

Sustainable Development Goals in a Sharia Perspective: A Systematic Literature Review

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Abstract

This research aims to analyze how *maqāṣid al-Sharī'ah* and the principles of sharia governance can be the basis for the formation of a public budget framework that is in line with *the Sustainable Development Goals* (SDGs). The main focus of the research is directed at the effectiveness of various Islamic financial instruments in improving the efficiency of sustainable development financing. The method used is a qualitative approach based on *library research*, by examining the latest scientific literature in the last five years that is relevant to the topic of study. Data were collected through an in-depth review of journals, books, and academic reports related to *maqāṣid*, Islamic finance, and the SDGs. The results of the analysis show that *maqāṣid al-Sharī'ah* not only serves as a normative foundation, but also as an applicative framework in fiscal policy formulation. In addition, Islamic financial instruments have proven to have a strategic role in supporting ethical, equitable, and sustainability-oriented development financing. This study opens up theoretical and practical opportunities for the development of an Islamic public financial system that is adaptive to the values of *maqāṣid* while supporting the implementation of the SDGs as a whole.

Keywords: SDGs, Sharia, *Maqāṣid al-Sharī'ah*

Introduction

Achieving the *Sustainable Development Goals* (SDGs) is a challenge for many countries with Muslim-majority populations, especially in terms of development planning and optimization of public budget management. Although a number of countries have integrated the SDGs into national development strategies, their implementation still faces various structural and fiscal constraints such as limited public funds, dependence on external debt financing, and weak transparent and accountable fiscal governance practices. On the other hand, the Islamic world has great potential through Islamic financial instruments such as zakat, waqf, and social sukuk which are in principle designed to uphold social justice and proportionate distribution of wealth. However, this potential has not been fully utilized in the national budget mechanism to support the implementation of the SDGs.

The Islamic approach to finance based on *maqāṣid al-Sharī'ah* that focuses on the preservation of religion, life, intellect, heredity, and property offers a solid conceptual foundation in support of sustainable development goals; Therefore, a review of the role (B. Harahap) Et Al. , 2023a) (Rahim, Rabbani, Et al., 2024) of *maqāṣid al-Sharī'ah* in designing effective, equitable, and long-term oriented fiscal policies is becoming increasingly important, especially in the midst of the complexity of the global fiscal crisis and rising social inequality in many Muslim countries.

Various previous studies have discussed the contribution of Islamic finance in supporting the SDGs through ethical frameworks, social justice, and environmental balance. For example, research by shows the close linkage between the concept Zeb Et Al., 2022) of *maqāṣid al-Sharī'ah* and the principles of sustainable development, especially in the dimensions of inclusive finance and poverty alleviation. However, most of these studies have not systematically elaborated on how *maqāṣid al-Sharī'ah* can be

practically integrated into public planning and budgeting processes to achieve the SDGs. In addition, studies assessing the effectiveness of Islamic public financial instruments such as zakat, waqf, social sukuk, and value-based financing in improving state budget efficiency are still relatively limited. Some sharia governance theories also do not offer a comprehensive implementation model to ensure accountability and compliance with the SDGs targets. These theoretical and methodological gaps point to the need for in-depth research on the synergy between *maqāṣid al-Sharī'ah*, sharia public financial governance, and the sustainable development agenda. (Lubis Et al., 2024)

This study aims to examine and formulate the relationship between *maqāṣid al-Sharī'ah* and SDGs in the design and efficiency of public budgets based on Islamic financial principles. Specifically, the study has four main objectives:

1. Examine how *maqāṣid al-Sharī'ah* and sharia governance can shape a public budget planning framework that is in line with the SDGs.
2. Assess the contribution of public Islamic financial instruments—including zakat, waqf, sukuk, social financing, and innovations such as *Islamic crowdfunding*—in improving the efficiency and fairness of SDGs financing.
3. Analyze the linkages between SDGs indicators (both *trade-offs* and *synergies*) so that they can be integrated into Islamic fiscal policy.
4. Develop a conceptual and methodological framework to measure the efficiency of public budgets through the *maqāṣid al-Sharī'ah* approach as well as identify opportunities for further research; (Mohammed Et Al. , 2022) (Habibullah Et Al. , n.d.)

The urgency of this research is supported by two main reasons. First, the need to align the public budgeting system with Islamic values so that fiscal policy is not only efficient but also ethical and inclusive. Second, the need to respond to the challenges of implementing the SDGs in Muslim countries that face a dilemma between economic demands and moral responsibility. From a normative perspective, *maqāṣid al-Sharī'ah* can be an evaluative benchmark for fiscal policy through a transcendental and humanitarian value approach. Meanwhile, from a practical perspective, the application of *the maqāṣid* framework can help overcome the problems of budget inefficiency, social inequality, and weak commitment to the SDGs targets. Thus, this study emphasizes that the sharia approach is not just an alternative, but the main paradigm in building a sustainable and equitable public financial system. (Shalhoob , 2025) (Awang & Wan Chik , 2023)

Through this study, it is hoped that theoretical and practical contributions will emerge in strengthening the Islamic public finance literature as well as expanding the discourse on the implementation of *maqāṣid al-Sharī'ah* as the basis for sustainable fiscal policies that support the achievement of global development goals.

Literature Review

1. Definition of the Concept of Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a series of global goals compiled by the United Nations (UN) in 2015 to end poverty, preserve the environment, and ensure equitable human well-being by 2030. Consisting of 17 goals and 169 targets, the SDGs cover various dimensions of human life, such as education, health, gender equality, clean water, renewable energy, and inclusive economic growth. In the Islamic view, the concept of SDGs has fundamental harmony with the values of social justice, balance, and the benefit of the ummah which are the essence of sharia. Therefore, the SDGs can be understood as a development framework that balances social, economic, and environmental aspects in an integrated manner to ensure the sustainability of life for current and future generations. Understanding this concept is important in examining the extent to which Islamic values can be integrated to strengthen the achievement of the SDGs in public policy. (Mohammed Et Al. , 2022) (B. Harahap) Et al., 2023b)

2. Manifestation and Implementation of SDGs

The implementation of the SDGs in global development is reflected in cross-sectoral policies that highlight issues such as poverty, social inequality, climate change, and economic resilience. In many Muslim countries, the implementation of the SDGs is realized through sharia-based socio-economic programs, such as national zakat, productive waqf, and sharia microfinance that strengthens financial inclusion and

community empowerment. The relationship between the SDGs and Islamic financial instruments shows that global development goals can be achieved in harmony through the *framework of maqāṣid al-Sharī'ah*, which emphasizes the protection of basic human values. Islamic finance practices that support the SDGs are also seen in the issuance of green sukuk as well as waqf-based social projects that contribute directly to sustainable infrastructure development and improved welfare of vulnerable communities. (Lubis Et Al. , 2024; Zeb Et al., 2022)

3. Definition of the Concept of Sharia Perspective

The Sharia perspective refers to an approach that places the principles of Islamic law as the main reference in assessing and implementing policies, including in the economic and financial fields. This approach not only highlights the halalness of the product or transaction, but also includes the value of fairness, transparency, social responsibility, and the public good. The roots of this perspective stem from the four foundations of Islamic law the Qur'an, Hadith, Ijma', and Qiyas which emphasize the balance between spiritual and material aspects. In the context of sustainable development, the sharia perspective has great potential as a bridge between religious values and global principles of social justice and ecological balance. (Mustofa Et Al. , 2025)

4. Manifestation of Shariah Perspective in Development

The manifestation of the sharia perspective in public policy can be found in the practice of Islamic economics implemented by zakat, waqf, and sharia banking institutions based on the principles *of maqāṣid al-Sharī'ah*. This approach also includes governance based on Islamic morals and ethics that uphold the principles of justice ('adl), trust, and social responsibility (*mas'uliyah*). In the context of the SDGs, the sharia approach is translated into policies oriented towards environmental conservation, poverty alleviation, and equitable access to affordable education and health services. Therefore, the sharia perspective not only serves as a normative framework, but can also be realized in concrete, measurable, and equitable public policies. (Shalhoob , 2025)

5. Definition of the Concept of Maqāṣid al-Sharī'ah

Maqāṣid al-Sharī'ah is a fundamental concept in Islamic law that focuses on five main goals: the protection of religion (*al-dīn*), life (*al-naḥs*), reason (*al-'aql*), posterity (*al-nasl*), and property (*al-māl*). These five elements serve as the basis for the balance of human spiritual and material life. In the context of development, maqāṣid becomes a philosophical framework that emphasizes harmony between economic progress and spiritual well-being. Thus, the application of maqāṣid al-Sharī'ah in public policy can ensure that development efforts not only pursue economic growth, but also guarantee blessings and social justice for all levels of society. (Al-Ayubi & Halawatuddu ', 2021; Awang & Wan Chik , 2023)

6. The Manifestation of Maqāṣid al-Sharī'ah in Sustainable Development

The implementation of maqāṣid al-Sharī'ah is reflected in various Islamic economic policies and instruments designed to improve the overall welfare of society. Instruments such as zakat, waqf, and social sukuk are effective means of meeting the basic needs of the community, reducing social disparities, and strengthening community solidarity. The application of maqāṣid is also seen in the innovation of Islamic financial products that uphold the values of justice and transparency, such as profit-sharing-based financing systems, takaful (sharia insurance), and *Islamic crowdfunding* for social projects. Therefore, maqāṣid al-Sharī'ah is not only an ethical principle, but also a value system that can be operationalized in inclusive and equitable sustainable development policies. (Dhiyaul Wafa & Cahyanti, n.d. ; Mohd Noh , 2022)

Based on various literature sources, it can be concluded that there is a strong conceptual relationship between maqāṣid al-Sharī'ah, the principles of sharia governance, and the SDGs. All three emphasize the balance between economic, social, and environmental aspects in achieving human welfare. Although a number of studies have outlined the potential collaboration between Islamic finance and the SDGs, there is still a gap in research on how maqāṣid values can be operationalized in public fiscal policy. Therefore, this systematic study places maqāṣid al-Sharī'ah as a conceptual framework to strengthen the efficiency and accountability of public budgets towards sustainable development and in accordance with Islamic principles of justice.

Research Methodology

Research Object

The main focus of this research is the linkage between *maqāṣid al-Sharī'ah* and public budgeting in supporting the achievement of the *Sustainable Development Goals* (SDGs) through Islamic financial governance. This phenomenon is important because it shows the gap between sharia principles and fiscal planning mechanisms that are in line with the sustainable development agenda. This condition is especially common in many Muslim countries that still face problems of budget allocation efficiency, low accountability, and not optimal distribution of public funds fairly. Therefore, this study examines how (D. Harahap) Et al., 2023) *the principles of maqāṣid al-Sharī'ah* can serve as an evaluative and normative tool in formulating fiscal policies that are not only economically efficient but also consistent with Islamic spiritual and moral values. The core problems studied are not limited to the effectiveness of financing, but also to efforts to harmonize religious norms and global development goals. (Fitria, 2022)

Data Types and Sources

This research adopts a qualitative approach with the type of library research, which focuses on critical analysis of concepts, theories, and results of previous research that are relevant to the topic of study. Primary data were obtained from academic literature that explicitly discusses the relationship between *maqāṣid al-Sharī'ah* and the SDGs, particularly in the realm of fiscal policy, public governance, and sustainable development financing. Meanwhile, secondary data includes various scientific publications such as books, reputable journals, reports of Islamic financial institutions, as well as the results of international research that discuss sustainable development issues from an Islamic economic perspective. The selection of sources is purposively based on three main criteria: (1) relevance to the theme of *maqāṣid* and SDGs; (2) the academic credibility of the source; and (3) the publication period, which is limited to the last five years (2021 to 2025) to ensure the novelty and validity of the data. (Omercic , 2022)

Basic Theory

The theoretical basis of this research is rooted in sustainable *development theory* as formulated by the *Brundtland Commission* in 1987, which defines sustainable development as the process of meeting the needs of the current generation without sacrificing the ability of future generations to meet their own needs. In the Islamic context, this concept is combined with the theory of *maqāṣid al-Sharī'ah* developed by Imam al-Ghazali and al-Shatibi. This theory affirms the five main goals of sharian *ḥifẓ al-dīn* (religious protection), *ḥifẓ al-nafs* (soul), *ḥifẓ al-'aql* (intellect), *ḥifẓ al-nasl* (descent), and *ḥifẓ al-māl* (wealth) which have equal value with the principles of sustainability in the SDGs. Thus, *the theory of maqāṣid* It is used as a conceptual foothold to assess the extent to which public fiscal policy can be directed to be in line with the values of social justice, people's welfare, and ecological balance. This theory also provides a philosophical basis for proposing the integration of (Muthoifin Et al., 2024) *maqāṣid al-Sharī'ah* into the planning and evaluation of public budgets in Muslim countries.

Data Collection Techniques

The data collection process is carried out through a systematic documentation method that is oriented towards a thorough literature review. Literature sources used include international scientific journals, conference articles, academic books, research reports of Islamic institutions, as well as publications relevant to the topics of *maqāṣid al-Sharī'ah*, public finance, and sustainable development. The data is collected and classified based on key themes such as Islamic financial instruments, public financial governance, and the integration of *maqāṣid* values in fiscal policy. Furthermore, a literature selection process is carried out using (Mahyudin & Rosman, 2022) *an inclusion-exclusion criteria* approach to ensure that each source meets methodological standards and topic relevance. Data validation is strengthened through source triangulation techniques by comparing various research results to obtain interpretive reliability and ensure consistency of findings.

Data Analysis Techniques

This study uses *the content analysis method* as the main technique in processing and interpreting data. The analysis process is carried out with the following steps: (1) identification of key themes and concepts in the literature; (2) the coding of information based on the linkage between the SDGs indicators and the principles of *maqāṣid al-Sharī'ah*; and (3) the preparation of thematic categories that describe the conceptual relationship between Islamic public financial governance and sustainable development. The analytical approach is combinative inductive to find empirical patterns from the literature and deductive to test the suitability of the findings with the theoretical framework. The interpretation process is carried out critically to identify synergies and potential (Fatah Isman Et Al. , 2023) *trade-offs* between *the maqāṣid* dimension and the SDGs indicators, so that the final results are not only descriptive but also offer a conceptual model that is applicable to Islamic public policy.

Data Validity and Reliability Design

To ensure the validity of the results, all literature analyzed through *content analysis* was verified using two approaches: *conceptual consistency check* and *temporal relevance assessment*. Reliability is strengthened by transparently documenting the entire process of data selection, coding, and interpretation, so that this research can be replicated by other researchers with consistent results. With this methodological design, the research produces findings that are not only conceptually strong but can also be used as a policy reference for the sustainable reformulation of the Islamic public financial system.

Research Results

1. Data Description: Maqāṣid al-Sharī'ah

The concept of *maqāṣid al-Sharī'ah* is the main foundation in the Islamic financial system which aims to achieve collective prosperity (*maslahah 'āmmah*) through the protection of the five basic aspects of life: religion (*al-dīn*), soul (*al-nafs*), intellect (*al-'aql*), heredity (*al-nasl*), and property (*al-māl*). In the context of sustainable development, *maqāṣid* serves as a moral and ethical guide for the planning and implementation process of public budgets, especially in ensuring the equitable distribution of resources and maintaining social balance. Through the framework of *maqāṣid*, fiscal policy can be directed not only to pursue economic efficiency, but also to ensure the fulfillment of basic human needs and the preservation of spiritual values. Therefore, *maqāṣid* acts as a normative compass that can be integrated into the public budgeting system so that all development programs are in line with the principles of justice and Islamic sustainability. (B. Harahap) Et Al. , 2023b) (Al-Ayubi & Halawatuddu ', 2021)

2. Data Explanation: Application of Maqāṣid al-Sharī'ah in Fiscal Policy

The implementation of *maqāṣid al-Sharī'ah* in public finance can be seen in policies that prioritize social welfare through the allocation of public funds for education, health, and social protection. The principle of *maqāṣid* directs the government to place the basic needs of the community as a top priority, in line with the goal of protecting life, intellect, and property. In addition, *maqāṣid* can be an evaluative indicator in assessing the effectiveness of state spending on the achievement of general welfare and inclusive development. This approach encourages the transformation of the fiscal paradigm from a purely economic growth orientation to a policy that focuses on equity, sustainability, and social justice (Isnaini et al., 2024). Thus, *maqāṣid al-Sharī'ah* (Tumanggor, 2024) serves not only as a moral principle, but also as an applicative framework that can direct public budget policy towards a balance between economic, social, and spiritual values.

3. Data Relations: Maqāṣid al-Sharī'ah and Public Budget Efficiency

The relationship between *maqāṣid al-Sharī'ah* and the efficiency of the public budget is reflected in the effort to align the values of social justice with productive fiscal allocation. Inefficiencies in the management of public budgets in many Muslim countries can be overcome by making *maqāṣid* a normative filter in fiscal policy reform. Thus, every budgeting decision must refer to the goals of mutual benefit and balance between development sectors. In this context, *maqāṣid* serves as a conceptual instrument that ensures that fiscal

policy does not lose its moral and spiritual dimensions, while supporting the achievement of the SDGs through an ethical and equitable approach.

4. Data Description: Islamic Public Finance Instruments

Islamic public financial instruments such as zakat, waqf, and sukuk—are important pillars in supporting sustainable development. Zakat serves as a mechanism for wealth redistribution to reduce social inequality and eradicate poverty, while waqf provides a long-term source of financing for social, educational, and health projects. On the other hand, sukuk (especially *green sukuk* and *social sukuk*) play a role in supporting environmentally friendly infrastructure projects as well as sustainable social investments. The three instruments synergistically strengthen fiscal stability and integrate the value of Islamic justice in the public financing system. (Rahim,Rathore Et Al., 2024) (Fatah Isman Et al., 2023)

5. Data Explanation: The Effectiveness of Islamic Financial Instruments in the SDGs

The use of Islamic financial instruments has great potential in overcoming barriers to development financing in developing countries. The *waqf sukuk* model, for example, allows for public fundraising for social projects without adding to the state debt burden. Meanwhile, zakat funds can be used directly to support poverty alleviation, food security, and economic empowerment programs for marginalized groups. Productive waqf, on the other hand, creates a sustainable financing cycle for strategic sectors such as education, health services, and environmental conservation. Therefore, the existence of public Islamic financial instruments is not only a manifestation of religiosity, but also a fiscal policy instrument that has real effectiveness in realizing global development goals. (Layyinatus Shifah & Isnaini Harahap, 2025) (Mahyudin & Rosman, 2022)

6. Data Relations: Islamic Public Finance Instruments and Fiscal Reality

Despite its great potential, Islamic public financial instruments have not been fully integrated into the national fiscal system in many Muslim countries. Dependence on conventional financing systems still dominates, so the dimensions of social justice and sustainability have not been optimally achieved. The integration of zakat, waqf, and sukuk into national fiscal planning can be a strategic solution to improve budget efficiency and expand sources of sustainable development financing. Thus, the synergy between public policy and Islamic finance is key in creating an inclusive, transparent, and equitable fiscal system.

7. Data Description: Sharia Governance

Sharia governance refers to a set of principles, mechanisms, and supervisory systems that ensure that all economic and financial activities run in accordance with sharia values. In Islamic financial institutions, this governance is realized through the role of *the Sharia Supervisory Board* (DPS) which ensures the conformity of products, policies, and reporting with Islamic law. In the context of public fiscal, sharia governance includes the principles of accountability, transparency, and social justice as the basis for decision-making. The application of this principle becomes relevant in ensuring that the entire public budget process does not deviate from moral values and welfare goals. (Muslim Marpaung & Irma Suryani Lubis, 2025)

8. Data Explanation: The Role of Sharia Governance on Fiscal Efficiency and Accountability

Sharia governance plays a significant role in improving the integrity and effectiveness of the public financial system. Through a supervisory mechanism based on Islamic values, public budget allocations can be directed to sectors that provide broad benefits and avoid financing activities that are contrary to sharia principles, such as the practice of usury or speculation (*gharar*). Sharia-based governance also demands openness in financial reporting and encourages public participation in policy formulation. Thus, this governance not only ensures (Mohammed Et Al. , 2022) *sharia compliance*, but also strengthens public trust in public institutions that manage development funds.

9. Data Relations: Sharia Governance and the Reality of Public Budget Management

The fact that public budget management in a number of countries is still vulnerable to corruption, inefficiency, and misalignment shows the importance of implementing *sharia governance*. The principles of accountability (*mas'uliyah*) and trust that are at the core of sharia governance can help ensure that the use of public funds is truly oriented towards the welfare of the community. The integration of sharia governance values into the public fiscal system can increase transparency, improve the quality of supervision, and strengthen the social legitimacy of development policies.

Based on the objectives and main problems of the research that have been formulated, the following is a summary of the research findings:

Yes	Purpose/Focus	Findings
1	Examining the relationship between <i>maqāṣid al-Sharī'ah</i> and sharia governance in SDGs-oriented public budget design	<i>Maqāṣid al-Sharī'ah</i> serves as a normative and operational framework in Islamic fiscal policy that emphasizes social justice and sustainability.
2	Assessing the role of Islamic financial instruments in supporting the financing efficiency of the SDGs	Islamic financial instruments such as zakat, waqf, and sukuk contribute significantly to the financing of development in an ethical and equitable manner.
3	Analyzing the relationship between SDGs indicators and the principles of <i>maqāṣid al-Sharī'ah</i>	The synergies and potential conflicts between SDGs indicators can be mapped through the <i>maqāṣid</i> approach, providing a conceptual guide for Islamic fiscal policy.
4	Develop a conceptual and methodological framework to assess budget efficiency based on <i>maqāṣid</i> and SDGs	This study proposes a <i>maqāṣid</i> -based conceptual model that can be used to evaluate the effectiveness of Islamic public fiscal policies against the SDGs targets.

Source : Data processed (2025)

Discussion

1. Summary of Research Results

The findings of this study show that *maqāṣid al-Sharī'ah* has a strategic function in shaping a fiscal policy framework that is in line with the principles of sustainability. The results of the literature review show that the concept of *maqāṣid* not only emphasizes the spiritual dimension and morality, but can also be operationalized in the context of state financial planning to ensure a fair and productive allocation of resources. Islamic financial instruments such as zakat, waqf, and sukuk play a role as a means of supporting effective sustainable financing, especially in meeting the social and economic dimensions of the SDGs. In addition, *sharia governance* has been proven to increase the transparency and efficiency of budget management by strengthening the principles of accountability and ethical values. Overall, the results show that the integration between *maqāṣid al-Sharī'ah*, Islamic financial instruments, and sharia governance is capable of creating a more inclusive, fair, and sustainable fiscal system.

2. Comparative Analysis with Previous Research

The results of this study enrich the existing literature by demonstrating the role of *maqāṣid al-Sharī'ah* as a conceptual approach that can be applied practically in sustainable public finance. Several previous studies such as and highlight the role of zakat and (Bima Et Al. , 2025) (Masri Et al., 2025) *qardhul hasan* as socio-economic instruments that contribute significantly to poverty reduction and improvement of community welfare. The findings are in line with this research, which confirms that Islamic financial

instruments have the potential to be a catalyst in achieving the goals of the SDGs, especially related to social justice, economic inclusion, and community empowerment.

However, the contribution of this research goes beyond previous studies as it emphasizes the importance of *systemic integration of maqāṣid al-Sharī'ah* in fiscal policy design. This approach not only addresses the sectoral functioning of Islamic financial instruments, but also proposes a conceptual framework that integrates moral values, public policy, and budgetary effectiveness. Thus, this article expands the scientific discourse from the normative level to an applicative and measurable policy paradigm.

3. Reflection on the Benefits of Research Objectives

Reflection on the results of the study confirms that the orientation of *maqāṣid al-Sharī'ah* has significant implications in the transformation of public fiscal governance. First, in terms of value, this approach restores the state's financial function as an instrument of *maslahah*, which is a means to maintain the prosperity of the ummah in a fair and sustainable manner. Second, from a policy perspective, *the maqāṣid framework* can be the basis for evaluating the effectiveness of the public budget in responding to social and ecological needs. Third, from the social side, the implementation of Islamic financial instruments (zakat, waqf, sukuk) can expand the government's social legitimacy in carrying out development, because the community sees an alignment between religious principles and public policy.

Thus, this study confirms that *maqāṣid al-Sharī'ah* is not only normative, but also has functional value as an instrument of control, measurement, and driving of fiscal policy efficiency. This strengthens the position of Islamic public finance as an important pillar of sustainable development in countries with significant Muslim populations.

4. Implications of Research Results on Islamic Public Policy

a. Theoretical Implications

Theoretically, the results of this study strengthen the argument that *maqāṣid al-Sharī'ah* is compatible with the principles of the SDGs. Both of them carry a vision of a balance between economic well-being, social justice, and environmental sustainability. This integration opens up space for a multidisciplinary approach that connects the study of Islamic finance, development economics, and public policy. By placing *maqāṣid* as an epistemological framework, this research helps to broaden the horizon of Islamic financial theory from the level of law and ethics to the realm of measurable macro policy implementation.

b. Practical Implications

In practical terms, the results of this study offer guidance for governments and Islamic financial institutions in designing inclusive and value-oriented public budget policies. The government can integrate the principles of *maqāṣid al-Sharī'ah* in *budget tagging*, so that each development program can be measured based on its contribution to the dimensions of social justice, community welfare, and environmental sustainability. On the other hand, zakat and waqf institutions can expand their social functions by becoming strategic partners of the government in financing the SDGs.

In addition, good *sharia governance* needs to be applied more broadly in the public fiscal system, for example by establishing a *Sharia Supervisory Board* at the national level that functions to oversee sharia compliance in budget planning and use. With this mechanism, Islamic public finance can operate in a more transparent, accountable, and oriented manner towards the welfare of the ummah.

5. Rationalization of Research Findings

The findings of this study can be explained through normative and empirical rationalization. Normatively, the principles of *maqāṣid al-Sharī'ah* represent the universal goals of humanity that are in line with the SDGs, namely the preservation of life, social justice, and environmental balance. Meanwhile, empirically, the application of *maqāṣid* in fiscal policy has been proven to increase the effectiveness of budget distribution and public participation in state financial supervision. Thus, budget efficiency is not only measured from economic indicators such as *cost-efficiency*, but also from ethical and spiritual dimensions that strengthen the social legitimacy of development.

The *maqāṣid*-based approach provides flexibility as well as a clear moral direction in responding to the complexity of global development challenges. Therefore, it is able to adapt to contemporary socio-economic dynamics without losing its foundation of sharia values.

6. Strategic Action Recommendations

Based on the results and analysis, there are several strategic steps that are recommended:

1. **Policy Integration:** The government needs to establish a fiscal policy system that explicitly incorporates the dimensions of *maqāṣid al-Sharī'ah* in the process of planning, implementing, and evaluating the public budget.
2. **Synergy of Islamic Financial Institutions:** Collaboration between fiscal authorities, zakat institutions, waqf, and the Islamic financial sector must be strengthened to create an inclusive and usury-free development financing ecosystem.
3. **Financial Instrument Innovation:** The development of *green sukuk*, *waqf-linked sukuk*, and *Islamic crowdfunding* needs to be expanded as an alternative to sustainable and value-based SDGs financing.
4. **Evaluation of Budget Efficiency:** The development of *maqāṣid*-based *measurement tools* (e.g. *Maqasid-based Budget Index*) is needed to assess the effectiveness of public fiscal policies on the welfare dimension of the people.
5. **Strengthening Sharia Governance:** The application of the principles of *transparency*, *accountability*, and *ethical compliance* in public fiscal governance must be a priority to build public trust and strengthen institutional legitimacy.

These steps can be the foundation for the development of a modern, efficient, and sustainable Islamic public finance system in the context of SDGs-based global development.

Conclusion

This research shows that *maqāṣid al-Sharī'ah* not only serves as a normative framework in Islamic law, but can also be developed into an applicative conceptual instrument for designing sustainability-oriented public budget policies. The principles of *maqāṣid* which emphasizes the protection of religion, life, intellect, posterity, and property are able to provide moral and strategic direction for fiscal policy to be aligned with the goals of the *Sustainable Development Goals* (SDGs). The integration of *maqāṣid* values with the global agenda of sustainable development confirms that Islam has epistemological potential to address modern challenges, such as social inequality, environmental degradation, and fiscal inefficiency.

The findings of the study also prove that the Islamic financial system has the internal capacity to produce an ethical, transparent, and equitable development financing model. Instruments such as zakat, waqf, and sukuk not only play a role in economic redistribution, but also become an alternative source of funding that supports social and ecological balance. Meanwhile, the implementation of *sharia governance* strengthens transparency and public accountability, two important aspects in achieving fiscal efficiency and public trust in development policies.

In practical terms, this research offers a significant contribution to the development of public financial policy based on Islamic values. First, the results of this study provide a basis for governments to integrate the *maqāṣid al-Sharī'ah* framework into public planning and budgeting systems, for example through the *Maqasid-Based Budgeting approach* that assesses development programs based on their contribution to social welfare and sustainability. Second, these findings can serve as a reference for zakat institutions, waqf, and Islamic banking in strengthening their role as government partners in financing the SDGs through innovations such as *green sukuk*, *waqf-linked sukuk*, and *Islamic social impact bonds*.

In addition, the implementation of *good sharia governance* in the public fiscal sector can improve budget governance by emphasizing the principles of trust, justice, and social responsibility (*mas'uliyah*). This will increase policy transparency and encourage community participation in development supervision. Thus, this study contributes to fiscal governance reform efforts in Muslim countries that want to strengthen the moral legitimacy and effectiveness of their public policies.

Although it makes an important conceptual contribution, this study has some limitations that need to be acknowledged. This study is entirely based on secondary literature, so it does not involve quantitative empirical data or field observations. The systematic approach used focuses on conceptual synthesis and thematic analysis, so that the generalization of results is still theoretical. Moreover, this study has not

directly measured the effectiveness of the integration of *maqāṣid al-Sharī'ah* in fiscal policy in a particular country context. These limitations open up opportunities for further exploration through empirical approaches that can test the cause-and-effect relationship between the application of *maqāṣid* and the efficiency of public policy.

Subsequent research can be directed at four main paths:

1. **Empirical Validation:** Conducting quantitative or *mixed methods* studies in various Muslim countries to directly test the effectiveness of *the maqāṣid-based budgeting framework* on the achievement of the SDGs.
2. **Development of Evaluative Index:** Designing *the Maqasid Fiscal Efficiency Index* or *Islamic SDGs Impact Metrics* as a new measurement tool to assess the performance of public finances based on *maqāṣid*.
3. **International Comparative Analysis:** Examine the differences in the implementation of sharia fiscal policies between countries, for example between Indonesia, Malaysia, and Gulf countries, to find best *practices* in integrating *maqāṣid* with SDGs policies.
4. **Adaptive Policy Approach:** Develop an adaptive fiscal policy model that combines sharia principles with smart governance, to support reporting efficiency, transparency, and public oversight.

By expanding research in this direction, it is hoped that the *framework of maqāṣid al-Sharī'ah* will not only become a conceptual foundation, but also a measurable implementive guideline in sustainable development policy.

As a general conclusion, this study confirms that the integration between *maqāṣid al-Sharī'ah*, Islamic financial instruments, and sharia governance has great potential in building an ethical, transparent, and sustainable public financial system. This approach not only enriches the academic literature in the field of Islamic finance, but also provides concrete guidance for policymakers to design public budgets that are equitable and oriented towards the benefit of the ummah. By strengthening the ethical and spiritual foundations of fiscal policy, Islamic public finance can be a strategic instrument in realizing the balance between economic progress, social justice, and environmental sustainability as mandated by the *Sustainable Development Goals*.

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