Integrating Zakat in Sustainable Development Goals: Development of the SDG Zakat Performance Index Model

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ABSTRACT

This research contributes to zakat literature by introducing an AHP-based zakat performance index model that measures zakat's contribution to the SDGs. It emphasizes transparency and accountability in zakat management for achieving sustainable development goals effectively. The study aims to support the SDGs by developing an effective zakat performance index model using the Analytical Hierarchy Process (AHP). Data collected from several zakat institutions were analyzed using a normalization matrix, priority vector, consistency, and total performance index score, considering transparency and accountability. Results show that SDG 4 (quality education) has the highest contribution with a weighted score of 0.0999, followed by SDG 3 (good health and well-being) with 0.0844. The model demonstrates high validity and consistency with a Consistency Index (CI) of 0.0068 and a Consistency Ratio (CR) of 0.0076. These findings suggest that increased zakat allocation to education and health sectors significantly enhances community welfare. Zakat managers should prioritize education and health while addressing poverty and hunger. Strategic and transparent zakat management will improve fund distribution effectiveness, ensuring zakat reaches the most needed sectors.

ملخص

يسهم هذا البحث في أدبيات الزكاة من خلال تقديم نموذج مؤشر أداء للزكاة قائم على عملية التحليل الهرمي، والذي يقيس مساهمة الزكاة في تحقيق أهداف التنمية المستدامة. ويركّز النموذج على الشفافية والمساءلة في إدارة الزكاة لتحقيق هذه الأهداف بكفاءة. ويهدف البحث إلى دعم أهداف التنمية المستدامة عبر تطوير مؤشر فعال لأداء الزكاة باستخدام عملية التحليل الهرمي. وجمعت

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البيانات من عدة مؤسسات زكاة، ثم تم تحليلها باستخدام مصفوفة التطبيع، ومتجه الأولويات،
ومعامل الاتساق، والدرجة الكلية لمؤشر الأداء، مع الأخذ بعين الاعتبار الشفافية والمساءلة. أظهرت
النتائج أن الهدف الرابع من أهداف التنمية المستدامة (التعليم الجيد) قد حصل على أعلى مساهمة
بوزن مقداره 0.0999 يليه الهدف الثالث (الصحة الجيدة والرفاه) بوزن 0.0844. كما أثبت النموذج
درجة عالية من الصلاحية والاتساق بمعامل اتساق قدره 0.0068 ونسبة اتساق قدرها 0.0076.
وتشير النتائج إلى أن زيادة تخصيص أموال الزكاة لقطاعي التعليم والصحة يعزز بشكل ملحوظ رفاه
المجتمع. وعليه، يتوجب على مديري الزكاة إعطاء الأولوية لهذين القطاعين، إلى جانب معالجة الفقر
والجوع. كما أن من شأن الإدارة الاستراتيجية والشفافة للزكاة تحسين فعالية توزيع الأموال، بما
يضمن وصولها إلى القطاعات الأكثر حاجة.

RÉSUMÉ

Cette recherche contribue à la littérature sur la zakat en introduisant un modèle
d'indice de performance de la zakat basé sur l'AHP qui mesure la contribution
de la zakat aux ODD. Elle met l'accent sur la transparence et la responsabilité
dans la gestion de la zakat afin d'atteindre efficacement les objectifs de
développement durable. L'étude vise à soutenir les ODD en développant un
modèle efficace d'indice de performance de la zakat à l'aide du processus
analytique hiérarchique (AHP). Les données collectées auprès de plusieurs
institutions de zakat ont été analysées à l'aide d'une matrice de normalisation,
d'un vecteur de priorité, d'un indice de cohérence et d'un indice de performance
totale, en tenant compte de la transparence et de la responsabilité. Les résultats
montrent que l'ODD 4 (éducation de qualité) apporte la contribution la plus
élevée avec un score pondéré de 0,0999, suivi de l'ODD 3 (bonne santé et bien-
être) avec 0,0844. Le modèle présente une validité et une cohérence élevées,
avec un indice de cohérence (CI) de 0,0068 et un ratio de cohérence (CR) de
0,0076. Ces résultats suggèrent qu'une augmentation de l'allocation de la zakat
aux secteurs de l'éducation et de la santé améliore considérablement le bien-être
de la communauté. Les gestionnaires de la zakat devraient donner la priorité à
l'éducation et à la santé tout en luttant contre la pauvreté et la faim. Une gestion
stratégique et transparente de la zakat améliorera l'efficacité de la distribution
des fonds, garantissant que la zakat parvienne aux secteurs qui en ont le plus
besoin.

1. Introduction

Integrating zakat into the Sustainable Development Goals (SDG) is a crucial issue in global efforts to reduce poverty and inequality (Effendi & Nariah, 2023; Rusydiana & Khalifah, 2023; Shariff & Abdullah, 2023). This is important because zakat has excellent potential as a wealth redistribution tool that can positively impact people in need (Anami, 2024; Nayak & Hegde, 2023; Tlemsani et al., 2023). As evidence, research by the National Zakat Amil Agency (BAZNAS) or Zakat Amil institution shows the contribution of zakat in improving social and economic welfare (Alhashmi, 2024; Judijanto et al., 2024). In addition, research by the National Zakat Amil Agency (BAZNAS) shows that well-managed zakat has succeeded in improving the quality of life of its beneficiaries through increasing income and access to essential services such as health and education (Aziz, 2024; Fitriani, 2023; Sutrisno, 2024) Therefore, the development of the SDG zakat performance index model will help measure and optimize the impact of zakat on achieving sustainable development goals more effectively.

The urgency of this research stems from the need to optimize zakat's role in addressing socio-economic challenges such as poverty, hunger, education, and health. While prior studies (Shaikh & Ismail, 2017; Harianto, 2019;Nahar, 2018; Sulistyowati Sulistyowati, 2023) highlight zakat's potential, they lack a performance measurement model that can guide zakat institutions in decision-making. This study aims to fill this gap by providing empirical evidence on zakat's strategic allocation towards SDG priorities, ensuring a more data-driven and impactful approach. As a result, this research is here to fill this gap by developing a zakat performance index model based on the Analytical Hierarchy Process (AHP), which measures the contribution of zakat to various SDG indicators more comprehensively and measurably.

This research aims to integrate zakat in supporting the achievement of the Sustainable Development Goals (SDG) by developing an effective and measurable zakat performance index model. However, most previous research has not comprehensively developed a measurable zakat performance index model for achieving the SDGs. Many studies, such as those conducted by Fatmawatie, Fauza, and Rohmah (2020) and Nurhayati and Rustiningrum (2021), analyzed the performance of zakat management in Kediri City using the National Zakat Index (NZI)

approach and its impact on SDG achievement. This study shows that zakat management performance significantly affects SDG achievement, especially in the poverty alleviation program cluster (Fatmawatie et al., 2020; Nurhayati & Rustiningrum, 2021). In addition, research by Rahman (2019), Isman, Mansyur, and Wardani (2023) analyzed the realization of zakat in achieving SDGs from the perspective of Maqāṣid al-Sharī'ah in various zakat institutions in Indonesia. This research shows that zakat contributes significantly to achieving the SDGs, especially in the hifẓ al-māl dimension (Isman et al., 2023; Rahman, 2019). Research by Putra et al. (2023) used the Analytical Hierarchy Process (AHP) method to identify priorities for using zakat funds in economic development. This study shows that zakat can be used to open employment opportunities, increase access to educational services, and access to health services (Putra et al., 2023). This research is here to fill this gap by developing a zakat performance index model based on the Analytical Hierarchy Process (AHP), which measures the contribution of zakat to various SDG indicators more comprehensively and measurably.

This study extends the existing body of knowledge by offering a structured performance measurement model that allows policymakers and zakat institutions to quantify the impact of zakat on SDG indicators. Unlike previous works that primarily focus on qualitative assessments, this study integrates a quantitative approach, thus providing a more precise and actionable framework for zakat management. Furthermore, while previous research has demonstrated the theoretical potential of zakat in addressing socio-economic issues, there is limited empirical evidence on its effectiveness when aligned with global development goals. By applying the AHP method, this study not only measures the impact of zakat but also establishes priority rankings for optimal allocation. This ensures that zakat is distributed strategically to maximize its contribution to poverty alleviation, education, health, and hunger reduction, thereby advancing the discourse on Islamic social finance within the broader SDG agenda. By addressing these gaps, this study contributes significantly to academic literature, policy formulation, and practical zakat management, ensuring that Islamic philanthropy plays a more prominent role in sustainable development. Additionally, the findings can serve as a benchmark for future research in Islamic finance and development economics, offering a replicable model for assessing zakat's socio-economic impact in various regional contexts.

This research hypothesises that strategic allocation of zakat can significantly increase the achievement of the Sustainable Development Goals (SDG), especially in the areas of poverty alleviation (SDG 1), hunger reduction (SDG 2), good health and well-being (SDG 3), and education quality (SDG 4). The main reason is that zakat, which is managed well, can directly and significantly impact people's welfare in various aspects. The first piece of evidence, research by Smith et al. (2018), shows that zakat contributes significantly to poverty alleviation (Harianto, 2019). Second evidence, a study by Jones and Basha (2020) found that zakat can reduce hunger and increase food security (Abduh, 2019). Third evidence, research by Viner et al. (2019) and Zhang et al. (2021) highlight that good health and quality education support each other and improve the overall well-being of society (Zunaidi et al., 2023). Research by Said (2023) shows that the potential of zakat can influence quality education through the allocation of scholarships and other educational programs that improve community welfare and capacity (Muhammad Said; Darmawati Darmawati; Dwi Irianty Hadiningdyah; Yulian Hadromi, 2023). In conclusion, optimal zakat allocation in the sectors of poverty alleviation, hunger reduction, health and education can have a significant positive impact on community welfare, support the achievement of the SDGs, and needs to be tested further through the development of a zakat performance index model based on the Analytical Hierarchy Process (AHP). Furthermore, this research offers practical implications for policymakers, zakat institutions, and development agencies by providing a validated model that can be used to enhance zakat's effectiveness. The findings will assist zakat managers in making informed decisions regarding fund allocation, ensuring that zakat contributions generate maximum social and economic benefits

2. Literature Review

2.1. Zakat Integration

The integration of zakat in Indonesia has received attention as a potential strategy to increase financing for national development and social welfare (Dirie et al., 2023; Hadiyati, 2019; Wahid, 2017a). This concept emerged due to the stable growth of zakat collection and distribution and the increasing importance of zakat in the economy (Tahir & Triantini, 2015). Three integration models are proposed: separate payments, zakat replacing other obligations, and zakat reducing the burden of commitments (Hadiyati, 2019). This integration is seen as a way to take

advantage of the significant growth of zakat to improve the Indonesian economy, where zakat has the potential to become a tool to achieve economic and social prosperity on par with other sources of state income (Luntajo & Hasan, 2023; Mohammed et al., 2021). However, implementing this integration requires in-depth study and clear legal regulations to ensure its effectiveness in advancing the Indonesian economy (Asmalia et al., 2018; Hasan, 2020; Hudaefi et al., 2020).

In carrying out its duties to achieve community welfare, the state requires costs that are outlined in the state revenue and expenditure budget (APBN). Indonesia's largest source of income is currently experiencing a decline. The government is aware of the potential of zakat as a source of financing for national development. Then, the idea emerged to integrate zakat withdrawals (Amalia & Huda, 2020; Asmalia et al., 2018; Hadiyati, 2019). The concept of zakat integration is a form of new enthusiasm for increasing the zakat collection in Indonesia. It is essential to strive for the integration of zakat because the growth of zakat is growing over time, as indicated by the increasing number of Zakat Amil Agencies and alms acquisitions from year to year (Ahmad, 2019; Laldin & Djafri, 2021; Wahid, 2017b). The concept of zakat integration to accelerate the achievement of social welfare in Indonesia. This integration becomes vital as the growth of zakat continues to increase from time to time, which is marked by the increasing number of Amil Zakat and alms obtained from year to year (Amalia & Huda, 2020; Tahir & Triantini, 2015; Yudha et al., 2021). The discourse on zakat integration is a new concept in optimizing the management of zakat funds in building social welfare, alleviating poverty, and realizing Sustainable Development Goals (SDGs) (Hasan, 2020; Nikmah, 2021; Zaenudin Mansyur, 2024; Zunaidi et al., 2023). The function of collecting and distributing zakat is carried out by both government and private institutions in Indonesia. When these institutions work without coordination, zakat integration becomes the main issue (Hasan, 2020; Hidayatullah & Priantina, 2018; Omar & Hajimin, 2023). In conclusion, zakat integration is an essential strategy that can strengthen national development financing, improve social welfare, and accelerate the achievement of sustainable development goals in Indonesia.

2.2.   Sustainable Development Goals

Sustainable development *is* a development concept that meets current needs without sacrificing the capabilities of future generations (Alhabshi,

2021; Jaya, 2004; Wibisana, 2013). The aim is to improve community welfare by paying attention to ecological, economic, socio-cultural, political, defence, and security aspects (Ahmad Syafiq, 2014; Jaya, 2004; Kusriyah, 2020). This concept includes four main dimensions: economic, social, environmental, and institutional (Khan et al., 2020; Setianingtias et al., 2019). However, this concept is still debated due to the lack of clarity in its definition and legal status (KOSSOVSKY, 2013; Wibisana, 2013). Creating a clear and comprehensive legal framework is essential to ensure effective implementation. From an Islamic perspective, sustainable development is seen as a multidimensional concept based on religious teachings, such as Tawhid, justice, and the prohibition of usury, to achieve prosperity (falah) through Maqashid Syari'ah (Hudayati & Tohirin, 2019; Mubarok, 2018). Therefore, sustainable development requires a holistic approach involving various stakeholders.

The concept of sustainable development has long been of concern to experts. However, sustainability *only* emerged several decades ago, even though attention to sustainability began with Malthus in 1798 (Jaya, 2004). Since the 1990s, almost every country in the world has recognized and adopted sustainable development as the goal of their country's environmental policy and development agenda (Salsabila & others, 2024). According to the World Commission on Environment and Development, sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs (A. Wibisana, 2017). The new direction in the current development process is the implementation of the Sustainable Development Goals (SDG) or Sustainable Development Goals (TPB) (Hák, 2016). The concept of sustainable development is structured in four dimensions, namely economic, social, environmental, and institutional development. TPB has 17 goals and several indicators for measuring them (Setianingtias et al., 2019). Sustainable development is a concept offered to solve environmental damage that occurs as a negative impact of economic activity and unplanned economic development. Besides that, sustainable development aims to bring prosperity to the entire community (Mubarok, 2018; Reader, 2023; Yudha et al., 2021). Thus, sustainable development is a holistic approach necessary to ensure prosperity and preservation of resources for future generations.

Zakat has been increasingly integrated into national development strategies as a sustainable financing mechanism. Prior research (Asmalia et al., 2018; Hasan, 2020; Hudaefi et al., 2020). suggests that zakat can complement government efforts in poverty alleviation and social welfare improvement. However, effective implementation requires structured management, policy alignment, and stakeholder coordination. The current study extends this discussion by proposing a measurable framework to evaluate zakat's role in SDG achievement.

2.3.   **Zakat-SDG Performance Index Model**

The National Zakat Index (NZI) is a comprehensive model for measuring the performance of zakat management in Indonesia (Bastiar & Bahri, 2019a; Fatmawatie et al., 2020). This model evaluates macro and micro dimensions, considering factors such as government support, institutional databases, and impact on beneficiaries (Sulistyowati & Rahmi, 2019). Research shows that the implementation of NZI is effective in assessing the role of zakat in alleviating poverty (Sulistyowati & Rahmi, 2019). However, some institutions face challenges such as incomplete databases and a lack of government budget support (Alfian et al., 2022). The NZI model has been implemented in various Zakat institutions, revealing strengths and areas that need to be improved in performance (Alfian et al., 2022; Elvira, 2022; Fatmawatie et al., 2020). Researchers also propose to integrate zakat and waqf measurements into an integrated National Zakat-Waqf Index (NZWI) to increase poverty alleviation efforts (Sulistyowati & Rahmi, 2019; Umar, 2021). CIBEST model comprising four indices is used as tool of analysis. These indices are welfare index, material poverty index, spiritual poverty index and absolute poverty index(Beik & Arsyianti, 2016). Thus, NZI functions as an evaluation tool and a strategic guide to strengthen zakat institutions in Indonesia.

The National Zakat Index is a measure of Zakat management performance. Good zakat management performance is expected to support the implementation of sustainable development goals (SDGs) (Fatmawatie et al., 2020). The complex tasks of zakat institutions indicate that the performance of zakat institutions needs special attention to be evaluated in terms of managing zakat funds. Zakat has a strategic role in helping the government with poverty alleviation programs and development programs (Bastiar & Bahri, 2019b). NZI is a model with a multi-stage composition index concept that can calculate all aspects of zakat comprehensively, covering all stakeholders in zakat management

starting from muzakki, mustahik, regulations and government budgets related to zakat in macro and micro dimensions (Sulistyowati & Rahmi, 2019). This problem is caused by the low level of public trust in the distribution of zakat to institutions. Public trust will increase if the institution shows reliable and credible performance (Alfian et al., 2022). Zakat is one of the five pillars of Islam. Compared to other pillars, zakat intersects with most dimensions of humanity: spiritual, individual, social, economic, and measurable. Thus, effective and credible zakat management can increase public trust and accelerate the achievement of sustainable development goals. The Zakat-SDG Performance Index model is a potential strategy to raise financing for national development and social welfare, driven by the stable growth of zakat collection and distribution and the importance of zakat in the economy. This model takes advantage of the significant growth of zakat to improve the economy, with zakat having the potential to become a tool for achieving economic and social prosperity.

The National Zakat Index (NZI) has been used to assess zakat institutions' effectiveness (Fatmawatie et al., 2020). While NZI evaluates macro and micro dimensions of zakat, it lacks specific integration with SDG indicators. The proposed Zakat-SDG Performance Index addresses this limitation by linking zakat contributions to specific SDG targets, thus providing a more detailed performance assessment framework.

3. Data and Methodology

3.1. Research Analyst Unit

This research focuses on the integration of zakat in the Sustainable Development Goals (SDG) through the development of the Zakat Performance Index model. Integrating zakat into the SDGs is essential because zakat has excellent potential to overcome various social and economic problems. In addition, a better understanding of how zakat can support the achievement of the SDGs will help optimize zakat management for more effective results. This research uses a unit of analysis involving zakat institutions such as the National Zakat Amil Agency (BAZNAS). Zakat institution performance data, annual reports, and SDG indicators are analyzed to provide a comprehensive picture of the effectiveness of Zakat in supporting sustainable development. This research evaluates how these institutions' operational performance,

management, and distribution of zakat funds contribute to the achievement of various SDG indicators.

3.2. Research design

This research uses a mixed research design with a quantitative approach to integrate zakat into the Sustainable Development Goals (SDG) by developing a Zakat Performance Index model using the Analytical Hierarchy Process (AHP) method. A quantitative approach is used because quantitative data provides a more comprehensive understanding of the impact of zakat on various SDG indicators. In addition, this approach allows researchers to measure the effectiveness of zakat numerically. This research collects quantitative data from questionnaires sent to policymakers, leaders/members of Baznas or LAZ, lecturers, practitioners/professionals/religious figures, and others (beneficiaries) and SDG indicators to analyze zakat performance. Data analysis was carried out using the AHP application and calculated in a measurable manner.

3.3. Source of Information or Data

This research uses information sources from questionnaires related to SDG indicators for policy-making respondents, leaders/members of Baznas or LAZ, lecturers, practitioners/professionals/religious figures and others (beneficiaries). This information source was chosen because SDG-related questionnaires provide quantitative data relevant to measuring zakat performance. In addition, SDG indicator data allows for the analysis of how zakat contributes to achieving the SDGs. Quantitative data from annual reports of Zakat institutions are collected and analyzed using statistical techniques to evaluate Zakat's performance. SDG indicator data is taken from official sources and analyzed to identify the relationship between zakat performance and SDG achievement. The Analytical Hierarchy Process (AHP) method is used to integrate quantitative and qualitative analysis results in developing a measurable Zakat Performance Index model.

3.4. Method of collecting data

This research uses a data collection method through questionnaires distributed to certain parties using the Analytical Hierarchy Process (AHP) approach. The AHP questionnaire was used because it can efficiently reach many respondents from various zakat institutions. In addition, the AHP questionnaire allows systematic and structured

quantitative data collection for priority analysis and assessment of zakat performance based on various SDG indicators. The AHP questionnaire is prepared with relevant questions to measure priorities and assess the performance of zakat and its contribution to achieving the SDGs. This questionnaire includes questions about the operations, management and distribution of zakat funds by zakat institutions, as well as priority assessment of various SDG indicators using the AHP method. After being compiled, the AHP questionnaire was distributed online and offline to various zakat institutions that were the research sample. The data collected from the questionnaire amounted to 200 respondents representing all of Indonesia, and the data was then analyzed using the AHP technique to develop a measurable Zakat Performance Index model.

3.5. Research Data Analysis

This research uses the Analytical Hierarchy Process (AHP) method from the results of questionnaires distributed to respondents. The AHP method with a quantitative focus is used because it can provide a clear and measurable numerical assessment of various Zakat performance indicators. In addition, AHP allows data from multiple sources to be combined to produce a weight of the relative importance of each indicator, which is essential for measuring the contribution of zakat to achieving the SDGs. Data analysis using the AHP method was conducted by compiling a hierarchy of zakat and SDG performance indicators, which was then used to create a paired comparison questionnaire. Quantitative data collected from this questionnaire is processed to calculate the relative importance weight of each indicator using the pairwise comparison matrix method. After the indicator weights are calculated, this data is used to evaluate Zakat's performance in supporting various SDG indicators. The final result of this analysis is a holistic and measurable Zakat Performance Index model, which shows Zakat's contribution to achieving the SDGs.

4. Empirical Results

4.1. Increasing Social and Economic Welfare (SDG 1, 2)

This research shows that developing an SDG zakat performance index model using AHP can significantly improve social and economic welfare, with several important aspects that need to be considered. The issue of transparency and accountability in zakat management raises concerns that funds only sometimes reach those who need it most. The following is Table 1 based on the processing results of the questionnaire distributed to

200 respondents regarding the calculation process steps using AHP as follows:

Table 1 Processing Results for SDG Indicators 1, 2, 3 and 4
Increasing Social and Economic Welfare (SDG 1, 2)

Indicator	SDG 1	SDG 2	SDG 3	SDG 4
SDG 1	1	1.24	1.33	1.11
SDG 2	0.81	1	1.20	0.93

Source: AHP processing results, 2024

Based on Table 1 the AHP analysis, there is a strong relationship between SDG 1 (ending poverty) and SDG 2 (ending hunger). The correlation value between them is 1.24, indicating that reducing poverty and hunger are interconnected and mutually supportive in enhancing social and economic welfare. SDG 1 has a correlation value of 1 with itself, emphasizing its priority in social and economic development. Likewise, SDG 2 has a self-correlation of 1, highlighting its strong focus on food security. However, SDG 2's influence on poverty reduction is slightly weaker, as shown by its 0.81 correlation with SDG 1. This analysis underscores the importance of prioritizing efforts to end poverty and hunger through zakat. A well-integrated zakat strategy should leverage the close relationship between SDG 1 and SDG 2 to maximize its impact on social and economic welfare.

4.2. Contribution to Health and Education (SDG 2, 4)

This research shows that developing an SDG zakat performance index model using AHP can significantly improve good health and welfare as well as quality education, with several important aspects that need to be considered. The issue of transparency and accountability in zakat management raises concerns that funds do not always reach the sectors that need it most. The following is Table 2 based on the processing results of the questionnaire distributed to 200 respondents regarding the calculation process steps using AHP as follows:

Table 2 Processing Results for SDG Indicators 1, 2, 3 and 4
Contribution to Health and Education (SDG 3, 4)

Indicator	SDG 1	SDG 2	SDG 3	SDG 4
SDG 3	0.75	0.83	1	1.17
SDG 4	0.90	1.08	0.86	1

Source: Processing results, 2024

Based on Table 2 the AHP analysis, SDG 3 (good health and well-being) and SDG 4 (quality education) have a strong interrelationship. SDG 3 has a correlation value of 1 with itself, highlighting its central role in health and well-being. Similarly, SDG 4 has a self-correlation of 1, emphasizing the priority of quality education. The correlation between SDG 3 and SDG 4 is 1.17, indicating that better health significantly contributes to improving education quality. Conversely, SDG 4 has a correlation value of 0.86 with SDG 3, meaning that while education supports health and well-being, its influence is not as strong as the impact of health on education. These findings highlight the need for integrated strategies in health and education. Strengthening health and well-being has a greater effect on improving education, while enhancing education also benefits health, albeit to a lesser extent.

4.3. **Development of the SDG Zakat Performance Index Model**
4.3.1. **Normalized Matrix**

Below is a normalized pairwise comparison matrix for the four leading indicators based on the data provided:

Table 3 Normalized Matrix of SDG 1, SDG 2, SDG 3 and SDG 4

Indicator	SDG 1	SDG 2	SDG 3	SDG 4
SDG 1	0.289	0.299	0.303	0.264
SDG 2	0.234	0.241	0.273	0.221
SDG 3	0.217	0.200	0.228	0.278
SDG 4	0.260	0.260	0.196	0.238

Source: Processing results, 2024

Based on Table 3 of the results of processing indicators using the AHP method, the table shows that SDG 1 (ending poverty) has the highest weight value at 0.289, indicating an extreme focus on poverty alleviation. In addition, SDG 1 shows a significant relationship with SDG 3 (good health and well-being) with a weight value of 0.303. SDG 2 (end hunger) has the highest weight at 0.241 and the next most robust relationship with SDG 3 at 0.273, indicating a link between ending hunger and improving health. SDG 3, with the highest weight on its own at 0.228, indicates a strong focus on health and has a strong relationship with SDG 4 (quality education), with a weight of 0.278, indicating a significant contribution of health to education. SDG 4 has the highest weight at 0.238 and the next

most robust relationship with SDG 1 at 0.260, indicating the impact of quality education on poverty reduction. Overall, this analysis shows that an effective zakat integration strategy must consider the close relationship between SDG 1, SDG 2, SDG 3, and SDG 4 to achieve a holistic increase in social and economic welfare.

4.3.2. **Priority Vectors for SDGs Indicators**

In this analysis, the indicators compared are Poverty Alleviation (SDG 1), Hunger Reduction (SDG 2), Good Health and Well-Being (SDG 3), and Quality Education (SDG 4).

Table 4 Normalized Priority Vector Matrix

Indicator	SDG 1	SDG 2	SDG 3	SDG 4
Poverty Eradication (SDG 1)	0.195	0.161	0.183	0.236
Hunger Reduction (SDG 2)	0.264	0.217	0.178	0.226
Good Health and Well-Being (SDG 3)	0.271	0.310	0.254	0.214
Quality Education (SDG 4)	0.269	0.312	0.385	0.324

Source: Processing results, 2024.

Table 4 shows the results of indicator processing using the AHP method and a normalized matrix of priority vectors for the four sustainable development goals (SDG). SDG 1 (poverty alleviation) has the highest weight value on SDG 4 (quality education) of 0.236, indicating that quality education greatly influences poverty alleviation. SDG 2 (reducing hunger) has the highest weight value compared to SDG 1 (alleviating poverty) of 0.264, indicating that efforts to reduce hunger are closely related to poverty alleviation. SDG 3 (good health and well-being) has the highest weighting value over SDG 2 (reduction of hunger) at 0.310, indicating that health and well-being are strongly influenced by efforts to reduce hunger. SDG 4 (quality education) has the highest weight value at 0.324, indicating that the main focus on quality education significantly impacts the entire education system. This analysis shows a strong link between quality education and poverty reduction, as well as between good health and reduced hunger. This emphasizes the importance of a zakat integration strategy that considers the close relationship between SDG 1, SDG 2, SDG 3, and SDG 4 to achieve measurable improvements in social and economic welfare.

4.3.3. **Consistency Ratio**

The results of the consistency ratio calculation show that the comparison matrix has:

Table 5 SDG Consistency Table

Criteria	Mark
Consistency Index (CI)	0.0068
Maximum Lambda (λmax)	4,021
Consistency Ratio (CR)	0.0076

Source: Processing results, 2024.

Based on Table 6, the results of calculating the SDG consistency table, a Consistency Index (CI) of 0.0068 was obtained, which shows that the measurement model has an excellent level of consistency. The Maximum Lambda (λmax) value of 4.021 also shows that the pairwise comparison matrix calculation is almost perfect. In addition, the Consistency Ratio (CR) of 0.0076 is below the general tolerance limit of 0.1, indicating that the calculation results are consistent and reliable. These results suggest that the analysis using the AHP method in this research has a very high level of consistency, supporting the validity and reliability of the Zakat performance index model in supporting the achievement of the Sustainable Development Goals (SDG).

4.3.4. Calculation Results of Total Performance Index Score

The results of calculating the total performance index score show that:

Table 6 Results of calculating the total performance index score

Alternative	Normalization Score	Weight	Weighted Score
SDG 1	0.149	0.19375	0.0289
SDG 2	0.219	0.22125	0.0485
SDG 3	0.322	0.26225	0.0844
SDG 4	0.310	0.32250	0.0999
Total Performance Index Score			0.2617

Source: Processing results, 2024.

Based on Table 6, the results of calculating the total performance index score, normalized scores, weights and weighted scores are obtained for each SDG alternative. SDG 1 (poverty eradication) has a normalized

score of 0.149, a weight of 0.19375, and a weighted score of 0.0289. SDG 2 (reducing hunger) has a normalized score of 0.219, a weight of 0.22125, and a weighted score of 0.0485. SDG 3 (good health and well-being) has a normalized score of 0.322, a weight of 0.26225, and a weighted score of 0.0844. SDG 4 (quality education) has a normalized score of 0.310, a weight of 0.32250, and a weighted score of 0.0999. The total performance index score of all alternatives is 0.2617. These results show the contribution of each SDG to the total performance index score, with SDG 4 providing the highest contribution, followed by SDG 3, SDG 2, and SDG 1.

The data analysis reveals three key trends in the development of the SDG zakat performance index model: normalization matrix, priority vector, consistency, and total performance index score. First, SDG 4 (quality education) consistently demonstrates the highest contribution across various analyses, with the highest weighted score of 0.0999, highlighting the need for greater zakat allocation to education. Second, SDG 3 (good health and well-being) also plays a significant role, with the highest weighted value in the priority vector (0.310) and the second-highest weighted score of 0.0844, stressing the importance of health investments to improve zakat performance. Third, the consistency results confirm the model's reliability, with a CI value of 0.0068 and a CR of 0.0076, both below the tolerance limit, validating the measurement. These findings suggest that an effective zakat strategy should focus on proportional and strategic allocations, prioritizing education and health, while maintaining consistency and reliability in the model. Additionally, it emphasizes that zakat performance should still address poverty alleviation and hunger reduction.

4.4. Discussion
4.4.1. Increasing Social and Economic Welfare (SDG 1, 2)

Based on Table 1, the results of indicator processing using the AHP method, SDG 1 (end poverty), has a correlation value of 1 with itself, indicating the main priority in improving social and economic welfare. SDG 1 also shows a correlation value of 1.24 with SDG 2 (ending hunger), which shows a strong relationship between efforts to end poverty and hunger. In contrast, SDG 2 has a correlation value of 1 with itself, indicating a strong focus on ending hunger and increasing food security, and a correlation value of 0.81 with SDG 1, indicating a significant but

more minor contribution of efforts to end hunger to poverty alleviation. These results are in line with previous research by Smith et al. (2018), which shows that poverty alleviation programs that are integrated with food security provide more significant results (Dwi et al.., 2024; Nesengani et al., 2016). Jones and Basha (2020) also found that hunger has a direct impact on individuals' ability to escape poverty (Mehboob, 2022; Singh, 2023), while Rahman and Ahmed (2019) highlighted that hunger interventions can accelerate poverty alleviation by reducing the burden on health and increasing productivity (Abusaada & Elshater, 2024; Fidlizan et al., 2013; von Grebmer, 2018). Wong et al. (2017) show that zakat programs focusing on food security can significantly reduce poverty levels (Eiman, Ahmed, Khaleel, 2024; Salim et al., 2024). This analysis underlines the importance of the close relationship between SDG 1 and SDG 2 in achieving sustainable social and economic prosperity so that an effective zakat integration strategy must consider poverty alleviation and hunger reduction simultaneously for optimal results.

The results of this research suggest that to achieve sustainable improvements in social and economic welfare, zakat strategies must focus on the strong link between poverty alleviation (SDG 1) and hunger reduction (SDG 2). An effective zakat program should balance efforts in both areas, as they support each other in improving societal conditions. Implementing zakat to enhance food security can accelerate poverty reduction by lowering health burdens and boosting productivity. Transparency and accountability in zakat management are essential to ensure funds reach the most needed sectors. Developing a holistic zakat performance model will help optimize resource allocation and contribute to achieving the Sustainable Development Goals, particularly in reducing poverty and hunger.

4.4.2. Contribution to Health and Education (SDG 2, 4)

Based on Table 2, the results of processing indicators using the AHP method, SDG 3 (good health and well-being), correlate with one itself, indicating a strong focus on health and well-being. SDG 3 also has a correlation value of 1.17 with SDG 4 (quality education), indicating a significant relationship between improving health and quality education. SDG 4 has a correlation value of 1 with itself, suggesting a priority on quality education, while its correlation with SDG 3 is 0.86, indicating that quality education contributes to health and well-being. However, its influence is less intense than SDGs 3 and 4. Research in five recent years

supports these findings, as a study by Viner et al. (2019) shows that good mental and physical health improves educational achievement (Md Rabbani, 2023), and research by Wang et al. (2020) shows that better access to health services improves educational outcomes (Davis et al., 2024). Additionally, Zhang et al. (2021) highlighted that quality education increases awareness and practice of healthy living (Mawazi et al., 2023; Zhang & Zhang, 2021), while Huebener (2017) and Yue & Xu (2019) found that investment in education has long-term effects on health (Huebener, 2017; Yue & Xu, 2019). These results underline the importance of the relationship between SDG 3 and SDG 4 in achieving sustainable development goals related to health and education, so an effective zakat integration strategy must consider the close relationship between good health and quality education to achieve optimal results.

This research suggests that zakat strategies should focus on the close relationship between good health (SDG 3) and quality education (SDG 4) to achieve sustainable development goals. Zakat managers must allocate funds proportionally to both sectors, as improvements in one area can boost outcomes in the other. For instance, investing in health programs can improve educational performance, and better health services can enhance educational results, particularly in underdeveloped areas. Quality education not only raises awareness about healthy living but also has long-term benefits for future generations' health. Therefore, an integrated zakat program that targets both sectors will have a more significant and lasting impact. It is also crucial to maintain transparency and accountability in zakat management to ensure funds reach the areas most in need, optimizing zakat's contribution to achieving health and education-related SDGs.

4.4.3. Development of the SDG Zakat Performance Index Model

Based on the data processing results, there are three significant trend patterns in the development of the SDG zakat performance index model: the normalization matrix, priority vector, consistency, and total performance index score. First, SDG 4 (quality education) consistently shows the highest contribution with a weighted score of 0.0999, indicating the importance of greater zakat allocation in the education sector. Second, SDG 3 (good health and well-being) shows a significant contribution with the highest weighted value in the priority vector of 0.310 and the second weighted score of 0.0844, emphasizing the importance of investment in health. Third, the consistency results show that the model used is very

reliable, with a CI value of 0.0068 and a CR of 0.0076, which is below the tolerance limit, indicating the validity and reliability of the measurement. Recent studies such as Viner et al. (2019), Wang et al. (2020), Zhang et al. (2021), and Liu et al. (2018) support these findings by highlighting that improving mental and physical health, access to health services, and quality education can significantly improve educational achievement and community well-being. In conclusion, developing an effective Zakat performance index model must ensure the optimal allocation of funds for education and health while considering the importance of poverty alleviation and hunger reduction and maintaining consistency and validity of measurements to achieve optimal results.

This research suggests that the zakat integration strategy should prioritize proportional and strategic allocations for education and health to achieve sustainable development goals (SDGs). With SDG 4 (quality education) contributing the most and SDG 3 (good health and well-being) also playing a significant role, increased zakat funding in these sectors will have a strong impact on community welfare. The model's high consistency results validate this approach, providing a solid foundation for more effective zakat policies. Therefore, zakat managers should focus on optimal fund allocation for education and health while also addressing poverty and hunger to ensure zakat reaches the sectors most in need and creates a lasting impact on community welfare.

5. Conclusion

This research highlights that strategic and targeted zakat management can play a crucial role in achieving the Sustainable Development Goals (SDGs). By focusing zakat funds on education and health, it can create a lasting positive impact on community welfare. The findings also stress the importance of valid and consistent zakat performance measurement to guide more effective and transparent policies. Furthermore, zakat strategies must address urgent needs such as poverty alleviation and hunger reduction to ensure zakat reaches those most in need and empowers them.

The research provides several significant contributions. It offers empirical data on the relationship between zakat and SDG indicators, particularly in education and health, which can inform future research and policy. The introduction of a new variable for measuring zakat's contribution using the Analytical Hierarchy Process (AHP) helps assess zakat's priorities

and impact more clearly. It also emphasizes the need for strategic allocation of zakat, particularly in key sectors like education and health. While there are limitations, such as the focus on specific SDGs and a limited sample of zakat institutions, future research could expand the scope, incorporate other methods, and explore transparency and accountability in zakat management to optimize its effectiveness.

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