

Aligning Zakat, Sadaqah and Waqf with the Sustainable Development Goals (SDGs): The Role of ZAWAF UiTM

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ABSTRACT

The Zakat, Sadaqah and Waqf Division (ZAWAF) is one of the Responsibility Centre (PTJ) at Universiti Teknologi MARA (UiTM), responsible for managing the collection and distribution of zakat in UiTM. Started in 1998 with the appointment of UiTM as an Assistant Amil at the higher education institute by the Selangor Zakat Board, ZAWAF guarantee that the roles and responsibilities entrusted are carried out in the best possible way, ensuring that the management of zakat collection and distribution at UiTM is in line with certain objectives set in the Al-Quran and Al-Hadith. Recently, the United Nations (UN) has outlined the Sustainable Development Goals (SDGs), which include social, economic, and environmental elements. Hence, the purpose of this article is to outline the objectives of zakat in Islam and analyse the relationship between zakat and the SDGs. This study employed a qualitative methodology, collecting data through library research. The findings were analyzed using inductive, deductive, and comparative approaches. The analysis highlights the objectives of zakat from multiple perspectives, including religion, zakat payers, zakat recipients, as well as national, economic, and social development. Therefore, the study concludes that the objectives of zakat are aligned with the Sustainable Development Goals (SDGs), particularly in promoting social justice, reducing poverty, and supporting national development.

Keywords: Maqasid, Sustainable Development Goals (SDGs), Zakat, Waqf

INTRODUCTION

The notion among some members of society that every religious decree categorized as worship cannot be scrutinized for its wisdom and purpose is somewhat inaccurate when evaluated through more critical and in-depth studies and research. Evidence from the Quran and Hadith shows that acts of worship have deeper objectives, proving that Islamic teachings are not limited to rituals but also encourage reflection on their meanings.

The institution of zakat is particularly unique compared to other forms of worship because it combines two responsibilities: towards Allah (Haq Allah) and humanity (Haq Al-'Abd). Therefore, its objectives are also divided into two, either signifying drawing closer to Allah SWT (Al-Taqqarrub) through purely ritual worship (Ibadah Mahdah) of a devotional nature or meaning to fulfill the needs of the poor, also known as Ibādah Maliyah, which is more consequential.

The command to perform zakat contains various secrets and Shariah objectives aimed at preserving welfare and preventing harm to human life. Ensuring that the objectives of zakat are realized is crucial for the effectiveness of the zakat system in this country.

ADMINISTRATION AND MANAGEMENT OF ZAKAT AND WAQF BY ZAWAF AT UNIVERSITI TEKNOLOGI MARA (UiTM)

The Zakat, Sedekah, and Wakaf Division (ZAWAF) began with the establishment of the Zakat Unit officially on June 16, 1998. Its main objective was to implement and enforce the memorandum of agreement jointly agreed upon between UiTM and MAIS. The Zakat Unit at that time was responsible for managing zakat collection among the UiTM community and handing over the entire collection to MAIS.

In return for this collection responsibility, the Zakat Unit would receive a return of 50 per cent of the zakat collection to be distributed to eligible UiTM beneficiaries according to the allowed asnaf (eligible zakat recipients) categories, namely the poor, needy, converts, and in the path of Allah. Since 2019, the Selangor Zakat Board (LZS) has added the category of Ibn Sabil (traveller in need) to the list of eligible recipients, bringing the total to 5 asnaf.

At its inception, the Zakat Unit structure was placed under the Deputy Rector's Office of the Integrated Islamic Services Center (PKIB) until June 2001. From June 2001 until January 13, 2004, the unit was under the supervision of the Student Affairs Division (HEP). Subsequently, starting January 13, 2004, the Zakat Unit was placed under the Center for Islamic Thought and Understanding (CITU). In 2012, CITU was upgraded to a faculty named the Academy of Contemporary Islamic Studies (ACIS). In line with the renaming and restructuring, the zakat unit was upgraded to the Zakat, Sedekah, and Wakaf Center, ACIS UiTM.

Starting from August 1, 2019, a restructuring occurred, and the Zakat, Sedekah, and Wakaf Center were separated from ACIS management. With this new structure, it was upgraded to the Zakat, Sedekah, and Wakaf Division (ZAWAF) and placed under the supervision of the UiTM Vice-Chancellor.

At its inception, the Zakat Unit consisted of only two staff members, a head and a senior clerk. With the transformation and current development, ZAWAF now has nine staff members, consisting of a director and assisted by eight staff members, including a zakat manager, three executive officers, a senior clerk, a clerk, a customer service officer, and a driver.

ZAWAF is primarily responsible for managing zakat collection within the UiTM community as well as from the wider public. The scope of zakat contributions under its administration encompasses various categories, namely income, business, investment, savings, stock, Employees Provident Fund (EPF), gold and silver, zakat fitrah, and qada zakat (delayed zakat payment).

The zakat collection mechanism at UiTM is implemented through several methods, including the Monthly Salary Deduction Scheme (SPG). Additionally, zakat payments in cash/cheque can also be made at the ZAWAF office counter. However, started 2020, due to the constraints of the COVID-19 pandemic, ZAWAF provided an alternative easy payment channel via online transaction. This latest method is more efficient, convenient, and fast, meeting two current requirements, preventing the COVID-19 pandemic and transforming ZAWAF management towards cashless transactions in all affairs.

The zakat distribution process at UiTM is carried out based on the guidelines of the Selangor State Zakat Distribution System (1999) provided by the Shariah Legal Advisory Committee (Fatwa) of the Selangor Islamic Religious Council (MAIS). These guidelines are now known as the Selangor Had al-Kifayah Determination guidelines. Initially, the benefits of zakat distribution at UiTM were limited only to UiTM residents in the state of Selangor. However, since 2012, the distribution of zakat at UiTM has also been extended to benefit members of the UiTM community throughout Malaysia.

In the context of waqf management, UiTM's involvement commenced in 2015 with the introduction of the UiTM Charity Fund. Two years later, in 2017, the initiative was further institutionalized through a memorandum of understanding signed between UiTM and the Selangor Waqf Corporation (PWS). This

collaboration facilitated a more structured and comprehensive approach to waqf collection and generated strong support and contributions from members of the UiTM community nationwide.

MAQASID IN THE IMPLEMENTATION OF ZAKAT

In general, the implementation of zakat carries various objectives mandated upon Muslims. These objectives of zakat can be seen from various perspectives, including in the context of religion, zakat payers, zakat recipients, national development, and social and economic aspects.

1. Zakat Objectives in the Context of Religion

In the religious context, the objectives of zakat include nurturing obedience and devotion to Allah SWT, thereby guiding Muslims to become faithful and pious servants. Zakat also cultivates gratitude for Allah's blessings and serves as a means of purification from sins.

2. Zakat Objectives in the Context of Zakat Payers

Through paying zakat, individuals can cultivate a generous spirit, train themselves to fulfill trusts, and deliver rights to their rightful owners. This indirectly can enhance moral character with attributes of generosity and charity, while eliminating miserliness, as humans by nature tend to cherish material possessions.

3. Zakat Objectives in the Context of Zakat Recipients

The objectives of zakat in the context of zakat distribution vary according to the categories of zakat recipients as stipulated by the texts, comprising eight categories of recipients (Zulkifli Mohamad al-Bakri, 2010). For instance, the poor and needy, when they see those around them living comfortably with abundant wealth while they are enveloped in the misery of poverty, may become envious, jealous, hostile, and hateful towards the wealthy. If left unchecked, these negative traits will surely become a cancer in society. This scenario undoubtedly affects the relationships among Muslims and has the potential to sever the ties of brotherhood and fuel animosity. Hence, zakat alleviates their hardship and fulfils their basic needs so they may live with dignity.

4. Zakat Objectives in the Context of National Development

Zakat plays a significant role in the context of national development, ensuring the achievement of stability and balance in society. The objectives of zakat enactment are to create a peaceful and secure atmosphere in the lives of people within a country. When the needs of the poor are met through zakat funds, it helps reduce crime, theft, and other social problems.

5. Zakat Objectives in the Social Context

In the social context, zakat plays an important role in fostering a peaceful and harmonious community life, free from negative conflicts that may arise from strained social relations. The importance of zakat proceeds as a medium for ummah development is undeniable. If zakat collection continues to increase, the community's standard of living will be improved gradually. Through zakat, unity among communities can be achieved, along with social security and fostering good social relationships within society.

MAQASID IN THE IMPLEMENTATION OF WAQF

Similar to zakat, waqf (endowment) serves various objectives within the framework of Maqasid al-Shariah (objectives of Islamic law). Waqf is a charitable endowment that holds a significant place in Islamic finance and philanthropy, involving the dedication of a certain asset or property for religious, charitable, or community purposes, with the intention of perpetual benefits for the beneficiaries.

1. Preservation of Wealth (Hifz al-Mal)

One of the primary objectives of waqf is to preserve and protect wealth from being squandered or lost. By endowing assets or properties in perpetuity, waqf ensures that the wealth is utilized for beneficial purposes and remains within the community for generations.

2. Social Welfare (Maslahah al-Ijtima'iah)

Waqf serves as a means to address social welfare needs within the community. Endowments can be established for purposes such as education, healthcare, poverty alleviation, and infrastructure development, thereby contributing to the overall well-being and prosperity of society.

3. Justice and Equity ('Adl wa'l-Ihsan)

Waqf promotes justice and equity by providing opportunities and resources to those in need. It helps bridge the gap between the affluent and the less fortunate, ensuring that essential services and support are accessible to all members of society, regardless of their socioeconomic status.

4. Community Development (Takwin al-Mujtama')

Through the establishment of waqf projects and initiatives, communities can be developed and empowered. Waqf-funded institutions such as schools, hospitals, and social welfare centers play a vital role in fostering human capital development, enhancing infrastructure, and promoting economic growth at the grassroots level.

5. Spiritual Growth and Virtue (Tazkiyah al-Nafs)

Waqf encourages acts of charity and benevolence, fostering spiritual growth and virtue among individuals. The act of endowing wealth for the betterment of others cultivates generosity, compassion, and altruism, thereby enriching the moral fabric of society.

OBJECTIVES OF SUSTAINABLE DEVELOPMENT GOALS (SDGS)

The Sustainable Development Goals (SDGs) encompass social (56%), economic (20%), and environmental (24%) elements. SDGs constitute the core agenda for sustainable development by 2030, agreed upon by Heads of State and the international community on September 25, 2015, at the United Nations (UN) Conference.

SDGs represent a continuation of the development agenda continued after the conclusion of the Millennium Development Goals (MDGs) in 2015. MDGs had 8 goals and 21 targets. SDGs expanded to 17 goals and 169 targets, intending to continue the agenda to achieve balance in three dimensions of sustainable development, including social, economic, and environmental aspects (United Nations, 2019).

The implementation of SDGs aims to ensure that future generations can access all the necessities they need. The program includes people, planet, prosperity, peace, and partnership, which are expected to end the problems currently being experienced by developing countries (United Nations, 2019). The following is the list of SDGs outlined:

Table 1: Sustainable Development Goals (SDGs)

No.	Sustainable Development Goals (SDGs)
1	No Poverty
2	Zero Hunger
3	Health and Wellness
4	Quality Education

5	Gender Equality
6	Availability of Sustainable Water and Sanitation Management
7	Ensuring Access to Affordable, Sustainable and Modern Energy
8	Career Development and Economic Development
9	Building Resilient Infrastructure, Promoting Inclusive, Sustainable and Innovative Industrialization
10	Reducing Regional Inequality
11	Urban and Community Sustainability
12	Ensuring Sustainable Consumption and Production Patterns
13	Addressing Climate Change and Its Effects
14	Ocean Ecosystem
15	Terrestrial Ecosystems
16	A Peaceful, Just, and Strong Institution
17	Strategic Partner to Achieve Goals

Source: <https://sustainabledevelopment.un.org/sdgs>

Based on the table above, there are 17 goals that the world wants to achieve by 2030, namely no poverty, zero hunger, health and well-being, quality education, gender equality, the availability of sustainable water management and sanitation, ensuring access to affordable, sustainable and modernity, career development and economic development, building resilient infrastructure, promoting inclusive, sustainable industry and innovation, reducing regional inequality, urban and community sustainability, ensuring sustainable consumption and production patterns, addressing climate change and its impacts, ocean ecosystems, terrestrial ecosystems, a peaceful, just, and strong institution, a strategic partner to achieve goals (United Nation, 2019).

ANALYSIS OF ZAKAT, ASNAF CATEGORIES AND IMPLEMENTATION OF SDGs

Zakat has a clear objective in the Al-Quran and Al-Hadith as explained by legal scholars in fiqh books. After analysis, zakat managed by zakat institutions in achieving zakat objectives can be aligned with the implementation of the SDGs, as shown in the following table:

Table 2: Zakat Assistance to Asnaf Based on SDGs

No.	SDGs	Types of Zakat Assistance	Asnaf category	Zakat Assistance at UiTM
1	No Poverty	Financial Aid	Fakir Miskin Muallaf	√
		Debt Settlement Assistance	Gharimin	X
		Ibn Sabil Assistance	Ibn Sabil	√
2	Zero Hunger	Financial Aid	Fakir Miskin	√
3	Good Health and Well-Being	Takaful Aid	Fakir Miskin	X
		Medical Assistance	Fakir Miskin	√
		Al-Riqab Assistance	Al-Riqab	X
4	Quality Education	<ul style="list-style-type: none"> General Schooling Assistance General Higher Education Assistance Preparatory Higher Education Assistance 	Fakir Miskin Fi Sabilillah	√
5	Gender Equality	-	-	-

6	Clean Water and Sanitation	-	-	-
7	Affordable and Clean Energy	-	-	-
8	Decent Work and Economic Growth	· Business Assistance · Agricultural Assistance	Fakir Miskin Muallaf	√
9	Industry, Innovation and Infrastructure	-	-	X
10	Reduced Inequalities	-	-	-
11	Sustainable Cities and Communities	· Marriage Assistance · Syariah Legal Assistance · Disaster Assistance · House Rental Deposit Assistance · House Building Assistance	Fakir Miskin	√
12	Responsible Consumption and Production	-	-	-
13	Climate Action	-	-	-
14	Life Below Water	-	-	-
15	Life on Land	-	-	-
16	Peace, Justice and Strong Institutions	Transparency of Zakat Institutions in Zakat Collection and Distribution	Amil	√
17	Partnerships for the Goals	Individual and Corporate Partners in Zakat Collection and Distribution	Amil	√

Source: <https://zawaf.uitm.edu.my/sites/> (ZAWAF UiTM Website)

Based on the table above, the assistance provided by zakat institutions can be aligned with the eight SDGs implementation. Financial aid for the purchase of food and help to settle debt can be aligned with the 1st SDGs which is no poverty and the 2nd SDGs which is zero hunger. Next, medical assistance, takaful assistance and Al-Riqab assistance are in line with the 3rd SDGs which are health and well-being. General assistance for schooling, general assistance for IPT studies and IPT preparation assistance are in line with the 4th SDGs, which is quality education.

In addition, business assistance and agricultural assistance is seen to be in line with the 8th SDGs, which are career development and economic development. Marriage assistance, syariah legal assistance, house rent deposit assistance and house building assistance are seen to be in line with the 11th SDGs which is the sustainability of cities and communities. Furthermore, in ensuring that the collection and distribution of zakat coincides with Shariah, the administration and management aspects of zakat are very important to be observed in line with the 16th SDGs, which is to create a peaceful, fair, and strong institution. Zakat institutions also require strategic partnerships to ensure that zakat collection and distribution are carried out effectively and progressively over time, involving both individuals and corporate entities. This aligns with the 17th Sustainable Development Goal (SDG), which emphasizes the importance of strategic partnerships in achieving collective goals.

CONCLUSION

In conclusion, the objectives of zakat, waqf, and the Sustainable Development Goals (SDGs) converge in their aim to promote social welfare, economic prosperity, environmental sustainability, and spiritual growth within society. By aligning the principles of Islamic philanthropy with the global agenda of sustainable development,

institutions like ZAWAF UiTM can play a pivotal role in achieving excellence and creating a positive impact on communities. Through the effective implementation of zakat and waqf initiatives, along with strategic partnerships to support the SDGs, we can work towards a more equitable, prosperous, and sustainable future for all.

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