7</td>
<td>4</td>
<td>0.8165</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>The National Mustahiq Data Base is not yet available</td>
<td>7</td>
<td>5</td>
<td>0.8165</td>
<td>2</td>
</tr>
</tbody>
</table>
The collection of zakat funds is not optimal 6.6
The distribution program has not been effective 6.6
The position of zakat as an incentive for paying taxes 6.6

The standard deviation of the statistical results of the constraint questionnaire shows that the distribution of answers from each respondent is less than (<1.5). Moreover, the values of IR (Interquartile Range) of all answers are less than 2.5. Hence, all panelists agreed with the priority of constraints faced by zakat institutions to achieve sustainability growth.

Table 2. Results of Strategy

<table>
<thead>
<tr>
<th>No</th>
<th>Strategy</th>
<th>Mean</th>
<th>Rank</th>
<th>Std. Dev</th>
<th>IR</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Strengthening the Good Governance of zakat institutions</td>
<td>9</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2</td>
<td>Synergy of zakat distribution program</td>
<td>8.3</td>
<td>2</td>
<td>0.4714</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>Strengthening zakat distribution program</td>
<td>8.3</td>
<td>3</td>
<td>0.4714</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>Digitalization of zakat management</td>
<td>8</td>
<td>4</td>
<td>0.8165</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>Program synergy between OPZ</td>
<td>7.6</td>
<td>5</td>
<td>0.9428</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>Establishment of a national mustahiq data center</td>
<td>7.3</td>
<td>6</td>
<td>0.9428</td>
<td>2</td>
</tr>
<tr>
<td>7</td>
<td>Linking activities or zakat distribution programs with SDGs goals</td>
<td>7.3</td>
<td>7</td>
<td>0.4714</td>
<td>1</td>
</tr>
<tr>
<td>8</td>
<td>Scientific studies to measure program effectiveness</td>
<td>7</td>
<td>8</td>
<td>0.8165</td>
<td>2</td>
</tr>
<tr>
<td>9</td>
<td>Asnaf-based mustahiq map</td>
<td>7</td>
<td>9</td>
<td>0.8165</td>
<td>2</td>
</tr>
<tr>
<td>10</td>
<td>Productive and consumptive approach to zakat distribution</td>
<td>7</td>
<td>10</td>
<td>0.8165</td>
<td>2</td>
</tr>
<tr>
<td>11</td>
<td>Targeted zakat collection funds</td>
<td>6.6</td>
<td>11</td>
<td>0.4714</td>
<td>1</td>
</tr>
</tbody>
</table>

The standard deviation of the statistical results of the stakeholder questionnaire shows that the distribution of answers from each respondent is less than (<1.5). Moreover, the

Table 3. Results of Stakeholders

<table>
<thead>
<tr>
<th>No</th>
<th>Stakeholders</th>
<th>Mean</th>
<th>Rank</th>
<th>Std. Dev</th>
<th>IR</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>BAZNAS</td>
<td>9</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2</td>
<td>LAZNAS</td>
<td>9</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3</td>
<td>Ministry of Religion</td>
<td>8.6</td>
<td>3</td>
<td>0.4714</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>Ministry of Social Affairs</td>
<td>7</td>
<td>4</td>
<td>0.8164</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>Bappenas</td>
<td>7</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>Fintech</td>
<td>7</td>
<td>6</td>
<td>0.8164</td>
<td>2</td>
</tr>
<tr>
<td>7</td>
<td>Ministry of Finance</td>
<td>6.6</td>
<td>7</td>
<td>0.9428</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>NGO</td>
<td>6.3</td>
<td>8</td>
<td>0.9428</td>
<td>2</td>
</tr>
<tr>
<td>9</td>
<td>Central Bank of Indonesia (DEKS)</td>
<td>6</td>
<td>9</td>
<td>0.8164</td>
<td>2</td>
</tr>
<tr>
<td>10</td>
<td>Research Institutions</td>
<td>6</td>
<td>10</td>
<td>0.8164</td>
<td>2</td>
</tr>
</tbody>
</table>

The standard deviation of the statistical results of the stakeholder questionnaire shows that the distribution of answers from each respondent is less than (<1.5). Moreover, the
values of IR (Interquartile Range) of all answers are less than 2.5. Hence, all panelists agreed with the priority of stakeholders that may help zakat institutions to achieve sustainability growth.

Figure 2. Power-Dependence Driver Matrix for Element of Constraint

Results of the ISM (Interpretative Structural Modeling)

The results of the ISM constraint element process are shown in figure 2. There are eight constraint elements in the role of zakat in supporting the SDGs, from the ISM results the matrix graph shows that the constraint (E8) The position of zakat as an incentive for paying taxes has strong driver-weak dependent variables (Independent). Sub-elements (E8) have a strong relationship with the system. There are seven elements in the linkage group, namely (E1) The challenge of accountability and transparency in managing zakat funds, (E2) The challenge synergy of zakat distribution program, (E3) There are overlapping empowerment programs, (E4) The possibility of mustahiq dependence on zakat, (E5) The National Mustahiq Data Base is not yet available, (E6) The collection of zakat funds is not optimal, (E7) The distribution program has not been effective. These sub-elements have a driver-strong dependent variable and can provide an impact and feedback on the system.

Figure 3. Structural Model of Constraint Elements
Meanwhile, the key elements in structural model of constraint is (E8) The position of zakat as an incentive for paying taxes with the strong-driver-weak dependent.

![Figure 4. Power-Dependence Driver Matrix for Element of Strategy](image)

The matrix graph above explains that there are no sub-elements in the autonomous group. Therefore, sub-elements are sensitive and unstable with the strong driver-strong dependent variable (Linkage). All of the sub-elements (E1) Strengthening the Good Governance of zakat institutions, (E2) Synergy of zakat distribution program, (E3) Strengthening zakat distribution program, (E4) Digitalization of zakat management, (E5) Program synergy between OPZ, (E6) Establishment of a national mustahiq data center, (E7) Linking activities or zakat distribution programs with SDGs goals, (E8) Scientific studies to measure program effectiveness, (E9) Asnaf-based mustahiq map, (E10) Productive and consumptive approach to zakat distribution are related to the system. Every strategy implemented in the sub-elements strategy will result for the achievement of SDGs through zakat.

![Figure 5. Structural Model of Constraint Elements](image)

There are three structural levels in the sub-elements of the zakat strategy in supporting the achievement of the SDGs. The key elements in the structural model are (E2) Synergy of zakat distribution program, (E4) Digitalization of zakat management, (E7) Linking activities or zakat distribution programs with SDGs goals.
Sub-element (E1) BAZNAS, (E2) LAZNAS, (E3) Ministry of Religion, (E4) Ministry of Social Affairs, (E5) Bappenas, (E6) Fintech Companies, (E7) Ministry of Finance, (E8) NGO, (E9) Central Bank of Indonesia (DEKS), (E10) Research Institutions all of sub-elements are in the linkage group which means sensitive and unstable sub-elements. They have a driver-strong dependent variable (Linkage).

The structural model of sub-element stakeholder are equally important to collaborate and contribute to the achievement of the SDGs through zakat.

Key Sub-Elements of Exploring Strategy to Enhance Zakat Role to Support Sustainable Development Goals (SDGs)

The key sub-element used as a driving force is one of the actions that need to be considered in order to support the achievement of the SDGs through zakat. The key elements in the structural model of constraint is (E8) The position of zakat as an incentive for paying taxes has strong driver-weak dependent variables (Independent). Ramadhan (2017) provided recommendations regarding the integration of the tax and zakat collection system in Indonesia and how the relationship between zakat and tax in terms of fulfillment obligations owed to the same person or entity. In Indonesia, Article 22 of the Act provides for tax relief to the muzakki by treating zakah paid to BAZNAS as deductible to taxable income. Further, BAZNAS or LAZ provide receipt of zakah payments to each muzakki that is then used to deduct income tax Art.23 (ISFR, 2014).

Furthermore, key elements in the structural model of strategy are (E2) Synergy of zakat distribution program, (E4) Digitalization of zakat management, and (E7) Linking activities or zakat distribution programs with SDGs goals. This is in line with research conducted by (Khalifah et al, 2017) Partnership for All Development Objectives is the second priority program in the priority scale of the 7 Grand Programs of BAZNAS on 17 Goals of Sustainable Development Goals (SDGs). In zakat management, innovation is required by applying fintech to zakat information systems. The process of strengthening and supervising zakat management should be through using strategic steps that are structured to realize the development acceleration of zakat management. These processes include aspects of legal compliance, shariah compliance, accountability, and a security
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structure. This can be realized through institutional integrity, technology development systems, standardization, certification, and education (Rachman and Salam 2018).

To support the achievement of SDGs through zakat, linking activities or zakat distribution programs with SDGs goals is needed. This is related to the research of Puskas BAZNAS (2017) stating the SDGs point can be concluded there is a relevant relationship between maqashid sharia as a goal framework for zakat and SDGs. The SDGs points number 1, 3, and 2 become the priority group of zakat towards SDGs. In the second priority group consists of points SDGs number 4, 8, 10, and 16. The third priority group includes goals 6, 12, 9, and 7 of the SDGs. Eleven elements of strategy are in the linkage group, which means they must interrelated and then it must be implemented in the action. Therefore, zakat can play an important role in meeting sustainable development goals related to poverty, hunger, global health and well-being, quality education, decent work and economic growth and income inequality (Shaikh and Ismail, 2017).

From the results of the structural model of sub-element stakeholders are equally important to collaborate and contribute to the achievement of the SDGs through zakat. However, some countries may have different values, institutions and system. Countries, such as Brunei, Malaysia, Indonesia and Singapore have additional Islamic economic institutions (such as waqf, zakat, sadaqah). These institutions which have a socio-economic character can also be employed in creating synergistic efforts towards achieving the sustainable development goals (Ismail et al, 2018).

CONCLUSION

In realizing Sustainable Development Goals (SDGs), it requires the greater role of Zakat as a financing instrument. Experts, practitioners and academicians agreed that Strategy to Enhance Zakat Role to Support Sustainable Development Goals (SDGs) requires synergy between stakeholders. This is in line to the points of SDGs number 17, partnerships for the goals. In managing zakat, innovation is needed by utilizing fintech in zakat information system. The process of strengthening and monitoring zakat management must go through structured strategic steps to realize the acceleration of zakat management development. Researchers provided an analysis that BAZNAS and LAZ should collaborate with related parties to collect zakat such as fintech companies and coordinate with other institutions to distribute social funds to reduce overlapping distribution and to link programs or activities with SDGs.

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Tri Alfiani
Institut Tazkia
trialfiani997@gmail.com

Nashr Akbar
Institut Tazkia