BABI

INTRODUCTION

A. Research Background

In recent decades, global efforts to achieve sustainable development have received serious attention. Sustainable development is an innovation to improve human quality of life by reconciling the limitations of natural resources and human needs. According to the Brundtland Commission in 1987, sustainable development is development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs. 2

One of the key foundations in sustainable development efforts is the emergence of the Sustainable Development Goals (SDGs), formulated by the United Nations (UN) in 2015. Indonesia's Vice President, H.M. Jusuf Kalla, in the opening of the SDGs Annual Conference in Jakarta, stated that this program is crucial as a global consequence. He remarked, "The world has long implemented globalization. Therefore, the world has a shared responsibility to improve societal life, prosperity, and other beneficial aspects for families worldwide." To achieve optimal results and benefits for all societal layers, all national elements including the government, citizens, the third sector such as NGOs (Non-Governmental Organizations), and all national resilience observers and practitioners must be present, understand, and contribute to the success of this long-term program.³

At the "Transforming Our World: The 2030 Agenda for Sustainable Development" event, it was agreed that September 25, 2015, would mark the Sustainable Development Goals (SDGs) agenda for 2030. This document contains guidelines for various global issues, especially those related to the three main dimensions of sustainable development: economic, social, and environmental.⁴ The

¹ Ludovikus Bomans Wadu, "Partisipasi Masyarakat Dalam Pembangunan Berkelanjutan Bidang Kebudayaan (Studi Fenomenologi: Konversi Belis Gading Gajah Dalam Upacara Adat Perkawinan Masyarakat Lamaholot Di Kabupaten Flores Timur, Provinsi Nusa Tenggara Timur)," *Jurnal Ilmiah Mimbar Demokrasi*" Vol. 15 No. 2 April 2016, p. 58.

² Halomoan Hutajulu, et al, "Sustainable Economic Development (Teori Dan Landasan Pembangunan Ekonomi Berkelanjutan Multi Sektor Di Indonesia)", Cetakan ke-1 (Jambi: PT. Sonpedia Publishing Indonesia, 2024), p. 5.

³ Fahmi Irhamsyah, "Sustainable Development Goals (SDGs) Dan Dampaknya Bagi Ketahanan Nasional", *Jurnal Kajian Lemhannas RI*, Juni 2019 Edisi 38, p. 46–47.

⁴ Kementrian PPN/ Bappenas, *Pedoman Teknis Penyusunan Rencana Aksi TPB/SDGs*, Edisi Ke 2, (Jakarta: Badan Perencanaan Pembangunan Nasional, 2020), p.11.

SDGs consist of 17 Sustainable Development Goals, serving as an urgent call for all countries both developed and developing to take action in a global partnership. With 169 targets, these goals are expected to be achieved by 2030.⁵

However, some countries, particularly developing ones, face significant challenges such as unprecedented increases in foreign debt due to the Covid-19 pandemic. This situation is further exacerbated by challenges like record-high inflation, rising interest rates, competing priorities, and limited fiscal capacity, highlighting the need for immediate debt relief and financial assistance.⁶ These conditions indicate a severe funding shortfall

According to the Organisation for Economic Co-operation and Development (OECD, 2020), the Covid-19 pandemic has caused the global financing gap for achieving the SDGs to increase from USD 2.5 trillion to USD 4.2 trillion. A similar situation occurs in Indonesia. Before the pandemic, the financing gap to achieve the SDGs by 2030 was estimated at USD 1 trillion. Over the next eight years leading up to 2030, the financial needs are expected to surpass this amount.⁷

The Senior Program Officer of the SDGs at the International NGO Forum on Indonesia Development (INFID), Hamong Santoso, stated that there are three challenges the central and regional governments will face in implementing the SDGs in Indonesia. These challenges include communication strategies, financing or funding, and preparing regions to adopt and implement the SDGs due to region-specific issues.⁸

In Indonesia, the funding requirement for achieving the SDGs before the pandemic until 2030 was IDR 67 quadrillion, but post-pandemic, it increased by almost 70% to IDR 122 quadrillion, with a financing gap of IDR 24 quadrillion.⁹

6 United Nations Sustainable Development Goals, "Goal 17: Revitalize The Global Partnership For Sustainable Development", (https://www.un.org/sustainabledevelopment/globalpartnerships, Diakses Pada 01 Agustus 2024).

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⁵ United Nations Department of Economic and Social Affairs Sustainable Development Development, "*The 17 Goals*", (https://sdgs.un.org/goals, Diakses pada 29 Mei 2024).

⁷ Sdgs Bappenas, "SDGs Financing Hub: Akselerator Pembiayaan Berkelanjutan Untuk SDGs", (https://sdgs.bappenas.go.id/sdgs-financing-hub-akselerator-pembiayaan-berkelanjutan-untuk-sdgs, Diakses Pada 25 Agustus 2024).

⁸ Zumrotun Solichah, "INFID Paparkan Tiga Tantangan Pelaksanaan SDGs Di Indonesia", (https://jatim.antaranews.com/berita/250524/infid-paparkan-tiga-tantangan-pelaksanaan-sdgs-di-indonesia, Diakses Pada 28 Juni 2024).

⁹ Sdgs Bappenas, "Era Baru Keuangan Berkelanjutan", (https://sdgs.bappenas.go.id/era-baru-keuangan-berkelanjutan, Diakses Pada 25 Agustus 2024).

As a UN member state, Indonesia is committed to implementing the SDGs at both national and regional levels. According to UN Secretary-General Ban Ki-Moon, rapid urban growth, especially in developing countries, requires careful and meticulous planning to ensure sustainable urban development.¹⁰

Sustainable development is a process that aims to meet current needs without compromising the ability of future generations to meet their own needs. 11 It is now the main focus of global efforts to balance economic growth, social welfare, and environmental protection. 12 The goals of sustainable development are directed toward managing available resources and creating a prudent balance, particularly in achieving regional welfare.

At the regional level, various institutions actively support the achievement of sustainable development goals. One significant contributor is the National Amil Zakat Agency (BAZNAS). BAZNAS can serve as one of the funding solutions for achieving Sustainable Development Goals in Indonesia. As a government-appointed institution responsible for managing (collecting and distributing) zakat, infaq, and sadaqah funds, BAZNAS plays a crucial role in fostering social justice and economic empowerment.¹³

Based on the 2021–2022 financial report of BAZNAS, zakat funds received have increased significantly. In 2021, zakat funds amounted to IDR 448,110,950,330, whereas in 2022, they rose to IDR 546,395,565,583. ¹⁴ According to this report, the report indicates a growing amount of collected funds. This is influenced by various factors, one of which is the increasing awareness of Muslims

United Nations, "Sustainable Energy for All: Towards Rio+20", (https://un.org/en/chronicle/article/sustainable-energy-all-towards-rio20, Diakses Pada 30 Mei 2024).

¹¹ Rahadian, "Strategi Pembangunan Berkelanjutan", *Prosiding Seminar STIAMI*, Vol. 3 No. 1 Februari 2016, p. 48.

¹² Emenda Tinalyta Depari, "Pembangunan Berkelanjutan: Integrasi Ekonomi, Sosial, Dan Lingkungan", *Circle Archive*, Vol. 1 No. 5 (2024), p. 1.

¹³ Desty Puspitasari Az-Zahro, et al, "Pendayagunaan Zakat Di Bidang Pendidikan Oleh Badan Amil Zakat Nasional (BAZNAS) Di Indonesia", *Jurnal Hukum Ekonomi Syariah*, *Vol.* 2 No. 1 (2024), p. 2–3.

¹⁴ Badan Amil Zakat Nasional, *Laporan Keuangan Tahun Berakhir 31 Desember 2022* Dan 31 Desember 2021 Dan Laporan Auditor Independen (Jakarta: Baznas, 2022), p. 2.

about the importance of zakat. With a Muslim population of approximately 87.18%, Indonesia has immense potential for zakat, infaq, and sadaqah.¹⁵

BAZNAS received the Global Governance Award in 2019, an international award for good governance and commitment to social welfare. This award was received by the Chairman of BAZNAS, Bambang Sudibyo, on March 14, 2019, in Jakarta. This achievement reflects BAZNAS's dedication to managing and distributing zakat effectively and transparently. A concrete example of this commitment can be seen in Bojonegoro Regency, where BAZNAS Bojonegoro has demonstrated a strong commitment to supporting the achievement of Sustainable Development Goals (SDGs) through various programs.

The National Amil Zakat Agency of Bojonegoro Regency has experienced an annual increase in zakat fund collection. According to research by Wiwit Khusnul Khotimah, in 2018, BAZNAS Bojonegoro collected zakat funds totaling IDR 1,282,986,998. This amount increased to IDR 2,195,205,911 in 2019, and in 2020, BAZNAS's fund collection rose again to IDR 3,055,405,663.¹⁷ Thus, zakat collection at BAZNAS Bojonegoro has increased each year.

Several studies have examined the role of zakat in supporting sustainable development goals. One such study was conducted by Khotimah (2022), which found that all BAZNAS Bojonegoro programs were designed to support SDGs, including the Bojonegoro Productive Program. By collaborating with the Bojonegoro Regency Government, BAZNAS Bojonegoro helped alleviate poverty for 275 mustahik (zakat recipients) through the Bojonegoro Productive Program.

This differs from the opinion of (Syafii, Muhammad, Dhofir Catur Bashori: 2022) who argue that the Jember Regency Baznas program activities are in line with the SDGs platform even though they do not meet all seventeen SDG targets. The difference in these findings indicates the potential for variations in the

16 Badan Amil Zakat Nasional, "BAZNAS Raih Global Governance Award", (https://baznas.go.id/news-show/BAZNAS_Raih_Global_Good_Governance_Award/193, Diakses Pada 31 Mei 2024).

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¹⁵ Mega Rachma Kurniaputri, et al, "Intensi Perilaku Dan Religiusitas Generasi Millenials Terhadap Keputusan Pembayaran ZIS Melalui Platfrom Digital", *Jurnal Ekonomi Dan Bisnis*, Vol. 7 No. 2 September 2020, p. 16.

¹⁷ Wiwit Khusnul Khotimah, "Optimalisasi Pendayagunaan Zakat Terhadap Pencapaian Sustainable Development Goals (SDGS) (Studi Kasus Program Bojonegoro Produktif BAZNAS Bojonegoro)", *Opinia De Jurnal*, Vol. 2 No. 1 Juni 2022, p. 19.

implementation and focus of zakat's contribution to the SDGs across different regions.

Based on a review of previous research, several research gaps can be identified. Firstly, although Khotimah (2022) states the alignment of all BAZNAS Bojonegoro programs with the SDGs, further verification and in-depth analysis are needed regarding the level and mechanism of each program's contribution to all seventeen SDG platforms. This research aims to comprehensively examine whether each BAZNAS Bojonegoro program significantly supports various targets within the sustainable development agenda.

Furthermore, the difference from previous research lies in the object of study. Research that compares how BAZNAS in various regencies/cities manages and optimizes the role of zakat in supporting the SDGs can identify best practices, region-specific challenges, and contextual factors that influence program effectiveness.

Based on these findings, the researcher is motivated to explore the contribution of BAZNAS programs to SDGs. Therefore, this thesis is entitled "Analysis of Distribution of Zakat in Supporting Sustainable Development Goals (SDGs)".

B. Research Question

- 1. How does the contribution of the zakat distribution at BAZNAS Bojonegoro?
- 2. Is the zakat distribution at BAZNAS Bojonegoro support the achievement of the Sustainable Development Goals (SDGs)?

C. Research Objectives

- 1. To understand the contribution of the zakat distribution at BAZNAS Bojonegoro.
- 2. To understand how the zakat distribution at BAZNAS Bojonegoro supports the achievement of the Sustainable Development Goals (SDGs).

D. Research Benefits

1. Academic Benefits DARUSSALAM GONTOR

Providing knowledge about the implementation of BAZNAS programs in Bojonegoro City and understanding the contribution of BAZNAS programs in supporting the achievement of the SDGs. It is also expected that the results of this research can be used as a reference and basis for further research related to the role of BAZNAS programs in achieving the Sustainable Development Goals.

2. Practical Benefits

This research is expected to be used as an evaluation material for the BAZNAS institution in Bojonegoro City regarding the implementation of BAZNAS programs in order to achieve the Sustainable Development Goals. This research is also hoped to raise awareness among the community about the importance of zakat and its impact on supporting the achievement of the Sustainable Development Goals.

