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# DOES ISLAMIC PHILANTHROPY INSTITUTIONS IN INDONESIA CAN ACHIEVE SDGs?: An Empirical Legal Research

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## Abstract

Islamic philanthropy as part of Sustainable Development Goals (SDGs) according to article 3 [b] Presidential Regulation No.111 of 2022. The article mentions form of planning, implementation, monitoring and evaluation of SDGs involving by Islamic philanthropic institutions. This research aims to analyze how far Islamic philanthropic institutions can achieve SDGs viewed article 3 [b]. This research used a descriptive qualitative with an empirical juridical approach. Primary data is obtained from interviews and documentation, while secondary data comes from legal materials. Atlas.ti software version 9.0 was conducted as a tool to analyze the data. The results showed, in the term of planning was carried out by involved on preparation of national development plan, contributed in national and regional action plans, and reducing SDGs programs in institution's strategic plan. In terms of implementation, only focusing on blended finance schemes and initiate 'program follow money' to in-line all programs with SDGs. In terms of monitoring and evaluation, it is still constrained by filling on reporting matrix which is considered need to be converted. This research contributes in form of contextualizing the role of Islamic philanthropic institutions towards SDGs by providing policy recommendations for government.

Lembaga filantropi Islam merupakan bagian dari SDGs merujuk pada ketentuan Pasal 3 [b] Peraturan Presiden No.111 Tahun 2022. Pasal tersebut menyebutkan bentuk perencanaan, pelaksanaan, pemantauan dan evaluasi SDGs dengan melibatkan lembaga filantropi. Tujuan penelitian untuk melihat sejauhmana lembaga filantropi Islam dalam mencapai SDGs ditinjau dari sisi regulasi. Jenis penelitian ini adalah deskriptif kualitatif dengan pendekatan yuridis empiris. Data primer diperoleh dari wawancara dan dokumentasi, sedangkan data sekunder berasal dari bahan hukum (perundang-undangan). Software Atlas.ti versi 9.0 digunakan sebagai tools untuk menganalisis data. Hasil penelitian menunjukkan bahwa bentuk perencanaan dilakukan dengan turut terlibat dalam penyusunan rencana pembangunan nasional, pengisian rencana aksi nasional dan daerah, serta menurunkan program SDGs dalam rencana strategis lembaga, dari segi pelaksanaan hanya berfokus pada skema blended finance serta diperlukan inisiasi "program follow money" untuk meng in-line kan seluruh program dengan SDGs, dari segi pemantauan dan evaluasi masih terkendala dengan pengisian matriks pelaporan yang dinilai perlu di konversi. Penelitian ini berkontribusi dalam wujud kontekstualisasi peran lembaga filantropi Islam terhadap pencapaian SDGs sekaligus memberikan rekomendasi kebijakan yang ditujukan kepada pemerintah

**Keywords:** Islamic philanthropy; SDGs; Regulation; Presidential Regulation

## Introduction

Sustainable Development Goals (SDGs) is a current issue that is discussed by around the world. SDGs is continuation from Millennium Development Goals (MDGs)<sup>1</sup> agreed upon by United Nations (UN) members.<sup>2</sup> SDGs concept is oriented towards programs for alleviating social, economic and environmental problems with law and governance problem.<sup>3</sup> There are at least five primary constructs in the SDGs program principles, namely: people, planet, welfare, peace, and partnership.<sup>4</sup> SDGs has 17 goals with 169 achievement indicators.<sup>5</sup> This agreement was concretized into a UN Resolution A/RES/70/1 concerning "Transforming Our World: the 2030 Agenda for Sustainable Development".<sup>6</sup>

Interestingly, Indonesia has a strong commitment to realizing the SDGs agenda. Then the form of government action as Indonesia's commitment to achieve SDGs was carried out by ratifying the regulation and making it a legal regulation. First, the government stipulates Presidential Regulation No. 59 of 2017 on the Implementation of SDGs. The regulatory mandate produces at least three important documents for implementing SDGs, namely: the National Action Plan/ Rencana Aksi Nasional (RAN), the Regional Action Plan/ Rencana Aksi Daerah (RAD), and SDGs Roadmap towards 2030.<sup>7</sup> Second, as effort to improve the government in achieving SDGs, the government issued regulations as a form of improvement to Presidential Regulation 59/2017 by ratifying Presidential Regulation No. 111/2022. This presidential regulation becomes the basis and legal umbrella for all parties in implementing the SDGs.

The concept of SDGs is oriented towards programmes to alleviate social<sup>8</sup>, economic and environmental problems<sup>9</sup> by maintaining a balance in the three sectors in a sustainable manner.

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<sup>1</sup> Kementerian PPN/Bappenas, "Ringkasan Eksekutif Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan/ Sustainable Development Goals (TPB/SDGs) Tahun 2019" (Jakarta, 2019), P. 1.

<sup>2</sup> Alfajri Alfajri, Luerdi Luerdi, and Suwignyo Suwignyo, "Pelatihan Dan Pemberdayaan Tunas Sustainable Development Goals (SDGs) Siswa Tingkat SMA/MA Sederajat Di Kota Pekanbaru Untuk Mewujudkan Tujuan Sustainable Cities and Communities Dan Responsible Consumption and Production," (JPMM) *Jurnal Pengabdian Masyarakat Multidisiplin* 3, no. 3 (2020), <https://doi.org/https://doi.org/10.36341/jpm.v3i3.1295>.

<sup>3</sup> Daphne Comfort Peter Jones, Martin Wynn, and David Hillier, "The Sustainable Development Goals and Information and Communication Technologies," *Indonesian Journal of Sustainability Accounting and Management (IJSAM)* 1, no. 1 (2017).

<sup>4</sup> Filho and Walter Leal, "Viewpoint: Accelerating the Implementation of the SDGs," *International Journal of Sustainability in Higher Education*, 2020, <https://doi.org/10.1108/IJSHE-01-2020-0011>.

<sup>5</sup> Ursula Werther-Pietsch, "The Impact of SDGs on International Law - A Nucleus of a Right to Peace?," *Austrian Journal of Political Science* 47, no. 1 (2018): 17–28, <https://doi.org/10.15203/ozp.1895.vol47iss1>.

<sup>6</sup> See Saddam Rasanjani, "Sustainable Development Goals (SDGs) and Indonesian Housing Policy," *Otoritas: Jurnal Ilmu Pemerintahan* 8, no. 1 (2018).

<sup>7</sup> Syamsuri, Yaumi Sa'adah, and Isma Aulia Roslan, "Reducing Public Poverty Through Optimization of Zakat Funding as an Effort to Achieve Sustainable Development Goals (SDGs) in Indonesia," *Jurnal Ilmiah Ekonomi Islam* 8, no. 01 (2022): 792–805.

<sup>8</sup> Jones, Wynn, and Hillier, "The Sustainable Development Goals and Information and Communication Technologies."

SDGs are formulated as development that meets the needs at present without compromising the rights to fulfil in the future generations.<sup>10</sup> The five principles are projected to be achieved on 2030 by alleviating poverty, inequality and tackling climate change.<sup>11</sup> The Annex of Presidential Regulation No.59/2017 contains the goals of SDGs, namely improving economic welfare of the community in a sustainable manner, maintaining the sustainability of the community's social life and maintaining the quality of the environment..

The government continues to encourage inclusive implementation SDGs. Interestingly, Presidential Regulation 59/2017 and Presidential Regulation 111/2022 emphasize stakeholder collaboration between government and non-government elements. In line with this Scheyvens, et.all (2016)<sup>12</sup> it was revealed that one of the most critical changes in the SDGs agenda involves the role of the non-government sector. Efforts to involve the non-government sector are carried out by legal regulations that prioritize the principle of "no one left behind". This principle is the main principle for implementing the SDGs at national and regional levels. The stakeholders referred to in this principle as stated in Presidential Regulation 111/2020 are stakeholders in a multi-stakeholder network in the form of a pentahelix network. The pentahelis network is government, academics, philanthropists, media and business actors. This effort was carried out to strengthen the inclusiveness of SDGs implementation in Indonesia

Philanthropy activities are also involved in the SDGs agenda, as stated in Presidential Regulation 111/2022. In addition, philanthropy included in the terminology as outlined in the presidential regulation is Islamic philanthropy. Islamic philanthropy is a form of charity<sup>13</sup>, voluntary donations<sup>14</sup> and support based on Islamic values<sup>15</sup>. Islamic philanthropy, which is manifested in the payment of zakat, infaq, sadaqah and waqf, also aims to cleanse assets and purify the soul. Assets must be cleaned because they contain other people's rights, and avoid greed, and stinginess.<sup>16</sup> Islamic philanthropy institutions in Indonesia are legally entrusted to National Board of Zakat/*Badan Amil Zakat Nasional* (BAZNAS), Amil Zakat Institution/

<sup>10</sup> Ishatono Ishatono and Santoso Tri Raharjo, "Sustainable Development Goals (Sdgs) Dan Pengentasan Kemiskinan," *Share : Social Work Journal* 6, no. 2 (2016): 159–167.

<sup>11</sup> Kofiqoh Ferawati, "Sustainable Development Goals Di Indonesia: Pengukuran Dan Agenda Mewujudkannya Dalam Perspektif Ekonomi Islam," *Kontekstualita* 33, no. 02 (2018): 143–67, <https://doi.org/10.30631/kontekstualita.v35i02.512>.

<sup>12</sup> Scheyvens et al., "The Private Sector and the SDGs: The Need to Move Beyond 'Business as Usual': The Private Sector and the SDGs: Moving Beyond 'Business-as-Usual' 24(6):," *Sustainable Development* 24, no. 6 (2016): P. 379, <https://doi.org/doi:10.1002/sd.1623>.

<sup>13</sup> Jon B. Alterman and Shireen Hunter, "The Idea of Philanthropy in Muslim Contexts," *The Center for Strategic and International Studies*, 2004, P. 2.

<sup>14</sup> Farid Septian, "Recontextualization of Islamic Philanthropy Funds," *IJZIP: International Journal of Zakat and Islamic Philanthropy* 3, no. 1 (2021). P. 61.

<sup>15</sup> Muhamed Zulkhibri and Abdul Ghafar Ismail, *Financial Inclusion and Poverty Alleviation: Perspectives from Islamic Institutions and Instruments* (Palgrave Macmillan by Springer Nature, 2017), P. 9, <https://doi.org/https://doi.org/10.1007/978-3-319-69799-4>.

<sup>16</sup> Zulkhibri and Ismail, P. 9.

<sup>22</sup> Lembaga Amil Zakat (LAZ), and Zakat Collection Unit/ *Unit Pengumpulan Zakat* (UPZ) <sup>35</sup> for the management of zakat, infaq and sadaqah (ZIS) funds.<sup>17</sup> The institution is responsible to the state for optimizing ZIS. Meanwhile, in the dimension of organized waqf at BWI.<sup>18</sup> The various program that run by Islamic philanthropic institutions consistently respond to the sustainable development agenda as a voluntary<sup>19</sup>, although regulation still requires legal reform.<sup>20</sup>

However, the role of Islamic philanthropy as intended in Presidential Regulation 111/2022 needs to be studied in more depth. Referring to the sound of Article 3 letter (b), it states that Presidential Regulation 111/2022 is used as a guideline for planning, implementing, monitoring and evaluating <sup>36</sup> the implementation of the SDGs. The form of the *action plan* and the direction of implementing the SDGs by involving philanthropy institutions need to be studied in more depth from existing legal regulations. Due to several provisions in the article require aspects of legal reform. Regarding regulations, Islamic philanthropy in carrying out its actions refers to Law No.23/2011 concerning zakat and Law No.41/2004 concerning waqf. Therefore, it is necessary to empirically explore the implementation of Presidential Regulation 111/2022 linked to ziswaf regulations in Indonesia. This research are focusing <sup>42</sup> on the role given by Islamic philanthropy institutions in achieving the SDGs in terms of empirical legal aspects.

Islamic philanthropy unwittingly plays an involved role in achieving the SDGs. Several previous studies have revealed that Islamic philanthropic institutions in achieving SDGs. Khalifah (2017)<sup>21</sup> it was stated that achieving the SDGs requires the role of Islamic philanthropy institutions. Normasyhuri, K., et.all (2022)<sup>22</sup> if examined more deeply, the programmes created by LAZ are in line with the SDGs. Bashori, A., et.al (2024)<sup>23</sup> BAZNAS Kendal modernises zakat law to respond to sustainable development programme. Suprayitno, E, et.all (2023)<sup>24</sup> BAZNAS Lumajang plays a role in distributing ziswaf funds to help sustainable programmes such as post-

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<sup>17</sup> Filantropi Islam, "Manajemen Strategi Baznas Dalam Pengelolaan Dana Filantropi Islam" 4, no. 1 (2018): 64–83.

<sup>18</sup> Neneng Hasanah, Indah Sulistya, and M. Iqbal Irfany, "Strategi Pengelolaan Wakaf Uang Oleh Badan Wakaf Indonesia (BWI)," *Al-Awqaf: Jurnal Wakaf Dan Ekonomi Islam* 13, no. 1 (2021): 39–58, <https://doi.org/10.47411/al-awqaf.v13i1.95>.

<sup>19</sup> Naili Qiyadatul Ulya, "Strategy of Zakat Utilization for Productive Economic and Social Activity : A Case Study at Lembaga Amil Zakat , Infaq and Shodaqoh Yayasan," *World Academy of Science, Engineering and Technology International Journal of Economics and Management Engineering* 17, no. 1 (2023): 80–85.

<sup>20</sup> Lusiayani and Amrin, "Development of Sharia Economic Law in Indonesia (Positivation of Zakat Law)," *LEGAL BRIEF* 11, no. 2 (2022): 1335–44.

<sup>21</sup> Mohamad Handi Khalifah, "Optimization of BAZNAS Programs on Sustainable Development Goals ( SDGs ): Analytic Network Process Approach ( ANP )," *International Journal of Zakat* 2, no. 2 (2017): P. 79.

<sup>22</sup> Khavid Normasyhuri, Budimansyah, and Ekid Rohadi, "Strategi Pengelolaan Zakat , Infaq Dan Sadaqah ( ZIS ) Terhadap Pemberdayaan Ekonomi Umat Dalam Pencapaian Sustainable Development Goals ( SDGs )," *JIEI: Jurnal Ilmiah Ekonomi Islam* 8, no. 02 (2022): 1947–62.

<sup>23</sup> Akmal Bashori et al., "The Transformation of Zakat Law: An An Analysis of Ijtihad Maqasidi in the Modernisation of Zakat Practicies in Indonesia," *Jurisdictie: Jurnal Hukum Dan Syariah* 15, no. 1 (2024): 34–72.

<sup>24</sup> Eko Suprayitno, Khusnudin, and K. Nina Amaliya, "Funds and the Post-Disaster Recovery of Mount Semeru Eruption," in *AICOLLIM 2022* (Atlantis Press SARL, 2023), 664–73, <https://doi.org/10.2991/978-2-38476-002-2>.

disaster recovery. Rejab,s., et.all (2022)<sup>25</sup> optimization the attion from government is needed by zakat institutions to create SDGs programmes.

In another study, Hariyanto (2020)<sup>26</sup> the potential in Indonesia is very large and based on evidence, it can alleviate the several problems of the ummah. Rahman, F., et.all (2022)<sup>27</sup> the impact of Islamic philanthropy needs to be studied more deeply in terms of challenges in realizing sustainable development. According to previous research, it shows the existence of Islamic philanthropy institutions in supporting sustainability-based programmes. Meanwhile, research that focuses on examining the role of Islamic philanthropic institutions in achieving SGD is still rare, especially from a legal perspective. This research will fill the research gap by analysing the role that philanthropic institutions have played in achieving SDGs in terms of applicable regulations. This research aims to analyze the existence of Islamic philanthropy institutions in Indonesia in achieving SDGs according the mandate of Article 3 [b] PR No.111/2022.

## Research Methods

This research used qualitative descriptive with legal research approach. According to Morris L. Cohen, legal research is a process of discovering laws that regulate human social activities, which involves rules imposed by the state that explain or analyze these regulations.<sup>28</sup> Then this type of research can also be called applied legal research, namely research that focuses on examining the implementation or implementation of positive legal provisions, both in factual contracts at each specific legal event.<sup>29</sup>

This research used primary and secondary data. In this research, primary data comes from field data like documents archive and some of interviews with selected informants using criteria that researchers have set which focuses on Islamic philanthropy institutions, SDGs, and the application of law. Perter Mahmud Marzuki in his book "Legal Research" reveals that interviews are included in non-legal materials. Interviews used as primary data must be prepared by researchers who raise legal issues, and are recommended in written form.<sup>30</sup> To conduct

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<sup>25</sup> Siti Noorbiah Md Rejab et al., "Can Zakat Realize the Sustainable Development Goals (SDGs)?," *HIV Nursing* 22, no. 2 (2022): 3833–37.

<sup>26</sup> Lirie Hariyanto et al., "Effectiveness of the Economic System to Zakat and Waqf for Empowerment of the Ummah in Indonesia," *International Journal of Advanced Science and Technology* 29, no. 06 (2020): 1910–16.

<sup>27</sup> Ferdasur Rahman et al., "Infaq for Sustainable Development : The Pathway to Achieving No Poverty and Zero Hunger in Bangladesh," *International Journal of Advanced Research in Economics and Finance* 4, no. 3 (2022): 262–78.

<sup>28</sup> Johnny Ibrahim, *Teori Dan Metode Penelitian Hukum Normatif* (Malang: Bayumedia Publishing, 2005), P. 3.

<sup>29</sup> Abdulkadir Muhammad, *Hukum Dan Penelitian Hukum* (Bandung: PT. Citra Aditya Bakti, 2004), P.40.

<sup>30</sup> Peter Mahmud Marzuki, *Penelitian Hukum*, ed. Ct. 2 (Jakarta: Kencana, 2008), P. 165.

interviews with informants, researchers used interview tools: a notebook, tape recorder, and camera. The following is a list of informants interviewed by researchers:

**Table 5.** Informans Profile

No	Name of Informans	Positions
1	Iqbal Fadli Muhammad	Directorate of Empowerment Zakat and Waqf, Ministry of Religion Republic of Indonesia
2	Disya Marianty	Project Manager of Department IV Innovation Program, National Zakat Forum (FOZ)
3	Citra Widuri	Head of Department IV Innovation Program, National Zakat Forum (FOZ)
4	Dr. Rachmat Kurniawan	Manager of the Environmental Development Pillar, SDGs National Secretariat
5	Indah Badi'ah	Program Development Manager of LAZ Harfa
6	Drs. Qohari Cholil	Executive Director of NU-Care LAZISNU
7	Ali Bastoni	Head of Waqf Development Division Dompot Dhuafa
8	Nazaruddin Author	LAZISMU Program Manager
9	Information And Documentation Management Officer (PPID)	BAZNAS (

Secondary data used by researchers are laws, books, scientific articles, and other supporting documents that are relevant to the research topic. However, researchers tend to focus secondary data on material of law. This research focusing on four regulations: Law No.23 of 2011 on Zakat, Presidential Regulation of Republic Indonesia Number 59 of 2017 on Implementation of the Achievement of Sustainable Development Goals, Regulation the Minister of National Development Planning/ Head of the National Development Planning Agency of Republic Indonesia Number 7 of 2018 on Coordination, Planning, Monitoring, Evaluation and Reporting on the Implementation of Sustainable Development Goals; Presidential Regulation of Republic Indonesia Number 111 of 2022 on Implementation of the Achievement of Sustainable Development Goals.

Analysis of this research data uses analytical tools in the form of Atlas.ti. Atlas.ti is application software that can help researchers organize, code and analyze research data in a structured and efficient manner. This software is capable of reading various types of data, such

as audio, video data, image data, or written data (articles, books, survey data, or interview transcripts).<sup>31</sup> Atlas.ti helps organize raw research data, and is then able to help provide data coding for each data that has been categorized.<sup>32</sup> In this research, researchers used a data analysis approach with an empirical juridical approach to explore more deeply positioning Islamic philanthropy institutions to achieve SDGs. Then analyzed the data with Atlas.Ti software version 9.0. The results of the in-depth interviews were processed using Atlas.ti to find the right coding, so that the research results can be described in reference to existing legal practices, theories and facts.

## Discussion

The role played by Islamic philanthropy towards the SDGs is inseparable from the programme goals that have been implemented. In fact, the programmes created by Islamic philanthropic institutions so far do not refer to the SDGs. This is because SDGs is an issue that was only raised by the world in 2015. Meanwhile, Islamic philanthropy in Indonesia has been running since a long time ago based on the first zakat regulation (Law No.38/1999).<sup>33</sup> However, its role is large, as its programmes are inline with the SDGs. Programmes run by philanthropic institutions are currently responding to emergencies and solving social problems. The Indonesian government sees this potential. The government cannot work alone to achieve the SDGs targets.

The involvement of multisectoral parties such as philanthropic organisations is needed to assist the government. This is the reason why Presidential Regulation No. 111/2022 on Implementation of the Achievement of SDGs was issued.

The involvement of Islamic philanthropy institutions to achieve the SDGs is outlined in regulations as guidelines. Specifically, the regulation serves as a guideline for the implementation of SDGs for Islamic philanthropy institutions in terms of planning, implementation, monitoring and evaluation, as mentioned in Article 3 letter (b):

“The national SDG targets for 2024 as referred to in Article 2 paragraph (l) shall be used as: [b] a reference for CSOs, philanthropies, business actors, academics, and other stakeholders who will formulate SDG planning, implementation, and monitoring and evaluation.”

This research reveals the extent of the efforts made by Islamic philanthropic institutions to achieve the SDGs referring to the wording of article. The results of the data analysis presented

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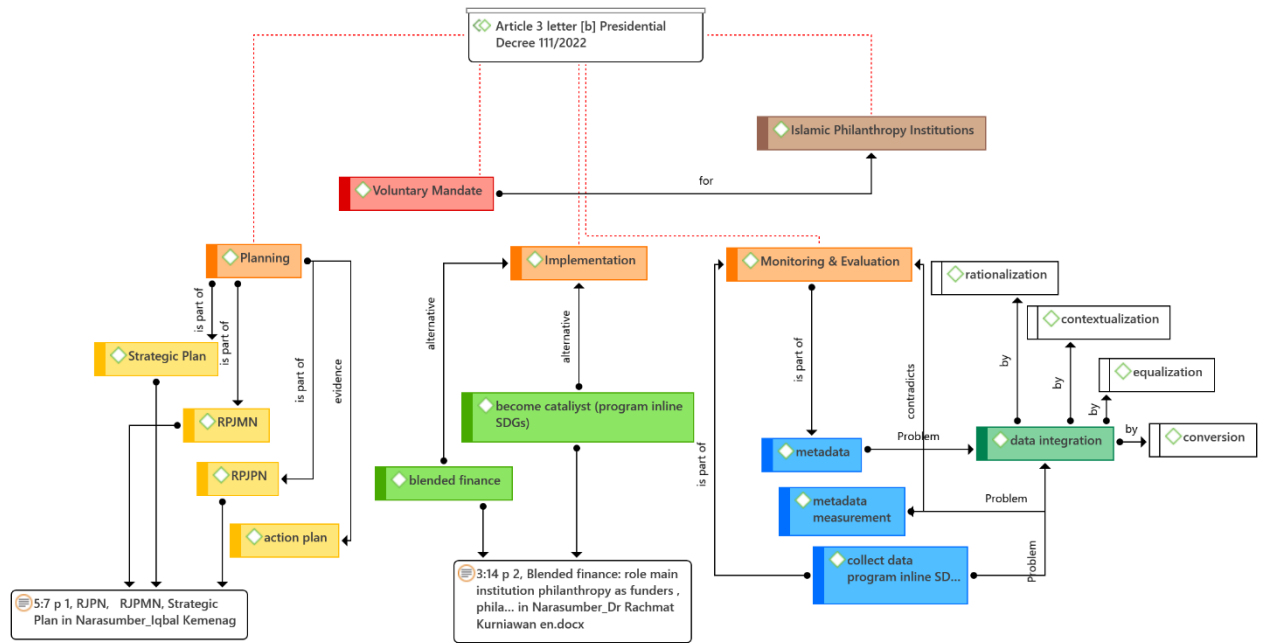
<sup>31</sup> Roberto Franzosi et al., “Quantitative Narrative Analysis Software Options Compared: PC-ACE and CAQDAS (ATLAS.Ti, MAXqda, and NVivo),” *Springer*, 2012, P. 3222, <https://doi.org/10.1007/s11135-012-9714-3>.

<sup>32</sup> Tabitha Hart and P E G Achterman, “Qualitative Analysis Software ( ATLAS . Ti / Ethnograph / MAXQDA / NVivo ),” *The International Encyclopedia of Communication Research Method*, 2017, P. 7, <https://doi.org/10.1002/9781118901731.iecrm0194>.

<sup>33</sup> Suciyani and Amrin, “Development of Sharia Economic Law in Indonesia (Positivization of Zakat Law),” P. 1335.

focus on empirically reviewing the application of Article [3] letter [b] related to aspects of planning, implementation, monitoring and evaluation. It is the provisions of this article that need to be explored empirically. The purpose of this analysis is to analyze at the facts in the field (empirical legal aspects) of the implementation of the mandate stated in the article. The following are the results of Altas.ti data processing using open networking (Figure 1):

**Figure 2.** Results of Open Networking Analysis of Planning, Implementation, Monitoring and Evaluation of SDGs Implementation by Islamic Philanthropy Institutions in Indonesia



Source: Authors 'own (Atlas.ti 9.0)

The results of Atlas.ti's networking analysis show an overview of efforts related to the implementation of planning, implementation, monitoring and evaluation as stated in the provisions of Article 3 letter [b] of Perpres 111/2022. However, the networking results show the positioning of Islamic philanthropy institutions regarding the implementation of the provisions of Article [3] letter [b] which states that the position of philanthropic institutions and SDGs is voluntary. This condition causes differences in the practice of planning, implementation, monitoring and evaluation stages for Islamic philanthropy institutions. The following is a detailed data presentation:

### Compilation of Action Plans by Islamic Philanthropic Institutions as a Form Planning of SDGs

Referring to Presidential Regulation 111/2022, normatively it is a guideline related to the planning aspect. The target of achieving SDGs also requires a good and appropriate form of planning. The planning will determine the picture of implementation. The formulation of the

strategy is contained in Presidential Regulation No.111/2022 Article 3 (b) as a form of guidance for planning, implementation, monitoring and evaluation. Because all activities to achieve the SDGs agenda must be planned, organised, even controlled and evaluated the level of achievement. This is necessary so that the achievement of SDGs can be carried out effectively and efficiently.

Structurally, referring to the mandate of Presidential Regulation 111/2022, philanthropy is part of the TKN (National Coordination Team) and TKD (Regional Coordination Team). Article 10 paragraph [2] states:

“The national implementation team as referred to in paragraph [1] is led and known by one of the senior middle leaders at the ministry of national development planning with members consisting of elements of ministries/institutions, philanthropy, business actors, academics, and mass organisations.”<sup>34</sup>

Nationally, as part of the TKN, Islamic philanthropy organisations participate in recommending policies and coordinating the implementation of achieving the SDGs. Of course, as a member of TKN and POKJA, Islamic philanthropy has a role in the formulation of the action plan. The forms of involvement given to Islamic philanthropy organisations include:

1. Preparation of the National Action Plan/ *Rencana Aksi Nasional* (RAN) and Regional Action Plan/ *Rencana Aksi Daerah* (RAD)

The preparation of an action plan is a document that is directly related to the SDGs. The form of action plan is a necessary document in the preparation of programmes and activities and targets carried out related to the achievement of SDGs.<sup>35</sup> The programmes contained in the action plan activities are more detailed when compared to the RPJMN, where the document is inline with the targets of achieving the SDGs.

The results of Atlas.ti's analysis (Figure 1) show the form of action of involving Islamic philanthropy institutions in the planning aspect in the form of involvement in the preparation of the RPJMN, RPJPN, Action Plans both nationally and in the regions. As part of the TKN, Islamic philanthropic institutions are involved by the coordinator of SDGs implementation, namely Bapennas, in taking the role of formulating the RPJMN, RPJPN, and action plans. This is in accordance with the interview statement with Dr Rachmat Kurniawan as Manager of the Environmental Development Pillar, SDGs National Secretariat, who stated:

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<sup>34</sup> Bunyi Pasal 10 ayat [2] “Peraturan Presiden Nomor 111 Tahun 2022 Tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan,” n.d.

<sup>35</sup> Ferawati, “Sustainable Development Goals Di Indonesia: Pengukuran Dan Agenda Mewujudkannya Dalam Perspektif Ekonomi Islam.”

“Bapennas often invited Islamic philanthropy institutions to formulate RAN/RAD, implement actions, monitor and be included in the implementation of SDGs. However, because it is voluntary, it only provides mechanisms and direction. The method and implementation are left to the philanthropist. "The institutions we invite are BAZNAS, LAZISNU, LAZISMU, LAZ Harfa and many other philanthropists”<sup>36</sup>

The results of the data in the field also show that Bapennas as the coordinator facilitates the formulation of the RAN / RAD. Then the researchers managed to find a sample of the national action plan filling form from Dompot Dhuafa and the regional action plan filling form from LAZISMU (Figure 2). LAZISMU filled in the NAP with details of 32 programmes outlined in the NAP with a varied distribution of programmes. Then the RAD filled in by Dompot Dhuafa Riau (Figure 15) with details; a) goal 1 consists of 9 target indicators with 14 activities, b) goal 2 consists of 2 target indicators with 2 activities, c) goal 3 consists of 5 target indicators with 7 activities, d) goal 4 consists of 2 indicators with 2 activities, e) goal 5 consists of 1 target indicator with 1 activities, f) goal 6 consists of 1 target indicator with 1 activities.<sup>37</sup>

Figure 2. Sample Form RAN by LAZISMU

Program/Kegiatan/Output Kegiatan (1)	Satuan (2)	Tahun Dasar (2015)	Target Tahunan (3)				Indikatif Alokasi Anggaran (Rp Juta) (4)	Sumber Pendanaan (5)	Lokasi (6)	Instansi Pelaksana (7)
			2016	2017	2018	2019				
PROGRAM PEMANGKU KEPENTINGAN LAINNYA: LAZISMU										
PROGRAM 1: Beasiswa Mentari (Gerakan Orang Tua Asuh (GOTA))										
Kegiatan 1: Memberikan beasiswa pendidikan dasar dan menengah bagi masyarakat miskin	2. 1 Jumlah siswa yang dibantu biaya pendidikannya	orang	1000	1000	1000	1000	4.000.000.000	donasi masyarakat	Seluruh Indonesia	LAZISMU, MAJELIS DIKASAMEN
PROGRAM 2: Beasiswa Sang Surya (1000 sarjana)										
Kegiatan 1: Memberikan beasiswa	2. 1 Jumlah siswa yang dibantu biaya pendidikannya	orang	250	250	250	250	2.500.000.000	donasi masyarakat	Seluruh Indonesia	LAZISMU, MAJELIS DIKASAMEN

Source: Archive Document's by LAZISMU

Figure 3. Sample Form RAD by Dhompot Duafa Riau

BAGIAN 3. PROGRAM, KEGIATAN, INDIKATOR KEGIATAN YANG DIKELAKSANAKAN OLEH NON PEMERINTAH													
DOMPET DHUafa RIau													
Nama Program/Kegiatan/Indikator Kegiatan (1)	Satuan (2)	Tahun Dasar (16)	Target Tahunan (4)			Indikatif Alokasi Anggaran (RpMiliar) (5)			Jumlah Indikatif Alokasi Anggaran (7)	Sumber Pendanaan (7)	Lokasi (8)	Instansi Pelaksana (9)	
			2017	2018	2019	2017	2018	2019					
<b>PROGRAM NON PEMERINTAH</b>													
<b>GOAL 1 TANPA MEMORISASI</b>													
<b>INDIKATOR TWP - 3.3 (24) Persentase Pemenuhan Bantuan Sosial (PBS) Melalui Jaminan Kesehatan Nasional (JKN) Kartu Indonesia Sehat (KIS)</b>													
<b>PROGRAM - Program Bantuan Biaya Kesehatan Untuk Pajati</b>													
Kegiatan 1: Pembayaran Pasien Atas Layanan Kesehatan yang tidak tercover BPJS	3.1. Keluarga Tidak Mampu yang diresor atau harus mendapat pelayanan medis di Pekanbaru	Individu	0 (2016)	0	40	60	0	12.480.000	18.720.000	31.200.000	Dompot Dhuafa Riau	Kota Pekanbaru dan sekitarnya	Dompot Dhuafa Riau
<b>INDIKATOR TWP - 3.3 (25) Persentase Penyandang disabilitas miskin dan rentan yang menerima bantuan pemenuhan kebutuhan dasarnya</b>													
<b>PROGRAM - Bantuan Alat Bantu Disabilitas</b>													
Kegiatan 1: Paket Kursi Roda Untuk Dhuafa	3.1. Keluarga Peralihan yang menyandang disabilitas diberikan alat bantu untuk memudahkan aktivitas sehari-harinya	Individu	0 (2016)	2	2	3	1.800.000	2.000.000	3.000.000	6.800.000	Dompot Dhuafa Riau + Angkasa Pura	Desa Rimbau Langkat, RWU, Dusun Sokop Bantarnya, Meranti, dan Pekanbaru	Dompot Dhuafa Riau
<b>INDIKATOR TWP - 3.3 (26) Jumlah Keluarga Miskin yang Mendapat Bantuan Tunai Bersyarat</b>													
<b>PROGRAM - LAMBATYA (Layanan Bantuan Monevink Lapangan)</b>													
Kegiatan 1: Bantuan Langsung Tunai	3.1. Bantuan Langsung berupa kebutuhan pokok keluarga miskin dan keluarga rentan	Individu	342 (2016)	400	500	600	62.000.000	80.000.000	90.000.000	232.000.000	Dompot Dhuafa Riau	Desa Rimbau Langkat, RWU, Desa Sokop Desa Sende-Desa Penak Dengan Desa Kampung Balak Kap Meranti-Bengkalis Kota Pekanbaru	Dompot Dhuafa Riau
Kegiatan 2: Bantuan Langsung Pembayaran Biaya Sekolah	3.1. Mengurangi beban biaya pendidikan keluarga miskin	Individu	10 (2016)	20	30	30	10.000.000	10.000.000	10.000.000	30.000.000	Dompot Dhuafa Riau	Pekabarru, RWU, Meranti, Duri	Dompot Dhuafa Riau

Source: Archive Document's by Dhompot Duafa

<sup>36</sup> “Interview Result with Dr. Racmat Kurniawan as a Manager of the Environmental Development Pillar, SDGs National Secretariat (Thursday, 5 Oct 2023 on 01.15 Pm),” n.d.

<sup>37</sup> “Arcieve Document RAD Dompot Dhuafa,” n.d.

The data exposure shows that Islamic philanthropy institutions have filled out action plans both within the national and regional scope. The form of the filling form of the two institutions is in accordance with the format made by Bapennas. However, the form of filling out the national action plan made by LAZISMU does not include the target goals and target indicators of SDGs achievement. As for the form of form made by Dompot Dhuafa, it includes goals and indicators.

## 2. SDGs Elements in Islamic Pilanthropy Institutions Action Plans

Action plans are a key part of an institution's.<sup>38</sup> The planning governance of zakat, infaq, sadaqah and other religious social funds is contained in the Strategic Plan (Renstra) and Annual Budget Work Plan (RKAT). The preparation of these two planning documents is in accordance with the mandate of Law No.23/2011 in Article 7, which is to organise the functions of planning, collecting, distributing and utilising zakat. The position of the strategic plan as a medium-term planning document that contains the vision, mission, policy direction, and key performance indicators (KPIs) within the scope of the zakat institution.

The planning form of the institution's strategic plan is included in the planning part of zakat management. This refers to BAZNAS Regulation No.1 of 2016 concerning Guidelines for Preparing Work Plans and Budgets. The action is included in the OPZ planning section by preparing a strategic plan. The making of the institution's strategic plan is carried out by referring to the vision, mission of the institution, then conducting a SWOT analysis. From this analysis, the institution's strategic plan for five years is made, which is outlined along with its goals and success indicators.<sup>39</sup>

Then in terms of institutional action plans, it is also carried out by several Islamic philanthropic institutions. Based on the results of field findings, one of the institutions that reduce SDGs in its action plan is LAZ Harfa. It is interesting that the institution's strategic plan for 2018-2022 includes activity terms related to SDGs. Another institution is LAZISMU. Going through the LAZISMU website on the page <https://lazismu.org> there is a 2021-2025 strategic plan document for the institution. Interestingly, the strategic plan has included a programme plan that is in-line with the SDGs (Figure 4). Synchronisation is carried out by LAZISMU through programme pillars (economic, social dakwah, humanitarian, environmental) with the SDGs Goals. The programme becomes LAZISMU's

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<sup>38</sup> R. Bali Swain and F. Yang-Wallentin, "Achieving Sustainable Development Goals: Predicaments and Strategies," *International Journal of Sustainable Development and World Ecology* 27, no. 2 (2020): 96–106, <https://doi.org/10.1080/13504509.2019.1692316>.

<sup>39</sup> Direktorat Kajian dan Pengembangan BAZNAS, *Pengelolaan Zakat Menurut Syariah Dan Perundang-Undangan* (Jakarta: Pusat Kajian Strategis Badan Amil Zakat Nasional, 2023), P. 38.

national priority programme. The form of strategic plans that are in-line with SDGs is a form of practical reconceptualisation of SDGs goals.

**Figure 4.** LAZISMU Strategic Plan in-line SDGs

ENAM PILAR LAZISMU 2021-2025						
PILAR	DESKRIPSI	TUJUAN UMUM	TUJUAN KHUSUS	RELEVANSI MUKTAMAR	RELEVANSI SDGs	PROGRAM NASIONAL
PENDIDIKAN	Program yang diarahkan untuk meningkatkan sumber daya manusia dan kader-kader keumatan dan kebangsaan melalui kegiatan pendidikan, penyediaan beasiswa, pelatihan guru, dan memperkuat peran strategis fasilitas pendidikan, baik di tingkat sekolah dasar, menengah dan perguruan tinggi.	Tersedianya akses yang merata terhadap pendidikan yang berkualitas untuk meningkatkan daya saing sumberdaya manusia	Terbentuknya kelompok pelajar (siswa atau mahasiswa) dan pengajar (guru honorier) dalam menjalankan proses pendidikan berkualitas dan merata	Membangun masyarakat ilmu, Peningkatan daya saing umat Islam	1) Pendidikan Berkualitas. Menjamin pemerataan pendidikan yang berkualitas dan meningkatkan kemampuan belajar untuk semua orang; 2) Industri, Inovasi dan Infrastruktur. Membangun infrastruktur yang berkualitas, mendorong peningkatan industri yang berkelanjutan serta mendorong inovasi.	Beasiswa Mentari; Beasiswa Sangsuruy; Peduli Guru; Rehabilitasi Sekolah Dasar (Rusdes); Muhammadiyah Scholarship Preparation Program (MSPPP); Lazisnu Goes to Campus/School.
			Tersedianya infrastruktur pendidikan dasar yang memadai untuk mendukung proses belajar mengajar berkualitas			
KESEHATAN	Program yang diarahkan untuk meningkatkan layanan di bidang kesehatan masyarakat, khususnya di kalangan keluarga kurang mampu melalui tindakan kuratif maupun kegiatan preventif berupa penyuluhan maupun kampanye.	Terfasilitasinya kebutuhan layanan kesehatan dasar yang merata	Terbentuknya fasyankes untuk dapat memberikan pelayanan dasar kepada masyarakat sesuai standar	1) Program Unggulan Muhammadiyah; 2) Pengabdian kearifika, paksietrokpa dan zat aditif.	1) Kesehatan yang baik dan kesejahteraan. Menjalin kehidupan yang sehat serta mendorong kesejahteraan hidup untuk seluruh masyarakat di segala umur; 2) Air Bersih dan Sanitasi. Menjamin ketersediaan air bersih dan sanitasi yang berkelanjutan untuk semua orang.	Peduli kesehatan; Rumah Singgah pasien; End-TB; Pencegahan Stunting; Bebas Corona; Kesehatan mental; Sanitasi untuk Masyarakat.

Source: Archieve Document's by LAZISMU

Legally, the form of planning for achieving the SDGs involving Islamic philanthropic institutions as stated in Article 3 letter [b] has been carried out. Efforts made by Islamic philanthropic institutions are included in the professional performance of the institution. This is included in the provisions of Article 13 paragraph [1] of BAZNAS Regulation No.1/2018 on the Code of Ethics of Amil Zakat which states that ‘amil zakat makes planning in accordance with the vision, mission and policies of the institution’.<sup>40</sup> Ratification of SDGs programme into the institution's strategic plan is included in the institution's policy section.

The results of this study are in line with research Jaenudin, M & Harianingrum, S (2022)<sup>41</sup> the existence of LAZ plays a role in supporting the SDGs. Then strengthen the research Rejab, et.all (2022)<sup>42</sup> the achievement targets of the SDGs require the participation of zakat institutions, because there is a relationship between the achievement of the SDGs in it. As well as answering research from Madjakusumah, Zarfi, A (2019)<sup>43</sup> that ziswaf funds in philanthropic institutions need to be maximised to other important agendas with the right programmes. Therefore, this research shows the form of participation efforts by Islamic philanthropy institutions that empirically carry out the mandate of Article 3 [b]. This participation is part of the compliance aspect institution in carrying out the mandate law.

<sup>40</sup> Bunyi Pasal 13 ayat [1] “Peraturan Badan Amil Zakat Nasional No.1 Tahun 2018 Tentang Kode Etik Amil Zakat,” n.d.,

<sup>41</sup> M Jaenudin and Sri Herianingrum, “ZAKAT , INFAQ , SADAQAH ON MUSTAHIK INCOME TO REALIZE NO POVERTY IN INDONESIAN ZAKAT INSTITUTION,” *JEBIS : Jurnal Ekonomi Dan Bisnis Islam* 8, no. 1 (2022): P. 136, <https://doi.org/10.20473/jebis.v8i1.36360>.

<sup>42</sup> Rejab et al., “Can Zakat Realize the Sustainable Development Goals (SDGs)?,” P. 3834.

<sup>43</sup> Adil Zarfi, “The Integration of Awqaf , Zakat and Crowdfunding in Islamic Microfinance Framework : Focus on Moroccan Case,” *Recherches et Applications En Finance Islamique* 3, no. 1 (2019): P. 45.

## Implementation of SDGs Programmes that are Inline with SDGs Targets in accordance with the Action Plan

### 1. Alternative Financing Sources

Presidential Regulation No.111/2022 encourages Islamic philanthropy as a non-governmental actor to provide more participation through its contribution to the financing gap in the implementation of SDGs. Islamic philanthropy can play a role in terms of innovative financing development.<sup>44</sup> These efforts can be made to encourage the achievement of sustainable development goals and expand the portion of government cooperation with business entities to reduce the burden of government funding contributions. Thus, it is expected that in the future many public investments can be funded from a mix of various funding sources (blended finance)<sup>45</sup> for greater utilisation activities.

The results of the networking analysis (Figure 1) show that the implementation aspect is a catalyst and is closely related to the financing aspect. The mandate of Article 3 [b] of Presidential Regulation 111/2022 related to implementation places Islamic philanthropic institutions as funders. As expressed by Dr Rachmat Kurniawan as Manager of the Environmental Development Pillar, National Secretariat of SDGs, explained:

“There are 17 SDGs, 167 targets and 289 indicators. To cover the financing gap in SDGs funding. During Mapping (the government cannot just reach it immediately). It turns out there is a funding gap, now this funding gap must be filled, must receive support from philanthropy. Blended finance: the main role of philanthropy institutions as funders, philanthropy funds can be a catalyst, or to attract and initiate investment, especially in the private sector”<sup>46</sup>

The interview results show that Islamic philanthropic institutions became as a problem solving to overcome the financing gap. One of the alternatives to overcome this problem is the blended scheme. Blended finance is a form of mixed funding for development financing.<sup>47</sup> The field findings reveal that blended finance is often done by BAZNAS. Because on a national scale, the financing potential of BAZNAS is very large. Several alternative blended finance schemes were carried out by BAZNAS and other institutions.

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<sup>44</sup> Gunawan Baharuddin and Bayu Taufiq Possumah, “Blended Finance and the Role Of Waqf Bank: Shaping the SDGs in Indonesia,” in *Wealth Management and Investment in Islamic Settings* (Springer Nature Singapore Pte Ltd, 2022), <https://doi.org/10.1007/978-981-19-3686-9>.

<sup>45</sup> Baharuddin and Possumah.

<sup>46</sup> “Interview Result with Dr. Racmat Kurniawan as a Manager of the Environmental Development Pillar, SDGs National Secretariat (Thursday, 5 Oct 2023 on 01.15 Pm).”

<sup>47</sup> Farahdina Al Anshori, Roy Valiant Salomo, and Retno Kusumastuti, “Understanding Blended Finance: How Different Definitions of Blended Finance Result in Different Inputs and Outputs and What to Expect,” *Technium Social Sciences Journal* 44 (2023): 379–97.

The results of the researcher's search, several blended finance schemes run by BAZNAS include: 1) BAZNAS cooperation programme with the Ministry of Public Works and Public Housing / PUPR for the Livable Housing Provision project, with a total of 90986 units 2) BAZNAS and Dana Desa cooperation programme for ZCD (Zakat Community Development) programme with blended finance between BUMDES and zakat funds. The cooperation programme was conducted by BAZNAS and related ministries. Even BAZNAS succeeded in issuing the BAZNAS RLTH Programme Guidebook as a guide for LAZ or other BAZNAS that will use the same scheme. These various data show the success of the blended finance scheme carried out by the BAZNAS Islamic philanthropy institution.

Juridically, the form of involvement of Islamic philanthropic institutions in the blended finance scheme, as has been done by BAZNAS (from the data results) is in fact in accordance with SDGs regulations. Article 18 paragraph [2] of Perpres 111/2022 states that 'other legal and non-binding sources as referred to in paragraph [1] letter c can be in the form of innovative funding.'<sup>48</sup> The provisions of the article can be understood that Islamic philanthropy funds are included in the category of other legal sources, because they are outside the APBN and APBD. However, the problem lies in the regulation of zakat, infaq and sadaqah that is not ready to accept, because the blended finance scheme has not been regulated in the provisions of the regulation. The existing regulation on ziswaf only regulates the use of bonded funds for asnaf and dubious programmes. Meanwhile, the blended finance scheme involves two or more organisations to involve each other in the utilisation of the funds. Therefore, a new and strong regulation is needed to promote blended finance schemes in Islamic philanthropic institutions.

The results of this study criticise research Khanifa, N (2018)<sup>49</sup> Islamic philanthropy institutions in optimising philanthropic funds need to be supported to increase the scope of the achievement of the SDGs. This is because the support of fund participation for the scope of the achievement of the SDGs must still look at the existing regulatory aspects, so that the path of participation support remains within the applicable legal corridors. Then the results of this study are also in line with research Maulida & Rahmatullah (2018)<sup>50</sup> proper

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<sup>48</sup> Ketentuan Bunyi Pasal 18 ayat [2] "Peraturan Presiden Nomor 111 Tahun 2022 Tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan."

<sup>49</sup> Nurma Khusna Khanifa, "Penguatan Peran Ziswaf Dalam Menyongsong Era SDGs Kajian Filantropi BMT Tamzis Wonosobo," *CAKRAWALA: Jurnal Studi Islam* 13, no. 2 (2018): P. 151.

<sup>50</sup> Sri Maulida and Akhsanul Rahmatullah, "The Implementation of Indeks Desa Zakat ( IDZ ) for Priority Areas of the Zakat Community Development ( ZCD ) Program for the Empowerment of Productive Mustahiq in South Kalimantan," *International Journal of Zakat* 3, no. 3 (2018): P. 89.

management of zakat funds is needed to determine the direction for succeeding institution's programme .

This research is also in line with Zarfi (2019)<sup>51</sup> Hariyanto, et.al (2020)<sup>52</sup> mentioned that zakat, infaq, sadaqah, and waqf are self-financing. Financially, Islamic philanthropy institutions can independently manage, collect and distribute their funds. So that alternative management of ziswaf fund utilisation can be done for any programme and scheme, but must remain in accordance with its sharia objectives, as stated in Article 25 of Law No.23/2011.

2. Program follow Money' through mobilisation scheme of all Islamic philanthropy programs that inline with SDGs (As a Catalyst).

The results from Atlas.ti data networking analysis (Figure 1) state that the aspect of programme implementation is a catalyst. Because the case findings in the field for the category of SDGs programme implementation with a blended scheme can only be carried out for institutions that have sustainable fundraising such as BANZAS or LAZ already have many partners. So that the alternative implementation of SDGs is in the form of a programme catalysator. This is in accordance with what was revealed by Iqbal Fadli Muhammad as a Directorate of Empowerment, Ministry of Religion Indonesia.:

“Alternatives for implementing SDGs as an option given by the implementing committee, there are two patterns that are build, first, all funds for the program or in other words money follows the program, but not all institutions can, because it's difficult, in terms of funding it cannot be fixed year by year, the amount of funding raised fluctuating.”<sup>53</sup>

This statement also reinforces that a laternative scheme other than 'money follow programme' is 'programme follow money'. Due to performance of the institution cannot be projected because it fluctuates depending on its fundraising.<sup>54</sup> This statement criticises that the positioning of Islamic philanthropy institutions if only seen in terms of funders is not appropriate. Until now, only the financing aspect has been attention. Islamic philanthropy can be a catalyst. Strengthening the database and measurement is the key for its success. Existing programmes are in-line at the end and measured for outputs and outcomes. If the government is able to look at this scheme, then the SDGs target will be easier to achieve.

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<sup>51</sup> Zarfi, “The Integration of Awqaf , Zakat and Crowdfunding in Islamic Microfinance Framework : Focus on Moroccan Case.” P. 43

<sup>52</sup> Hariyanto et al, “Effectiveness of the Economic System to Zakat and Waqf for Empowerment of the Ummah in Indonesia.” P. 1992

<sup>53</sup> “Interview Result with Iqbal Faldi Muhammad as a Directorate of Empowerment Zakat and Waqf, Ministry of Religion Republic Indonesia (Wednesday, 4 Oct 2023 on 04.15 Pm),” n.d.

<sup>54</sup> Ahmed Tahiri Jouti, “An Integrated Approach for Building Sustainable Islamic Social Finance Ecosystems,” *ISRA International Journal of Islamic Finance* 11, no. 2 (2019): 246–66, <https://doi.org/10.1108/IJIF-10-2018-0118>.

Referring Article 3 letter [b] related to implementation. The mandate only places philanthropic institutions as funders. Meanwhile, the case of philanthropic institutions is different from other institutions. So that the form of implementation action as mandated by the article is known as ‘money follow programme’. If this is applied to Islamic philanthropic institutions, it will not work..

In principle, Islamic philanthropy institutions do not follow SDGs. Due to, the existing programmes in Islamic philanthropy are already included in the sustainability aspect, where the sustainability programme is long-term. Compared with SDGs target which is only limited to 2030. Since its inception, the private sector has been the core of SDGs Agenda.<sup>55</sup> In general, the programmes created by Islamic philanthropic institutions are in-line with the SDGs. This is apart from the basic regulations that bind ziswaf institutions. From this regulation, the pillars of distribution and utilisation ziswaf funds are formed. As the provisions listed in Article 7 of Law No.23/2017

However, the programmes that have been created by Islamic philanthropic institutions in Indonesia are not recorded by the state. The form of programme action that has been running in-line with the SDGs has not yet reached the results of rigorous measurement. This condition causes the need for adjustments from Islamic philanthropic institutions. In line with research by Sjaf, et.all (2021) achieving SDGs targets requires the role of various parties to alleviate economic, social and environmental problems in the area.<sup>56</sup>

Government should take advantage of the proper integration SDGs programmes with Islamic philanthropic institutions. The government through regulations can place Islamic philanthropy institutions as an alternative evidence-based policy. This means that the government with its policy power can determine the direction of policy communication below. The government should pay attention from evidence by programmes that was created by Islamic philanthropy. Used Islamic philanthropy institutions to collect evidence of programmes on the problems of existing cases. Then, it will be more productive, and can be used as a consideration for budget allocation, forming programme approaches, programme targets and programme segmentation..

## **Monitoring and Evaluation by Synchronization the Compilation of Islamic Philanthropy, SDGs Matrix and Metadata Measurement**

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<sup>55</sup> Van Tol et al., “The UN’s Sustainable Development Goals: Can Multinational Enterprises Lead the Decade of Action?”, *Journal of International Business Policy* 4, no. 1 (2021): P. 21, <https://doi.org/10.1057/s42214-020-00095-1>.

<sup>56</sup> Sofyan Sjaf et al., “Measuring Achievement of Sustainable Development Goals in Rural Area : A Case Study of Sukamantri Village in Bogor District , West Java , Indonesia Mengukur Pencapaian Tujuan Pembangunan Berkelanjutan Di Pedesaan : Studi Kasus,” *Sodality: Jurnal Sosiologi Pedesaan* 09, no. 02 (2021): P. 17.

The findings of this research show that the monitoring and evaluation aspects are only carried out by institutions that fill in RAN and RAD. That was completed by BAZNAS, LAZISMU, LAZ Harfa, LAZISNU, etc. As for institutions that do not fill out these documents, it is stated that they do not carry out the reporting aspect. Because if we analyzed on existing data, only some BAZNAS and LAZ are administratively involved in achieving SDGs.

The monitoring and evaluation aspect is closely related to the database in the form of filling in the measurement work matrix with <sup>37</sup> an output in the form of a graphical report on SDGs achievements. Field findings in the field reveal that various zakat institutions have difficulty filling out the self-assessment form to recapitulate programme achievements. Not much different from the action plan form, the evaluation form of Islamic philanthropy institutions also experienced difficulties. Because many of the Islamic philanthropy institutions lack literacy related to this and are considered too complicated. This is in accordance with the statement of Disya Marianty as a Project Manager of Department IV Innovation Program, National Zakat Forum / Forum of Zakat Organisations (FOZ) who stated:

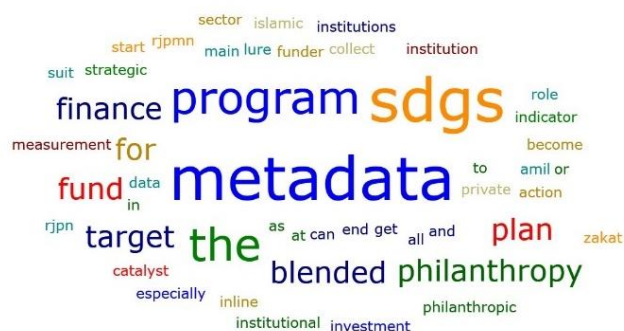
“Related to reporting and monitoring format forms. The government has actually issued monitoring and evaluation guidelines. However, when zakat institutions want to fill in the format, there are still gaps, the translation is not yet appropriate for zakat institutions. Reporting at zakat institutions is more rigorous than SDGs. So the problem here is the "terminology," which still has a gap. For example, output in zakat institutions is measurable or rigorous, whereas in SDGs, output is goals. This gap needs to be translated”.<sup>57</sup>

The interview statement shows that there is a problem at the monitoring and evaluation stage (in terms of reporting). The gap exists in the output of zakat institutions is a measurable and rigorous programme. Then if we look at the form, the intended output is included in the goals. The results by word cloud Atlati (Figure 4) show that SDGs measurement metadata is still the coding with the most words reviewed by all informants. Due to the measurement database is the most important thing in achieving the SDGs..

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<sup>57</sup> “Interview Result with Disya Marianty as a Project Manager of Department IV Innovation Program, National Zakat Forum/ Forum Organisasi Zakat (FOZ) (Tuesday, 2 Oct 2023 on 9 a.M),” n.d.

**Figure 4.** Word Cloud Problem Metadata



Source: Authors 'own (Atlas.ti 9.0)

In simple explanation, the measurement matrix needs to be adjusted. Data conversion is needed to convert by Bapennas for SDGs measurement matrix with the programmes of Islamic philanthropy institutions. Rationalisation of the matrix form is also needed to make it easier for Islamic philanthropy institutions to fill in the form of monitoring and evaluation for SDGs achievements. The goal of the conversion and rationalisation measurement matrix is to record all programs run by Islamic philanthropy institutions..

Until now, philanthropy institutions still an obstacle to implement of Article 3 [b] for monitoring and evaluation process. Due to the process looks at the output and outcome programme that has been created by Islamic philanthropic institutions. The form of monitoring the implementation action plan (RAN / RAD) aims to see the extent of its implementation. This is carried out by Bapennas in accordance with mandate Article 6 Presidential Regulation No.111/2022. Then the form of evaluation for measuring SDGs metadata in Islamic philanthropy institution's programme, especially measuring the achievement programme implementation.

The reporting burden should still involve Islamic philanthropic organisations. Because if we refer to Article 3 letter [b], the form of mandate given up to monitoring and evaluation is in the form of reporting. The monitoring and evaluation mechanism of non-government parties, namely community organisations and media, business and philanthropy actors, and academics, is different from the government. Programmes and activities from non-government parties for the implementation of SDGs are voluntary, therefore the reporting mechanism is also voluntary. Although voluntary, the reporting of programmes and activities must still be accountable. As stated in the provisions Article 16 paragraph [1] of Presidential Regulation No.111/2022 which states:

“The results of the implementation national SDG targets for 2024 as referred to in Article 15 paragraph (3) shall be the material for reporting Indonesia's SDG achievements at the regional and global levels every year.”<sup>58</sup>

The previous data presentation show that Islamic philanthropic institutions still have difficulty filling in the evaluation matrix and measurement metadata. This condition is what gives rise to its own challenges. Because it is impossible for Bapennas to change the measurement matrix only for Islamic philanthropic institutions. This is what requires advocacy efforts to bridge the problem. The form of effort made to convert and rationalize the SDGs program measurement matrix for Islamic philanthropic institutions is carried out by FOZ. Currently, FOZ is targeting the preparation and equalization of measurements as monitoring and evaluation materials. Naturally, this involves a number of experts, including Bapennas.

The results of this study are in line with Pomaty, M & Nandy, S (2020)<sup>59</sup> monitoring and evaluation are positioned to see the achievements of the planned program. The monitoring and evaluation process is carried out not only to see the achievements of the SDGs but also to see the form of problems or obstacles in the field. Then this study is also in line with Bidarbakhtnia's research, A (2020)<sup>60</sup> measurement data matrix has various different methods, so its form needs to be simplified to facilitate measuring the impact of the SDGs.

The results of this study are also in line with research by Giri & Chaparro (2023) which states that measuring SDGs plays an important role as a form of outcome for achieving performance indicators and as material for evaluation.<sup>61</sup> The results of this study are in line with Ejarcude & Campos (2022). Therefore, database integration is needed.<sup>62</sup> Integration is needed to collect data on the achievements of Islamic philanthropic institutions' programs. Efforts to integrate the data must be carried out with rationalization, contextualization of equalization and conversion matrices of SDGs Bapennas with the conditions of Islamic philanthropic institutions. The purpose of data integration is to produce SDGs reports of Islamic philanthropic institutions that are recognized by the state. Empirically, the adjustment of the Bapennas matrix is still considered necessary to be converted with a simple terminology for LAZ. Because the existing

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<sup>58</sup> Ketentuan Bunyi Pasal 16 ayat [1] “Peraturan Presiden Nomor 111 Tahun 2022 Tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan.”

<sup>59</sup> Marco Pomati and Shailen Nandy, “Measuring Multidimensional Poverty According to National Definitions: Operationalising Target 1.2 of the Sustainable Development Goals,” *Social Indicators Research* 148, no. 1 (2020): P. 106, <https://doi.org/10.1007/s11205-019-02198-6>.

<sup>60</sup> Arman Bidarbakhtnia, “Measuring Sustainable Development Goals (SDGs): An Inclusive Approach,” *Global Policy* 11, no. 1 (2020): P. 56, <https://doi.org/10.1111/1758-5899.12774>.

<sup>61</sup> Felipe Suárez Giri and Teresa Sánchez Chaparro, “Measuring Business Impacts on the SDGs: A Systematic Literature Review,” *Sustainable Technology and Entrepreneurship*, 2023, P. 39 <https://doi.org/10.1016/j.stae.2023.100044>.

<sup>62</sup> Ana T Ejarcue and Vanessa Campos, “Assessing the Economy for the Common Good Measurement Theory Ability to Integrate the SDGs into MSMEs,” *Sustainability* 12 (2020): P. 15.

matrices are still considered difficult. A rational form of matrix measurement is needed. This condition is a challenge for Islamic philanthropic institutions to adjust the existing measurement indicator matrices to facilitate SDGs measurement as monitoring and evaluation materials.

## Conclusion

The mandate of Article 3 paragraph [b] related process of planning, implementing, monitoring, and evaluating on implementation SDGs in Islamic philanthropy institutions can be illustrated as follows: a) the form of planning by involving Islamic philanthropy institutions for preparation RPJMN and RPJPN, action plans both in national and regional levels, and including SDGs elements in the institution's strategic plan, b) the form of implementation carried out has not been too optimal, due to the positioning given is only as a funder. Therefore the efforts can be made by blended finance schemes as carried out by BAZNAS. Alternative schemes for SDGs programmes need to be considered, c) Islamic philanthropy institutions experience difficulties in the monitoring and evaluation process, because they need to convert SDGs matrix measurement standards made by Bapennas. The results of the analysis show that the contribution of Islamic philanthropy institutions is very large for SDGs. This research is limited in terms of informant samples that only in ziswaf-based Islamic philanthropy institutions on a national scale. Then in terms of regulatory analysis, it is still limited to Presidential Regulation 111/2022, not up to the full regulation. In addition, the existing legal theory is still limited.

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