

Maqāṣid al-Qur'an as an Ethical Framework for Achieving the Social Development Pillar of the Sustainable Development Goals (SDGs)

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Abstract

The increasing complexity of global social challenges has intensified the search for ethical frameworks capable of supporting the achievement of the Sustainable Development Goals (SDGs). Although numerous studies have examined the relationship between Islam and sustainable development, limited attention has been given to the Maqāṣid al-Qur'an as a comprehensive ethical framework for advancing the social development pillar of the SDGs. This study aims to examine how the higher objectives of the Qur'an provide normative principles for achieving the five goals within the social development pillar of the SDGs. Employing a qualitative library research design, the study analyzes data derived from the Qur'an, Hadith, official SDG documents, statistical reports published by Statistics Indonesia (BPS), and relevant scholarly literature using thematic content analysis. The findings demonstrate that the Maqāṣid al-Qur'an constitutes a holistic ethical framework through three interrelated dimensions. First, social welfare is established as a theological obligation grounded in faith (*īmān*) and piety (*taqwā*), transforming poverty alleviation and social justice into religious responsibilities rather than merely development targets. Second, Islamic philanthropic instruments, particularly ZISWAF (zakat, infaq, ṣadaqah, and waqf), function as strategic institutional mechanisms for translating Qur'anic ethical values into sustainable social policies. Third, prophetic leadership provides the ethical governance necessary to ensure justice, accountability, and public welfare in implementing development programs. This study contributes to contemporary discussions on religion and sustainable development by conceptualizing the Maqāṣid al-Qur'an as an ethical framework that complements the global SDG agenda while offering normative guidance for socially just, inclusive, and sustainable development.

Keywords: Maqāṣid al-Qur'an, Sustainable Development Goals (SDGs), Ethical Framework, ZISWAF, Prophetic Leadership.

Abstrak

Kompleksitas tantangan sosial global yang semakin meningkat mendorong kebutuhan akan kerangka etis yang mampu mendukung pencapaian Sustainable Development Goals (SDGs). Meskipun berbagai penelitian telah membahas hubungan antara Islam dan pembangunan berkelanjutan, kajian yang menempatkan Maqāṣid al-Qur'an sebagai kerangka etis yang



komprehensif bagi pencapaian pilar pembangunan sosial SDGs masih relatif terbatas. Penelitian ini bertujuan menganalisis bagaimana tujuan-tujuan utama Al-Qur'an menyediakan prinsip-prinsip normatif untuk mewujudkan lima tujuan dalam pilar pembangunan sosial SDGs. Penelitian menggunakan pendekatan kualitatif dengan metode studi kepustakaan. Data diperoleh dari Al-Qur'an, hadis, dokumen resmi SDGs, laporan statistik Badan Pusat Statistik (BPS), serta berbagai literatur ilmiah yang relevan, kemudian dianalisis menggunakan analisis isi tematik. Hasil penelitian menunjukkan bahwa Maqāṣid al-Qur'an membentuk suatu kerangka etis yang holistik melalui tiga dimensi yang saling berkaitan. Pertama, kesejahteraan sosial diposisikan sebagai mandat teologis yang berlandaskan iman dan takwa sehingga pengentasan kemiskinan serta keadilan sosial menjadi tanggung jawab keagamaan, bukan sekadar target pembangunan. Kedua, instrumen filantropi Islam, khususnya ZISWAF (zakat, infak, sedekah, dan wakaf), berfungsi sebagai mekanisme kelembagaan strategis untuk menerjemahkan nilai-nilai etika Al-Qur'an ke dalam kebijakan pembangunan sosial yang berkelanjutan. Ketiga, kepemimpinan profetik menjadi fondasi tata kelola yang etis dalam menjamin keadilan, akuntabilitas, dan kemaslahatan publik pada pelaksanaan program pembangunan. Penelitian ini berkontribusi pada pengembangan kajian agama dan pembangunan berkelanjutan dengan mengonseptualisasikan Maqāṣid al-Qur'an sebagai kerangka etis yang melengkapi agenda global SDGs sekaligus menyediakan pedoman normatif bagi pembangunan sosial yang adil, inklusif, dan berkelanjutan.

Kata kunci: Maqāṣid al-Qur'an; Sustainable Development Goals (SDGs); Kerangka Etis; ZISWAF; Kepemimpinan Profetik.

Introduction

Social development in Indonesia is complex and multidimensional process. As archipelagic and diversity nation, Indonesia faces formidable challenges in ensuring the equitable distribution of developmental outcomes. In past few decades, Indonesia has reached some positive developments, including rising Human Development Index and stable economic growth, but realities show there are problems to be addressed. Those are disparate educational quality, limited access to healthcare services, and gender-based discrimination, social inequality, and poverty. Per September 2025, Indonesia poverty rate has reached 8.25%, representing approximately 23.36 million individuals (BPS, 2026). Meanwhile, the World Bank (2025) estimates that the impoverished population of Indonesia has reached 171.8 million individuals (60.3%).

This figure reflects the millions of Indonesians struggling to secure basic needs. Both global and domestic economic pressures become the significant challenges to alleviate the poverty in Indonesia. Rising the price of essential commodities becomes one of the primary factors inhibiting this progress. This economic pressure threatens family economic stability, ultimately risking the descent of the 'near-poor' demographic into absolute poverty, increasing crime rate, malnutrition, infectious diseases, high maternal mortality rate low educational attainment level, etc. Efforts to address those social welfare challenges have become a central

focus for various international agencies, governments, and civil society organizations. One of the most significant global initiatives in tackling these issues is the Sustainable Development Goals (SDGs), established by the United Nations (UN).

Previous studies have established strong thematic complementarities between the five core Maqāṣid and the 17 SDGs, yet a persistent gap remains: most current research focuses on a single specific field rather than analyzing the comprehensive alignment between these principles and all dimensions of sustainability (Zauro et al., 2024). While the SDGs offer a comprehensive blueprint, critics consistently raise concerns regarding their purely secular orientation and their failure to integrate spiritual and moral values, which are essential to human well-being in an Islamic worldview.

For Muslims, the Qur'an serves as a comprehensive guidebook for navigating the complexities of human existence, providing essential frameworks for addressing social ailments. Islam places profound emphasis on communal welfare, urging every individual to actively contribute to the realization of a tranquil, just, and prosperous society. Several solutions embedded within the Qur'an and Islamic teachings include the mandates for *Zakat*, *Infāq*, and *Sadaqah*, which are to be distributed among the eight designated categories of beneficiaries (*mustahik*). These teachings possess a distinctive social dimension, specifically targeting those in need, notably the destitute and the impoverished. If these philanthropic funds are managed with strategic integrity—transcending mere consumptive aid—they have the potential to serve as a powerful economic lever to revitalize the grassroots economy.

One of the pivotal concepts in understanding the objectives of Islamic teachings is Maqāṣid al-Qur'ān. This discipline delineates the divine objectives and the underlying intent inherent in the Qur'anic verses. Utilizing Maqāṣid al-Qur'ān as an exegetical framework is intended to demonstrate the scripture's relevance to contemporary issues—most notably the reduction, and ultimate elimination, of poverty. The central research question of this study examines how Qur'anic teachings, interpreted through the lens of Maqāṣid al-Qur'ān, can provide both a philosophical and practical foundation for sustainable development. In the context of social development, this approach directs the interpretation of verses to be more functional in addressing modern challenges. Through this analysis, it is anticipated that Qur'anic exegesis can serve as an effective medium for promoting Islamic values in support of the Sustainable Development Goals (SDGs).

Research highlights that the exclusion of this spiritual dimension creates a conceptual gap, as secular indicators like GDP growth are often insufficient to capture the holistic

welfare—or *falah*—that encompasses happiness in both this world and the hereafter (As-Salafiyah, 2024). This study addresses these theoretical omissions by situating the SDGs within the normative framework of *Maqāṣid Al-Qur'an*, arguing that the divine intent of the Qur'an provides the "moral commitment" necessary to build socially responsible and sustainable institutions.

The central research problem explored in this article is the persistent disparity between Indonesia's formal commitment to the SDGs and the socio-religious realities of its population, which often views these goals as top-down technocratic impositions. Specifically, this study asks: How can the transformative interpretative framework of *Maqāṣid Al-Qur'an*, complemented by the concept of Prophetic Leadership and the strategic institutionalization of ZISWAF, bridge the gap between material developmental targets and the ethical-spiritual aspirations of the Indonesian Muslim community?

This problem is particularly acute in the social development pillar, where disparate educational quality, limited healthcare access, and systemic poverty remain entrenched despite rising national growth figures. The research direction is thus focused on creating an integrative, operationalized model that translates centuries-old theological teachings into a modern "culturally resonant toolkit" for policymakers and faith leaders alike (Aouati & Obaideen, 2025).

A rigorous gap analysis reveals a profound difference between *das sollen* (what should be) and *das sein* (what is) within Indonesia's social development landscape. In the ideal Islamic framework (*das sollen*), wealth is viewed as an *amanah* (trust) that must be circulated through instruments like zakat and waqf to ensure no one is left behind, creating a "khairu ummah" characterized by social justice and mutual support (QS 2:215).

However, the reality (*das sein*) shows that Indonesia's poverty rate still high. While the potential for zakat collection is estimated to be over 500 trillion IDR, actual collections remain significantly lower due to weak institutional management and a lack of transparency—a gap that traditional secular models fail to address because they focus on administrative efficiency rather than the restoration of institutional trust through Prophetic ethics.

The novelty of this research, or its "State of the Art" position, lies in its refusal to treat *Maqāṣid Al-Qur'an* as a mere extension of juristic *Fiqh* or a superficial attachment to the SDG discourse. Instead, it proposes a "new paradigm" that integrates interdisciplinary analysis—blending sociology, political science, and Islamic epistemology—to create a measurable *Maqāṣid*-SDG Integration index (Sadly, 2026).

Unlike previous studies that are predominantly qualitative and descriptive, this study utilizes the most recent literature to argue for the "objectification" of Islamic teachings, transforming them into a universal framework that is valid for all humanity regardless of religious creed. This research further introduces "Prophetic Leadership" not merely as a moral ideal but as a pragmatic tool for reforming national governance toward sustainable outcomes (Khaerani et al., 2025).

Ultimately, this research is specifically designed to answer the aforementioned problems through several focused objectives. Especially, it aims to evaluate the thematic and theological alignment between *Maqāṣid Al-Qur'an* and the SDGs' social development pillar to establish a solid ethical foundation for national planning; and to analyze the effectiveness of "Productive ZISWAF" as a mechanism for reducing social inequality and fostering economic sovereignty among the poor.

Besides that, by focusing specifically on the SDGs' social development pillar (Goals 1 to 5), this paper aims to evaluate this theological alignment and analyze the effectiveness of "Productive ZISWAF" managed under prophetic leadership as a catalyst for sustainable development. Through this analysis, we aim to formulate a culturally and religiously resonant toolkit for both policymakers and faith leaders. To guide this inquiry, this study puts forward the initial hypothesis: "That ZISWAF, when managed productively under prophetic leadership, significantly contributes to SDGs social pillar outcomes in Indonesia."

Methodology

This study uses a qualitative approach utilizing the library research method. Qualitative research as an inquiry intended to understand the phenomena experienced by research subject through descriptions expressed in words, employing various naturalistic methods (Moleong, 2004). As the descriptive-analytical study, the researcher attempts to analyze the meanings, concepts, and substantial values embedded within the Qur'an, as well as global policy documents.

There are two primary features of the descriptive-analytical study. First, focus on contemporary issues relevant at the time of the study (actuality). Second, the depiction of factual data regarding the subject matter through adequate and rational interpretation (Nawawi, 2005). By adopting this methodology, the study transcends the mere presentation of statistical data, seeking instead to provide a profound interpretation of how the transcendental values of the Qur'an can engage in a harmonious dialogue with the technocratic targets of sustainable development.

Data were obtained from the Qur'an, SDGs documents, books, journal articles, and credible institutional databases. To ensure scientific rigor, explicit inclusion and exclusion criteria were applied. For primary scriptural data, selection was based on direct thematic relevance to the SDGs Social Development Pillar (such as poverty, hunger, justice, and social security). Secondary academic literature was selected based on: Indexed publication status in global databases to ensure peer-reviewed authority; recency within the last decade (2015–2025) to capture evolving sustainability discourse, excluding classical foundation texts; and conceptual capacity to bridge Islamic ethics with sustainable development indicators.

Those texts were collected, criticized, and synthesized. In contrast to traditional textualist approaches, *Maqāṣid Al-Qur'an* seek to discern the underlying legal rational (*illat*) and the philosophical wisdom (*hikmah*) inherent within the Qur'anic texts. The procedure follows four phased steps: First, defining issues. Identifying contemporary social development issues within the SDGs. Second, textual gathering. Collecting all relevant Quranic verses and hadiths using validated thematic keywords. Third, relational analysis. Conducting contextual-chronological (*asbab al-nuzul*) and semantic relationship (*munaṣabah*) analyses. Fourth, systemic synthesis. Synthesizing the textual insight using Wahbah al-Zuhayli and Yusuf al-Qardlawi's perspektif.

Consequently, through this Maqāṣid-based lens, the study attempts to demonstrate that Qur'anic verses serve not merely as guidelines for ritual worship, but as concrete solutions to contemporary social issues. For instance, the Qur'anic concepts of Zakat, Infaq, and Sadaqah are reinterpreted within a systemic framework to support the objective of 'No Poverty'."

Results and Discussion

A. Theoretical Study About Maqāṣid Al-Qur'an

The term of maqāṣid al-Qur'an is consist of two words: maqāṣid dan al-Qur'an. Maqāṣid is the plural form of *maqṣad*, *qāṣd*, or *maqṣid*, which are derived from the verbal root qāṣada-yaqṣudu. Lexically, this term encompasses a variety of meanings, including purpose, justice, the straight path, the middle ground between two extremes, simplicity, and moderation or *wasathiyah* (al-Muqri, 1987). When paired with the Qur'an, it signifies the fundamental direction, objectives, and intent of the scripture. Terminologically, *maqāṣid al-Qur'an* is defined as a scholarly discipline aimed at understanding Qur'anic discourse by considering its primary objectives. These objectives represent the essence of the Qur'an as

evidenced by the meanings distributed across the *muḥkamāt* verses—those characterized by clear and unequivocal meanings (Islam, 2011).

In the realm of Islamic scholarship, a frequent conceptual overlap occurs between *Maqāṣid al-Qur'an* and *Maqāṣid al-Shari'ah*. While both are intrinsically linked—particularly in their shared objective of safeguarding public interest (*maṣlaḥah*)—fundamental distinctions exist between them. In terms of analytical scope, *Maqāṣid al-Shari'ah* is more prominently situated within the domains of jurisprudence (*fiqh*) and legal theory (*uṣūl al-fiqh*), focusing primarily on the formulation of Islamic law. Conversely, *Maqāṣid al-Qur'an* is rooted in Qur'anic studies and exegesis (*tafsīr*) ('Azmy, 2019), encompassing dimensions that extend beyond mere legalistic aspects.

Furthermore, *Maqāṣid al-Shari'ah* derives its basis not only from legal verses (*āyāt al-aḥkām*) but also from prophetic traditions (*ḥadīth al-aḥkām*), consensus (*ijmā'*), analogical reasoning (*qiyās*), and other secondary legal sources. In contrast, *Maqāṣid al-Qur'an* focuses on the divine will inherent in every unit of revelation, whether it pertains to legal rulings, parables, glad tidings, or warnings (Raisuni, 2013). Ultimately, *Maqāṣid al-Qur'an* possesses a broader horizon (*ufuq*) and scope; since the *Shari'ah* (law) constitutes but one component of the Qur'an, *Maqāṣid al-Shari'ah* is conceptually subsumed under the overarching framework of *Maqāṣid al-Qur'an* (Dukhoh, 2020).

Scholars across generations have proposed varying classifications regarding the central themes of the Qur'an. Classical scholars, in particular, tended toward an eschatological and theocentric orientation. At-Tabari, for instance, categorized the Qur'an's overarching themes into three pillars: monotheism (*tawḥīd*), religions, and historical-informative accounts (As-Suyuthi, 2013). Similarly, Al-Biqā'i argued that the *maqāshid* of the Qur'an encompass creed (*aqidah*), narratives (*qisas*), and legal rulings (*aḥkam*). This discourse was further developed by Al-Ghazali, who classified Qur'anic verses and chapters into six major themes. He identified three primary themes—the knowledge of God, the afterlife, and the straight path—complemented by three secondary ones: descriptions of the believers versus the defiant, and the spiritual journey toward God (Al-Ghazali, 1984). While *tawḥīd* remains the common thread identified by these three classical figures, it is worth noting that broader humanitarian and political issues had yet to become central to their thematic framework.

As society evolves, the perceived central themes of the Qur'an have correspondingly expanded. Hassan Hanafi asserts that modern exegetes are now compelled to integrate the lived realities of the *ummah* as a critical lens through which to read the text and determine the

maqāṣid al-Qur'an. A pivotal figure in formulating this paradigm was Muhammad Rashid Rida. In his seminal work, *al-Wahy al-Muhammady*, he delineates ten primary objectives of the Qur'an: elucidating the essence of the pillars of faith; explaining the missions of the Prophets and Messengers; fostering holistic human development (both individual and social); reforming social, political, and civic dimensions; establishing Islamic obligations and prohibitions; improving economic and wealth management; outlining international Islamic law; advocating for the rights of women; regulating the conduct of war and its adverse consequences; and providing divine guidance for the eventual abolition of slavery.

According to 'Ali al-Basyar at-Tijani, *maqāṣid al-Qur'an* is characterized by four distinct features. First is *rabbaniyyah* (divinity), signifying that these objectives originate from and ultimately lead back to the Divine. Second is *shumūliyyah* (universality), encompassing every facet of human existence. Third is *wāqi'iyah* (reality-based), meaning that these goals are inherently practical and directly address the lived experiences and contemporary challenges of the *ummah*. Finally, there is *wasatiyyah* (moderation), which presents the moderate face of Islam. This particular characteristic is marked by its ability to synthesize knowledge with faith, while harmonizing the authority of divine revelation with the exercise of human intellectual reasoning (*ijtihād*) (At-Tijani, 2013).

B. SDGs and Social Welfare Problems in di Indonesia

The 70th United Nations (UN) General Assembly, convened in New York in September 2015, marked a transformative milestone in global development. This assembly culminated in the adoption of a monumental document entitled *'Transforming Our World: the 2030 Agenda for Sustainable Development.'* Ratified by 193 heads of state and government from across the globe, the document serves as the operational framework for global development spanning from 2016 to 2030. In its subsequent implementation, this framework has become widely recognized as the Sustainable Development Goals (SDGs) (Pedersen, 2018). The SDGs serve as a global developmental compass, guiding the world's trajectory through to 2030 (Iskandar, 2020).

The SDGs did not emerge in a vacuum; rather, they serve as a successor to the Millennium Development Goals (MDGs), which were established by the United Nations in 2000 and concluded in 2015 (Sachs, 2012). The distinction between the MDGs and the SDGs is substantial, with the latter being significantly more comprehensive. While the MDGs were comprised of only 8 goals, 21 targets, and 60 indicators, the SDGs encompass 17 goals, 169 targets, and 241 indicators (Bappenas, 2019). Furthermore, the SDGs shift the focus beyond

merely achieving developmental outcomes for prosperity; they place a central emphasis on inclusivity, equity, and the strategic pathways to realize these objectives. This framework integrates the fulfillment of human rights, concern for marginalized groups and persons with disabilities, and the principle of non-discrimination. It also underscores the necessity of collaboration and the active participation of all development stakeholders—including governments, academia, civil society organizations, and the private sector.

To streamline their implementation, the seventeen Sustainable Development Goals are categorized into four distinct pillars. These consist of the Social Development Pillar (Goals 1, 2, 3, 4, and 5), the Economic Development Pillar (Goals 7, 8, 9, 10, and 17), the Environmental Development Pillar (Goals 6, 11, 12, 13, 14, and 15), and the Legal Development Pillar (Goal 16). Among these frameworks, this study specifically focuses on the Social Development Pillar. Realizing these ambitious targets necessitates robust synergy and engagement across diverse sectors, encompassing governmental bodies, civil society organizations, and religious institutions (Kamali, 2002).



The Social Development Pillar encompasses five primary objectives: no poverty, zero hunger, good health and well-being, quality education, and gender equality. These five goals were central to the MDGs and remain integral to the SDGs. This continuity underscores the United Nations' profound commitment to reducing, or even eliminating, poverty in its multidimensional forms. In this framework, poverty is not merely defined by material deprivation, but is expanded to include a lack of access to fundamental resources such as knowledge, healthcare, and nutrition.

According to Statistics Indonesia reports, social development in Indonesia is characterized by its complexity, driven by a myriad of interconnected factors. These include substandard human resource quality, disparate economic growth, and a lack of adequate education and vocational skills among the population. Furthermore, this complexity is exacerbated by limited infrastructure access, vulnerability to natural disasters, and inflationary pressures on essential commodities—most notably rice and fuel. Other significant contributors include high rates of unemployment and underemployment, insufficient support for small and medium-sized enterprises (SMEs), and the overarching impact of climate change.

The uneven distribution of economic growth has direct implications for poverty levels, as economic circulation remains localized, thereby fostering regional disparities. A fundamental example of this can be seen when poor inter-city connectivity inflates the cost of essential goods—including food, clothing, and housing—within isolated areas (Ansori, 2018). Similarly, climate change exerts a negative impact on the agricultural, fishery, and tourism sectors, which serve as the primary livelihoods for a significant portion of Indonesia's impoverished population. Furthermore, the lack of institutional protection and capital support for small enterprises further stifles the creation of independent employment opportunities.

In an effort to internalize the SDG targets within a local context, the Indonesian government has implemented various policy instruments and social protection programs, alongside infrastructure equalization initiatives. Foremost among these is the social safety net, which includes the *Program Keluarga Harapan* (PKH—Family Hope Program) and the *Kartu Indonesia Sehat* (KIS—Healthy Indonesia Card). The PKH is specifically designed to alleviate poverty through a conditional cash transfer (CCT) scheme aimed at ultra-poor households. This program mandates that beneficiaries fulfill specific commitments to enhance their quality of life, particularly in the sectors of education and healthcare (Utomo, 2014). Parallel to this, the KIS provides comprehensive health insurance for underprivileged communities. Beneficiaries can access primary and advanced healthcare facilities nationwide

without the burden of monthly premiums, as these are fully subsidized by the government through the *Penerima Bantuan Iuran* (PBI) scheme (Vandawati, 2016).

Secondly, the regional equalization strategy under the 3T paradigm—which refers to disadvantaged, frontier, and outermost regions (*Tertinggal, Terdepan, Terluar*)—includes initiatives such as the 'One Price Fuel' policy, the Frontline Teacher Program (*Guru Garis Depan* or GGD), and the Education Graduates Teaching in 3T Areas (*Sarjana Mendidik di Daerah 3T* or SM-3T). The 'One Price Fuel' program is designed to distribute subsidized fuel at a uniform price across the Indonesian archipelago, with a particular focus on these remote 3T regions. As of September 2023, Pertamina has successfully established 472 distribution outlets under this scheme. Within the educational sector, through the GGD and SM-3T programs, the government endeavors to bridge the qualitative and quantitative gap in teaching personnel between major urban centers and peripheral areas. While the GGD is structured as a long-term deployment, the SM-3T serves as a short-term intervention with a one-year duration (Syafii, 2018).

Thirdly, the government emphasizes inclusion and equity. Through the 'Sahabat Setara' application, the administration seeks to extend protection to vulnerable groups. Initiated by the Ministry of Women's Empowerment and Child Protection (KPPPA), this platform is designed to heighten public awareness regarding gender equality and child protection. The ultimate objective is to institutionalize gender equality as a resilient pillar within the nation's social framework.

C. Maqasid Al-Qur'an and Sustainable Development

The Qur'an accords significant attention to the *dhu'afa* (the marginalized or vulnerable groups). Within the Islamic tradition, social welfare is not perceived merely as an economic issue, but rather as a profound manifestation of faith. Islam provides several instruments designed to alleviate poverty and enhance the empowerment of underprivileged communities, such as *zakat* (obligatory almsgiving), *infaq* (expenditure for the sake of God), *sadaqah* (voluntary charity), the provision of sustenance for the needy, as well as the payment of *kaffarah* (expiation) and *fidyah* (compensation). Numerous verses address these themes, one of which is Surah al-Baqarah (2) verse 215:

يَسْأَلُونَكَ مَاذَا يُنْفِقُونَ قُلْ مَا أَنْفَقْتُمْ مِنْ خَيْرٍ فَلِلَّهِ الدِّينُ وَالْآفَرِيقَيْنِ وَالْيَتَامَىٰ وَالْمَسْكِينِ وَابْنِ السَّبِيلِ ۚ
وَمَا تَفْعَلُوا مِنْ خَيْرٍ فَإِنَّ اللَّهَ بِهِ عَلِيمٌ (البقرة/2: 215)

"They ask you (O Muhammad) what they should spend. Say, 'Whatever wealth you spend, it is for parents, relatives, orphans, the poor, and the traveler.' And whatever good you do, Allah is truly aware of it."

The *asbāb al-nuzūl* (occasions of revelation) for this verse pertains to 'Amr bin al-Jamuh al-Ansari, a wealthy elderly man who inquired of the Prophet regarding the prioritization of wealth distribution: 'What should I spend, and to whom should I give it?' In response, Allah revealed this verse. According to the scriptural evidence, the priority for charitable spending—preceding all others—is accorded to parents, kinsfolk, orphans, the needy, and the wayfarer. Wahbah al-Zuhayli argues that the term 'infak' in this specific context does not refer to the obligatory *zakat*, but rather to highly encouraged voluntary charity (*sadaqah*) (Az-Zuhaili, 1991). This distinction suggests that Islam fosters a culture of philanthropy that transcends formal obligations, aimed at establishing a more comprehensive and equitable social safety net.

Within the context of *munāsabah* (inter-textual correlation), the message of *infāq* in verse 215 is intrinsically linked to the preceding verse 212 of Surah al-Baqarah. The latter describes how the disbelievers of Mecca were consumed by worldly love, competing for ephemeral pleasures while neglecting the afterlife. In this light, the act of spending one's wealth requires profound patience and spiritual magnanimity. An individual who willingly relinquishes their assets in the path of Allah demonstrates a detachment from worldly preoccupations—prioritizing the hereafter and the attainment of Divine pleasure over material accumulation.

This premise is further reinforced in Surah al-Baqarah, verses 2-3: *'This is the Book about which there is no doubt, a guidance for those conscious of Allah—who believe in the unseen, establish prayer, and spend out of what We have provided for them.'* Drawing from this verse, the criteria for piety (*taqwa*) extend beyond belief in the unseen and the performance of prayer; they fundamentally include the willingness to dispense a portion of one's wealth to those in need. In *Tafsir al-Wasith*, Muhammad Sayyid Tantawi asserts that an individual's consciousness in spending their wealth—as a manifestation of faith and piety—should be strategically directed toward alleviating social ailments, most notably poverty (Thantahawi, 1997).

Yusuf al-Qardlawi asserts that *zakat*, as a cornerstone of social welfare, necessitates an accountable management system, trustworthy administrators, and precise targeting. He further emphasizes that distribution should transcend material assistance—such as food commodities or direct cash—and instead be channeled into productive programs that create

sustainable employment opportunities for those living below the poverty line. Consequently, the role of *Zakat, Infaq, Sadaqah, and Waqf* (ZISWAF) institutions, such as BAZNAS, LAZISNU, LAZISMU, and other philanthropic entities, must be strengthened and optimized. Their management cannot afford to be amateurish; it demands a transparent and accountable system, led by competent and trustworthy professionals. Moreover, the distribution of ZISWAF funds must shift from a consumptive orientation toward a productive one. These institutions play a crucial role in job creation by strategically leveraging communal funds for socioeconomic empowerment.

وإيراد «من» في قوله تعالى- وَمِمَّا رَزَقْنَاهُمْ للإشارة إلى أن مواظبتهم على إنفاق أموالهم بين الحين والحين، كفيل بتوصيلهم إلى زمرة المهتدين المفلحين، وللإشعار بأنهم ينفقون بعض أموالهم مبتعدين عن الإسراف والتبذير حتى لا يتركوا ورثتهم عالة يتكفون وجوه الناس.

The use of the preposition "من" (from/out of) in the aforementioned verse conveys two profound messages. First is the principle of consistency. *Infaq* must be practiced continuously and consistently to ensure the practitioner is classified among those who are rightly guided and successful (*muflihūn*). Second is the principle of proportionality. Spending should be exercised with moderation to avoid the pitfalls of extravagance and excess—actions that might inadvertently leave one's heirs in a state of destitution, forced to depend on the charity of others. In his work *Tafsir al-Munir*, Wahbah al-Zuhayli provides a remarkably lucid framework for how the *Shari'a* constructs a civilization. He posits that the spiritual development of the individual is anchored in prayer (*salat*), whereas the structural development of society is fortified through *zakat, infaq, sadaqah, and waqf*.

ويكتمل البناء المنشود شرعا: بناء الفرد بالصلاة التي هي عماد الدين، وبناء المجتمع بالزكاة وتوابعها التي هي أساس التقدم ورفي الحياة وسعادة الأمة

This citation (Az-Zuhayli, 1991) underscores that Islam does not dichotomize personal spiritual dimensions from social responsibility. While prayer (*salat*) serves as a medium for inner transformation, *zakat* functions as a vehicle for the structural transformation of society. Collaborative synergy between ZISWAF institutions and government programs remains the pivotal key to addressing various social ailments. This synergy essentially encompasses two primary facets. First, the consciousness of the *muzakki*: Muslims with surplus wealth must possess the theological awareness to distribute their assets to the *dhu'afa*, thereby positioning themselves as proactive subjects of development. Second, professional management: the

donors' consciousness must be met with an accountable and transparent ZISWAF institutional framework. Through robust governance, communal funds can be channeled productively and optimized to achieve the SDGs.

Beyond the scope of government regulations and the socio-economic solutions offered by Islam, the researcher contend that the most decisive variable lies in the selection of leadership characterized by integrity—specifically, Prophetic Leadership. Leadership that emulates the prophetic character ensures a governance system rooted in justice and trustworthiness (*amanah*). A leader with such a disposition perceives power not as a means for self-aggrandizement or cronyism, but as a sacred mandate to empower the *ummah*. In essence, the prophetic leadership paradigm focuses on two core tenets. First is distributive justice, whereby access to welfare is guaranteed to reach all strata of society without exception. Second is the integration of integrity, where authority is exercised to protect the citizenry rather than exploiting them for personal or factional interests.

D. Empirical Analysis of Poverty and ZISWAF in Indonesia

BPS reports from September 2025 show that Indonesia's poverty rate reached 8.25%, representing 23.36 million poor individuals. This marks a steady decline from 8.47% in March 2025 and 8.57% in September 2024. The national Poverty Line rose by 7.76% year-on-year to Rp641,443 per capita per month. Urban areas recorded a poverty line of Rp629,561, while rural areas stood at Rp580,349. Food items hold a dominant 74.58% share (Rp454,299) of the poverty basket, with non-food items representing 25.42% (Rp154,861). Rice remains the largest single contributor to poverty (21.06% in cities, 24.91% in villages), followed by filter cigarettes (10.72% in cities, 9.99% in villages) (kontan.co.id, 2026).

ZISWAF data from BAZNAS estimates the nation's total zakat potential at Rp327.6 trillion annually (investortrust.id, 2025). However, the actual zakat collection reached Rp41 trillion in 2025. BAZNAS has targeted national collection at Rp50 trillion for 2025 and Rp55 trillion for 2026, with the national fitrah potential estimated at Rp8 trillion for 2025. Local government APBD funding for BAZNAS remains low, averaging only Rp0.43 billion at the provincial level and Rp0.49 billion at the district/city level. Although Islamic philanthropic organizations have reached 16.5 million beneficiaries (approximately 60% of the historically recorded 27.55 million poor), empirical research indicates that only about 20% of productive zakat programs successfully lead to long-term economic independence for mustahik.

Table 1: Mapping of the SDGs' Social Development Pillar against Islamic Philanthropic Programs.

National Welfare Parameters	Empirical Values (BPS/Government , 2025)	ZISWAF Management Parameters	Capaian Values (BAZNAS, 2025–2026)	National Gap / Ratio Analysis
Absolute Poor Population	23.36 million people (8.25% poverty rate).	Mustahik Coverage	16.5 million beneficiaries reached by Islamic philanthropy.	29.3% of the poor population remains unreached by formal ZISWAF.
Extreme Poverty Eradication Budget	Rp30 trillion (approximately 1.9 billion USD) needed annually.	Zakat Potential	Rp327.6 trillion potential estimated annually.	National zakat potential is 10.9 times larger than the budget needed to end absolute poverty.
APBN Social Assistance Spending	Rp112.7 trillion spent by September 2025.	Actual Zakat Collection	Rp41 trillion collected nationally in 2025.	Actual zakat collection equals 36.4% of total APBN social assistance spending.

National Welfare Parameters	Empirical Values (BPS/Government , 2025)	ZISWAF Management Parameters	Capaian Values (BAZNAS, 2025–2026)	National Gap / Ratio Analysis
Monthly Poverty Line (Per Capita)	Rp641,443 (74.58% spent on essential food items).	National Collection Targets	Rp50 trillion (2025 Target); Rp55 trillion (2026 Target).	Minimum cost of living is rising rapidly due to inflation of essential commodities.
Regional Inequality (Poverty %)	18.22% poverty rate in Maluku and Papua regions.	APBD Funding for Local BAZNAS	Rp0.43 billion (Provincial); Rp0.49 billion (District/City) .	Local administrative funding is critically low where poverty rates are highest.

E. The Islamic Vision of Universal Welfare

The term ‘sejahtera’ (welfare/prosperity) in the Indonesian language signifies a state of tranquility, security, prosperity, and peace—an existence liberated from hardship and disturbance. This definition resonates deeply with the etymological root of 'Islam,' which embodies safety, peace, and serenity. Consequently, the pursuit of social welfare is inherently aligned with the mission of Islam and the prophetic mandate of Muhammad. This is underscored in Surah al-Anbiya, verse 107: *'We have not sent you (O Muhammad) except as a mercy to all the worlds.'* The *maqāṣid* of this verse suggests that the divine purpose behind the Prophet’s mission is to serve as a manifest grace for all creation—encompassing humanity, jinns, animals, and the natural environment. Therefore, the Prophet was entrusted with the task of providing guidance and admonition to ensure the well-being of the *ummah* in both this

world and the hereafter. Such flourishing can only be attained if Islamic principles, particularly those of social justice, are diligently upheld and practiced in daily life.

Sayyid Tantawi further elucidates in his exegetical work, *Tafsir al-Wasit*:

وما أرسلناك- أيها الرسول الكريم- بهذا الدين الحنيف وهو دين الإسلام، إلا من أجل أن تكون رحمة للعالمين من الإنس والجن. وذلك لأننا قد أرسلناك بما يسعدهم في دينهم وفي دنياهم وفي آخرتهم متى اتبعوك، واستجابوا لما جئتهم به، وأطاعوك فيما تأمرهم به أو تنهاهم عنه.

The divine mercy (*rahmat*) for all creation encompasses protection, peace, and compassion extended to all beings—including both humankind and jinn—without exception. Consequently, if such prosperity or welfare is confined only to the powerful elite or those in authority, while the populace at large remains marginalized, then such a governance system cannot be categorized as just. Furthermore, it fails to align with the prophetic tradition and the foundational principles of the *Shari'a*.

Based on the aforementioned analysis, the synergy between Islamic philanthropy and modern development objectives can be delineated as follows:

First, The Theological Foundation of Social Welfare. This study establishes that social welfare is not merely a secular target, but rather a divine mandate. Through an analysis of Surah Al-Baqarah, verses 2-3 and 215, we observe that *infāq* (charitable spending) is defined as a primary characteristic of the pious (*muttaqīn*). This theological impetus transforms poverty alleviation from a mere 'charitable option' into a 'spiritual obligation.' When wealth is distributed among the priority groups delineated in the Qur'an (parents, orphans, and the needy), it fosters economic resilience from the bottom up, directly reflecting the SDG targets of 'No Poverty' and 'Zero Hunger.'

Second, Strategic Institutionalization through ZISWAF. To bridge the gap between Qur'anic ideals and the socio-economic realities in Indonesia, the role of ZISWAF institutions (such as BAZNAS, LAZISNU, and LAZISMU) is of vital importance. As emphasized by Yusuf al-Qardlawi, the transition from consumptive aid to productive empowerment—such as job creation and support for MSMEs—is the linchpin of sustainable welfare. Such professional management ensures that Islam's social pillars complement government initiatives like the PKH and the 3T regional programs, thereby establishing a dual-layered safety net for underprivileged communities.

Third, Prophetic Leadership as a Catalyst. Even the most sophisticated social programs or the highest levels of religious consciousness will ultimately falter without a just political

framework. In this regard, the narrative of Prophetic Leadership serves as an essential final component. Drawing from Surah Al-Anbiya, verse 107, leadership must embody *Rahmah* (divine mercy) for all creation, rather than serving exclusively the interests of the elite. A leader imbued with prophetic character perceives state resources as a sacred trust (*amanah*), ensuring that economic growth is not merely concentrated within urban centers but also flows into the 3T regions (disadvantaged, frontier, and outermost). Without justice in leadership, 'welfare' remains an abstract concept; however, with such justice, the SDGs become an attainable reality for every Indonesian citizen.

Conclusion

This study demonstrates that the Maqāṣid al-Qur'an provides a coherent ethical framework for advancing the social development pillar of the Sustainable Development Goals (SDGs). Through the analysis of Qur'anic verses concerning the characteristics of the *muttaqīn*, the ethics of wealth distribution, and the prophetic mission of *rahmatan lil-ʿālamīn*, the study identifies three interrelated ethical foundations for sustainable social development. First, social welfare is established as a theological obligation rooted in faith (*īmān*) and piety (*taqwā*), making poverty alleviation and social justice integral components of religious responsibility. Second, Islamic philanthropic instruments, particularly ZISWAF, serve as strategic institutional mechanisms for transforming Qur'anic ethical values into practical programs that reduce poverty and inequality. Third, prophetic leadership functions as the ethical foundation of governance by ensuring that development policies are implemented with justice, accountability, and a commitment to public welfare. Together, these findings illustrate that sustainable development in the Qur'anic perspective is not merely an economic or political agenda but an integrated ethical project grounded in divine guidance.

The principal contribution of this study lies in conceptualizing the Maqāṣid al-Qur'an as an ethical framework that complements contemporary sustainable development discourse. Rather than positioning Islamic teachings as an alternative to the SDGs, this study demonstrates that the Maqāṣid al-Qur'an provides the normative and moral foundation that strengthens the implementation of the social development pillar. In this framework, the SDGs function as measurable operational instruments, while the Maqāṣid al-Qur'an offers ethical orientation and spiritual legitimacy. This integrated perspective enriches scholarly discussions on religion and sustainable development by proposing a model in which theological values, Islamic philanthropy, and ethical governance collectively support inclusive and sustainable social transformation.

This study is limited by its conceptual and library-based design, which focuses primarily on normative analysis of Qur'anic texts and relevant literature without empirical investigation of policy implementation or institutional practices. Consequently, future research should examine how the proposed ethical framework can be operationalized within governmental institutions, Islamic philanthropic organizations, and community-based development programs across different socio-cultural contexts. Comparative studies involving other religious ethical traditions or cross-country analyses may also provide broader insights into the contribution of faith-based ethical frameworks to achieving the Sustainable Development Goals.

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