## 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.

JEL Classification: G20, J36, O15

Keyword: Zakat integration; Sustainable Development Goals; Zakat-SDG Performance Index Model; SDG 1; SDG 2; SDG 3; SDG 4

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