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Reconstructing Islamic Philanthropy Evaluation through Ibn ‘Āshūr’s Maqāṣid al-Sharī‘ah: Evidence from Yayasan Bina Mulia

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Abstrak

Islamic philanthropy is not only oriented toward the distribution of aid but also toward achieving sustainable public welfare, as mandated by the concept of Maqāṣid al-Sharī‘ah. However, the evaluation practices of Islamic philanthropic institutions still tend to focus on administrative aspects and have not yet fully integrated the values of maqāṣid into their operations. This study aims to analyze the concept of Islamic philanthropy from the perspective of Ibn ‘Āshūr, examine its implementation at the Bina Mulia Bojonegoro Foundation, assess its level of alignment with the principles of maqāṣid, and formulate a more practical maqāṣid-based evaluation framework. This study employs a qualitative approach using field research. Data were collected through in-depth interviews, documentation, and literature review, and were then analyzed using a descriptive-analytical method based on Ibn ‘Āshūr’s five maqāṣid parameters: rawāj al-amwāl, al-wuḍūḥ, ḥifẓ al-amwāl, an-nuzūl ‘alā al-ḥukm, and al-‘adālah The research findings indicate that the philanthropic practices of the Bina Mulia Foundation have reflected the principles of maqāṣid, particularly in terms of the distribution of benefits and social welfare. However, several weaknesses were still identified, specifically regarding public transparency, staff understanding of maqāṣid, and mechanisms for protecting institutional assets. Based on these findings, this study offers a preliminary framework for evaluating maqāṣid-based Islamic philanthropy that can serve as a reference for improving the accountability, transparency, and sustainability of philanthropic programs.

Keywords: Islamic Philanthropy; Maqāṣid al-Sharī‘ah; Ibn ‘Āshūr; Philanthropy Evaluation; Philanthropic Governance.

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Rekonstruksi Evaluasi Filantropi Islam melalui Maqāṣid al-Sharī'ah Ibn 'Āshūr: Bukti dari Yayasan Bina Mulia

Abstrak

Filantropi Islam tidak hanya berorientasi pada penyaluran bantuan, tetapi juga pada pencapaian kesejahteraan umum yang berkelanjutan sebagaimana diamanatkan dalam konsep Maqāṣid al-Sharī'ah. Namun, praktik evaluasi lembaga filantropi Islam masih cenderung berfokus pada aspek administratif dan belum sepenuhnya mengintegrasikan nilai-nilai maqāṣid dalam operasionalnya. Penelitian ini bertujuan menganalisis konsep filantropi Islam dari perspektif Ibn 'Āshūr, mengkaji implementasinya di Yayasan Bina Mulia Bojonegoro, menilai tingkat kesesuaiannya dengan prinsip-prinsip maqāṣid, serta merumuskan kerangka evaluasi berbasis maqāṣid yang lebih praktis. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian lapangan. Data dikumpulkan melalui wawancara mendalam, dokumentasi, dan studi pustaka, kemudian dianalisis dengan metode deskriptif-analitis berdasarkan lima parameter maqāṣid Ibn 'Āshūr, yaitu *rawāj al-amwāl*, *al-wuḍūḥ*, *ḥifẓ al-amwāl*, *an-nuzūl 'alā al-ḥukm*, dan *al-'adālah*. Hasil penelitian menunjukkan bahwa praktik filantropi Yayasan Bina Mulia telah mencerminkan prinsip-prinsip maqāṣid, khususnya dalam aspek distribusi manfaat dan kesejahteraan sosial. Namun, masih ditemukan beberapa kelemahan, terutama terkait transparansi publik, pemahaman staf terhadap maqāṣid, dan mekanisme perlindungan aset lembaga. Berdasarkan temuan tersebut, penelitian ini menawarkan kerangka awal evaluasi filantropi Islam berbasis maqāṣid yang dapat menjadi rujukan untuk meningkatkan akuntabilitas, transparansi, dan keberlanjutan program filantropi.

Keywords: Filantropi Islam; Maqāṣid al-Sharī'ah; Ibn 'Āshūr; Evaluasi Filantropi; Tata Kelola Filantropi.

INTRODUCE

Islamic philanthropy is one of the strategic instruments within the Islamic economic and social system aimed at creating a balanced distribution of wealth and promoting social welfare. Conceptually, Islamic philanthropy is not limited to voluntary charitable activities such as zakat, infaq, sadaqah, and waqf, but also encompasses various social empowerment initiatives designed to sustainably improve the quality of life of beneficiaries (*mustaḥiq*) (Latief, 2013). In this regard, Islamic philanthropy embodies both devotional and social dimensions, requiring its management not only to be efficient but also to comply with Islamic principles.

In contemporary practice, Islamic philanthropic institutions have experienced significant development in terms of institutional capacity, professionalism, and program innovation. These institutions function not merely as fundraisers and distributors of charitable funds but also as agents of social transformation through empowerment programs in education, healthcare, economic development, and humanitarian assistance (Fauzia, 2017). Nevertheless, such developments necessitate an evaluation system that

focuses not only on quantitative achievements but also on the quality of program outcomes and their alignment with Islamic values.

One normative approach that can be employed to evaluate Islamic philanthropic practices is Maqāṣid al-Sharī'ah. Generally, maqāṣid refers to the objectives of Islamic law aimed at realizing public welfare (*maṣlaḥah*) and preventing harm (*mafsadah*) (Hasanah & Arrummi, 2026). In classical formulations, maqāṣid encompasses five fundamental dimensions: the protection of religion (ḥifẓ al-dīn), life (ḥifẓ al-nafs), intellect (ḥifẓ al-'aql), lineage (ḥifẓ al-nasl), and wealth (ḥifẓ al-māl). However, contemporary developments in maqāṣid studies have expanded these objectives into more contextual and socially responsive frameworks..

The thought of Muhammad al-Ṭāhir Ibn 'Āshūr has made a significant contribution to the development of a more systematic and applicable understanding of Maqāṣid al-Sharī'ah. Ibn 'Āshūr emphasized that maqāṣid should not merely be understood as the normative objectives of Islamic law but also as a set of principles that can guide policymaking and socio-economic governance (Ibn Ashur, 2006). In the institutional context, this perspective is particularly relevant for assessing the extent to which organizations internalize Islamic values within their operational practices.

Furthermore, Ibn 'Āshūr's maqāṣid framework can be operationalized into several parameters relevant to organizational governance. These parameters include rawāj al-amwāl (wealth circulation), which emphasizes the productive distribution of wealth; al-wuḍūḥ (transparency), which concerns openness and information disclosure; ḥifẓ al-amwāl (asset protection), which requires secure and responsible asset management; an-nuzūl 'alā al-ḥukm (compliance with legal and regulatory frameworks); and al-'adālah (justice), which reflects fairness in both distribution and stakeholder treatment (Auda, 2008). These parameters provide a more comprehensive evaluative framework than conventional administrative approaches.

Despite these conceptual developments, the evaluation of Islamic philanthropic institutions remains largely dominated by quantitative indicators, such as the amount of funds collected and distributed and the number of beneficiaries served. Such approaches are often insufficient to capture the quality of governance and the substantive implementation of maqāṣid principles (Ascarya, 2021). Consequently, a potential imbalance may arise between program outputs and the fundamental values that should underpin Islamic philanthropy. Previous studies have examined various dimensions of Islamic philanthropy, including the effectiveness of zakat management (Beik, 2015), the role of philanthropy in poverty alleviation (Kasri, 2016), and empowerment models based on productive zakat (Asya et al., 2025). Additionally, several studies have begun to link philanthropy with the maqāṣid approach, particularly in measuring the performance of zakat institutions (Bedoui & Mansour, 2014). However, studies specifically integrating Ibn 'Āshūr's maqāṣid parameters into the evaluation of

philanthropic governance remain relatively limited.

This limitation indicates a research gap between the normative framework of maqāṣid and its practical application in philanthropic evaluation. Most existing studies position maqāṣid at a conceptual level without sufficiently operationalizing measurable indicators that can be applied to assess institutional performance. Without clear indicators, maqāṣid risks remaining a normative concept with limited practical implementation in organizational settings.

Based on this background, the present study seeks to address this research gap by examining philanthropic practices at Yayasan Bina Mulia through the framework of Maqāṣid al-Sharī'ah from Ibn 'Āshūr's perspective, operationalized into five key parameters. This study not only describes the existing philanthropic practices but also analyzes their conformity with maqāṣid principles, identifies existing gaps, and formulates a more applicable and contextual evaluative model. Accordingly, this research offers a contribution in the form of a reconstructed maqāṣid-based evaluative framework for Islamic philanthropy that bridges normative principles and institutional practices. This framework is expected to serve as a foundation for the development of more operational evaluation instruments in future studies. In addition to contributing theoretically to the advancement of Maqāṣid al-Sharī'ah scholarship, this study is also expected to provide practical implications for improving the governance of Islamic philanthropic institutions toward greater transparency, justice, accountability, and public welfare.

RESEARCH METHOD

This study employed a qualitative approach with a field research design. This approach was chosen because the study aims to gain an in-depth understanding of Islamic philanthropic practices within an institutional context and to analyze their conformity with the principles of Maqāṣid al-Sharī'ah from the perspective of Ibn 'Āshūr. A qualitative approach enables researchers to explore meanings, processes, and the dynamics of philanthropic management comprehensively (Creswell, 2014).

The research was conducted at Yayasan Bina Mulia, an Islamic philanthropic institution engaged in religious, disaster relief, health, educational, and social programs. The selection of this research site was based on the consideration that Yayasan Bina Mulia demonstrates diverse philanthropic activities, a structured management system, and various empowerment programs aimed at promoting public welfare (maṣlaḥah).

The data sources consisted of primary and secondary data. Primary data were obtained through in-depth interviews with three purposively selected informants: the Human Resources (HR) Director, a Program Division staff member, and a beneficiary of Yayasan Bina Mulia's programs. The HR Director was selected due to his comprehensive understanding of organizational

policies, institutional governance, human resource development, and program monitoring and evaluation mechanisms. The Program Division staff member was interviewed to provide information regarding the implementation of philanthropic programs, aid distribution processes, and operational activities in the field. Meanwhile, the beneficiary was interviewed to gain insights into the impact of the programs, their perceived benefits, and the extent to which the assistance provided met community needs.

Secondary data were collected through a literature review and an examination of various written sources relevant to the study. These sources included books, scholarly articles, previous research findings, institutional profiles, program publications, and organizational information available through the official media channels of Yayasan Bina Mulia. In addition, supporting data were obtained from information provided by the informants regarding program development, operational mechanisms, internal policies, and fund management practices discussed during the interview process.

Data were collected through interviews, documentation, and literature review. Semi-structured interviews were conducted to obtain in-depth and contextual information regarding institutional governance, program implementation, evaluation mechanisms, and philanthropic practices. Documentation techniques were utilized to gather supporting information from official institutional publications and field notes recorded during the research process. The literature review was conducted to strengthen the theoretical foundation of the study, particularly concerning the concepts of Islamic philanthropy and Maqāṣid al-Sharī‘ah from Ibn ‘Āshūr’s perspective..

Data analysis was carried out using the interactive model developed by Miles and Huberman, which consists of data reduction, data display, and conclusion drawing (Matthew B. Miles, 1994). The collected data were subsequently analyzed using Ibn ‘Āshūr’s Maqāṣid al-Sharī‘ah framework, operationalized into five key parameters: rawāj al-amwāl (wealth circulation), al-wuḍūḥ (transparency), ḥifẓ al-amwāl (asset protection), an-nuzūl ‘alā al-ḥukm (compliance with legal and regulatory provisions), and al-‘adālah (justice). These parameters served as analytical tools to assess the extent to which the philanthropic practices of Yayasan Bina Mulia align with maqāṣid principles and to identify areas requiring further improvement.

To ensure data credibility, this study employed both source triangulation and methodological triangulation. Source triangulation was conducted by comparing information obtained from the HR Director, Program Division staff member, and program beneficiary to identify consistencies and discrepancies across

informants. Methodological triangulation was carried out by comparing interview findings with documentary evidence and relevant literature sources.

The validation process also involved confirming information related to program implementation, organizational development, operational procedures, and internal policies provided by the informants through supporting data available in institutional profiles, program publications, official foundation media, and the researcher's field notes. Consequently, the study's findings were not based on a single source of information but were derived through a cross-verification process aimed at enhancing the credibility, consistency, and reliability of the research data.

RESULTS AND DISCUSSION

The Concept of Islamic Philanthropy From The Prespective Of Ibn 'Āshūr's *Maqāṣid al-Sharī'ah*

Islamic philanthropy represents the manifestation of Islamic teachings that emphasize wealth distribution and social solidarity in promoting the welfare of society. In contemporary scholarship, Islamic philanthropy is not limited to classical instruments such as zakat, infaq, sadaqah, and waqf, but is also positioned as an integral component of the Islamic social finance system that contributes to poverty alleviation and the reduction of economic inequality. Consequently, philanthropy is not merely charitable in nature but also incorporates an empowerment dimension aimed at enhancing the long-term self-sufficiency of beneficiaries (mustaḥiq) (Dirie, 2023).

The concept of Islamic philanthropy becomes increasingly comprehensive when examined through the perspective of Maqāṣid al-Sharī'ah. Fundamentally, Maqāṣid al-Sharī'ah refers to the objectives of Islamic law that seek to promote public welfare (jalb al-maṣāliḥ) and prevent harm (dar' al-mafāsid). In its contemporary development, maqāṣid is no longer understood solely through the framework of the five essential necessities (al-ḍarūriyyāt al-khams); rather, it has evolved into an analytical framework applicable to a broad range of social, economic, and institutional issues (Jahangir, 2026).

The thought of Muhammad al-Ṭāhir Ibn 'Āshūr has made a significant contribution to the development of a more contextual and practical understanding of maqāṣid. Ibn 'Āshūr argued that maqāṣid should function not only as the normative foundation of Islamic law but also as a universal principle for achieving public welfare (al-maṣlaḥah al-'āmmah). Therefore, maqāṣid may serve as an evaluative framework for assessing policies, organizational governance, and institutional practices, including those of Islamic philanthropic organizations (Zailani et al., 2023).

From Ibn 'Āshūr's perspective, Islamic philanthropy can be analyzed

through five key parameters relevant to contemporary philanthropic governance. First, rawāj al-amwāl (wealth circulation), which emphasizes the importance of distributing wealth so that it does not remain concentrated among particular groups. Within the context of Islamic philanthropy, this principle is reflected in efforts to allocate funds not only for consumptive purposes but also for productive activities that promote the economic independence of beneficiaries (Rizqiyah et al., 2026).

Second, al-wuḍūḥ (transparency), which refers to openness in management and the disclosure of information to stakeholders. In institutional practice, this principle is realized through the provision of clear information regarding the collection, management, and distribution of funds, thereby strengthening public trust in philanthropic organizations.

Third, ḥifẓ al-amwāl (asset protection), which emphasizes the importance of managing assets and funds in a trustworthy, professional, and responsible manner. This principle aims to ensure organizational sustainability while minimizing the risk of misuse or loss of assets that could reduce the benefits received by beneficiaries (Prayogo Harto et al., 2022).

Fourth, an-nuzūl ‘alā al-ḥukm (compliance with legal and regulatory provisions), which requires all philanthropic activities to operate in accordance with both Islamic principles and applicable regulations. Compliance with legal and Sharī‘ah requirements is essential for maintaining institutional legitimacy and strengthening public confidence in philanthropic organizations (Zailani et al., 2023).

Fifth, al-‘adālah (justice), which emphasizes the proportional, targeted, and welfare-oriented distribution of resources. In the context of Islamic philanthropy, justice is not measured solely by the amount of assistance distributed but also by the extent to which programs reach those in need and generate sustainable social impacts (Asya et al., 2025).

Based on the foregoing discussion, the concept of Islamic philanthropy from the perspective of Ibn ‘Āshūr’s Maqāṣid al-Sharī‘ah demonstrates a close relationship between the normative values of Islamic law and institutional governance practices. Philanthropy should not merely be understood as the distribution of charitable assistance but also as a social instrument that must be managed professionally, transparently, accountably, and with a long-term orientation toward public welfare. Accordingly, Ibn ‘Āshūr’s maqāṣid framework provides a conceptual foundation for evaluating Islamic philanthropic practices while identifying areas that require further strengthening within philanthropic governance.

Implementation of Philanthropic Practices at Yayasan Bina Mulia

The implementation of Islamic philanthropy within an institution is not solely measured by the collection and distribution of funds but also by the organizational governance that supports program effectiveness and the sustainability of services provided to society. In this context, Islamic philanthropy requires the integration of Sharī‘ah values with professional organizational management principles, including accountability, transparency, and the effective management of charitable funds (Rizqiyah et al., 2026). This indicates that the success of a philanthropic institution is determined not only by the amount of funds collected but also by its ability to manage entrusted resources professionally and sustainably.

Based on an interview with the Human Resources (HR) Director of Yayasan Bina Mulia, the institution is managed through a systematic and multi-tiered organizational structure. This structure consists of a Board of Trustees, a Board of Management, and a Supervisory Board. The Board of Trustees is responsible for determining policy directions and approving the foundation’s strategic programs. The Board of Management oversees the implementation of daily operational activities, while the Supervisory Board is tasked with monitoring organizational performance to ensure compliance with established objectives and policies. (Direktur SDM, 2026).

This organizational structure demonstrates a clear division of functions among policymakers, executors, and supervisors. Such a distribution of roles is essential for supporting organizational accountability and minimizing potential conflicts of interest in institutional management (Hasibuan, 2017).

In its operational activities, Yayasan Bina Mulia organizes its responsibilities into several key divisions, namely the Fundraising Division, Program Empowerment Division, Media Division, and Finance Division. The Fundraising Division is responsible for collecting donations from the public through various channels, both directly and via digital platforms. The Program Empowerment Division is responsible for planning and implementing social programs. The Media Division supports the publication of activities and dissemination of information to the public, while the Finance Division manages financial administration and prepares the institution’s financial reports (Hasibuan, 2017). Therefore, the organizational structure serves not merely as an administrative arrangement but also as an instrument for maintaining institutional integrity.

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The utilization of digital media in fundraising activities demonstrates the institution's adaptation to advancements in information technology. In addition to expanding donor outreach, the use of digital platforms facilitates the dissemination of program information to the wider community.

Based on the interview findings, organizational activities are supported by the implementation of Standard Operating Procedures (SOPs), which aim to maintain consistency, effectiveness, and efficiency in every activity. Furthermore, performance evaluation is conducted through a multi-layered monitoring system on a daily, monthly, and annual basis. This evaluation process is intended to ensure that implemented programs are aligned with predetermined objectives and targets (Anis & Nisa, 2024).

In terms of human resource management, Yayasan Bina Mulia employs both open and closed recruitment systems. Open recruitment is conducted through announcements on social media platforms while considering specific qualifications, whereas closed recruitment is carried out through internal promotions. In addition, the involvement of volunteers not only supports program implementation but also serves as a means of fostering social awareness and civic engagement among younger generations (Tuhfa, 2019).

The philanthropic programs implemented by Yayasan Bina Mulia focus on five primary sectors, collectively known as K3PS: religious affairs, disaster relief, healthcare, education, and social welfare. Among the institution's flagship initiatives are the Outstanding Orphan Scholarship Program and the Bina Mulia Mengabdi Program. Based on interviews with Program Division staff and program beneficiaries, these initiatives provide not only material assistance but also mentoring and capacity-building activities aimed at enhancing the overall benefits of the programs for the community. (Beik, 2015).

These findings indicate that the orientation of Yayasan Bina Mulia's programs extends beyond charitable assistance toward broader community empowerment efforts. This approach is consistent with contemporary developments in Islamic philanthropy, which emphasize capacity building and the promotion of beneficiary self-reliance(Beik, 2015).

Regarding fund distribution practices, Yayasan Bina Mulia applies a contract-based (akad) system.

According to the informants, each donation received is allocated to predetermined programs in accordance with its designated purpose. This mechanism is intended to maintain public trust while ensuring that collected funds are utilized according to their specified objectives (Ascarya, 2021). Furthermore, the informants reported that by the end of 2025, the institution had achieved an 11% increase in fund distribution compared to the previous year. This increase reflects the growth of philanthropic activities carried out by the foundation, although the present study does not focus on quantitatively measuring financial performance. (Director SDM, 2026).

Overall, the findings indicate that Yayasan Bina Mulia has established a structured philanthropic management system through a clear division of organizational functions, the implementation of diverse programs, and periodic monitoring and evaluation mechanisms. These findings are subsequently analyzed using Ibn ‘Āshūr’s Maqāṣid al-Sharī‘ah framework to assess their conformity with the principles of *rawāj al-amwāl* (wealth circulation), al-wuḍūḥ (transparency), *ḥifẓ al-amwāl* (asset protection), *an-nuzūl ‘alā al-ḥukm* (compliance with legal and regulatory provisions), and *al-‘adālah* (justice).

Implementation of Islamic Philanthropy Based on Ibn ‘Āshūr’s Maqāṣid al-Sharī‘ah

Muhammad al-Ṭāhir Ibn ‘Āshūr conceptualized Maqāṣid al-Sharī‘ah as both a normative and operational framework for regulating social life, including the governance of Islamic philanthropic institutions. Unlike the classical maqāṣid approach, which primarily focuses on the protection of the five essential necessities (al-ḍarūriyyāt al-khams), Ibn ‘Āshūr developed a broader and more contextual perspective by emphasizing collective welfare (al-maṣlaḥah al-‘āmmah) and the sustainability of social systems. This approach is considered highly relevant to addressing the dynamics of modern institutions, which require the integration of Sharī‘ah values with professional management practices in philanthropic organizations (Ibn Ashur, 2006).

In the context of contemporary Islamic philanthropy, Maqāṣid al-Sharī‘ah serves not only as a normative foundation for zakat, infaq, sadaqah, and waqf practices but also as an evaluative instrument for assessing the quality of institutional governance. This perspective is consistent with Jasser Auda’s view of maqāṣid as an open system capable of responding to contemporary institutional challenges, including transparency, accountability, and the effectiveness of social fund distribution (Auda, 2008). Therefore, this study analyzes the implementation of Islamic philanthropy at Yayasan Bina Mulia through the five key maqāṣid parameters proposed by *Ibn*

'Āshūr: rawāj al-amwāl, al-wuḍūḥ, ḥifẓ al-amwāl, an-nuzūl al-ḥukm, and al-'adālah.

1. *Rawāj al-Amwāl* (Wealth Circulation)

The principle of rawāj al-amwāl emphasizes that wealth should not remain concentrated within a particular group but should continuously circulate to generate broad social benefits. From a maqāṣid perspective, the circulation of wealth is an essential instrument for promoting economic justice and reducing social inequality.

Based on interviews with the Human Resources Director and Program Division staff, Yayasan Bina Mulia distributes philanthropic funds through various programs covering religious affairs, disaster relief, healthcare, education, and social welfare (K3PS). These programs have reached beneficiaries in need, particularly those facing emergency situations and basic livelihood challenges.

Nevertheless, the findings indicate that most programs remain oriented toward consumptive assistance, such as charitable donations and direct social aid (Program Devision, 2026). While this approach is important for addressing short-term needs, especially during disasters and social crises, Ibn 'Āshūr's perspective suggests that rawāj al-amwāl extends beyond wealth distribution to include the sustainable enhancement of beneficiaries' economic capacity. Consequently, this study did not identify any structured productive economic empowerment programs specifically designed to promote the long-term economic independence of beneficiaries (Firdaus et al., 2026).

2. *Al-Wuḍūḥ* (Transparency))

The principle of al-wuḍūḥ relates to information disclosure and clarity in managing public trust and entrusted resources. Within philanthropic institutions, transparency is a crucial factor in building public and donor trust.

The interview findings reveal that Yayasan Bina Mulia has established a financial recording and reporting system that is regularly prepared by the Finance Division. Information regarding fundraising and fund distribution activities is also communicated through internal evaluation meetings.

However, these financial reports are not regularly published to the broader public through the foundation's official media channels. Therefore, while the implementation of al-wuḍūḥ has been achieved at the internal organizational level, it has not yet fully met the standards of public transparency emphasized in contemporary philanthropic governance, which advocates broad and accessible public access to information (BAZNAS., 2023).

3. *Ḥifẓ al-Amwāl* (Asset Protection)

The principle of ḥifẓ al-amwāl emphasizes the protection of assets from misuse, loss, or unprofessional management. In the context of

philanthropic institutions, this principle is closely related to supervision systems, accountability mechanisms, and internal controls.

The findings indicate that Yayasan Bina Mulia has implemented a structured fund management system through a clear division of responsibilities among the Fundraising Division, Program Division, and Finance Division. Supervision of fund utilization is conducted internally through routine evaluations involving organizational leaders and the Sharī‘ah Supervisory Board (DPS).

Nevertheless, this study found no evidence of periodic independent external audits of philanthropic fund management. As a result, asset protection remains largely dependent on the institution’s internal monitoring system. Strengthening external audit mechanisms could therefore serve as a strategic measure to enhance institutional credibility and public trust.

4. *An-Nuzūl al-Ḥukm* (Compliance with Laws and Regulations)

The principle of an-nuzūl al-ḥukm concerns compliance with both Sharī‘ah principles and applicable legal regulations. From a maqāṣid perspective, legal compliance is essential for maintaining social order and preventing deviations in the management of charitable funds.

The findings demonstrate that Yayasan Bina Mulia possesses clear institutional legality and conducts its philanthropic activities in accordance with prevailing regulations. Furthermore, the presence of a Sharī‘ah Supervisory Board plays an important role in ensuring that programs and fund management mechanisms remain compliant with Islamic principles. These findings indicate that the implementation of an-nuzūl al-ḥukm has been carried out effectively. Compliance with legal requirements and Sharī‘ah supervision represents one of the institution’s primary strengths in philanthropic governance.

5. *Al-‘Adālah* (Justice)

The principle of al-‘adālah constitutes the ultimate objective of the overall framework of Maqāṣid al-Sharī‘ah. In the context of Islamic philanthropy, justice encompasses not only the equitable distribution of assistance but also the accuracy of beneficiary targeting and the sustainability of social benefits.

Based on interviews with Program Division staff and program beneficiaries, the assistance provided by Yayasan Bina Mulia has been directed toward groups that meet established beneficiary criteria, including low-income communities, orphans, disaster victims, and other vulnerable groups. These findings demonstrate efforts to realize distributive justice in the allocation of philanthropic resources (Program Division & Beneficiaries, 2026).

However, from Ibn ‘Āshūr’s perspective, justice is not assessed solely through accurate targeting but also through the ability of programs to

generate sustainable social and economic transformation. Therefore, the predominance of consumptive programs suggests that the implementation of al-ʻadālah still requires further strengthening through empowerment initiatives capable of fostering the long-term self-reliance of beneficiaries (Asya et al., 2025).

Table 1. Summary of the Implementation of Maqāṣid al-Sharīʻah at Yayasan Bina Mulia

Parameter	Indicator	Key Findings	Status
Rawāj al-Amwāl	Economic empowerment programs	Not yet available	Low
Al-Wuḍūḥ	Publication of financial reports	Internal reporting only	Moderate
Ḥifẓ al-Amwāl	Supervision system and external audit	No external audit conducted	Moderate
An-Nuzūl al-Ḥukm	Legal compliance and Sharīʻah Supervisory Board	Fully implemented	High
Al-ʻAdālah	Accuracy of beneficiary targeting	Achieved	High

Overall, the implementation of Islamic philanthropy at Yayasan Bina Mulia reflects the fundamental principles of Maqāṣid al-Sharīʻah as formulated by Ibn ʻĀshūr. However, the implementation remains more focused on distribution activities and administrative compliance than on sustainable socio-economic transformation. The primary gaps identified include the absence of structured economic empowerment programs, limited public transparency, and the lack of periodic external auditing mechanisms. Therefore, strengthening institutional strategies that emphasize empowerment, transparency, and sustainability is necessary to enhance the effectiveness of Islamic philanthropy as an instrument of social development (Firdaus et al., 2026).

Reconstruction of a Maqāṣid al-Sharīʻah-Based Evaluative Approach to Islamic Philanthropy.

Based on the empirical findings, the evaluation system employed by philanthropic institutions tends to focus primarily on administrative aspects, such as budget realization, the number of beneficiaries, and quantitative program achievements. Although such an approach is important from the perspective of modern management, it does not fully capture the substantive dimension of Islamic philanthropy, namely the realization of sustainable maṣlaḥah (public welfare). Within the framework of Maqāṣid al-Sharīʻah as formulated by Ibn ʻĀshūr, economic and social activities are assessed not only based on their outputs but also on their values, objectives, and impacts on social balance and justice (Auda, 2008). This perspective is reinforced by contemporary studies emphasizing the importance of social impact measurement within Islamic

philanthropic institutions (Asya et al., 2025).

Therefore, a reconstruction of the evaluative approach is needed—one that is not merely technocratic but also normative and philosophical. This reconstruction positions Maqāṣid al-Sharī‘ah as the primary evaluation framework, enabling assessments to address not only how much assistance has been distributed but also the extent to which such assistance contributes to justice, transparency, sustainability, and the protection of communal assets. In this regard, the maqāṣid approach is also aligned with the concept of sustainable development in Islamic economics, which emphasizes a balance between economic, social, and spiritual dimensions (Ascarya, 2021)

1. Integrating Maqāṣid Parameters into the Evaluation System.

The evaluative model reconstructed in this study is built upon Ibn ‘Āshūr’s five principal maqāṣid parameters: rawāj al-amwāl, al-wuḍūḥ, ḥifẓ al-amwāl, an-nuzūl ‘alā al-ḥukm, and al-‘adālah. These parameters are not treated as separate indicators but rather as components of an integrated evaluation system. Such an integrative approach is consistent with the contemporary maqāṣid paradigm, which views Sharī‘ah as a holistic and multidimensional system.

First, rawāj al-amwāl (wealth circulation) is employed to assess the extent to which philanthropic funds not only reach beneficiaries but also generate sustainable economic circulation. Ibn ‘Āshūr argued that the stagnation of wealth contradicts the objectives of Sharī‘ah because it may exacerbate social inequality(Ibn Ashur, 2006). Therefore, evaluation should measure not only the amount of funds distributed but also their long-term impact on beneficiary self-reliance. Previous studies have demonstrated that empowerment programs significantly contribute to improving beneficiaries’ welfare in a sustainable manner (Zailani et al., 2023).

Second, al-wuḍūḥ (transparency) serves as a key indicator for building public trust. Transparency extends beyond internal reporting and includes the disclosure of information to donors and the wider community. Within the maqāṣid framework, transparency represents a systemic principle that ensures accountability and institutional legitimacy. In contemporary practice, transparency may be enhanced through financial-report digitalization and technology-based public disclosure mechanisms (BAZNAS., 2023).

Third, ḥifẓ al-amwāl (asset protection) emphasizes the importance of secure and responsible financial governance. In the philanthropic context, this includes preventing fund misuse, strengthening internal control systems, and implementing effective risk management. This principle aligns closely with the Islamic value of amānah (trustworthiness). Furthermore, external audits and independent oversight mechanisms serve as essential instruments for maintaining

the credibility of modern philanthropic institutions (Rizqiyah et al., 2026).

Fourth, an-nuzūl ʻalā al-ḥukm (compliance with laws and regulations) ensures that all institutional activities operate in accordance with Sharīʻah principles and applicable legal provisions. Such compliance encompasses institutional legality, contractual mechanisms (akad), and regulations governing social fund management. Within the Indonesian context, compliance with zakat and philanthropic regulations constitutes a crucial element of good governance (Kusmilawaty et al., 2024)

Fifth, al-ʻadālah (justice) represents the ultimate objective of all philanthropic activities. Evaluation should not focus solely on the distribution of assistance but also on targeting accuracy, proportional distribution, and the program's capacity to generate sustainable impacts. Contemporary scholarship has further developed this concept into what may be termed sustainable justice, namely a form of justice that not only addresses short-term needs but also contributes to long-term socio-economic improvement (Asya et al., 2025).

2. Transforming Evaluation from Administrative to Substantive Approaches

This reconstruction emphasizes the need for a paradigm shift from administrative evaluation toward substantive evaluation. Administrative evaluation tends to focus on procedural compliance and quantitative achievements, whereas substantive evaluation is oriented toward values, objectives, and program impacts.

Under this approach, program success is no longer measured solely by the number of beneficiaries but also by the social and economic changes experienced by them. For instance, an assistance program should be evaluated not only by the amount of funds distributed but also by its effectiveness in improving quality of life, economic independence, and human dignity. This perspective is consistent with the maqāṣid framework, which places public welfare at the center of Islamic law (Surono et al., 2025). Furthermore, it aligns with impact-based evaluation models commonly applied in assessing the performance of modern social institutions (Beik, 2015).

3. Simulation of the Evaluative Model

As an illustration, this evaluative model may be applied to the Outstanding Orphan Scholarship Program. Under a conventional approach, program success is typically measured through indicators such as the number of scholarship recipients, the amount of financial assistance distributed, and participants' academic achievements.

In contrast, a maqāṣid-based evaluation adopts a more comprehensive perspective. From the standpoint of rawāj al-amwāl, the program is assessed according to its

capacity to generate social mobility and future welfare opportunities for beneficiaries. From the perspective of al-'adālah, evaluation focuses on fairness in the selection process and the accuracy of beneficiary targeting.

Furthermore, al-wuḍūḥ requires transparency in both the selection process and public reporting. From the perspective of ḥifẓ al-amwāl, evaluation focuses on the security and proper utilization of funds according to their designated purposes. Meanwhile, an-nuzūl al-ḥukm ensures that all program mechanisms comply with Sharī'ah principles and applicable regulations.

Through this approach, evaluation becomes more comprehensive and capable of identifying dimensions that are often overlooked in administrative assessments. Moreover, it enables institutions to implement continuous improvement based on maqāṣid values (Prayogo Harto et al., 2022).

4. Operational Model of Maqāṣid-Based Evaluation.

As an operational framework, the evaluative model may be formulated as follows:

Parameter Maqāṣid	**Evaluation Indicator**	**Required Evidence**	**Assessment Criteria**
Rawāj al-Amwāl	Economic empowerment programs	Program reports and beneficiary data	High, Moderate, Low
Al-Wuḍūḥ	Publication of financial reports	Website, social media, public reports	High, Moderate, Low
Ḥifẓ al-Amwāl	Supervision system and internal audits	SOPs, financial reports, audit reports	High, Moderate, Low
An-Nuzūl al-Ḥukm	Legal compliance and Sharī'ah Supervisory Board	Legal documents, DPS reports	High, Moderate, Low
Al-'Adālah	Accuracy of beneficiary targeting	Beneficiary data and program evaluations	High, Moderate, Low

This model demonstrates that Maqāṣid al-Sharī'ah functions not merely as a normative concept but also as a practical framework that can be integrated into the program management cycle. Furthermore, such integration has the potential to be developed into a maqāṣid-based index capable of measuring institutional performance both quantitatively and qualitatively (Bedoui & Mansour, 2014).

5. Theoretical and Practical Implications

From a theoretical perspective, this reconstruction reinforces the position of Maqāṣid al-Sharī'ah as an analytical framework for modern philanthropic governance. Maqāṣid is no longer understood solely as a normative legal concept but also as an applicable evaluative instrument. This approach

broadens maqāṣid studies beyond the domain of normative Islamic jurisprudence toward public policy and institutional management (Kamali, 2008).

From a practical perspective, the proposed model may serve as a guideline for philanthropic institutions seeking to improve governance quality and program effectiveness. By integrating maqāṣid values into evaluation processes, institutions can become not only more effective in managerial terms but also stronger in moral and spiritual legitimacy. Furthermore, the implementation of this model has the potential to enhance public trust and encourage greater community participation in the development of Islamic philanthropy (Zailani et al., 2023).

Conclusion

This study demonstrates that the practice of Islamic philanthropy at Yayasan Bina Mulia has incorporated the values of Maqāṣid al-Sharī'ah from the perspective of Muhammad al-Ṭāhir Ibn 'Āshūr through a structured institutional governance system, compliance with applicable regulations, and the implementation of various social programs within the K3PS sectors (religious affairs, disaster relief, health, education, and social welfare). Based on the analysis of the five maqāṣid parameters—Rawāj al-Amwāl, Al-Wuḍūḥ, Ḥifẓ al-Amwāl, An-Nuzūl al-Ḥukm, and Al-'Adālah—the findings reveal that legal compliance and distributive justice have been implemented effectively. However, the aspects of wealth circulation, transparency, and asset protection still require further enhancement, particularly in terms of developing sustainable empowerment programs, increasing public disclosure of information, and strengthening independent monitoring and evaluation mechanisms.

The findings also indicate that the evaluation system currently employed by the institution remains largely focused on administrative aspects and quantitative achievements, such as the number of programs implemented, budget realization, and the number of beneficiaries served. While these indicators are important, they are insufficient to comprehensively assess the level of public welfare (maṣlaḥah), the sustainability of program impacts, and the extent to which philanthropic activities align with the broader objectives of Sharī'ah. Consequently, a gap exists between current evaluation practices and the Maqāṣid al-Sharī'ah framework, which emphasizes values, objectives, and long-term social impacts.

As a contribution to the field, this study proposes a Maqāṣid al-Sharī'ah-based evaluation model grounded in Ibn 'Āshūr's framework. The model integrates five key maqāṣid parameters with operational indicators, supporting evidence, and assessment criteria. It is expected to serve as an alternative

evaluative framework for Islamic philanthropic institutions seeking to enhance accountability, transparency, program effectiveness, and the sustainability of benefits delivered to society. Accordingly, Islamic philanthropy should be understood not merely as a mechanism for distributing assistance but also as a strategic instrument for empowerment and social development aimed at achieving sustainable public welfare (maṣlaḥah) for the broader community.

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