

From Redistribution to Empowerment: Institutional Pathways of Zakat and Waqf-Related Social Finance for Inclusive Development in Malaysia and Türkiye

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DOI: <https://doi.org/10.47772/IJRISS.2026.100800945>

Received: 30 August 2026; Accepted: 13 September 2026; Published: 21 September 2026

ABSTRACT

Islamic social finance is increasingly presented as a mechanism through which faith-based redistribution can support poverty reduction, social protection and sustainable development. This article undertakes a structured comparative institutional analysis of Zakat and Waqf-related social finance in Malaysia and Türkiye using publicly available administrative data, audited or official financial reports, legal documents and institutional reporting. The comparative unit is the institution or reporting jurisdiction rather than a harmonised national beneficiary population; indicators are therefore interpreted within their source context and are not treated as like-for-like country performance measures. In Malaysia, MAIWP Zakat collection rose from RM1.031 billion in 2023 to RM1.134 billion in 2024, while distribution increased from RM1.019 billion to RM1.220 billion. In Selangor, collection increased from RM1.07 billion in 2022 to RM1.31 billion in 2025, with distribution rising from RM1.05 billion to RM1.33 billion. In Türkiye, VGM reported 6,180 entities in the statutory category of “new foundations” in 2024 and extensive foundation-sector welfare outputs in 2025, while TDV reported TL2.152 billion in voluntary Zakat from 259,273 donations in 2025, reaching approximately 2.16 million people. The evidence base is asymmetric: Malaysian public reporting is more detailed for Zakat and includes emerging self-reliance indicators, whereas Turkish evidence is more dispersed and relies heavily on foundation-level outputs and voluntary Zakat reporting. VGM foundation statistics are not treated as equivalent to counts of Islamic Waqf, and Waqf-specific empirical evidence is more limited than Zakat evidence, particularly for Türkiye. Because the design is descriptive and lacks beneficiary-level longitudinal or counterfactual data, the study does not infer causal developmental effects. Instead, it proposes a resource–output–outcome–impact framework for evaluating how far institutional reporting can move from documenting redistribution toward assessing sustained socioeconomic inclusion.

Keywords: Islamic social finance; Zakat; Waqf-related social finance; foundations; beneficiary empowerment; Sustainable Development Goals (SDGs)

INTRODUCTION

Islamic social finance has become increasingly prominent in discussions of poverty alleviation, social protection, sustainable development and ethical finance. Zakat, Waqf, Sadaqah and related instruments are rooted in Islamic principles of redistribution, responsibility and social solidarity, but their contemporary relevance extends beyond religious observance. Governments, Islamic financial institutions, development organisations and scholars increasingly examine whether these institutions can supplement conventional social policy and development financing. Zakat and Waqf occupy particularly important positions within this debate. Zakat creates a recurring redistributive mechanism by transferring a defined portion of eligible wealth to specified beneficiary categories. Waqf creates a different institutional logic: assets or capital are dedicated to enduring charitable or public purposes, enabling recurrent provision of education, healthcare, welfare, religious services or other social goods. Contemporary Islamic social finance therefore potentially combines immediate redistribution with long-term asset-based social investment.

The relationship between Islamic social finance and the Sustainable Development Goals (SDGs) has consequently generated a growing scholarly literature. Tok et al. (2022) argue that Islamic social finance can contribute to development objectives where appropriate policy frameworks connect faith-based resources with broader development strategies. A systematic review by Dirie et al. (2024), covering 178 studies published between 2000 and 2022, similarly concludes that Islamic social finance has potential relevance to a broad range of SDGs, particularly those concerned with poverty and social welfare.

There is nevertheless an important difference between developmental potential and demonstrated developmental effectiveness. An institution may collect large amounts of Zakat without establishing whether recipients subsequently experience sustainable income improvement. A Waqf may possess significant assets without generating correspondingly large social returns. Similarly, an institution can report thousands or millions of beneficiaries while providing little evidence about the duration, intensity or socioeconomic consequences of assistance. This creates a measurement problem in the existing Islamic social finance discourse. Resource mobilisation, distribution and beneficiary reach are important indicators, but they are not equivalent to development impact.

Recent empirical evidence reinforces this distinction. Mat Daud and Wahid's (2025) study of 352 Zakat recipients in the Federal Territories of Malaysia found that Zakat institutions did not directly produce recipient sustainability; rather, economic empowerment represented an important pathway through which institutional programmes could improve beneficiary sustainability. Earlier empirical work on entrepreneurial asnaf similarly demonstrated that productive assistance is influenced by business capital, beneficiary knowledge and programme implementation rather than by financial transfers alone (Muhamat et al., 2013). The present study responds to this problem by examining Islamic social finance through an institutional and empirical lens. Malaysia and Türkiye provide useful comparative settings because Islamic social finance has evolved through significantly different institutional trajectories.

Malaysia has developed comparatively formal Zakat administration associated with State Islamic Religious Councils and specialised agencies. Within the Federal Territories, PPZ-MAIWP performs a central collection function, while MAIWP administers broader Zakat governance and distribution. MAIWP's financial reporting explicitly distinguishes between productive and consumptive Zakat allocation and provides audited financial information concerning Zakat and cash Waqf. Türkiye presents a different institutional configuration. Its historical Waqf tradition remains influential, but the contemporary legal category of vakıf is broader than classical Islamic Waqf and includes foundations with varied religious, social and civil-society purposes under a modern statutory framework overseen by the Directorate General of Foundations (Vakıflar Genel Müdürlüğü, VGM). Accordingly, this study does not interpret VGM foundation counts as counts of Islamic Waqf. At the same time, Zakat does not operate through a national statutory collection system comparable to Malaysian state-level administration. Turkish scholarship has repeatedly noted this difference and continues to debate alternative models for greater institutional coordination of Zakat (Öztürk & Özdemir, 2025; Terzi & Bilen, 2020).

The institutional asymmetry between the selected cases is analytically important, but it also limits direct comparison. Rather than forcing the Malaysian and Turkish systems into an artificial equivalence, this study

compares how public institutional reporting documents resource mobilisation, programme delivery, accountability and evidence of beneficiary change. The study addresses three research questions. First, what does available administrative evidence reveal about the scale and evolution of Zakat and explicitly identified Waqf-related resource mobilisation and distribution in the selected Malaysian and Turkish institutions? Second, how do the institutional arrangements differ in the organisation and reporting of resource mobilisation, programme delivery and accountability? Third, how far does current reporting permit assessment of the transition from redistribution toward beneficiary empowerment and inclusive social development? These questions concern institutional evidence and reporting architecture; they do not constitute a test of causal effects or a ranking of national systems.

The article brings together recent official administrative and financial evidence from the selected institutions and distinguishes within-institution trends from non-comparable cross-institution indicators. Conceptually, it proposes that Islamic social finance performance should be assessed across four levels: resources, outputs, outcomes and impact. The framework is evaluative rather than causal. Resource mobilisation and programme delivery can be observed directly in administrative sources, whereas claims about sustained socioeconomic change require beneficiary-level follow-up and, for causal attribution, stronger longitudinal or counterfactual designs.

Islamic Social Finance, Institutionalisation And Development

The contemporary concept of Islamic social finance encompasses a range of redistributive, philanthropic and cooperative instruments, most notably Zakat, Waqf, Sadaqah and Qard Hasan. Although these mechanisms have different legal and religious foundations, they share a concern with social welfare and redistribution that distinguishes them from primarily commercial Islamic financial instruments. Zakat has an explicitly redistributive character. The transfer of wealth from eligible payers to recognised beneficiary categories can provide consumption support, health assistance, educational funding, debt relief and other forms of social protection. Its developmental role becomes more complex when institutions move beyond subsistence transfers toward productive assets, training, entrepreneurship and livelihood support.

Waqf operates differently. Rather than recurring redistribution from an individual's current wealth, it traditionally involves the dedication and preservation of an asset or resource whose usufruct or returns serve designated beneficiaries or purposes. Historical Ottoman evidence documents Waqf-based social welfare provision through institutions such as hospitals, mental-health facilities and public kitchens, illustrating the capacity of endowed institutions to support durable social services (Serdaroğlu, 2025). This historical role provides context for the contemporary question examined here: whether modern Waqf and foundation arrangements can convert endowed resources into sustained and measurable social benefits.

Terminology is therefore used conservatively throughout this article. “Waqf” refers to an endowed Islamic charitable arrangement where the source clearly identifies that status or where the discussion concerns the historical Waqf institution. “Foundation” refers to contemporary legal or organisational entities, particularly Turkish vakıf entities governed by modern foundation law. The terms are not treated as synonyms. “Waqf-related” is used only when discussing historical or institutional continuity and broader social-finance relevance without assuming that every contemporary foundation is an Islamic Waqf.

Modernisation has expanded both instruments. Digital Zakat payment systems lower transaction costs and increase accessibility. Cash Waqf makes participation possible without ownership of immovable property. Professionally managed Waqf assets can support investment and recurrent social expenditure. Integrated Islamic social finance models have also been proposed in which different instruments address successive stages of economic vulnerability. Widiastuti et al. (2022), for example, develop a model linking Islamic social finance to economic rescue, recovery, reinforcement and resilience and report greater poverty-transformative potential when instruments are integrated rather than operated separately.

However, institutionalisation creates new governance requirements. Resource mobilisation on a large scale demands transparent financial systems, professional personnel, beneficiary databases, monitoring mechanisms and clear decision-making authority. Waqf institutions additionally face asset-management responsibilities,

while Zakat institutions must reconcile religious eligibility rules with contemporary poverty assessment and social-development objectives. Governance is therefore not simply an administrative concern. It forms part of the mechanism through which Islamic social finance may generate development. Malaysian Waqf research illustrates this point. Kamaruddin and Hanefah (2021), analysing Waqf institutions under State Islamic Religious Councils, found moderate governance performance and differences associated with corporatisation. Their findings highlight the importance of governance policy, board practices, operational processes and public disclosure for the effective management of Waqf resources.

The developmental significance of institutionalisation can be organised as an evaluation sequence rather than assumed as a causal chain. Governance arrangements, resource mobilisation, programme delivery and beneficiary outcomes are analytically distinct stages that require different forms of evidence. Distribution remains essential, but it is an intermediate stage rather than a proxy for development impact. Table 1 therefore links each performance level to measurable indicators and specifies the minimum evidence needed before stronger outcome or impact claims can be made.

Table 1. Analytical levels of Islamic social finance performance

Performance level	Core question	Measurable indicators	Evidence required for stronger inference
Resources	What was mobilised?	Zakat collection; cash Waqf or endowed funds/assets; donations	Audited or official value, period, source and accounting scope
Outputs	What was delivered?	Amount distributed; households/beneficiaries assisted; scholarships; meals; productive assets	Clear programme definitions, coverage period and—where possible—unique beneficiary counts
Outcomes	What changed after assistance?	Income or employment change; education completion; business survival; savings/debt; financial resilience	Beneficiary-level pre/post or linked follow-up data with a stated time horizon
Impact	Was change sustained and attributable?	Sustained poverty exit; reduced return to assistance; socioeconomic mobility; durable inclusion	Longitudinal follow-up and, for causal attribution, a credible counterfactual or other robust causal design

The distinction is particularly relevant to the SDGs. A scholarship allocation may be associated with SDG 4, but the allocation itself is an output. Completion of education is an outcome. Improved employment and lifetime opportunities represent deeper developmental effects. Similarly, productive Zakat may be associated with SDG 8, but capital distribution does not establish that a viable business or decent job has actually resulted. This article consequently treats reported resource and output data as empirical evidence of institutional capacity and welfare reach, while avoiding the assumption that these automatically demonstrate causal social impact.

DATA AND METHOD

Comparative unit and source selection

The study adopts a structured comparative secondary-data design that combines quantitative administrative indicators with institutional and legal documentary analysis. The unit of comparison is the institution or reporting jurisdiction and its publicly documented activity, not the country as a homogeneous national system and not the individual beneficiary. Malaysia is represented by MAIWP/PPZ-MAIWP in the Federal Territories and Lembaga Zakat Selangor (LZS), while Türkiye is represented principally by VGM for contemporary foundation-sector information and TDV for voluntary Zakat reporting. IHYA Foundation is used only as a contextual civil-

society example and is excluded from quantitative cross-country comparisons. Cross-country statements should therefore be read as structured institutional contrasts rather than nationally representative performance rankings.

Sources were selected purposively using four criteria: primary or official provenance; public verifiability; relevance to the study's Zakat, explicitly identified Waqf, foundation-sector or beneficiary-reporting questions; and sufficient definitional clarity to identify the reporting period and indicator. Priority was given to audited financial statements and annual reports, followed by official administrative statistics and programme reporting, legal or governance documents, and peer-reviewed scholarship used for contextual interpretation.

The empirical cut-off date is 26 August 2026, making 2025 the latest complete reporting year available for most institutional indicators. MAIWP/PPZ-MAIWP provides audited information on Zakat collection, distribution and limited cash-Waqf indicators, while LZS provides a recent multi-year Zakat series.

VGM provides data on the contemporary Turkish foundation sector and its programme outputs; these data are not coded as Islamic Waqf indicators unless a source explicitly establishes that status. TDV provides institution-specific evidence on voluntary Zakat mobilisation and reported reach.

Indicator construction and calculation procedures

Monetary values are retained in the nominal currency and units reported by each institution. Malaysian ringgit and Turkish lira are not converted because the selected institutions differ in mandate, geographic coverage, accounting framework, price environment and beneficiary population; currency conversion would therefore imply a degree of comparability that the study design does not support. Annual percentage change is calculated as $[(X_t - X_{t-1})/X_{t-1}] \times 100$.

Cumulative growth is calculated as $[(X_{\text{end}}/X_{\text{start}}) - 1] \times 100$. Where reported, the annualised growth rate is calculated as $[(X_{\text{end}}/X_{\text{start}})^{1/n} - 1] \times 100$, where n is the number of years between the first and last observations. The distribution-to-collection ratio is calculated as (annual distribution/annual collection) $\times 100$. Beneficiary and donor indicators are retained in the units and geographic scope reported by the original source and are not aggregated where unique persons or overlapping participation cannot be established.

Table 2. Administrative evidence used in the study

Institution / source	Period used	Main indicators	Role and comparability status
MAIWP / PPZ-MAIWP	2023–2024	Zakat collection and distribution; collection composition; cash Waqf / special Waqf funds	Primary Federal Territories case; within-institution Zakat analysis plus limited explicitly identified Waqf evidence
Lembaga Zakat Selangor	2022–2025	Zakat collection and distribution; assisted families; reported self-reliance	Primary multi-year Malaysian Zakat trend; self-reliance treated as institution-reported outcome, not causal impact
VGM	2024–2025	Contemporary foundation counts; education and social-assistance outputs	Turkish foundation-sector context and programme outputs; not treated as a count or performance measure of Islamic Waqf

TDV	2024–2025	Donors/donations; Zakat value; reported beneficiary reach	Institution-specific voluntary Zakat evidence; some reach indicators include Türkiye and international activity
IHYA Foundation	Current public institutional documents	Governance structure; stated objectives; allocation rule; programmes	Contextual civil-society foundation only; excluded from quantitative cross-country comparison

Comparability rules and limits of inference

The analysis is deliberately descriptive rather than econometric. Because the selected institutions differ in mandate, territorial coverage, currencies, beneficiary definitions, accounting conventions and reporting periods, the study does not pool indicators, calculate cross-country performance ratios, convert currencies, aggregate beneficiary counts across programmes, or rank the two national systems. Comparison is limited to institutional architecture, within-institution trend direction, reporting completeness, programme orientation and the level of evidence available across the resource–output–outcome–impact framework. The asymmetry of the evidence is itself relevant to understanding reporting architecture, but it is not interpreted as evidence that one country's institutions are more developmentally effective. The Malaysian evidence base is richer for Zakat finance and includes an emerging self-reliance indicator; the Turkish public evidence is more dispersed, with substantial foundation-sector welfare outputs and institution-specific voluntary Zakat data. Waqf-specific empirical evidence is limited in both settings and is particularly sparse in the reviewed Turkish sources. The design contains no beneficiary-level longitudinal follow-up, independent outcome validation or counterfactual comparison and therefore cannot establish that institutional arrangements caused observed socioeconomic changes. It establishes an institutional and measurement baseline for future impact evaluation.

Empirical Evidence From Malaysia

Malaysia's Islamic social finance architecture combines formal religious authority with specialised administrative organisations. Zakat governance remains principally state-based, producing variation across jurisdictions while also allowing specialised systems to emerge. The Federal Territories provide a clear example. MAIWP's audited 2024 accounts reported Zakat collection of RM1.134 billion compared with RM1.031 billion in 2023, representing growth of 9.93%. Zakat distribution rose more rapidly, from RM1.019 billion to RM1.220 billion, an increase of 19.72% (MAIWP, 2025).

Table 3. MAIWP Zakat mobilisation and distribution, 2023–2024

Indicator	2023	2024	Change
Zakat collection	RM1.031 billion	RM1.134 billion	+9.93%
Zakat distribution	RM1.019 billion	RM1.220 billion	+19.72%
Distribution/collection ratio	98.8%	107.6%	+8.8 percentage points

Source: Calculations based on Majlis Agama Islam Wilayah Persekutuan (2025).

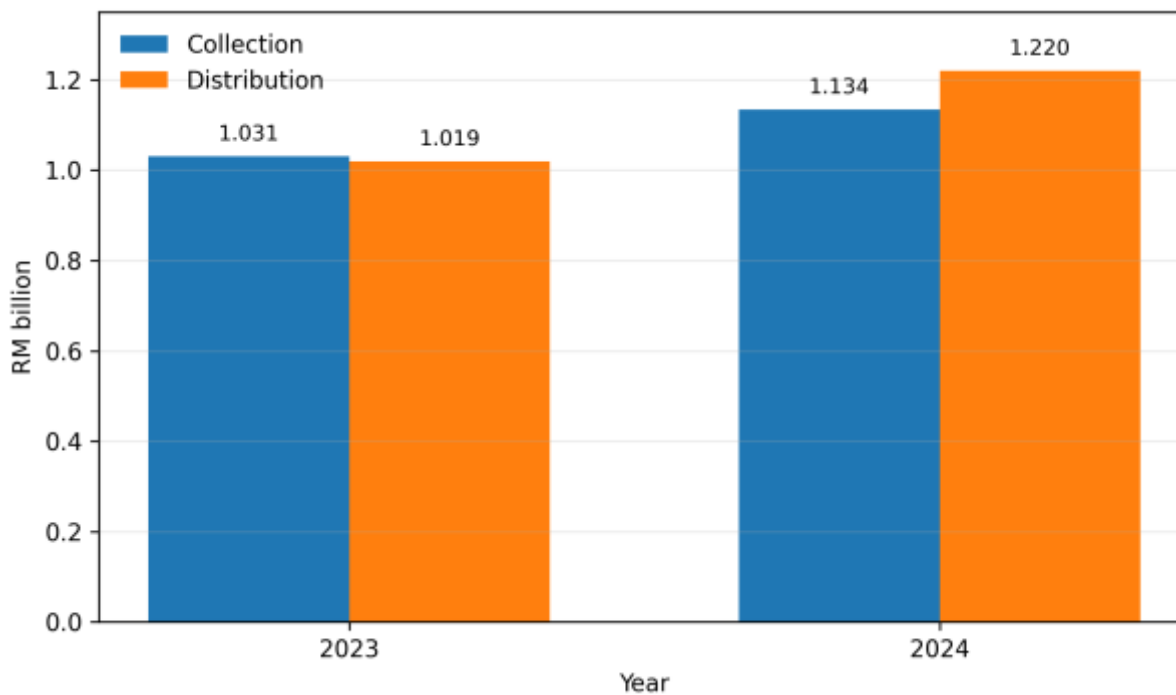


Figure 1. MAIWP Zakat collection and distribution, 2023–2024

Source: Based on data reported by Majlis Agama Islam Wilayah Persekutuan (2025).

The distribution-to-collection ratio exceeded 100% in 2024. This should not be interpreted as financial inefficiency. Zakat institutions may distribute balances accumulated from earlier periods, and MAIWP's financial statements separately report opening and closing undistributed balances. The more important empirical observation is that distribution expanded faster than current-year collection. The composition of collection is also revealing. Income Zakat accounted for RM772.3 million in 2024, approximately 68.1% of MAIWP's reported Zakat collection. Business Zakat represented approximately 16.2%, savings Zakat approximately 8.2%, and other forms accounted for smaller shares. MAIWP's narrative reporting attributes part of its mobilisation strategy to expanded digital payment mechanisms, including employer systems and digital-asset Zakat payment services (MAIWP, 2025).

This concentration in income Zakat has potential institutional implications. Payroll-linked collection may provide more predictable recurring flows and may support planning for multi-year programmes, but the present administrative data do not test whether the collection mechanism itself improves programme quality or beneficiary outcomes. Waqf evidence from the same institutional setting demonstrates diversification in reported instruments. PPZ-MAIWP reported RM8.37 million in cash Waqf collection in 2024, representing a reported increase of 26% compared with the previous year. MAIWP's audited accounts separately reported year-end special Waqf funds of RM14.47 million in 2024 compared with RM11.85 million in 2023, with RM6.90 million added during 2024 (MAIWP, 2025).

The figures are modest relative to Zakat collection, but they are analytically significant because they show that cash Waqf operates alongside much larger annual Zakat flows within the same institutional setting. The distinction between consumptive and productive allocation is also explicitly recognised in MAIWP's accounting policies: productive distribution includes assets transferred for asnaf use or capital provided for development, whereas consumptive distribution refers to direct assistance (MAIWP, 2025). This is evidence of a formal reporting distinction, not in itself evidence that productive programmes have achieved long-term empowerment. Its analytical value is that it creates an institutional basis for separating immediate transfers from development-oriented forms of assistance when programme outcomes are subsequently evaluated. A broader Malaysian trend is visible in Selangor.

Table 4. Zakat collection and distribution in Selangor, 2022–2025

Year	Collection	Distribution	Distribution/collection ratio
2022	RM1.07 billion	RM1.05 billion	98.1%
2023	RM1.12 billion	RM1.15 billion	102.7%
2024	RM1.22 billion	RM1.19 billion	97.5%
2025	RM1.31 billion	RM1.33 billion	101.5%

Source: Lembaga Zakat Selangor (2024, 2025, 2026); ratios calculated by the author.

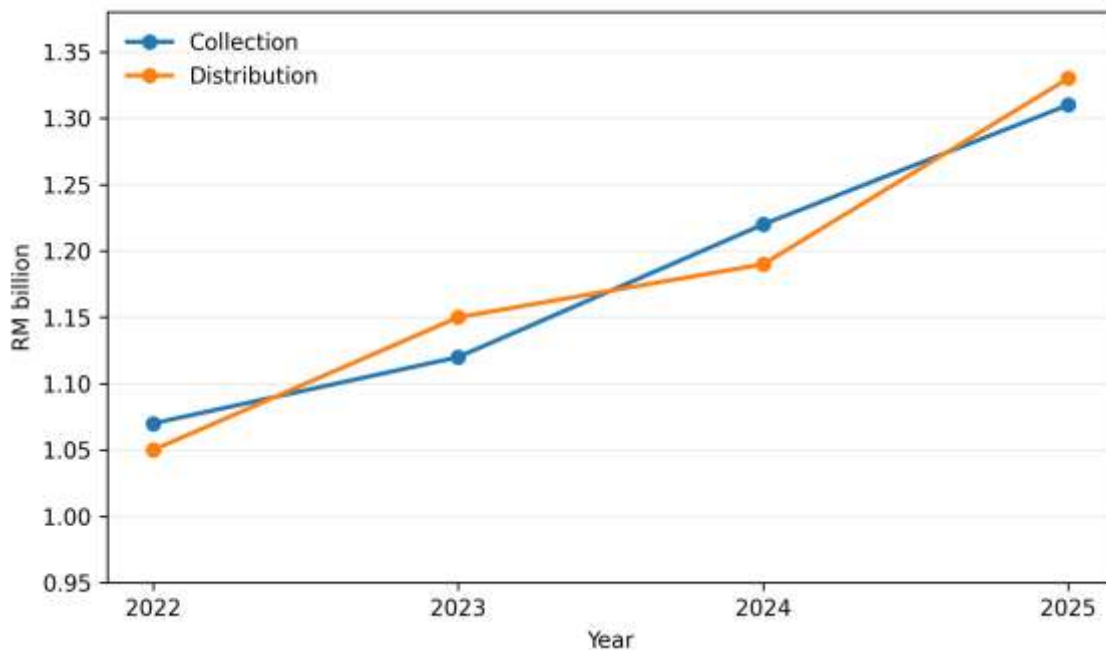


Figure 2. Zakat collection and distribution in Selangor, 2022–2025

Source: Based on data reported by Lembaga Zakat Selangor (2024, 2025, 2026).

Between 2022 and 2025, Zakat Selangor’s collection increased by approximately 22.4%, equivalent to an annualised growth rate of about 7.0%. Distribution increased by approximately 26.7%, equivalent to an annualised rate of about 8.2%. Distribution therefore grew faster than mobilisation across the period. This represents substantial fiscal capacity. Yet the allocation evidence is more interesting from a developmental perspective. In 2023, Zakat Selangor reported RM777 million for social-development programmes, nearly 70% of total distribution. It also reported assistance to more than 70,600 families within the poor, needy and convert categories (LZS, 2024, 2025, 2026).

Education constitutes another major development channel. In 2023, LZS reported RM32.6 million for school preparation assistance involving 67,798 children from eligible households. The institution also distributed approximately RM30.1 million in Ramadan and Eid-related assistance to 64,819 eligible household heads (LZS, 2024). These examples illustrate the coexistence of two functions. Ramadan assistance represents short-term consumption support and social protection. Education expenditure potentially affects longer-term capability formation. Both are legitimate uses of Zakat, but they should not be measured through the same development criterion.

The 2025 integrated reporting of Zakat Selangor represents a further step toward outcome-oriented reporting. Collection reached RM1.31 billion and distribution RM1.33 billion. The institution reported 80,022 assisted

families across the poor, needy and convert categories and stated that 2,871 individuals had achieved self-reliance through its interventions. The self-reliance figure is important but must be interpreted cautiously. It is an institution-reported outcome, not an independently estimated causal poverty-exit effect. The institution's separate public announcement reports that more than 2,800 asnaf families moved out of its poor category according to its Had Kifayah assessment. It also documents programmes involving education, skills training, entrepreneurship, employment and income enhancement (LZS, 2026).

This development is nevertheless significant for Islamic social finance measurement. It moves institutional reporting beyond how much was collected and how much was distributed toward the question of whether beneficiaries' economic status changed. Recent Malaysian empirical research provides support for precisely this analytical shift. Mat Daud and Wahid (2025) conclude that Zakat institutions can enhance socioeconomic sustainability through economic empowerment pathways. Their finding is particularly relevant because it cautions against assuming that institutional assistance directly creates sustainability.

The Malaysian evidence therefore shows substantial institutionalisation. Financial mobilisation is large, administrative reporting is increasingly detailed, digital payment channels are used, and formal reporting distinguishes consumptive from productive forms of Zakat assistance. However, important evidence remains missing. The publicly available data generally do not establish whether beneficiaries classified as self-reliant remain above poverty thresholds after one, three or five years. Business-support reporting does not routinely provide comparable business-survival rates, while education expenditure does not by itself establish completion, employment or earnings outcomes. Malaysia therefore provides strong evidence of resource mobilisation, distribution capacity and emerging outcome reporting, but considerably less evidence of long-term causal impact.

Empirical Evidence From Türkiye

Türkiye's evidence must be read across legally and conceptually distinct categories. Historical Ottoman Waqf refers to endowed charitable institutions rooted in Islamic legal and philanthropic practice. By contrast, the contemporary Turkish legal category of vakıf is broader and includes foundations with varied purposes and institutional identities. The modern foundation sector therefore cannot be treated as a direct empirical equivalent of Islamic Waqf. For this reason, the present study reserves the term “Waqf” for historical or explicitly identified endowment evidence, uses “foundation” for modern VGM-regulated entities, and treats VGM data as evidence of foundation-sector infrastructure and welfare delivery rather than as Waqf-specific performance data. Türkiye's contemporary Zakat environment is considered separately because there is no national statutory Zakat collection structure comparable to Malaysian state-level administration.

The Directorate General of Foundations provides evidence of the scale of Türkiye's contemporary legally supervised foundation environment. Its 2024 activity report recorded 6,180 foundations in the statutory category of 'new foundations' (yeni vakıflar), alongside 247 mülhak foundations, 167 community foundations and one artisans' foundation; 1,003 of the new-foundation category were Social Assistance and Solidarity Foundations. The term 'new foundations' is a statutory classification and should not be read as meaning that 6,180 foundations were newly established during 2024. More importantly for this comparison, these figures are not counts of Islamic Waqf and are not used as such. They establish the scale and regulatory context of the modern foundation sector, while VGM programme data document welfare outputs produced within that sector (VGM, n.d.-a, n.d.-b, 2025a).

Table 5. Selected VGM social-welfare outputs, Türkiye, 2025

Programme indicator	Reported 2025 output
Individuals receiving regular monthly need-based support	6,858
Students receiving educational support	50,000

Families receiving regular dry-food assistance	75,870
Families receiving sacrificial-meat assistance	41,678
Daily hot-meal recipients in selected cities	8,500
Students receiving daily hot meals in Erzincan	3,000
Beneficiary instances through mobile soup-kitchen services	1,049,500
Ramadan meals distributed nationally	Approximately 3 million

Source: Türkiye Cumhuriyeti Vakıflar Genel Müdürlüğü (2025b).

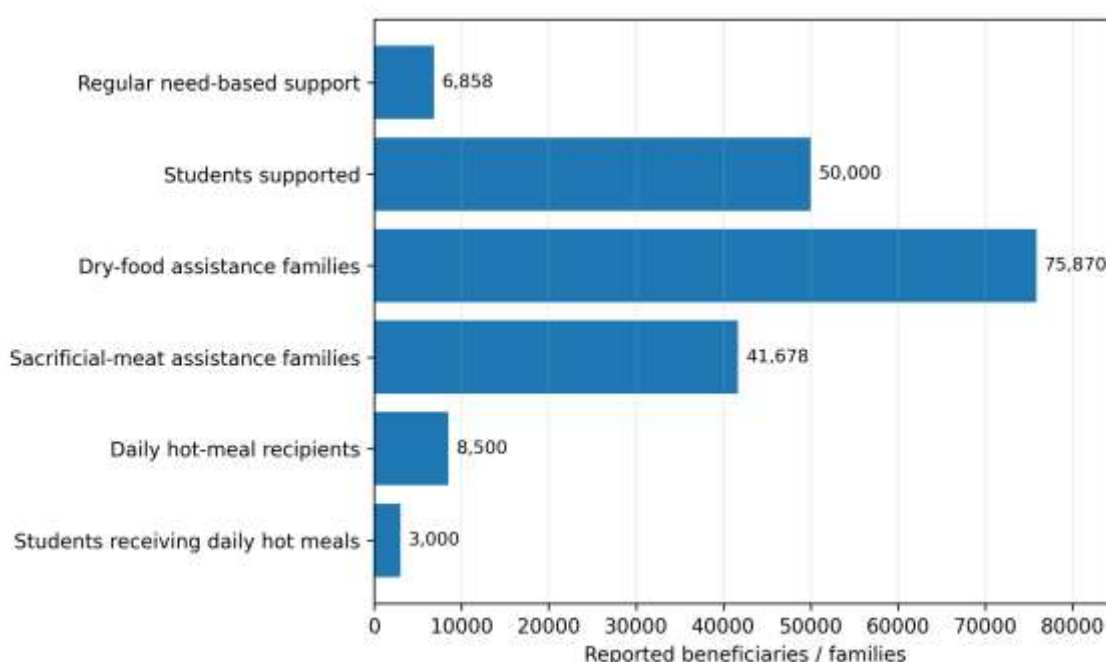


Figure 3. Selected VGM social-welfare outputs in Türkiye, 2025

Source: Based on data reported by Türkiye Cumhuriyeti Vakıflar Genel Müdürlüğü (2025b).

These figures document extensive reported foundation-sector welfare reach, particularly in food security, education and income support. They should not be interpreted as Waqf-specific outputs unless the underlying programme is explicitly identified as such. The data are also predominantly output measures. For example, 50,000 supported students demonstrate reported educational reach, but the number does not establish that the support caused improved school completion or later employment. Similarly, 75,870 families receiving food assistance documents social-protection coverage but does not establish a subsequent reduction in household poverty. The appropriate inference is therefore about programme scale and reporting, not developmental impact.

Türkiye's contemporary Zakat environment is more decentralised. Terzi and Bilen (2020) concluded that Zakat had not developed a comprehensive legal institutional structure in Türkiye comparable to formal systems in several other Muslim-majority countries. More recent scholarship continues to discuss possible supervisory mechanisms rather than compulsory state collection, including the proposed establishment of a Zakat Monitoring Centre (Öztürk & Özdemir, 2025). Yet decentralised Zakat should not be mistaken for non-institutional Zakat. Türkiye Diyanet Foundation operates a large voluntary Zakat programme in cooperation with the Presidency of

Religious Affairs. TDV states that Zakat may be donated electronically through its dedicated calculation and payment systems and that funds are distributed in accordance with religious eligibility requirements (TDV, n.d.).

The scale of this voluntary mobilisation is substantial. In 2024, TDV reported receiving 2,055,709 donations from 1,254,457 donors. Across all of its charitable activities—not Zakat alone—the foundation reported reaching approximately 55.17 million people during the year (TDV, 2025a). The institution operated nationally and internationally, so these figures should not be interpreted as domestic Turkish beneficiary counts. More Zakat-specific data are available for 2025. TDV reported 259,273 Zakat donations with a total value of TL2.152 billion under its Zakat campaign. The institution stated that these resources supported education, orphan programmes and other charitable activities. Separate reporting states that Zakat assistance reached approximately 2.16 million people in 2025 (TDV, 2026).

Table 6. Selected TDV mobilisation and reach indicators

Indicator	2024	2025
Total donors across TDV activities	1,254,457	Not directly comparable; reporting basis differs
Total donations across TDV activities	2,055,709	—
Total reach across all TDV activities	55.17 million	50.77 million
Number of Zakat donations	—	259,273
Zakat mobilised	—	TL2.152 billion
Zakat-specific beneficiary reach	—	Approximately 2.16 million

Source: Türkiye Diyanet Vakfı (2025a, 2025b, 2026).

Again, the empirical pattern is one of considerable reported scale but incomplete outcome and impact evidence. İHYA Foundation is included only as a contextual example of a contemporary Turkish civil-society foundation. Its legal designation as a vakıf is not treated as evidence that it is equivalent to a classical Islamic Waqf. Its formal deed identifies educational support, healthcare, food assistance, housing, support for poor and vulnerable households, scholarships and assistance for economically disadvantaged young people seeking to establish businesses among its purposes. Its governance structure includes a board of trustees, management board and audit board, and the deed requires at least two-thirds of annual gross income to be allocated toward institutional purposes (İhya İlim Hizmet ve Yardımlaşma Vakfı, n.d.). Because İHYA Foundation also funds the present research, its documents are not used in the quantitative cross-country comparison, in country ranking or as evidence of developmental impact; the funding relationship is disclosed explicitly in the Funding and Conflict of Interest statements.

The reviewed Turkish evidence therefore shows two features. First, the contemporary foundation sector reports extensive welfare and educational activity, while TDV reports substantial voluntary Zakat mobilisation and reach. Second, the evidence is institutionally dispersed and conceptually heterogeneous: foundation-sector statistics, faith-based charitable activity and Zakat reporting are not the same indicator class. There is no single national Zakat dataset equivalent to the financial reporting available for the selected Malaysian institutions, and the reviewed public sources provide comparatively limited Waqf-specific quantitative data. This constrains direct national comparison and reinforces the need to separate institutional activity from claims about developmental effectiveness.

Analysis

The structured comparison documents substantial resource mobilisation or welfare-delivery activity in the selected institutions in both settings, but the underlying evidence is asymmetric and not like-for-like. Malaysia's

selected cases centre on formal state-level Zakat administration, where PPZ-MAIWP, MAIWP and LZS provide identifiable financial reporting on collection and distribution. Türkiye's evidence spans a legally supervised contemporary foundation sector and a separate voluntary Zakat programme reported by TDV. These categories describe different institutional functions and should not be collapsed into a single performance measure. Table 7 therefore presents a qualitative institutional contrast rather than a national scorecard.

Table 7. Comparative empirical interpretation

Dimension	Malaysia	Türkiye
Comparative unit	Selected state-level Zakat institutions and limited explicitly identified Waqf indicators	Selected foundation-sector reporting plus institution-specific voluntary Zakat reporting
Zakat institutionalisation	Formalised within state religious structures in the selected cases	Voluntary and decentralised; TDV provides a major institution-specific channel
Waqf-specific evidence	Cash Waqf and special Waqf funds reported by MAIWP/PPZ-MAIWP, but quantitatively smaller than Zakat evidence	Limited in the reviewed public sources; VGM foundation statistics are not treated as Waqf-specific
Contemporary foundation-sector evidence	Not the primary empirical basis of this study	Large legally supervised foundation sector; legal category is broader than Islamic Waqf
Recent Zakat mobilisation	>RM1 billion annually in the selected major state institutions	TDV reported TL2.152 billion in voluntary Zakat in 2025
Reporting profile	Detailed collection/distribution data and emerging institution-reported outcome indicators	Strong foundation activity/output data; Zakat data remain institution-specific and partly international
Welfare reach	Large family/asnaf programmes in the selected institutions	Large education, food and humanitarian programmes in VGM/TDV reporting
Outcome measurement	Emerging self-reliance/graduation indicators, not independently validated causal effects	Predominantly activity/reach indicators in the reviewed public sources
Longitudinal impact evidence	Limited	Limited

Note: Table 7 summarises institution-specific public evidence and is not a matched national performance comparison; in particular, VGM foundation data are not presented as counts or outputs of Islamic Waqf. The public sources do not support a conclusion that one institutional model is superior. In the selected Malaysian cases, formal Zakat administration produces relatively standardised and visible financial series. In Türkiye, contemporary foundation regulation generates extensive programme-output data, while Zakat information is more institution-specific and decentralised. These differences describe reporting and organisational architecture; the present design cannot establish that formalisation causes better outcomes, that pluralism causes greater flexibility, or that either architecture is more developmentally effective.

The quantitative Malaysian evidence is strongest on Zakat mobilisation within the selected jurisdictions. Zakat Selangor increased collection by approximately 22.4% between 2022 and 2025, while MAIWP's collection increased almost 10% from 2023 to 2024. Distribution also remained close to or above annual collection in the observed periods (LZS, 2024, 2025, 2026; MAIWP, 2025). These figures document substantial financial activity within those institutions. Türkiye is documented through different metrics: TDV reported TL2.152 billion in

voluntary Zakat through more than a quarter of a million Zakat donations in 2025, while VGM reported extensive contemporary foundation-sector educational and social-assistance outputs (TDV, 2026; VGM, 2025b). These figures establish institutional scale and delivery activity, not directly comparable national performance or causal developmental effects.

The most robust cross-setting observation concerns the asymmetry between evidence of institutional activity and evidence of beneficiary outcomes. The selected sources report funds, beneficiaries, programmes, food assistance, education, distribution and donations, but far fewer provide linked information on income after assistance, employment after programme completion, business survival, household savings, debt reduction, return to assistance, poverty status after several years or intergenerational mobility. The asymmetry is also cross-country: Malaysian Zakat reporting is more detailed in the reviewed sources, while Turkish evidence relies more heavily on contemporary foundation outputs and institution-specific voluntary Zakat reporting. This finding concerns the evidence architecture rather than a difference in true developmental effectiveness.

From Redistribution To Empowerment

The descriptive evidence can be organised using a three-stage heuristic of relief, welfare and empowerment. Relief refers to immediate protection against deprivation through food, emergency cash, medical assistance and crisis support. Welfare refers to more sustained capability support through education, healthcare, housing and recurring income assistance. Empowerment refers to measurable increases in economic or social agency through skills, employment, productive assets, entrepreneurship, education or other forms of capability expansion. These stages are analytical categories rather than empirically estimated causal effects.

This distinction is particularly important because not every beneficiary should be expected to become economically independent. Elderly people, persons with substantial disabilities, children and households facing severe structural constraints may require continuing social protection. Therefore, empowerment should not become a justification for withdrawing necessary assistance. Instead, development-oriented Islamic social finance requires beneficiary differentiation. For beneficiaries capable of labour-market participation, relevant outcomes may include employment, earnings and skills. For entrepreneurs, outcomes may include business survival, profitability and household income. For students, educational progression and subsequent employment may be more appropriate. For permanently vulnerable beneficiaries, stability, dignity and access to essential services may represent successful outcomes.

The Malaysian data show early institutional movement towards this perspective. Zakat Selangor's reported self-reliance indicator and MAIWP's distinction between productive and consumptive Zakat represent efforts to separate immediate transfer from developmental intervention (LZS, 2026; MAIWP, 2025). The existing empirical literature reinforces the need for such differentiation. Muhamat et al. (2013) found that entrepreneurial success among asnaf cannot be explained simply by providing business assistance. More recent Malaysian evidence similarly indicates that institutional programmes influence sustainability through economic empowerment processes (Mat Daud & Wahid, 2025).

The implication is that productive Zakat should be understood as a programme rather than a transfer. A programme requires appropriate beneficiary selection, skills development, capital, mentoring, market access, monitoring and follow-up. Without these complementary components, a one-time productive transfer may merely change the form of assistance rather than create durable empowerment. Türkiye presents a related but different opportunity. The breadth of the foundation sector makes education and human-capital provision particularly important. VGM's support for 50,000 students in 2025 demonstrates the scale at which foundation resources can support educational inclusion. However, educational support becomes a developmental outcome only when institutions are able to connect programme participation to progression, completion and later socioeconomic opportunities.

The central empirical gap is therefore longitudinal. Islamic social finance institutions generally know the beneficiary at the moment assistance is provided. They know considerably less about the same beneficiary several years later. This suggests that institutions should progressively develop linked beneficiary monitoring that records status at programme entry, programme completion and selected follow-up periods. Such evidence

would transform the evaluation of Islamic social finance. A linked longitudinal dataset would also allow institutions to distinguish temporary improvement from durable change, identify which interventions produce the strongest beneficiary trajectories, and redesign programmes whose effects are not sustained.

Islamic Social Finance And The Sdgs

The empirical findings support a selective and outcome-oriented interpretation of the relationship between Islamic social finance and the Sustainable Development Goals (SDGs). Although Zakat, Waqf and related instruments have been conceptually associated with a wide range of development objectives, such associations should not be treated as evidence of developmental impact in themselves. Tok et al. (2022) argue that the developmental potential of Islamic social finance depends substantially on the extent to which faith-based financial mechanisms are integrated with broader policy and institutional frameworks. Similarly, the systematic review by Dirie et al. (2024) demonstrates the relevance of Islamic social finance across several dimensions of sustainable development, particularly poverty alleviation, social welfare and economic inclusion. The evidence examined in this study, however, suggests that the most empirically defensible connections are presently concentrated around SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities), with additional but more indirect connections to education and health.

This distinction between potential alignment and demonstrated contribution is important. Institutional expenditure can be mapped conceptually onto an SDG, but expenditure alone does not establish that the underlying development objective has been achieved. Zakat collection, Waqf mobilisation, beneficiary numbers and programme expenditure represent important indicators of institutional capacity and output; they become evidence of sustainable development only when they can be linked to measurable changes in beneficiaries' socioeconomic conditions. The SDG relevance of Islamic social finance should therefore be evaluated through the same resource–output–outcome–impact framework developed earlier in this study.

SDG 1: No Poverty represents the most immediate and institutionally visible connection. Zakat is explicitly redistributive and directs resources towards recognised categories of vulnerable beneficiaries. The evidence from Malaysia demonstrates substantial capacity for this function. MAIWP and Lembaga Zakat Selangor mobilise and distribute resources at considerable scale, while Malaysian institutions provide combinations of consumption assistance, housing, education, healthcare and productive support. In Türkiye, VGM's food, educational and welfare programmes and TDV's large-scale charitable and Zakat activities likewise demonstrate significant capacity to respond to material deprivation. These activities are highly relevant to poverty alleviation because they can reduce immediate consumption deficits, protect households from shocks and improve access to essential services.

Nevertheless, poverty relief should be analytically distinguished from sustainable poverty reduction. The distribution of substantial financial resources demonstrates redistributive capacity, but it does not by itself establish durable movement out of poverty. A stronger assessment would examine whether beneficiaries experience sustained increases in income, improved financial resilience, reduced dependence on recurring assistance and lower probability of subsequently returning to poverty. This distinction is supported by Mat Daud and Wahid (2025), whose findings indicate that the relationship between Zakat institutions and socioeconomic sustainability operates importantly through economic empowerment rather than through institutional assistance alone. The emerging self-reliance indicators reported by Zakat Selangor are therefore particularly significant because they move institutional reporting closer to an outcome-based understanding of SDG 1. However, longitudinal evidence remains necessary to determine whether such improvements persist over time.

SDG 8: Decent Work and Economic Growth requires an even more explicit transition from redistribution towards capability formation. Productive Zakat, entrepreneurship programmes, vocational training, educational assistance and Waqf-supported human-capital development all have the potential to strengthen beneficiaries' participation in economic life. Yet the developmental value of such programmes depends on what happens after assistance has been provided. The transfer of business capital, for example, is an institutional output; enterprise survival, income growth and employment creation constitute more meaningful socioeconomic outcomes. Muhammat et al. (2013) similarly demonstrate that entrepreneurial success among asnaf is shaped not simply by the provision of financial capital but also by beneficiary knowledge and programme-related factors.

Accordingly, productive Islamic social finance should be assessed through indicators such as employment placement and retention, income progression, business continuity, profitability, skills acquisition and movement from assistance towards sustainable economic participation. The same principle applies to educational Waqf and scholarship programmes. Financing education constitutes an important investment in human capability, but its contribution to SDG 8 becomes more demonstrable when educational participation can be linked to completion, employability, employment and subsequent income opportunities. In this respect, the large-scale educational support observed in both Malaysian and Turkish institutions illustrates substantial developmental potential, while simultaneously exposing the current shortage of follow-up evidence connecting institutional outputs with labour-market outcomes.

SDG 10: Reduced Inequalities is closely associated with the redistributive logic underlying Zakat. By transferring resources towards economically vulnerable groups, Zakat can moderate immediate disparities in consumption and access to essential goods and services. However, reducing inequality in a durable sense requires more than redistribution at a single point in time. Persistent socioeconomic inequality is also shaped by unequal access to education, healthcare, productive assets, employment, financial security and opportunities for social mobility. Islamic social finance may therefore contribute more substantially to SDG 10 when redistributive mechanisms are combined with interventions that expand beneficiaries' capabilities and economic opportunities.

This interpretation also highlights the importance of institutional design and governance. The effectiveness of Zakat and Waqf in contributing to the SDGs depends not simply on religious legitimacy or the amount of finance mobilised, but on how institutions identify beneficiaries, allocate resources, design programmes, monitor implementation and evaluate outcomes. Kamaruddin and Hanefah (2021) demonstrate the importance of governance practices in Waqf institutions, while Widiastuti et al. (2022) emphasise the potential advantages of integrating different Islamic social-finance instruments across stages of vulnerability, recovery and resilience. From an SDG perspective, these findings suggest that governance and institutional integration operate as enabling mechanisms through which financial resources may be translated into broader developmental outcomes.

Islamic social finance also has plausible connections with SDG 3 (Good Health and Well-being) and SDG 4 (Quality Education) through healthcare assistance, scholarships, educational support and Waqf-funded social services. However, the same evidential caution applies. Expenditure on healthcare does not necessarily demonstrate improved health outcomes, just as the number of scholarships awarded does not establish improved educational attainment. Stronger evidence would require measures such as service utilisation, educational progression, completion, health improvement and subsequent socioeconomic benefits. Consequently, the developmental relevance of Islamic social finance should be assessed through observed changes in beneficiaries rather than through the nominal classification of programmes under particular SDGs.

The comparative evidence documents substantial institutional activity that is relevant to several SDGs, but it does not establish SDG impact. The strength of evidence declines as the analysis moves from resources and outputs toward outcomes and sustained impact. Malaysia and Türkiye provide relatively strong evidence concerning mobilisation, redistribution and welfare reach in the selected institutions, while evidence concerning sustained socioeconomic change remains much less developed. The key analytical issue is therefore not whether a Zakat, explicitly identified Waqf, or foundation programme can be associated conceptually with an SDG, but whether credible empirical evidence documents change in the corresponding development indicators. This distinction prevents SDG alignment from becoming merely declaratory and places greater emphasis on measurable beneficiary outcomes, institutional accountability and long-term follow-up.

DISCUSSION

The comparative evidence shows different patterns of institutionalisation and reporting. In Malaysia, the selected cases combine specialised Zakat collection institutions, religious authority, payroll mechanisms and digital channels with large recurring reported Zakat flows. MAIWP's 2024 data show more than RM1.13 billion in collection, while Zakat Selangor's collection reached RM1.31 billion in 2025 (LZS, 2026; MAIWP, 2025). In Türkiye, TDV reported TL2.152 billion in voluntary Zakat mobilisation in 2025 (TDV, 2026), while VGM reported substantial contemporary foundation-sector welfare outputs. These patterns show that

institutionalisation can take different organisational forms, but the descriptive design does not estimate the causal effect of any institutional form on mobilisation or beneficiary outcomes.

Governance and reporting arrangements are closely connected to what becomes publicly measurable, although this study does not estimate a causal governance effect. MAIWP provides detailed audited financial categories, while Zakat Selangor has expanded reporting toward sustainability and beneficiary-development indicators (LZS, 2026; MAIWP, 2025). VGM likewise operates a detailed regulatory framework for contemporary foundations, including reporting and audit obligations (VGM, n.d.-b). By contrast, voluntary Zakat collection in Türkiye is institutionally dispersed, so no harmonised national Zakat series was identified in the reviewed public data. The resulting difference is best interpreted as a difference in evidence visibility and standardisation rather than proof of superior governance or developmental performance.

The strongest common weakness is the gap between output accountability and impact accountability. Financial accountability asks whether the money was correctly collected, correctly distributed and administered in accordance with legal and religious requirements. Developmental accountability asks whether recipients became materially better off, whether employment improved, whether education generated capability gains, whether businesses survived, whether vulnerable households became more resilient and whether beneficiaries returned to assistance. The two forms of accountability should complement rather than replace each other.

The evidence consequently supports the use of a broader evaluation framework rather than a single efficiency measure. A high distribution-to-collection ratio may indicate rapid deployment of funds, but it does not reveal whether funds were allocated to effective interventions. A lower ratio in a particular year may reflect timing, reserves or multi-year programme commitments rather than weak performance. Developmental evaluation therefore requires a portfolio of financial, output, outcome and longitudinal indicators, with causal language reserved for research designs capable of supporting causal attribution.

Within the public sources reviewed for this study, the selected Malaysian Zakat institutions provide more detailed formal reporting on collection, distribution, consumptive/productive categories and emerging self-reliance indicators. The reviewed Turkish sources document an extensive contemporary foundation-sector welfare architecture and substantial voluntary Zakat mobilisation, but the relevant indicators are less harmonised and are not directly comparable with Malaysian state-level Zakat series. Neither evidence base can establish comprehensively that large-scale distribution causes sustained socioeconomic mobility. The evidence gap should therefore be interpreted as a limitation of measurement and research design, not as evidence that Islamic social finance is ineffective.

Limitations

Malaysian analysis draws on relatively detailed financial and administrative Zakat reporting from selected state-level institutions, including collection, distribution and an emerging institution-reported self-reliance measure. The Turkish analysis relies on a different evidence mix: VGM data document contemporary foundation-sector infrastructure and welfare outputs, while TDV provides institution-specific voluntary Zakat reporting. These indicators differ in legal basis, geographic coverage, reporting scope, beneficiary definitions and measurement period. They cannot be interpreted as equivalent country-level measures. In particular, VGM's contemporary foundation statistics are not counts of Islamic Waqf, and Waqf-specific quantitative evidence is substantially thinner than Zakat evidence, especially for Türkiye. The study therefore supports qualitative institutional comparison and within-institution trend description, not direct national ranking.

The analysis is based on public institutional sources and is deliberately descriptive. It contains no beneficiary-level microdata, no consistent pre-intervention baseline, no independent verification of institution-reported self-reliance, no longitudinal follow-up of the same beneficiaries and no counterfactual comparison group. Programme reach, financial distribution and foundation-sector outputs should therefore be interpreted as resources or outputs, not as evidence that programmes caused changes in poverty, employment, education, resilience or social mobility. Public reporting may also be selective and differences in disclosure can create apparent differences in performance that reflect measurement rather than underlying effectiveness. Future

research should address these limitations through harmonised indicator definitions, beneficiary-level longitudinal tracking and, where feasible, quasi-experimental or experimental designs.

CONCLUSION

This article examined what current public institutional evidence can—and cannot—show about the movement from redistribution toward inclusive social development in Malaysia and Türkiye. The evidence documents substantial activity in the selected institutions, but it is asymmetric. In Malaysia, MAIWP Zakat collection increased from approximately RM1.031 billion in 2023 to RM1.134 billion in 2024, while distribution increased from approximately RM1.019 billion to RM1.220 billion (MAIWP, 2025). Zakat Selangor's collection increased from RM1.07 billion in 2022 to RM1.31 billion in 2025, while distribution increased from RM1.05 billion to RM1.33 billion (LZS, 2024, 2025, 2026). Malaysia also provides limited explicitly identified Waqf evidence through cash-Waqf and special-Waqf reporting by MAIWP/PPZ-MAIWP.

Türkiye is documented through a different evidence architecture. VGM reported 6,180 entities in the statutory category of 'new foundations' in its 2024 activity report and substantial foundation-sector welfare outputs in 2025, including educational support for 50,000 students and regular dry-food assistance for 75,870 families (VGM, 2025a, 2025b). These contemporary foundation statistics are not interpreted as counts of Islamic Waqf. Separately, TDV's voluntary Zakat programme reported TL2.152 billion from 259,273 Zakat donations in 2025 and approximately 2.16 million Zakat beneficiaries (TDV, 2026). Thus, the reviewed evidence establishes substantial institutional activity, but it does not provide symmetrical measures of Zakat and Waqf across the two settings.

The central finding is that resource and output evidence is considerably stronger than outcome and impact evidence. Institutions can generally document how much was collected or distributed and how many beneficiaries or programme instances were reported. They are less consistently able to document what happened to the same beneficiaries afterwards. This evidence gap is particularly important for claims about empowerment and sustainable development. The resource–output–outcome–impact framework therefore provides a disciplined way to distinguish what current administrative data establish from what remains unmeasured.

Collection, distribution and beneficiary reach are important indicators of institutional activity, but they should not be interpreted as evidence of developmental impact or beneficiary empowerment. These measures remain essential for assessing institutional accountability and programme delivery, yet sustained social development requires stronger evidence of lasting improvements in areas such as capabilities, income, employment, education, resilience and social participation. As this study does not include beneficiary-level longitudinal data or a counterfactual design, it cannot establish that the reported institutional activities produced these outcomes. The more appropriate conclusion is therefore that the selected Malaysian and Turkish institutions demonstrate different patterns of resource mobilisation and welfare provision, while the evidence required to assess sustained beneficiary transformation remains limited.

The evidence does not justify declaring either structure superior, nor does it support a direct country ranking. A stronger future evidence architecture would combine transparent resource accounting, clearly defined programme outputs, harmonised outcome indicators and longitudinal beneficiary follow-up. For Waqf-related analysis in particular, future work should identify and report explicitly Waqf-specific assets, returns, programme expenditure and beneficiary outcomes rather than infer Waqf performance from general foundation statistics. The transition from redistribution to empowerment should therefore be demonstrated through measured beneficiary trajectories, not inferred from institutional scale alone.

Ethical Considerations

This study uses exclusively publicly available, non-identifiable secondary administrative, financial, legal and organisational documents. It involved no recruitment or interaction with human participants, no access to private individual-level records and no animal research. On that basis, the study was treated as not requiring formal research-ethics approval or informed consent, and no ethics approval number applies.

Funding

This research was supported by a research grant entitled “Islamic Social Finance and Sustainable Development Goals (SDGs): Evaluating the Role of Zakat and Waqf in Economic Growth in Turkey and Malaysia,” funded by *İhya İlim Hizmet ve Yardımlaşma Vakfı* (İhya Foundation), Türkiye.

Conflict Of Interest

The authors disclose that *İhya İlim Hizmet ve Yardımlaşma Vakfı* (İhya Foundation) funded this research and is also discussed in the manuscript as a contextual civil-society foundation. This dual relationship constitutes a potential institutional conflict of interest and should be considered when interpreting the discussion of İHYA. To reduce the risk of bias, İHYA evidence is limited to publicly available documents, is excluded from the quantitative cross-country comparison and is not used to rank either country or to infer developmental impact. No other competing interests are reported.

Data Availability

The data analysed in this study are derived from publicly available institutional reports, official statistics and organisational webpages cited in the manuscript and reference list.

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