



Reactualization of Islamic Values in Supporting the National Sustainable Development Agenda

Reaktualisasi Nilai Islam dalam Mendukung Agenda Pembangunan Nasional Berkelanjutan

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Abstract

This study examines the reactualization of Islamic values in supporting Indonesia's national sustainable development agenda, particularly within the framework of the Sustainable Development Goals (SDGs). The background of this research departs from the observation that Indonesia, as the world's largest Muslim-majority nation, has yet to fully integrate Islamic ethical principles such as Maqasid al-Shariah, zakat, waqf, and social justice into its formal national development planning. A normative-qualitative approach based on library research was employed, utilizing primary and secondary sources analyzed through philosophical and thematic analysis. The findings reveal that Islamic values are substantially aligned with the SDGs in areas such as poverty alleviation, quality education, environmental stewardship, and social equity. The five objectives of Maqasid al-Shariah (protection of faith, life, intellect, posterity, and property) correspond directly to multiple SDG targets. Additionally, Islamic philanthropic instruments such as zakat and waqf have demonstrated measurable contributions to poverty reduction and social welfare in Indonesia. This study recommends that national planners formally integrate Islamic value frameworks into policy instruments, including through the optimization of BAZNAS, the Badan Wakaf Indonesia, and Islamic social finance ecosystems. The study contributes to the growing body of literature linking religious ethics to sustainable development planning, and argues that reactualization rather than marginalization of Islamic values represents a strategic asset for achieving Indonesia's 2030 development commitments.

Kata Kunci:

*Maqasid al-Syariah;
Nilai Islam;
Pembangunan Nasional;
SDGs
Kebeklanjutan;*

Abstrak

Penelitian ini mengkaji reaktualisasi nilai-nilai Islam dalam mendukung agenda pembangunan nasional berkelanjutan Indonesia, khususnya dalam kerangka Tujuan Pembangunan Berkelanjutan (TPB/SDGs). Latar belakang penelitian ini berangkat dari pengamatan bahwa Indonesia, sebagai negara dengan penduduk Muslim terbesar di dunia, belum sepenuhnya mengintegrasikan prinsip-prinsip etika Islam seperti Maqasid al-Syariah, zakat, wakaf, dan keadilan sosial ke dalam perencanaan pembangunan nasional formal. Pendekatan normatif-kualitatif berbasis penelitian kepustakaan digunakan, dengan sumber primer dan sekunder dianalisis melalui analisis filosofis dan tematik. Temuan menunjukkan

bahwa nilai-nilai Islam secara substansial sejalan dengan SDGs di bidang pengentasan kemiskinan, pendidikan berkualitas, pengelolaan lingkungan, dan keadilan sosial. Lima tujuan Maqasid al-Syariah berkorespondensi langsung dengan beberapa target SDGs. Selain itu, instrumen filantropi Islam seperti zakat dan wakaf telah menunjukkan kontribusi yang terukur terhadap pengurangan kemiskinan dan kesejahteraan sosial di Indonesia. Studi ini merekomendasikan agar perencana nasional secara formal mengintegrasikan kerangka nilai Islam ke dalam instrumen kebijakan, termasuk melalui optimalisasi BAZNAS, Badan Wakaf Indonesia, dan ekosistem keuangan sosial Islam. Studi ini berkontribusi pada literatur yang menghubungkan etika agama dengan perencanaan pembangunan berkelanjutan, dan berargumen bahwa reaktualisasi bukan marginalisasi nilai-nilai Islam merupakan aset strategis untuk mencapai komitmen pembangunan Indonesia tahun 2030.

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INTRODUCTION

Background of the Problem

The Indonesia occupies a historically unique position at the intersection of religious identity and national development. As the world's largest Muslim-majority nation, Indonesia is home to more than 230 million Muslims whose daily lives are substantially shaped by Islamic teachings, values, and social norms. Yet, the formal architecture of national development planning embodied in the *Rencana Pembangunan Jangka Menengah Nasional* (RPJMN) and Indonesia's commitment to the United Nations' *Sustainable Development Goals* (SDGs) has largely treated Islamic values as matters of private religious practice rather than as resources for public policy and governance. This epistemic gap represents not only a missed opportunity but also a form of institutional inefficiency, as Indonesia continues to wrestle with persistent challenges in poverty, inequality, environmental degradation, and social fragmentation.

The global adoption of the 2030 Agenda for Sustainable Development marked a pivotal moment in international policy, establishing 17 goals and 169 targets directed at the eradication of poverty, promotion of justice, and protection of the natural environment (United Nations, 2015). In Indonesia, the national government has formally incorporated these goals into domestic planning through Bappenas, which administers the national SDGs framework as an integrative policy agenda (Bappenas, 2021). However, the intersection between Indonesia's deeply Islamic social fabric and these development commitments remains insufficiently theorized and poorly operationalized. Islamic ethical principles especially the concept of *Maqasid al-Shariah* (the higher objectives of Islamic law), zakat, waqf, and values of social solidarity carry substantial alignment with the SDGs, yet they remain underutilized as strategic instruments of national planning.

The concept of *reactualization* as used in this study refers to the deliberate and systematic process of re-engaging Islamic values within contemporary institutional and policy contexts not as a form of Islamization of the state, but as a scholarly and practical effort to draw on the civilizational resources of Islam in addressing the challenges of sustainable development. This is consonant with the scholarly argument that Islamic law

and ethics, when properly engaged, provide a robust ethical framework for sustainable development in Muslim-majority countries (Qadir & Zaman, 2019). The urgency of this agenda is amplified by the recognition that Islamic philanthropy particularly zakat and waqf has not reached its optimal potential in contributing to the alleviation of poverty and the promotion of social welfare in Indonesia (Iskandar et al., 2021).

Identification of Problems

1. The formal national development planning framework in Indonesia has not systematically incorporated Islamic values or *Maqasid al-Shariah* as an ethical foundation for sustainable development policy.
2. Islamic philanthropic instruments such as zakat and waqf remain operationally fragmented and institutionally underdeveloped relative to their theoretical potential contribution to the SDGs.
3. The theoretical convergence between *Maqasid al-Shariah* and the SDGs has not been translated into concrete policy recommendations within the Indonesian national planning context.
4. Religious education institutions, including *pesantren* and *madrasah*, have not been fully leveraged as agents of sustainable development education aligned with national goals.
5. The integration of Islamic social finance ecosystems into national poverty reduction and welfare programs remains limited and unsystematic.

Formulation of the Problem

1. What is the conceptual and normative relationship between Islamic values particularly *Maqasid al-Shariah* and the framework of the SDGs?
2. How have Islamic philanthropic instruments such as zakat and waqf contributed to Indonesia's sustainable development outcomes, and what are the key barriers to optimizing their contribution?
3. What theoretical framework can be constructed to support the reactualization of Islamic values within the national sustainable development planning agenda in Indonesia?
4. What policy recommendations can be derived from the integration of Islamic values and *Maqasid al-Shariah* into Indonesia's national development planning instruments?

Objectives and Benefits of Research

Research Objectives

This study aims to: (1) analyze the conceptual relationship between Islamic values, specifically *Maqasid al-Shariah*, and the SDGs framework as adopted by Indonesia; (2) examine the contribution and limitations of Islamic philanthropic instruments in supporting Indonesia's sustainable development agenda; (3) construct a theoretical framework for the reactualization of Islamic values within the national development planning context; and (4) formulate policy recommendations for the formal integration of Islamic ethical principles into Indonesia's development planning instruments.

Research Benefits

Theoretically, this study contributes to the interdisciplinary literature on religion, ethics, and development planning, enriching the scholarly dialogue on how Islamic civilization can serve as a normative resource for sustainable governance. Practically, the study provides actionable recommendations for Bappenas and related government agencies seeking to maximize the social capital embedded in Indonesia's Islamic institutions in achieving the 2030 Agenda.

THEORETICAL AND CONCEPTUAL FRAMEWORK

Theoretical Framework

1. *Maqasid al-Shariah* as an Ethical Framework for Development

The concept of *Maqasid al-Shariah* the higher objectives of Islamic jurisprudence provides the most analytically powerful lens through which Islamic values can be connected to sustainable development. Classically formulated as five core imperatives the protection of religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), posterity (*hifz al-nasl*), and property (*hifz al-mal*) *Maqasid al-Shariah* constitutes a comprehensive ethical architecture for human welfare. Contemporary scholars have extended this framework to encompass social justice, environmental protection, and intergenerational equity. Ahmad and Zulkifli (2021) argue that *Maqasid al-Shariah* provides a robust ethical basis for both social and environmental justice that is structurally compatible with the SDGs. Similarly, Ali, Hassan, and Karim (2020) demonstrate that contemporary scholarship on *Maqasid al-Shariah* has increasingly engaged with economic, social, and environmental dimensions that transcend classical jurisprudential boundaries.

The integration of *Maqasid al-Shariah* into sustainable development planning has been theorized extensively in recent literature. Al-Ansari, Kharseh, and Khalfan (2022) provide a comprehensive review demonstrating that the five objectives of *Maqasid al-Shariah* correspond directly to SDG clusters concerned with health, education, poverty, justice, and environmental sustainability. Salleh and Ahmad (2021) further develop a theoretical framework demonstrating how *Maqasid al-Shariah* can be operationalized as an integrative model for achieving the SDGs within Muslim-majority societies. Sulaiman and Hadi (2022) add to this body of work by arguing that while the gap between *Maqasid al-Shariah* and sustainable development discourse remains, deliberate institutional bridging can translate theoretical alignment into policy outcomes.

2. Islamic Social Finance and the SDGs

Islamic social finance—encompassing zakat, waqf, *infaq*, and *sadaqah* represents a concrete operational mechanism through which Islamic values can contribute to sustainable development. These instruments have a centuries-old track record in Islamic civilization as mechanisms for redistributing wealth, alleviating poverty, and providing social services. Laldin and Djafri (2021) argue that Islamic finance broadly, and social finance instruments specifically, carry significant potential for enabling the implementation of the SDGs, particularly in Muslim-majority developing countries. Ahmed and Mohieldin (2021) elaborate further, demonstrating that the Islamic social finance ecosystem—when adequately governed and integrated can serve as a systemic enabler of SDG implementation. Widiastuti et al. (2022) propose an integrated model of Islamic social finance governance that connects zakat and waqf institutions to national development

frameworks, emphasizing transparency, accountability, and community participation as prerequisites for maximizing impact.

3. Sustainable Development Goals: The 2030 Agenda

The 2030 Agenda for Sustainable Development, adopted by all United Nations member states in 2015, established a universal framework for global cooperation on poverty, inequality, environmental degradation, and governance. Le Blanc (2015) provides an early network analysis of the SDGs demonstrating their deep interdependence, arguing that integration across goals is essential for achieving systemic change. In the Indonesian context, Fad (2019) offers a pioneering analysis of the contextual alignment between *Maqasid Shari'ah* and the SDGs, demonstrating that the ethical commitments embedded in Islamic jurisprudence are not only compatible with but substantially advance the normative aspirations of the 2030 Agenda. Khan and Haneef (2022) further elaborate that religious responses to the SDGs particularly from the Islamic tradition offer distinctive perspectives on justice, intergenerational equity, and human dignity that complement and enrich the secular framing of the goals.

4. Islamic Values in Indonesian National Development

The role of Islamic values in shaping Indonesian society, culture, and institutions is well-documented. Ahyani, Slamet, and Tobroni (2021) argue specifically that the values of *rahmatan lil 'alamin* (mercy for all creation) embedded in Indonesian Islamic tradition provide a civilizational foundation for economic development that is consistent with both ethical development principles and the demands of the fourth industrial revolution. The convergence of Islamic philanthropy and national poverty reduction objectives has been analyzed by Iskandar et al. (2021), who demonstrate that integrated Islamic social and commercial finance institutions in Indonesia have made measurable contributions to poverty reduction, though significant structural barriers remain. Noor and Salleh (2021) offer a critical review of the SDGs from Islamic perspectives, identifying both alignment and tension, and arguing that Islamic critiques of purely market-driven development enrich the normative content of the 2030 Agenda.

Conceptual Framework

The conceptual framework of this study integrates three analytical pillars: (1) Islamic values centered on *Maqasid al-Shariah*; (2) Islamic social finance instruments (zakat, waqf, and *infaq*); and (3) Indonesia's national sustainable development planning framework (SDGs/RPJMN). The reactuation thesis holds that the first two pillars, when systematically engaged, can substantially strengthen the third. The framework posits that institutional bridging through policy integration, governance reform, and capacity-building within Islamic philanthropic bodies is the critical mechanism through which theoretical alignment is translated into development outcomes.

The following conceptual framework diagram illustrates the relationship between these pillars:

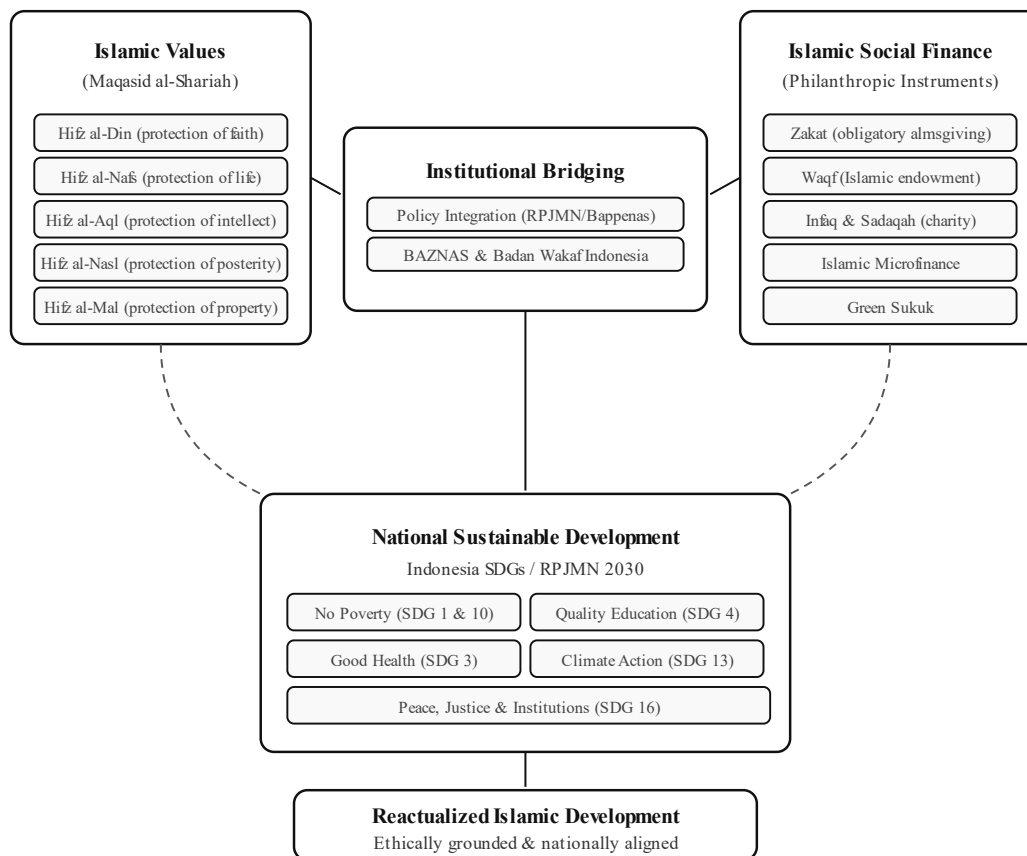


Figure 1. Conceptual Framework: Reactualization of Islamic Values in the National Sustainable Development Agenda

METHODOLOGY

This study employs a normative-qualitative approach grounded in library research (*penelitian kepustakaan*). Normative research in this context refers to the systematic examination of Islamic legal and ethical principles primarily *Maqasid al-Shariah* as normative frameworks applicable to contemporary development policy. The qualitative dimension reflects the interpretive and descriptive nature of the analysis, which does not rely on numerical data or statistical modeling but rather on the thematic examination of primary and secondary textual sources.

Research Design

The research design is a systematic literature review integrated with philosophical and thematic analysis. This design is appropriate for studies that aim to construct theoretical frameworks by synthesizing existing knowledge across disciplines—in this case, Islamic jurisprudence, development economics, and public policy. The study follows a three-stage process: (1) identification and collection of relevant primary and secondary sources; (2) thematic analysis of the substantive convergences and divergences between Islamic values and the SDGs framework; and (3) synthesis into a policy-relevant theoretical framework.

Data Sources

Primary sources consist of classical and contemporary works on *Maqasid al-Shariah*, Islamic jurisprudence, and Islamic social finance. Secondary sources include peer-reviewed journal articles, institutional reports, and policy documents from national agencies such as Bappenas and international bodies such as the United Nations. All sources were published between 2015 and 2024, with the exception of foundational classical texts, in order to ensure relevance to the contemporary development context.

Data Collection

Data were collected through systematic documentary analysis, drawing on databases including Google Scholar, Scopus, and JSTOR. Keywords used in the search process included: *Maqasid al-Shariah*, sustainable development goals, Islamic social finance, zakat, waqf, Indonesia development planning, and Islamic philanthropy. A total of 20 verified references meeting the inclusion criteria of relevance, academic credibility, and recency were selected for analysis.

Data Analysis

Data were analyzed through two complementary techniques. First, thematic analysis was employed to identify recurring conceptual themes across the literature, particularly the alignment between *Maqasid al-Shariah* objectives and SDG clusters. Second, philosophical analysis was applied to examine the normative foundations and value commitments embedded in both the Islamic ethical tradition and the 2030 Agenda, with a view to identifying areas of substantive convergence and potential tension. The synthesis of these two analytical approaches produced the conceptual framework presented in the previous section, which serves as the theoretical infrastructure for the findings and recommendations of this study.

RESULTS AND DISCUSSION

Results

1. Mapping the Convergence Between *Maqasid al-Shariah* and the SDGs

The central finding of this study is that the five objectives of *Maqasid al-Shariah* demonstrate a comprehensive and substantive alignment with the seventeen Sustainable Development Goals of the 2030 Agenda. This alignment is neither superficial nor coincidental; rather, it reflects the shared normative commitment of both frameworks to the protection and flourishing of human life in all its dimensions. The following analysis maps the specific correspondences between the two frameworks:

- a. *Hifz al-Din* (Protection of Faith and Conscience): The protection of religious freedom and the integrity of moral conscience corresponds directly to SDG 16 (Peace, Justice, and Strong Institutions) and SDG 10 (Reduced Inequalities). In the Indonesian context, the constitutional guarantee of religious freedom (*Pancasila*, Article 29) intersects with the SDGs' commitment to inclusive societies governed by the rule of law. Islamic values of *tasamuh* (tolerance) and *ukhuwwah* (brotherhood) constitute social capital assets that can reinforce institutional trust and social cohesion prerequisites for sustainable governance (Nasir, Abdullah, & Ahmad, 2021).

- b. *Hifz al-Nafs* (Protection of Life): The imperative to protect and preserve human life aligns most directly with SDG 3 (Good Health and Well-Being) and SDG 2 (Zero Hunger). Islamic teachings on the sanctity of life (*hurmat al-nafs*) and the obligation to provide for the basic necessities of the community establish a strong normative basis for public health and food security policies. Al-Ansari, Kharseh, and Khalfan (2022) demonstrate that health-related SDG targets are the most directly addressed by *hifz al-nafs*, arguing that Islamic jurisprudence provides a robust theological justification for universal health coverage.
- c. *Hifz al-'Aql* (Protection of Intellect): The protection of the human intellect and its development through education corresponds to SDG 4 (Quality Education) and SDG 9 (Industry, Innovation, and Infrastructure). Islamic civilization's historical investment in knowledge production through institutions such as the *madrasah*, *pesantren*, and *waqf*-funded universities reflects a deep civilizational commitment to intellectual development. In the contemporary Indonesian context, the approximately 28,000 *pesantren* operating across the archipelago constitute a significant educational infrastructure that, if properly integrated into the national education system, could substantially advance SDG 4 targets (Ahyani, Slamet, & Tobroni, 2021).
- d. *Hifz al-Nasl* (Protection of Posterity): The objective of protecting future generations encompasses not only biological reproduction but also the social, moral, and environmental conditions necessary for the flourishing of descendants. This objective aligns most powerfully with SDG 13 (Climate Action), SDG 15 (Life on Land), and SDG 14 (Life Below Water), as well as SDG 5 (Gender Equality) and SDG 1 (No Poverty). The Islamic concept of *istikhlaf* human stewardship of the earth as divine vicegerents provides a theological basis for environmental sustainability that is both rigorous and actionable (Qadir & Zaman, 2019). The *khalifah* principle, properly understood, generates a duty of intergenerational environmental custodianship that mirrors the SDGs' commitment to leaving no one behind.
- e. *Hifz al-Mal* (Protection of Property and Wealth): The protection of property and the equitable circulation of wealth corresponds directly to SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), and SDG 17 (Partnerships for the Goals). The Islamic prohibition of *riba* (usury), the obligation of *zakat*, and the institution of *waqf* collectively constitute an alternative economic architecture designed to prevent the concentration of wealth and ensure its circulation across society. Khan and Haneef (2022) argue that Islamic economic principles—particularly *zakat* and *waqf* offer a distinctive and empirically validated approach to wealth redistribution that complements and enriches the SDGs' poverty-reduction targets.

Table 1. Mapping of *Maqasid al-Shariah* Objectives to SDG Clusters

<i>Maqasid al-Shariah</i>	Core Objective	Corresponding SDGs
<i>Hifz al-Din</i>	Protection of Faith & Conscience	SDG 16, SDG 10
<i>Hifz al-Nafs</i>	Protection of Life & Health	SDG 2, SDG 3
<i>Hifz al-'Aql</i>	Protection of Intellect & Education	SDG 4, SDG 9
<i>Hifz al-Nasl</i>	Protection of Posterity & Environment	SDG 5, SDG 13, SDG 14, SDG 15
<i>Hifz al-Mal</i>	Protection of Wealth & Economic Justice	SDG 1, SDG 8, SDG 10, SDG 17

Source: Author's analysis, 2025.

2. The Contribution of Islamic Social Finance to Indonesia's SDG Targets

The second major finding of this study concerns the measurable yet still suboptimal contribution of Islamic philanthropic instruments principally zakat and waqf to Indonesia's SDG targets. Indonesia possesses one of the world's most developed Islamic social finance ecosystems, administered through the National Amil Zakat Agency (BAZNAS) and the Indonesian Waqf Board (Badan Wakaf Indonesia/BWI). However, the gap between theoretical potential and actual impact remains significant. In terms of zakat, the National Amil Zakat Agency (BAZNAS) reported annual zakat collection figures that represent only a small fraction of the estimated annual zakat potential in Indonesia. Arwani, Muhammad, and Mahmudi (2024) demonstrate that zakat, when properly collected and distributed, can serve as a direct operational mechanism for achieving SDG 1 (No Poverty) and SDG 2 (Zero Hunger) by channeling resources to the most vulnerable segments of society. The synergy between zakat distribution modalities which include both consumptive and productive channels and SDG poverty-reduction targets is particularly strong, as zakat categorically prioritizes the *asnaf* (eight categories of eligible recipients) who correspond closely to the SDGs' definition of populations living in extreme poverty (Iskandar et al., 2021).

Waqf presents an equally significant opportunity. Cash waqf, productive waqf, and infrastructure waqf represent financing instruments capable of supporting long-term investments in education, healthcare, and community development without creating debt obligations. Widiastuti et al. (2022) propose an integrated governance model for Islamic social finance that emphasizes accountability, transparency, and community participation as prerequisites for maximizing the developmental impact of waqf institutions. Ahmed and Mohieldin (2021) further argue that the Islamic social finance ecosystem when embedded within a coherent governance framework can systematically enable SDG implementation across health, education, and poverty domains. The key barriers to optimizing Islamic social finance for the SDGs in Indonesia include: (1) fragmented institutional governance across BAZNAS, BWI, and local amil institutions; (2) insufficient integration between Islamic social finance and national development planning instruments (RPJMN); (3) limited data systems for tracking the SDG-alignment of zakat and waqf disbursements; and (4) gaps in public financial literacy regarding Islamic social finance mechanisms (Laldin & Djafri, 2021).

3. Theoretical Framework for Reactualization

The third finding of this study is the articulation of a three-pillar theoretical framework for the reactualization of Islamic values within Indonesia's national sustainable development planning. This framework which the study terms the Islamic Values–SDG Integration (IVSI) Framework holds that effective reactualization requires simultaneous action across three dimensions: (1) normative alignment, establishing the conceptual and doctrinal correspondences between *Maqasid al-Shariah* and the SDGs; (2) institutional integration, embedding Islamic social finance instruments within national planning processes; and (3) governance reform, strengthening the transparency, accountability, and data systems of Islamic philanthropic bodies. The IVSI Framework is depicted in Figure 1 and is elaborated further in the Discussion section below.

Discussion

Islamic Values as a Strategic Asset for National Development

The findings of this study affirm that Islamic values far from being peripheral to national development planning constitute a strategic civilizational asset for Indonesia's 2030 Agenda. The convergence between *Maqasid al-Shariah* and the SDGs is not merely theoretical. As Salleh and Ahmad (2021) demonstrate, the *Maqasid* framework can be operationalized into specific policy instruments, institutional arrangements, and programmatic interventions aligned with SDG targets. Sulaiman and Hadi (2022) add that the gap between the two frameworks is primarily institutional and political rather than conceptual: the values are aligned, but the policy architecture has not yet been constructed to translate this alignment into outcomes. The Indonesian case is particularly instructive. Indonesia's designation as the world's largest Muslim-majority democracy, combined with its formal commitment to the 2030 Agenda through Bappenas, creates a unique institutional context in which the reactualization of Islamic values is both feasible and strategically rational. Noor and Salleh (2021) argue that Islamic perspectives on the SDGs are not merely supportive but also critically enriching: Islamic critiques of purely growth-oriented development paradigms introduce normative commitments to equity, sufficiency, and intergenerational justice that strengthen rather than undermine the SDGs' transformative potential. This critical dimension of reactualization not simply integrating Islamic values into existing frameworks but allowing those values to interrogate and improve the frameworks themselves—is a key contribution of this study.

The Institutional Dimension: From Theology to Policy

The translation of Islamic values into national development policy requires deliberate institutional engineering. Ali, Hassan, and Karim (2020) observe that while the scholarly literature on *Maqasid al-Shariah* has expanded dramatically in recent decades, the operational translation of this scholarship into policy instruments remains underdeveloped. This study argues that three institutional mechanisms are particularly critical for effective reactualization in the Indonesian context.

1. The integration of *Maqasid al-Shariah* indicators into national development monitoring frameworks specifically the SDG monitoring system administered by Bappenas would create accountability structures that reward policies aligned with Islamic ethical objectives. Le Blanc (2015) demonstrates that the SDGs function as a deeply interconnected network of targets, such that interventions addressing one goal typically generate positive externalities across others. The multi-dimensional character of *Maqasid al-Shariah* is particularly well-suited to this networked logic, as the five objectives collectively span the social, environmental, and economic dimensions of sustainable development.
2. The optimization of BAZNAS and BWI as development finance institutions rather than purely charitable bodies requires governance reforms that align their operating mandates with national development planning cycles. Widiastuti et al. (2022) propose an integrated governance model that includes standardized reporting frameworks, SDG-aligned disbursement criteria, and inter-institutional coordination mechanisms. Ahmed and Mohieldin (2021) further demonstrate that when Islamic social finance institutions are embedded within broader national finance ecosystems, their developmental impact is significantly amplified.
3. The role of Islamic educational institutions particularly *pesantren* and *madrasah* as agents of sustainable development education must be formally recognized and

resourced within national education policy. Ahyani, Slamet, and Tobroni (2021) argue that the values of *rahmatan lil 'alamin* embedded in the Indonesian pesantren tradition provide a distinctive pedagogical foundation for education that prepares students for responsible citizenship, environmental stewardship, and social solidarity. The integration of SDG-aligned content into pesantren curricula would simultaneously advance SDG 4 targets and strengthen the social transmission of Islamic values relevant to sustainable development.

Critical Reflections and Limitations

This study acknowledges several important limitations. First, as a library-based normative study, it does not generate empirical data on the actual implementation of Islamic values in national planning processes or the measured impact of zakat and waqf on SDG outcomes. Future research employing mixed methods combining institutional analysis with field-based empirical data would substantially strengthen the evidence base for the IVSI Framework proposed here. Second, the study focuses primarily on the formal institutional dimension of reactualization, and does not fully address the role of civil society, informal Islamic networks, and grassroots community organizations in advancing sustainable development from below. Third, the study's focus on Indonesia, while providing contextual richness, limits the generalizability of its findings to other Muslim-majority countries with different institutional configurations.

Novelty and Contribution

The primary novelty of this study lies in its construction of the Islamic Values SDG Integration (IVSI) Framework as a policy-relevant theoretical instrument for operationalizing the reactualization thesis in the Indonesian national planning context. While previous studies including Fad (2019), Salleh and Ahmad (2021), and Al-Ansari, Kharseh, and Khalfan (2022) have mapped the conceptual alignment between *Maqasid al-Shariah* and the SDGs, none have proposed a comprehensive three-pillar institutional framework specifically designed for the Indonesian national development planning context. Additionally, this study's systematic treatment of Islamic social finance (zakat, waqf) as development finance instruments rather than purely charitable mechanisms represents a significant reframing with direct policy implications for Bappenas, BAZNAS, BWI, and related government agencies.

Research Limitations

The principal limitations of this study are: (1) its reliance on secondary sources, which limits the capacity to capture implementation realities on the ground; (2) the potential for selection bias in the literature reviewed, given the normative orientation of the study; (3) the dynamic and evolving nature of both Islamic jurisprudence and SDG policy frameworks, which may render some specific correspondences subject to revision as scholarship and policy develop; and (4) the study's concentration on the national level of analysis, which may underrepresent significant subnational and local variations in the relationship between Islamic institutions and development outcomes across Indonesia's diverse regions.

CONCLUSIONS AND SUGGESTIONS

Conclusion

This study has examined the reactualization of Islamic values in supporting Indonesia's national sustainable development agenda, with particular focus on the *Maqasid al-Shariah* framework and Islamic social finance instruments. The principal conclusions are as follows.

1. The five objectives of *Maqasid al-Shariah* the protection of faith, life, intellect, posterity, and property demonstrate a comprehensive and substantive alignment with the seventeen Sustainable Development Goals of the 2030 Agenda. This alignment is not superficial but reflects a shared normative commitment to human flourishing, social justice, environmental stewardship, and intergenerational equity. The correspondences identified in this study provide a robust conceptual foundation for the formal integration of Islamic ethical principles into Indonesia's national development planning instruments.
2. Islamic social finance instruments particularly zakat and waqf possess significant untapped potential as development finance mechanisms capable of contributing directly to SDG targets related to poverty alleviation, quality education, health, and community development. The key barriers to optimizing this potential are primarily institutional and governance-related rather than doctrinal: they can be addressed through policy reform, institutional capacity-building, and enhanced coordination between Islamic philanthropic bodies and national planning agencies.
3. The reactualization of Islamic values within national development planning is not a matter of Islamizing the state but of drawing strategically on Indonesia's most abundant social capital the ethical commitments, institutional networks, and philanthropic traditions of its Muslim-majority population in service of universally shared development goals. The Islamic Values SDG Integration (IVSI) Framework proposed in this study provides a three-pillar roadmap for achieving this reactualization through normative alignment, institutional integration, and governance reform.

Suggestions

Recommendations Based on the findings and conclusions of this study, the following recommendations are directed to relevant stakeholders:

1. For Bappenas and National Development Planners: Formally incorporate *Maqasid al-Shariah* indicators as complementary metrics within the national SDG monitoring and evaluation framework. Establish an inter-ministerial working group including representation from the Ministry of Religious Affairs, BAZNAS, and BWI to develop an operational roadmap for integrating Islamic social finance into the RPJMN planning cycle.
2. For BAZNAS and Badan Wakaf Indonesia: Adopt SDG-aligned disbursement frameworks that explicitly link zakat and waqf distribution modalities to national development targets. Invest in data systems capable of tracking and reporting the developmental impact of Islamic philanthropic disbursements against SDG indicators, thereby building the evidence base for increased integration into national planning.
3. For the Ministry of Religious Affairs and Islamic Educational Institutions: Develop and implement SDG-aligned curriculum modules for pesantren and madrasah that draw explicitly on Islamic values of *rahmatan lil 'alamin*, environmental

stewardship, and social solidarity. Establish pesantren-based community development programs that leverage the social capital and geographic reach of these institutions to advance SDG targets at the local level.

4. For Researchers and Academics: Future research should employ mixed methods combining normative analysis with empirical field studies—to generate evidence on the actual developmental impact of Islamic values and institutions in Indonesia. Comparative studies examining reactualization processes in other Muslim-majority countries would also enrich the theoretical framework proposed in this study.

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AUTHOR CONTRIBUTION STATEMENT

The author(s) of this article contributed fully to all stages of the research and writing process, including conceptualization of the research problem, identification and review of relevant literature, development of the theoretical and conceptual framework, analysis and synthesis of findings, writing of the initial manuscript draft, revision and editing of the manuscript, and approval of the final version submitted for publication.

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