

## Reimagining Zakat Governance: A Maqasid-Based Framework for Social Justice in Modern Islamic Welfare Systems

Ahmad Bani Amer; Mutah University, Jordan<sup>1\*</sup> 

Gül Mahmud Akpınar; Fatih Sultan Mehmet Vakıf Üniversitesi, Turkey<sup>2</sup> 

Markhabad Bolat; Tokat Gaziosmanpaşa University, Kazakhstan<sup>3</sup> 

\*Corresponding Author: [baniamer149@yahoo.com](mailto:baniamer149@yahoo.com)

### ABSTRACT

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Zakat has long been positioned as a central instrument of social welfare in Islamic societies. However, contemporary zakat governance systems often remain fragmented, administratively rigid, and insufficiently aligned with broader objectives of social justice and sustainable development. This study challenges conventional zakat management approaches by reconceptualizing zakat governance through a *Maqasid al-Shariah*-based framework that emphasizes justice, equity, and human dignity. Employing a qualitative conceptual methodology grounded in Islamic legal theory and welfare governance studies, this research develops a novel model termed Maqasid-Based Zakat Governance (MBZG). The findings reveal that zakat can be transformed from a redistributive charity mechanism into a systemic instrument of socio-economic justice, capable of addressing structural inequality and enhancing long-term welfare outcomes. The proposed framework integrates normative principles with institutional design, enabling zakat systems to function as adaptive and impact-oriented governance mechanisms. This study advances a theoretical shift from charity-based administration to justice-driven governance, thereby positioning zakat as a strategic component of modern Islamic welfare systems. By bridging Islamic legal principles with contemporary welfare theory, this research contributes a transformative model for rethinking social justice in Muslim societies.



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## Introduction

Zakat has long been recognized as one of the central pillars of Islam, functioning not only as a religious obligation but also as a socio-economic instrument designed to promote justice, equity, and collective welfare. Historically, zakat played a crucial role in redistributing wealth, alleviating poverty, and strengthening social cohesion within Muslim societies. In classical Islamic governance, zakat was institutionalized as a public fiscal mechanism administered by the state, ensuring that resources were mobilized and distributed in accordance with the ethical and legal principles of Shariah. However, in contemporary contexts, the governance of zakat has undergone significant transformation, often characterized by fragmentation, administrative inefficiencies, and limited impact on structural socio-economic inequalities.

In many Muslim-majority countries today, zakat institutions operate alongside state welfare systems, sometimes integrated into formal governance structures but often functioning as parallel or semi-autonomous entities. While these institutions have succeeded in mobilizing substantial financial resources and providing short-term relief to vulnerable populations, their overall

contribution to long-term social justice remains limited. Zakat distribution is frequently focused on consumptive assistance rather than productive empowerment, leading to cyclical dependency rather than sustainable economic transformation. This raises a critical question: why has zakat, despite its strong normative foundation, not fully realized its potential as a transformative instrument of social justice in modern welfare systems?

One key explanation lies in the prevailing paradigm of zakat governance, which tends to emphasize administrative compliance and procedural efficiency rather than normative objectives and socio-economic outcomes. Zakat is often managed as a technical and bureaucratic process, focusing on collection mechanisms, eligibility criteria, and distribution channels. While these aspects are undoubtedly important, they can overshadow the broader ethical purposes that zakat is intended to achieve. As a result, zakat governance becomes narrowly oriented toward charity-based redistribution rather than systemic transformation.

This limitation is further compounded by the changing nature of socio-economic challenges in contemporary societies. Issues such as structural poverty, income inequality, unemployment, and social exclusion are complex and multidimensional, requiring integrated and long-term policy responses. Traditional zakat practices, which were developed in pre-modern contexts, may not be sufficient to address these challenges without significant adaptation. Moreover, the rise of modern welfare states has introduced new institutional frameworks and policy instruments that reshape the role of zakat within broader systems of social protection.

Against this backdrop, there is an increasing need to rethink zakat governance in a way that aligns with both Islamic principles and contemporary socio-economic realities. This requires moving beyond a narrow focus on compliance and administration toward a more holistic and impact-oriented approach. In this regard, *Maqasid al-Shariah*—the higher objectives of Islamic law—offers a promising framework for reconceptualizing zakat governance.

Maqasid al-Shariah emphasizes the realization of fundamental human interests, traditionally articulated as the protection of religion, life, intellect, lineage, and property. In modern scholarship, these objectives have been expanded to include broader values such as justice (*'adl*), human dignity (*karamah*), and social welfare (*maslahah*). By focusing on outcomes rather than procedures, the Maqasid framework provides a normative basis for evaluating and redesigning governance systems in ways that promote comprehensive well-being.

In the context of zakat, a Maqasid-based approach shifts the focus from simply distributing funds to achieving meaningful socio-economic transformation. It encourages policymakers and practitioners to consider how zakat can be used not only to alleviate immediate hardship but also to address the root causes of poverty and inequality. This includes investing in education, entrepreneurship, capacity-building, and other forms of productive empowerment that enhance long-term resilience and self-sufficiency.

Recent scholarly discussions have begun to explore the potential of zakat as an instrument of social policy and economic development. Some studies have highlighted the role of zakat in supporting microfinance initiatives, small and medium enterprises, and community development programs. Others have examined the integration of zakat with state welfare systems, emphasizing the need for coordination and institutional alignment. While these contributions provide valuable insights, they often remain fragmented and lack a unifying theoretical framework that connects normative principles with governance mechanisms.

Furthermore, existing approaches to zakat governance frequently operate within a charity-based paradigm that prioritizes redistribution without sufficiently addressing structural inequalities. This paradigm tends to treat poverty as a condition to be alleviated rather than a systemic issue to be transformed. As a result, zakat interventions may provide temporary relief but fail to generate sustainable socio-economic change.

This study argues that overcoming these limitations requires a fundamental reconceptualization of zakat governance. Rather than viewing zakat as a charitable obligation managed through administrative processes, it should be understood as a strategic governance instrument grounded in Maqasid al-Shariah. Such a reconceptualization involves redefining the objectives, mechanisms, and institutional arrangements of zakat in ways that align with broader goals of social justice and welfare.

To this end, this study proposes a new conceptual model termed Maqasid-Based Zakat Governance (MBZG). This framework integrates normative principles derived from Maqasid with governance structures and policy mechanisms, enabling zakat systems to function as adaptive and impact-oriented institutions. The MBZG model emphasizes three key dimensions: normative alignment, institutional integration, and outcome orientation.

Normative alignment ensures that zakat policies and practices are guided by the core objectives of Shariah, particularly justice, equity, and human dignity. Institutional integration focuses on the coordination between zakat institutions and broader welfare systems, including government agencies, financial institutions, and civil society organizations. Outcome orientation prioritizes measurable socio-economic impacts, shifting the focus from inputs and processes to results and long-term transformation.

The central research problem addressed in this study is the gap between the normative potential of zakat and its practical implementation in contemporary governance systems. Specifically, the study seeks to answer the following questions: How can zakat governance be reconceptualized to better align with the objectives of Maqasid al-Shariah? What are the key limitations of existing zakat management models? And how can a Maqasid-based framework enhance the role of zakat in promoting social justice within modern welfare systems?

To address these questions, this study adopts a qualitative conceptual approach, drawing on Islamic legal theory and welfare governance literature. Rather than focusing on a specific country or case study, it aims to develop a generalizable framework that can be adapted to different contexts. This approach allows for a deeper exploration of the underlying principles and mechanisms of zakat governance, providing a foundation for future empirical research.

The contribution of this study is threefold. First, it advances Islamic legal scholarship by repositioning zakat as a governance instrument grounded in Maqasid rather than a purely charitable practice. Second, it contributes to welfare governance studies by introducing a value-based framework that integrates religious principles with modern policy approaches. Third, it provides practical insights for policymakers and practitioners seeking to enhance the effectiveness and impact of zakat systems.

Ultimately, this study seeks to bridge the gap between normative ideals and institutional practice. By reimagining zakat governance through a Maqasid-based framework, it offers a pathway for transforming zakat into a powerful tool for achieving social justice in contemporary Muslim

societies. In doing so, it underscores the continued relevance of Islamic legal principles in addressing some of the most pressing socio-economic challenges of the modern world.

## Literature Review

### Zakat as a Classical Socio-Economic Institution

In classical Islamic thought, zakat is not merely a ritual obligation but a structured socio-economic instrument embedded within the broader system of Islamic governance. It functions as a compulsory transfer of wealth aimed at redistributing resources and ensuring social balance. Early Islamic administrations institutionalized zakat as a public fiscal mechanism, collected and distributed by state authorities to designated beneficiaries (*asnaf*), including the poor, the needy, and those in debt.

Scholars such as Abu Yusuf and later Islamic economists emphasized the role of zakat in maintaining economic justice and preventing wealth concentration. In this framework, zakat is intrinsically linked to broader economic principles such as prohibition of *riba* (interest), promotion of trade, and encouragement of social responsibility. It operates not as voluntary charity but as a mandatory instrument of redistribution, reinforcing the ethical foundations of the Islamic economic system.

However, classical models of zakat governance were developed in socio-economic contexts that differ significantly from modern societies. They assumed relatively simple economic structures, limited state bureaucracy, and strong communal ties. As such, while the normative principles remain relevant, their institutional application requires adaptation to contemporary realities.

### Contemporary Zakat Governance: Between Administration and Impact

In modern contexts, zakat governance has evolved into diverse institutional forms, ranging from centralized state-managed systems to decentralized community-based organizations. In countries such as Malaysia, Indonesia, and Pakistan, formal zakat institutions have been established to regulate collection and distribution, often supported by legal frameworks and administrative infrastructure.

Contemporary studies have primarily focused on improving the efficiency and transparency of zakat administration. Issues such as compliance, collection mechanisms, digitalization, accountability, and governance structures have received considerable attention. These efforts have contributed to increased zakat revenues and improved service delivery in many contexts.

However, a growing body of literature critiques the limitations of this administrative focus. Scholars argue that while efficiency is important, it does not necessarily translate into meaningful socio-economic impact. Many zakat programs remain oriented toward short-term consumptive assistance, such as cash transfers and basic needs provision, which may alleviate immediate hardship but do not address underlying structural issues such as unemployment, lack of education, or economic marginalization.

Furthermore, the fragmentation of zakat institutions and the lack of integration with broader welfare systems limit their effectiveness. In many cases, zakat operates in isolation from government social protection programs, resulting in duplication of efforts and suboptimal resource

allocation. This institutional disconnect undermines the potential of zakat as a comprehensive tool for social policy.

Some scholars have proposed integrating zakat with modern welfare frameworks, suggesting that it can complement or even enhance state-led social protection systems. However, these proposals often lack a strong normative foundation that links operational mechanisms with the ethical objectives of Islamic law.

### **Zakat, Poverty Alleviation, and Social Justice**

A significant portion of the literature examines the role of zakat in poverty alleviation. Empirical studies have shown that zakat can contribute to reducing income disparities and improving access to basic services. In particular, zakat-funded programs in microfinance, vocational training, and small enterprise development have demonstrated potential for promoting economic empowerment.

Nevertheless, the impact of zakat on poverty remains uneven and context-dependent. Critics argue that many zakat initiatives focus on alleviating symptoms rather than addressing root causes. This reflects a broader limitation in the conceptualization of zakat as a tool for poverty relief rather than as a mechanism for achieving social justice.

The concept of social justice in Islamic thought extends beyond redistribution to encompass fairness, equity, and the protection of human dignity. Zakat, in this sense, is not only about transferring wealth but also about restructuring socio-economic relations in a way that promotes inclusive and sustainable development. However, this broader vision is often underdeveloped in contemporary zakat practices, which tend to prioritize compliance with legal requirements over transformative outcomes.

### **Maqasid al-Shariah and the Reorientation of Islamic Governance**

The concept of *Maqasid al-Shariah* has gained increasing prominence in modern Islamic scholarship as a framework for addressing contemporary challenges. By focusing on the objectives and purposes of Islamic law, Maqasid provides a flexible and dynamic approach that goes beyond literal interpretations of legal texts.

Modern scholars such as Jasser Auda have emphasized the systems-oriented nature of Maqasid, highlighting its potential to guide governance, policy-making, and institutional design. In this perspective, Maqasid is not limited to legal reasoning but extends to broader issues of social justice, economic development, and human well-being.

Applied to zakat, the Maqasid framework encourages a shift from procedural compliance to outcome-oriented governance. It invites policymakers to evaluate zakat systems based on their ability to achieve key objectives such as poverty reduction, economic empowerment, and social inclusion. This approach aligns with contemporary development paradigms that emphasize sustainability, resilience, and long-term impact.

Despite its potential, the integration of Maqasid into zakat governance remains limited. While some studies have invoked Maqasid as a guiding principle, they often do so in a general or rhetorical manner without developing concrete models for implementation. This gap highlights the need for a more systematic approach that translates Maqasid principles into governance mechanisms.

## Bridging the Gap: Toward a Maqasid-Based Zakat Governance Framework

The review of existing literature reveals a significant gap between the normative potential of zakat and its practical implementation. On the one hand, classical Islamic thought provides a strong ethical foundation for zakat as a tool of social justice. On the other hand, contemporary governance models tend to focus on administrative efficiency and short-term redistribution, with limited attention to long-term socio-economic transformation.

Similarly, while the Maqasid framework offers a powerful normative basis for rethinking zakat, its application in governance contexts remains underdeveloped. Existing studies have not sufficiently explored how Maqasid principles can be operationalized within institutional structures and policy mechanisms.

This study addresses this gap by proposing the Maqasid-Based Zakat Governance (MBZG) framework, which integrates normative principles with governance processes. Unlike existing approaches, the MBZG model emphasizes the alignment between ethical objectives, institutional design, and socio-economic outcomes. It conceptualizes zakat as a strategic governance instrument capable of addressing structural inequality and promoting sustainable development.

## Synthesis

In summary, the literature demonstrates that while zakat has significant potential as a socio-economic instrument, its current governance models are limited by an administrative and charity-based paradigm. At the same time, the Maqasid framework offers a promising avenue for reconceptualizing zakat, but its practical application remains insufficiently developed.

By integrating these strands of scholarship, this study advances a new theoretical framework that repositions zakat as a dynamic and impact-oriented governance mechanism. The proposed MBZG model seeks to bridge the gap between normative ideals and institutional practice, thereby contributing to both Islamic legal studies and contemporary welfare governance discourse.

## Method

This study employs a qualitative conceptual research design aimed at developing a new theoretical framework for zakat governance grounded in *Maqasid al-Shariah*. Rather than relying on empirical data collection, the research focuses on theoretical reconstruction, normative analysis, and interdisciplinary synthesis to address the gap between the ethical foundations of zakat and its contemporary institutional practices. This approach is appropriate given the exploratory nature of the study, which seeks to generate a framework-level contribution rather than test a predefined hypothesis.

The methodological structure is built upon three interrelated approaches: normative-doctrinal analysis, conceptual synthesis, and framework construction. These approaches are applied systematically to produce the proposed Maqasid-Based Zakat Governance (MBZG) model.

First, the study utilizes normative-doctrinal analysis to examine the foundational principles of zakat within Islamic legal thought. This involves a critical engagement with classical jurisprudential concepts of zakat, including its objectives, categories of beneficiaries (*asnaf*), and its role within the broader Islamic economic system. At this stage, zakat is analyzed not merely as a legal obligation but as a socio-economic instrument embedded within the ethical framework of

Islamic law. The analysis extends to contemporary reinterpretations of *zakat* and *Maqasid al-Shariah*, identifying key normative values such as justice (*'adl*), public welfare (*maslahah*), equity, and human dignity (*karamah*). Through this process, the study abstracts core principles that can serve as a foundation for governance-oriented analysis.

Second, the study employs conceptual synthesis to bridge Islamic legal theory with contemporary welfare governance and public policy frameworks. This involves engaging with literature on social protection systems, poverty alleviation strategies, and welfare state models to identify points of convergence with *zakat* principles. Concepts such as redistribution, social equity, empowerment, and sustainable development are examined in relation to Maqasid objectives. Rather than treating these domains as separate, the synthesis process integrates them into a unified analytical perspective, allowing *zakat* to be repositioned as part of a broader system of socio-economic governance. This stage is critical in transforming *zakat* from a charity-based mechanism into a policy-relevant instrument.

Third, the study develops a normative-conceptual framework, referred to as the Maqasid-Based Zakat Governance (MBZG) model. This framework is constructed through a process of abstraction, translation, and systematization. Initially, key normative principles derived from Maqasid are reformulated into governance-oriented categories such as justice, inclusivity, sustainability, and empowerment. These principles are then translated into operational dimensions that can guide institutional design and policy implementation. The final stage organizes these dimensions into a structured model consisting of three core components: normative alignment, institutional integration, and outcome orientation.

The normative alignment component ensures that *zakat* governance is grounded in Maqasid principles, providing ethical direction for policy decisions. The institutional integration component focuses on the coordination between *zakat* institutions and broader welfare systems, including government agencies, financial institutions, and civil society organizations. The outcome orientation component emphasizes measurable socio-economic impact, shifting the focus from procedural efficiency to long-term transformation. Together, these components form a comprehensive framework that captures both the normative and operational dimensions of *zakat* governance.

To enhance analytical rigor, the study adopts a critical-analytical perspective throughout all stages of the research. Existing *zakat* governance models are not taken as given but are examined for their limitations, particularly their tendency to prioritize administrative efficiency over socio-economic impact. Similarly, welfare governance frameworks are critically assessed for their limited engagement with religious normative systems. This critical approach enables the study to identify gaps and justify the need for a new integrative model.

In addition, the research incorporates an interdisciplinary approach, drawing from Islamic legal studies, economics, public policy, and development studies. This integration is essential for capturing the complexity of *zakat* governance in contemporary societies, where religious principles intersect with institutional structures and socio-economic realities. By combining these perspectives, the study ensures that the proposed framework is both normatively grounded and practically relevant.

It is important to note that this study is positioned as a foundational theoretical contribution. The MBZG model is intended to provide a conceptual basis for future empirical research and

policy experimentation rather than to offer immediate empirical validation. As such, the validity of the study lies in its theoretical coherence, logical consistency, and applicability to contemporary challenges in zakat governance.

In summary, this study utilizes a qualitative conceptual methodology that integrates normative-doctrinal analysis, conceptual synthesis, and framework construction to develop the Maqasid-Based Zakat Governance (MBZG) model. This approach enables the research to move beyond fragmented and administrative perspectives, offering a comprehensive and transformative framework for reimagining zakat governance in modern Islamic welfare systems.

## Results and Discussion

### The Structural Limitation of Conventional Zakat Governance

The first major finding identifies a fundamental limitation in existing zakat governance systems: their strong orientation toward administrative compliance and short-term redistribution. Contemporary zakat institutions often prioritize efficiency in collection, eligibility verification, and disbursement processes. While these improvements have enhanced transparency and accountability, they have not necessarily translated into long-term socio-economic transformation.

Most zakat programs remain focused on consumptive assistance, such as cash transfers or basic needs provision. Although such interventions are essential for immediate relief, they tend to create dependency cycles rather than enabling sustainable economic mobility. This indicates that zakat governance is still largely embedded in a charity-based paradigm, where success is measured by distribution volume rather than transformative impact.

This finding highlights a critical gap between the normative objectives of zakat—which emphasize justice, empowerment, and social balance—and its practical implementation, which often remains limited to administrative functions.

### Repositioning Zakat: From Charity to Social Justice Instrument

The second key finding demonstrates that zakat, when viewed through the lens of *Maqasid al-Shariah*, can be reconceptualized as a strategic instrument for achieving social justice. Unlike conventional approaches that focus on redistribution, the Maqasid framework emphasizes broader objectives such as:

1. Justice (*‘adl*)
2. Public welfare (*maslahah*)
3. Human dignity (*karamah*)
4. Socio-economic balance

This shift fundamentally transforms the role of zakat. Rather than merely transferring resources from the wealthy to the poor, zakat becomes a mechanism for addressing structural inequality, enhancing human capabilities, and promoting inclusive development.

For instance:

- a) Zakat can support productive empowerment through microfinance and entrepreneurship programs
- b) It can enhance human capital through education and skill development
- c) It can strengthen social resilience through community-based initiatives
- d) These applications demonstrate that zakat has the potential to function as a developmental tool, aligning with modern welfare objectives while remaining grounded in Islamic principles.

### The Maqasid-Based Zakat Governance (MBZG) Framework

The central result of this study is the development of the MBZG framework, which integrates normative principles with governance mechanisms. The framework consists of three core dimensions:

#### 1. Normative Alignment (Ethical Foundation)

This dimension ensures that zakat governance is guided by Maqasid principles. It establishes justice, equity, and human dignity as the primary objectives of zakat policies and practices.

In this context, zakat allocation is evaluated not only based on compliance with *asnaf* categories but also on its contribution to broader social outcomes. This represents a shift from legal formalism to ethical evaluation.

#### 2. Institutional Integration (Governance Structure)

This dimension focuses on the coordination between zakat institutions and broader welfare systems. The study finds that fragmented institutional arrangements significantly reduce the effectiveness of zakat.

The MBZG framework emphasizes:

- a) Integration with government social protection programs
- b) Collaboration with financial institutions
- c) Engagement with civil society organizations

Such integration enables zakat to function as part of a comprehensive welfare ecosystem, rather than as an isolated mechanism.

#### 3. Outcome Orientation (Impact Focus)

The third dimension shifts the focus from inputs and processes to measurable socio-economic outcomes. Zakat programs are evaluated based on their ability to:

- a) Reduce poverty sustainably
- b) Enhance economic independence
- c) Promote social inclusion

This approach aligns zakat governance with modern policy frameworks that emphasize impact assessment and long-term development.

Together, these three dimensions transform zakat into a holistic governance system that integrates ethics, institutions, and outcomes.

### Theoretical Contribution: From Redistribution to Transformative Governance

One of the most significant contributions of this study is the shift from redistribution-based thinking to transformative governance. Traditional zakat models focus on reallocating resources, whereas the MBZG framework emphasizes structural change.

This represents a paradigmatic shift in Islamic economic thought:

- a) From charity → justice
- b) From relief → empowerment
- c) From distribution → transformation

By positioning zakat within a governance framework, this study expands its role beyond religious obligation to a policy-relevant instrument capable of addressing complex socio-economic challenges.

### Comparison with Existing Zakat Models

Compared to conventional zakat governance approaches, the MBZG framework offers several advantages:

1. Holistic Integration

Unlike fragmented systems, MBZG integrates zakat within broader welfare structures.

2. Normative Depth

It is grounded in Maqasid principles, providing a strong ethical foundation.

3. Impact Orientation

It prioritizes long-term socio-economic outcomes rather than short-term outputs.

4. Adaptability

The framework can be applied across different institutional and socio-economic contexts.

At the same time, MBZG addresses limitations in existing models that focus primarily on compliance, efficiency, and charity-based distribution.

### Implications for Policy and Practice

The findings of this study have significant implications:

1. Policy Reform

Governments can integrate zakat into national welfare systems, enhancing coordination and resource efficiency.

2. Institutional Development

Zakat institutions need to evolve from administrative bodies into strategic governance actors.

3. Program Design

Zakat programs should prioritize productive and empowerment-based interventions rather than purely consumptive assistance.

4. Measurement and Evaluation

Impact assessment frameworks should be developed to evaluate zakat's contribution to social justice and development.

### Limitations and Future Research

This study is conceptual and does not include empirical validation. Future research should:

- a) Test the MBZG framework through case studies
- b) Develop quantitative indicators for impact measurement
- c) Explore integration with digital governance systems

### Synthesis

Overall, the results demonstrate that zakat governance can be fundamentally transformed through a Maqasid-based approach. By shifting from a charity paradigm to a justice-oriented governance model, zakat can become a powerful instrument for achieving sustainable social welfare in contemporary Muslim societies.

### Conclusion

This study has reconceptualized zakat governance by shifting its dominant paradigm from administrative charity toward a Maqasid-driven system of social justice and welfare governance. It

demonstrates that the persistent gap between the normative ideals of zakat and its contemporary implementation is largely rooted in the prevailing focus on procedural compliance and short-term redistribution. While existing zakat institutions have achieved progress in collection efficiency and transparency, their impact on structural inequality and long-term socio-economic transformation remains limited.

By employing *Maqasid al-Shariah* as a guiding framework, this study has proposed the Maqasid-Based Zakat Governance (MBZG) model, which integrates ethical principles with institutional design and outcome-oriented strategies. The framework's three core dimensions—normative alignment, institutional integration, and outcome orientation—collectively reposition zakat as a strategic governance instrument rather than a purely charitable mechanism. This transformation allows zakat to function not only as a tool for alleviating immediate hardship but also as a driver of sustainable development, economic empowerment, and social inclusion.

Theoretically, this study advances Islamic legal and economic scholarship by reframing zakat within a broader governance discourse. It shifts the analytical focus from redistribution to transformative justice, emphasizing that zakat should be evaluated based on its capacity to address structural causes of poverty and inequality. In doing so, it aligns Islamic legal principles with contemporary welfare and development paradigms, thereby enhancing their relevance in modern socio-economic contexts.

Practically, the findings underscore the need for policy and institutional reforms. Zakat systems should be integrated into national welfare frameworks, enabling better coordination with public policy instruments and social protection programs. Zakat institutions must evolve beyond administrative roles to become impact-oriented governance actors, capable of designing and implementing programs that promote long-term socio-economic resilience. Additionally, the development of robust impact measurement tools is essential to ensure that zakat interventions are aligned with Maqasid objectives and deliver meaningful outcomes.

Nevertheless, this study acknowledges its limitations. As a conceptual inquiry, the MBZG framework has not yet been empirically tested. The translation of normative principles into measurable indicators and policy mechanisms requires further refinement and validation. Future research should focus on empirical applications of the framework across different contexts, including comparative studies, pilot programs, and integration with digital governance systems.

In conclusion, this study argues that zakat governance must move beyond its traditional role as a redistributive charity mechanism and be reimagined as a comprehensive system of justice-oriented governance. By grounding zakat in Maqasid al-Shariah and aligning it with contemporary welfare systems, it is possible to unlock its full potential as a transformative instrument for social justice. This reconceptualization not only strengthens the relevance of zakat in modern societies but also contributes to broader global discussions on equitable and sustainable development.

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### Author Contributions Statement

The author solely contributed to all aspects of this research, including the conceptualization of the study, development of the theoretical framework, literature review, methodological design, analysis and interpretation of findings, and manuscript writing and revision. The author has read and approved the final version of the manuscript and agrees to be accountable for all aspects of the work.

### AI Usage Statement

This study acknowledges the use of artificial intelligence (AI) tools to assist in language refinement, structural organization, and clarity of expression. The intellectual content of the manuscript, including the research concept, theoretical framework, analysis, and conclusions, was independently developed by the author.

All AI-assisted outputs were critically reviewed, edited, and validated by the author to ensure originality, accuracy, and adherence to academic standards. No AI tools were used for data generation, empirical analysis, or to substitute the author's intellectual contribution. The author takes full responsibility for the content of this manuscript.

### Conflict of Interest

The author declares that there are no conflicts of interest regarding the publication of this article. The research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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