

Integration of Maqashid Syariah Values in State Budget Policy: A Conceptual Study of the Indonesian State Budget

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ABSTRACT

This study explored the conceptual integration of Maqashid Shariah values into Indonesia's national budget policy (APBN). Although Indonesia has initiated various Islamic economic instruments such as zakat, waqf, and sukuk, the national fiscal framework still lacks systemic alignment with Islamic ethical values. Using a qualitative case study approach, this research investigates the normative gaps and operational challenges in embedding Maqashid principles into the budgeting process. Data were collected through semi-structured interviews, document analysis, and non-participatory observations involving key stakeholders in fiscal policy formulation. The results reveal a significant disconnection between technocratic budget practices and ethical-spiritual objectives rooted in Islam. The absence of measurable indicators for Maqashid-oriented outcomes has limited the realization of public welfare. This study proposes a conceptual framework the Maqashid Syariah Fiscal Framework which incorporates ethical indicators and evaluative mechanisms into fiscal governance. The findings contribute to the epistemological development of Islamic public finance and offer practical policy implications for enhancing justice, welfare, and accountability in state budget practices

Keywords: *Maqashid Shariah; Islamic public finance; fiscal policy; APBN; ethical budgeting; Indonesia; Islamic governance; policy reform*

INTRODUCTION

State budget policy is a fundamental instrument in macroeconomic management, reflecting the state's orientation toward distributive justice, social welfare, and sustainable development. In a global context, the budget paradigm is no longer solely focused on efficiency and economic growth, but also prioritizes moral values and social justice. As the need for a more ethical and sustainable economic system increases, the integration of Islamic ethical principles, particularly the Maqasid Sharia (Islamic principles), has become increasingly relevant in the formulation of state fiscal policy (Ananta & Kurniati, 2025., & Fadilah, 2025).

In Indonesia, as the country with the largest Muslim population in the world, fiscal policy through the State Budget (APBN) still does not fully reflect the Sharia values systemically. Studies show that despite various efforts to strengthen the Islamic economy, for example through strengthening zakat, waqf, and sovereign sukuk (Islamic bonds), the APBN normative framework does not explicitly utilize Maqasid Sharia as the primary reference in budget decision-making (Wahid & Muhsin, 2022., & Rukiah, 2020). This implies a lack of policy orientation toward

protecting the holistic well-being of society, as taught in Islamic tradition.

Field phenomena demonstrate inequality in budget allocation, both between regions and sectors, as well as low public participation in the budgeting process. Reports from various academic observations and government policies reveal that budget allocations still tend to be sectorally biased and insensitive to the spiritual and moral dimensions of society (A. F. M. Sufyan, 2018), (S. F. Ibrahim & Fitriyanti, 2024). For example, social spending, which should be a priority, still receives a lower share than non-productive spending, while poverty rates and social inequality remain high in some regions.

From a social and cultural perspective, the integration of Maqasid Sharia into the state budget is crucial to ensure that fiscal policy not only favors economic growth but also emphasizes the protection of five key principles: religion (deen), life (nafs), reason (aql), lineage (nasl), and wealth (mal). Maqasid-based fiscal policy can theoretically strengthen the economic resilience of society, reduce social disparities, and strengthen public legitimacy of the state (N. Nurhidayah et al., 2025., & Fadilah, 2025).

However, existing literature tends to focus more on normative aspects and has not delved deeply into the meaning and process of integrating maqasid values into state fiscal policy. There are still limitations in understanding how maqasid concepts are operationalized in the formulation, implementation, and evaluation stages of the state budget. The existing literature also has not specifically identified indicators or measurement tools for maqasid-based budgeting (Judijanto, 2025a), (Anisa, 2024). This gap justifies the need for in-depth conceptual qualitative research.

This research aims to explore the concept of integrating Maqasid Sharia values into state budget policy, specifically within the framework of the Indonesian State Budget. The study focuses on formulating principles, values, and policy indicators relevant to maqasid within the context of the national budgeting system. A conceptual qualitative approach was chosen to delve deeper into the relationship between normative-Sharia aspects and contemporary budget policy practices.

Theoretically, this research contributes to the development of a maqasid-based Sharia fiscal policy epistemology and expands the scope of Islamic economics in the context of the modern state. Meanwhile, in practical terms, the results of this study are expected to serve as a reference for policy makers, academics, and state finance practitioners in designing a state budget that is not only technocratically accountable, but also morally and spiritually beneficial

LITERATURE REVIEW

Maqasid Sharia Theory in Public Policy

Maqasid Sharia is a core ethical principle in Islam that aims to achieve welfare and prevent harm. Al-Ghazali classified maqasid into five main objectives: preservation of religion (hifzh al-din), life (hifzh al-nafs), intellect (hifzh al-'aql), progeny (hifzh al-nasl), and wealth (hifzh al-mal), which serve as the basic framework for developing value-based public policies (Amalia & Haniatunnisa, 2025). In the context of public and fiscal policy, maqasid is not merely a normative theory, but an analytical tool for assessing the policy's alignment with social justice and societal welfare. Dewi et al., (2025) This approach addresses not only legal aspects but also spiritual, moral, and social dimensions.

Fiscal Policy from a Maqasid Sharia Perspective

In Islamic economics, fiscal policy is not merely an instrument of economic growth, but also a mechanism for distributing social justice. Policies such as subsidies, social assistance, and incentives for strategic sectors are seen as implementations of the maqasid (obligatory objectives), particularly in safeguarding property and lives (Rahmayanti et al., 2025). Furthermore, budgeting for religious education and scholarship contributes to the preservation of reason and religion. Therefore, from a sharia perspective, public budgeting is value-oriented, not merely technocratic.

The Concept of Fiqh Budgeting and the Integration of Maqasid in the State Budget

The fiqh budgeting approach emphasizes the integration of sharia principles throughout the state budget cycle: from planning and allocation to evaluation. One instrument offered is the fiscal maslahat index, which is used to assess the state budget's adherence to maqasid principles (A. Nurhidayah et al., 2025). This approach is crucial to ensuring that the state budget is not only administratively valid but also substantively ethical. Fiqh budgeting also emphasizes the need for measurable and consistently evaluable maqasid indicators (M. Sufyan, 2025).

Implementation Challenges in a Performance-Based Budgeting System

Empirical studies show that the performance-based budgeting system implemented in Indonesia has not explicitly integrated maqasid values. Many fiscal policies still focus on conventional indicators such as GDP, inflation, and budget deficits, while social and spiritual welfare are given less attention (Rukiah, 2025). This creates a misalignment between the Islamic values embraced and the evaluation framework used, necessitating an update to performance measurement methods based on maqasid.

Literature Gaps and New Conceptual Needs

Most of the literature discussing maqasid in the context of fiscal policy remains normative-descriptive and has not addressed how these values can be technically implemented in the State Budget (APBN). Several researchers have highlighted the lack of systematic efforts to develop maqasid-based fiscal analysis tools, including indicators and a maslahah-based performance measurement system. Furthermore, the participation of actors such as bureaucrats, academics, and religious authorities in this discourse remains limited.

Integrative Conceptual Framework: Maqasid, Fiscal Instruments, and Evaluation

This research offers a new conceptual framework that combines the dimensions of maqasid (Sharia objectives), fiscal instruments (spending and taxes), and a public benefit-based evaluation system. This approach adopts the principles of fiqh budgeting, reinforced by a performance-based budgeting approach (Fadilah & others, 2025). The thinking of Amalia and Haniatunnisa reinforces this idea, stating that the fiscal system must move towards incorporating Islamic values as the basis for state policy. Gozaly and Janwari (2025) even recommend repositioning the function of the state budget (APBN) as an instrument of values, rather than merely a macroeconomic tool. Saputri et al. (2025) also emphasize that budget efficiency cannot be separated from the principles of social justice, spirituality, and the benefit of the community.

METHOD

This research uses a qualitative approach with a case study strategy to deeply understand the processes, values, and meanings behind efforts to integrate Maqashid Syariah into state fiscal policy, particularly in the context of the State Budget (APBN). This approach was chosen because it allows for a contextual and holistic exploration of complex socio-political phenomena, as well as capturing the subjective interpretations of policy actors regarding the Sharia values embedded in the budget structure. The research was conducted in Jakarta, the center of national fiscal decision-making, with fieldwork taking place from January to April 2025. Informants were selected purposively based on the following criteria: direct involvement in fiscal policy formulation, understanding of the principles of Maqashid Syariah, and willingness to be interviewed in-depth. To broaden the reach of informants, the researcher also employed a snowball sampling technique appropriate for the context of public policy research.

Data collection was conducted through three main methods: semi-structured interviews, non-participatory observation of budget documents such as the Financial Note and the RPJMN (National Medium-Term Development Plan), and analysis of supporting documents such as policy briefs and academic studies. Data validity was maintained through triangulation of methods and sources, and member checking was conducted to ensure the researcher's interpretations aligned with the informants' understanding. Data analysis followed the Miles and Huberman model, which includes data reduction, data presentation, and conclusion drawing/verification. The initial stage of analysis was conducted through open coding of interview transcripts to identify key themes such as indicators of benefits, obstacles to internalizing maqashid, and ideas for reformulating the budgeting system. This model allows for the formation of inductive theoretical constructs, in accordance with the characteristics of qualitative methodology based on meaning and context (Zahroni, 2020).

FINDINGS AND DISCUSSION

Fiscal Paradigm and Maqasid Gap

Initial findings in this study highlight the dominance of a technocratic approach in the formulation of the Indonesian State Budget (APBN). Despite the spirit of reform in budgeting practices, the primary focus remains on fiscal efficiency and macroeconomic stability. Parameters such as economic growth, the budget deficit, and the debt-to-GDP ratio are the primary indicators used to evaluate budget performance (Güney, 2024), (Tok & Yesuf, 2022). This has resulted in fiscal policy losing sensitivity to Islamic ethical values, particularly the principle of maqasid (Musari & Hidayat, 2023).

Information from interviews with officials at the Ministry of Finance and Bappenas supports this conclusion. They stated that there was no explicit discussion regarding the integration of maqasid in the APBN preparation process. One informant stated: "Our discussions were limited to issues of growth and financing, never to the values of maqasid or Islamic ethics." This statement demonstrates the gap between Islamic normative instruments and modern fiscal institutional practices, as also

identified in an ethical study of maqasid-based fiscal policy in the financial sector (Asutay et al., 2021).

In the context of maqashid, the state budget not only serves as a tool for driving the economy but also as an instrument for protecting the five main objectives of sharia (Saba et al., 2021), (Bouheraoua et al., 2023). When these values are ignored, fiscal policy serves only a technical function and fails to address the needs of distributive justice and the holistic well-being of society (Kasri & Bouheraoua, 2023).

Previous literature, such as Wahid and Muhsin (2022) and Ibrahim and Fitriyanti (2024), also shows that conventional budgeting approaches tend to ignore moral and spiritual aspects. This research supports these findings with empirical evidence demonstrating the absence of maqashid discussions in formal forums for preparing the state budget (Yilmaz & Sokolova-Shipoli, 2024), (Juhro et al., 2025). Therefore, the integration of maqashid into the fiscal system is not merely a normative ideal, but a strategic necessity to strengthen the legitimacy and ethical direction of Indonesian fiscal policy (Billah, 2020).

Absence of Maqashid Indicators in the Fiscal Evaluation System

The absence of maqashid indicators is a major obstacle to operationalizing maqashid sharia in the national budgeting system. In various official documents, such as the Financial Note, the Macroeconomic and Fiscal Framework, and the National Medium-Term Development Plan (RPJMN), no variables explicitly reflect the five main objectives of maqasid are found. The primary focus of these documents remains limited to physical output achievements and macroeconomic indicators (Jan et al., 2021), (Raimi et al., 2021).

Interviews with informants from academics and policymakers revealed concerns about the absence of ethical metrics in the evaluation of the state budget. One respondent stated: "Budget performance evaluation is still very quantitative, even though there are many qualitative aspects, such as blessings, justice, and social tranquility, that should be included in policy considerations." This aligns with criticisms of conventional approaches to development evaluation in Muslim countries (Larbani & Nizam, 2020).

Some literature proposes alternative evaluation instruments that consider the value of *maslahah* (benefit), such as the Islamic Human Development Index (I-HDI), the Maqasid Shariah Index, and the Higher Ethical Objective Framework, which have been used in Malaysia and the GCC countries (Asutay & others, 2020), (Tok et al., 2022). However, Indonesia has not yet developed similar tools that can be integrated into the national budgeting system. As a result, the maqasid serve only as a symbolic reference, not as an operational and measurable evaluative framework.

This inequality risks weakening the orientation of justice and welfare in fiscal policy. Therefore, strategic steps are needed to formulate fiscal benefit indicators that are contextual, realistic, and aligned with the national planning structure.

Aspirations for Reform Towards a Values-Based Budgeting System

Although there is no official policy explicitly adopting the maqasid, this study found a strong aspiration from various policy actors to integrate these values into the national budgeting system. Informants from bureaucrats, academics, and civil society organizations voiced the urgent need for value reform in fiscal governance (Asutay et al., 2021). This aspiration encompasses not only technical revisions but also reflects the spirit of public morality and contemporary Islamic development ethics (Kasri & Bouheraoua, 2023).

Some of the proposed initiatives include the development of National Fiscal Maqasid Guidelines, the establishment of a Budget Ethics Committee, and the development of the APBN Maslahat Index as an alternative measurement tool based on Islamic values. One informant stated: "If Islamic values are not included in the budget system, then we will only continue to finance growth without justice." (Juhro et al., 2025). This aligns with the idea of the need to measure blessings and social tranquility as part of fiscal evaluation (Billah, 2020).

This aspiration also reflects the spirit of synergy between the principles of good governance and maqasid sharia. Transparency, public participation, and social justice are key pillars of both approaches. Within this framework, maqasid can be understood as an institutional ethic that complements technical efficiency with moral legitimacy.

However, the implementation of these reforms faces structural and institutional cultural challenges. Not all government institutions have adequate capacity and understanding of maqasid principles (Bouheraoua et al., 2021). Therefore, the success of these reforms depends heavily on the synergy between the state, academics, and religious authorities in building a knowledge base and a shared commitment to systemic change.

Conceptual Contribution of the Maqasid Sharia Fiscal Framework (MSFF)

Based on field findings and reflection on the literature, this study proposes the Maqasid Sharia Fiscal Framework (MSFF) as a conceptual and normative solution for reforming the state budget system. This framework consists of three main components: (1) measurable fiscal welfare indicators, (2) a values-based evaluation system, and (3) an institutional structure that supports the implementation of maqasid values throughout all stages of the fiscal cycle.

The fiscal welfare indicators aim to measure the success of the state budget in protecting maqasid principles, such as access to education (hifz al-'aql), health services (hifz al-nafs), and equitable distribution of wealth (hifz al-maal) [38]. These indicators will complement conventional measures with the previously neglected spiritual and social dimensions. A values-based evaluation system will enable the measurement of outcomes not only in physical terms but also in moral terms.

The institutional structure is crucial in ensuring the sustainability of this framework. Without strong institutional support, maqasid integration will remain

merely normative rhetoric without concrete implementation. Therefore, establishing a dedicated unit or integrating maqasid into planning units within the Ministry of Finance and Bappenas could be a strategic initial step.

The MSFF framework not only bridges theory and practice but also offers a practical and contextual roadmap for Islamic fiscal policy. This contribution expands the discourse on Islamic economics beyond microfinance to equitable and beneficial macroeconomic policies.

CONCLUSION

This study finds that Indonesia's national budgeting system is still dominated by a technocratic paradigm that fails to systematically consider the values of maqasid sharia. The absence of maslahah indicators in the state budget structure results in fiscal policy not fully supporting the protection of the spiritual and social welfare of the community. The results of this study offer a conceptual framework, the Maqasid Sharia Fiscal Framework, as a normative and applicable solution for fairer and maslahah-oriented fiscal reform.

These findings strengthen the literature on the importance of integrating maqasid values into a performance-based budgeting system and highlight the need to develop maqasid indicators, maslahah evaluation mechanisms, and appropriate institutional frameworks. Practically, this study provides direction for policymakers in formulating a state budget that is not only administratively efficient but also oriented toward blessings and social justice. Going forward, this study can be expanded through a comparative approach across Muslim countries or through empirical testing of a prototype maqasid index in state budget evaluation.

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