

Contextualisation of Mustahik Priority Scale Criteria in LAZISNU East Java *Maqasid Syariah Index* Perspective

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Abstract: This research compiles a pattern of determining the priority of mustahik or zakat recipients applied in the East Java Nahdhatul Ulama zakat institution using indicators from the maqasid syariah index. The meaning of the mustahik priority scale is still multi-interpreted, there is no standardised measure and standard set. As a result, in some areas there are mustahiks who do not receive zakat distribution, and on the other hand, one mustahik gets assistance by two zakat institutions. Another crucial problem is the inequality of recipients of zakat funds that are uneven and not need-based. This is where there needs to be a standard concept, as practised by Lazisnu East Java. This research is qualitative in nature by taking primary data from interviews with amil zakat and mustahik as recipients of zakat. The research findings show that basically the determination of mustahik in Lazisnu East Java is based on the provisions of the Qur'an. Only in the asnaf fii sabilillah is interpreted with students, teaching staff and those who seek knowledge and preach Islam. The priority scale of the eight asnaf is determined based on the needs of the asnaf for zakat assistance both consumptively and productively. The basis of needs is based on the territoriality of the asnaf, not across regions. However, in the productive aspect, the most prioritised asnaf are asnaf who can develop zakat funds. In the perspective of maqasid sharia index, the basis of need in determining the priority scale is in accordance with the sharia hierarchy that prioritises dhururi, rather than tahsiniyah.

Keywords: zakat, priority scale; *mustahik*; Lazisnu; Maqasid Syariah Index

Introduction

Zakat management in Indonesia has a strategic role in overcoming socio-economic problems, especially in efforts to alleviate poverty and improve community welfare.¹ As a country with the largest Muslim population in the world, Indonesia has enormous zakat potential. However, the main challenge faced is how to ensure the distribution of

¹ Qurroh Ayuniyyah, Didin Hafidhuddin, and Hambari Hambari, "The Strategies in Strengthening the Role of Zakat Boards and Institutions in Indonesia," *International Journal of Zakat* 5, no. 3 (2020): 73–87, <https://doi.org/10.37706/ijaz.v5i3.244>.

zakat can be right on target and provide optimal impact for the mustahik.² The distribution of zakat in Indonesia's provision is given to mustahik by considering the priority scale. This priority scale has not been able to be translated standardly by zakat institutions.³

In East Java, Lembaga Amil Zakat, Infaq, dan Shadaqah Nahdlatul Ulama (LAZISNU) acts as one of the main institutions in the management of zakat. LAZISNU is tasked with collecting, managing, and distributing zakat funds to various mustahik groups that meet the criteria in Islam, such as fakir, miskin, amil, muallaf, gharim, sabilillah, and ibnu sabil. However, with so many mustahiks who need help, the biggest challenge is to determine the priority scale in the distribution of zakat to make it more effective and equitable.⁴

One of the approaches used in determining mustahik priorities is by applying the Maqasid Syariah Index. The concept of Maqasid Syariah refers to the main objectives of sharia which include five fundamental aspects: protecting religion (hifz ad-din), protecting the soul (hifz an-nafs), protecting the mind (hifz al-aql), protecting offspring (hifz an-nasl), and protecting property (hifz al-mal).⁵ By using this approach, LAZISNU can assess the needs of mustahik based on the level of urgency and impact on these five aspects, so that the distribution of zakat becomes more systematic and targeted.

Recent data shows that the potential of zakat in East Java reaches 36 trillion, but the realisation of its collection is still far from optimal, which is

² Erie Hariyanto et al., "Effectiveness of the Economic System to Zakat and Waqf for Empowerment of the Ummah in Indonesia," *International Journal of Advanced Science and Technology* 29, no. 6 (2020): 1910–16.

³ Norliyana Izzati Mohd Nazri Nazri and Hasanah Abd Khafidz, "Zakat Harta Ahli Keluarga Dan Tanggungan Menurut Fiqh Islam Dan Impaknya," *Jurnal "Al-Shafi'i: Jurnal Antarabangsa Kajian Islam Kontemporari" Pusat Penyelidikan Mazhab Syafi'i* 1, no. 1 (2020): 1–24.

⁴ Ajeng Sonial Manara, Arif Rachman Eka Permata, and R. Gatot Heru Pranjoto, "Strategy Model for Increasing the Potential of Zakat through the Crowdfunding-Zakat System to Overcome Poverty in Indonesia," *International Journal of Zakat* 3, no. 4 (2018): 17–31, <https://doi.org/10.37706/ijaz.v3i4.104>.

⁵ Maheran Zakaria, Muhammad Saiful Anuar Yusoff, and Zuraidah Sanusi, "Governance and Efficiency of Zakah Distributions Based on the Dire Necessities of Maqasid Al-Syariah," *International Journal of Financial Research* 10, no. 5 (2019): 191–203, <https://doi.org/10.5430/ijfr.v10n5p191>.

only around 405 billion.⁶ This gap indicates the need for a more effective strategy in improving the collection and distribution of zakat. One of the main obstacles is the low level of public awareness in paying zakat through official institutions, as well as the lack of transparency and innovation in its management.⁷

In practice, LAZISNU East Java has shown good progress. In 2024, LAZISNU managed to collect 168.4 billion in zakat funds and distributed them to around 1.5 million beneficiaries. The beneficiaries come from various social backgrounds, including the urban and rural poor. However, despite the large number of beneficiaries, the challenge of determining distribution priorities is still an issue that must be overcome.⁸

One of the main challenges in determining the mustahik prioritisation scale is the lack of accurate and integrated data regarding their socio-economic conditions. LAZISNU often faces difficulties in identifying mustahiks who are truly in need compared to those who are still able to survive with their existing conditions. In this case, the utilisation of information technology and data from Bappenas' Socio-Economic Registry can be an effective solution to ensure more accurate and transparent distribution of zakat.⁹

On the other hand, the principle of *fiqh al-awlawiyah* or the concept of priority in Islam can also be applied in the strategy of determining mustahik. This principle emphasises the importance of providing assistance to individuals or groups who are in the most urgent and high-risk conditions.¹⁰ For example, mustahiks who experience very poor health conditions, those who have lost their main livelihood, or

⁶ Mimit Primyastanto et al., "The Business Evaluation Analysis of Milkfish Otak-Otak (Chanos Chanos) at Gresik District, East Java," *International Journal of Scientific and Technology Research* 8, no. 12 (2019): 444–48.

⁷ Siah Khosyi'ah et al., "Absolute Competence in the Fields of Alms in the Religious Courts," *International Journal of Islamic Khazanah* 11, no. 2 (2021): 90–102, <https://doi.org/10.15575/ijik.v11i2.12428>.

⁸ Aris Puji Purwatiningsih, "Why Do Indonesia Zakat Collection Not as Effective as Malaysia's?," *HIKMATUNA: Journal for Integrative Islamic Studies* 6, no. 1 (2020): 74–90, <https://doi.org/10.28918/hikmatuna.v6i1.2100>.

⁹ Purwatiningsih.

¹⁰ Robiatul Auliyah and Basuki Basuki, "Ethical Values Reflected on Zakat and CSR: Indonesian Sharia Banking Financial Performance," *Journal of Asian Finance, Economics and Business* 8, no. 1 (2021): 225–35, <https://doi.org/10.13106/jafeb.2021.vol8.no1.225>.

vulnerable groups such as widows and orphans, need more attention than those who still have other sources of income.

In addition to the fiqh al-awlawiyyah approach, evaluating the impact of zakat on mustahik welfare should also be part of the distribution strategy.¹¹ Zakat should not only function as a consumptive aid given directly, but should also be directed to sustainable empowerment programmes. LAZISNU needs to develop a productive zakat model that can help mustahik get out of the poverty line, such as through skills training programmes, business capital assistance, and business mentoring for micro-entrepreneurs.

The role of synergy between LAZISNU, local government, and civil society is also a key factor in optimising zakat management. Cooperation with government agencies such as the National Zakat Agency (BAZNAS), the Ministry of Religious Affairs, and the Social Affairs Office can increase the effectiveness in mustahik identification as well as the integration of zakat programmes with other social policies.¹² In addition, active community participation in supporting the zakat movement through education and zakat literacy campaigns can also help increase the potential of zakat collection in the future.¹³

Although various strategies have been implemented, there are still various obstacles that must be overcome in the implementation of Maqasid Syariah Index in zakat management.¹⁴ Some of the challenges that are often faced include limited human resources in zakat management, lack of socialisation of the maqasid syariah concept in zakat distribution, and the resistance of some people who do not understand the

¹¹ Ika Kartika Kusumawardani, "The Effect of Quality of Public Governance, Accountability, and Effectiveness of Intention to Pay Zakat in Zakat Institutionss With Trust As Moerating Variables," *International Journal of Economics, Business and Accounting Research* 4, no. 1 (2020): 266–82.

¹² Mazro'atus Sa'adah and Uswatun Hasanah, "The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) According to Maqasid Al-Sharia Perspective," *Al-Ihkam: Jurnal Hukum Dan Pranata Sosial* 16, no. 2 (2021): 302–26, <https://doi.org/10.19105/AL-LHKAM.V16I2.4990>.

¹³ Cahyo Budi Santoso, Mohammad Nizarul Alim, and Slamet Riyadi, "Reconstruction of Zakah Governance in Indonesia (Review on the No. 23 Year 2011)," *International Journal of Engineering & Technology* 7, no. 2.29 (2018): 1015, <https://doi.org/10.14419/ijet.v7i2.29.14300>.

¹⁴ T M Putri and S Herman, "Pengaruh Model Penerimaan Teknologi Dan Literasi Keuangan Syariah Terhadap Niat Transaksi Zakat, Infaq, Dan Sedekah (ZIS) Berbasis Digital (Studi Kasus ...)," *Al-Istimrar: Jurnal Ekonomi Syariah* 1 (2022): 186–214, <https://jurnal.islahiyah.ac.id/index.php/istimrar/article/view/149%0Ahttps://jurnal.islahiyah.ac.id/index.php/istimrar/article/download/149/113>.

importance of paying zakat through official institutions. Therefore, strengthening the capacity of amil zakat and improving regulations that support transparency and accountability of zakat are crucial steps to take.

The application of Maqasid Syariah Index in the strategy of determining mustahik priority scale in LAZISNU East Java is expected to significantly increase the effectiveness of zakat distribution. With this approach, zakat does not only function as a short-term aid, but can also be an instrument of sustainable empowerment. This is in line with the basic principles of zakat in Islam which aims to realise social justice and improve the welfare of the people.

This study uses a qualitative approach to explore and detect the determination of the priority scale of the eight asnaf in the management of zakat by LAZISNU East Java. This research produces descriptive data in the form of oral and written words, obtained through observation of the behaviour of the community and zakat managers. Data collection techniques include direct interviews with administrators and mustahik, as well as documentation from various relevant sources.¹⁵ After the data is collected, the researcher conducts qualitative analysis to describe the phenomena that occur. This method allows the organisation and categorisation of data to draw conclusions regarding the priority scale of asnaf.

Result and Discussion

Overview of Lazisnu East Java

Lembaga Amil Zakat, Infaq, dan Shadaqah Nahdlatul Ulama (LAZISNU) is one of the official zakat institutions under the Nahdlatul Ulama (NU) organisation. LAZISNU was established in 2004 as part of NU's efforts to optimise the collection and distribution of zakat, infaq and sadaqah funds to help improve the welfare of the community. LAZISNU's existence was confirmed through the Decree of the Minister of Religious Affairs of the Republic of Indonesia Number 65 of 2005, which authorised the institution to manage zakat in a professional and transparent manner.

As part of the LAZISNU network at the provincial level, LAZISNU East Java has a strategic role in managing zakat funds in a region with a large Muslim population. Its existence not only functions as a zakat

¹⁵ Muhammad Ramdhan, *Metode Penelitian* (Surabaya: Cipta Media Nusantara, 2021).

management institution, but also as an agent of social change committed to improving the welfare of the people. Along with its development, LAZISNU East Java has expanded its scope of activities with various empowerment programmes that touch various aspects of people's lives, ranging from economy, education, health, to social and humanitarian assistance.¹⁶

The vision carried by LAZISNU East Java is to become a trustworthy and professional Islamic social fund management institution in order to improve the welfare of the people. This vision is realised through a mission that covers several main aspects, namely optimising the collection of zakat, infaq, sadaqah and waqf funds; channeling funds effectively for sustainable empowerment programmes; increasing public awareness of the importance of zakat and infaq; and establishing strategic partnerships with various parties to support broader social programmes.

In carrying out its mission, LAZISNU East Java has various excellent programmes designed to give maximum impact to the mustahik. One of the main programmes is economic empowerment, which aims to help mustahiks improve their financial independence through skills training, business capital assistance, and business mentoring for micro and small businesses. This programme is expected to reduce poverty in a more sustainable way, so that beneficiaries are not only dependent on aid, but also able to create their own income.

In addition, education is also a major focus in the distribution of zakat funds by LAZISNU East Java. A scholarship programme for children from underprivileged families has become one of the priorities, in order to ensure more equitable access to education for all levels of society. Assistance in the form of learning facilities, provision of uniforms, and school fees are also provided to orphans and poor children so that they can continue their education without economic barriers.

In the health sector, LAZISNU East Java actively provides free health services to the underprivileged, both through mobile clinics and cooperation with hospitals and medical personnel. This health programme includes health checks, nutrition counselling, and assistance with medical expenses for patients who cannot afford it. The existence of this

¹⁶ https://nucare.id/sekilas_nu 23 November 2024

programme is very helpful for the poor who often experience limited access to adequate health services.

In the social and humanitarian field, LAZISNU East Java is often involved in various emergency response actions, especially in providing assistance to victims of natural disasters such as floods, earthquakes, and landslides. The assistance provided includes the distribution of food, clothing, and other basic necessities for the affected communities. Other social programmes include assistance for the elderly, provision of cheap groceries, and compensation for families in need.

With various programmes and innovations that continue to be developed, LAZISNU East Java is committed to continuing to play a role in empowering people through zakat, infaq, and sadaqah. In the future, LAZISNU is expected not only to be an institution that distributes aid funds, but also to be an institution that is able to create significant social change. With the support of the community, government, and various other stakeholders, LAZISNU East Java can continue to develop as an innovative zakat institution that has a wide impact on the welfare of the people.¹⁷

Strategies for Distributing Zakat Funds at Lazismu East Java

Lembaga Amil Zakat, Infaq, dan Shadaqah Nahdlatul Ulama (LAZISNU) East Java is one of the institutions that has a strategic role in managing zakat funds in a province with a large Muslim population. As part of the NU structure, LAZISNU is committed to distributing zakat funds professionally and on target to improve the welfare of the people. In carrying out its duties, LAZISNU East Java applies various strategies to ensure that the zakat funds collected can have an optimal impact on mustahik.¹⁸

One of the main strategies implemented is the mustahik needs-based approach, where the distribution of zakat funds is carried out based on the mapping of the economic and social conditions of the beneficiaries. LAZISNU East Java identifies mustahik groups that are most in need, such as the poor, orphans, and communities affected by disasters or economic crises. This data is collected through the Zakat Collection Unit (UPZ)

¹⁷ https://nucare.id/sekilas_nu 25 November 2024

¹⁸ Mohammad Rofi'i Bainawi, "Interview" (Surabaya, 25 November, 2024).

spread across various districts and sub-districts, so that distribution can be done evenly and in accordance with the real conditions in the field.

Another strategy is the development of productive zakat-based economic empowerment programmes. LAZISNU East Java not only distributes zakat in consumptive form, but also in the form of business capital, skills training, and business assistance for mustahik. One example of a programme that has been running is 'Rumah Ternak Mustahik' which provides assistance in the form of livestock along with training and mentoring to beneficiaries. This programme aims to create economic independence among mustahiks so that they can transform into muzakki in the future.¹⁹

In addition, education is one of the main focuses in the distribution of zakat funds by LAZISNU East Java. The education scholarship programme for children from underprivileged families continues to be developed so that they have equal opportunities in getting quality education. This assistance covers school fees, educational supplies, and support for students in Islamic boarding schools. With this programme, it is hoped that children from mustahik families can improve their lives through education.²⁰

In the health sector, LAZISNU East Java also runs various social programmes to improve access to health services for the poor. These programmes include free health services, provision of zakat ambulances, as well as medical assistance for underprivileged patients. In some emergency cases, zakat funds are also channelled to help with the cost of surgery or long-term care for people in need.

To improve transparency and effectiveness of zakat distribution, LAZISNU East Java implements a digital system in the management and distribution of zakat funds. Through digital platforms and social media, fund distribution reports can be monitored openly by the public. This system not only increases the trust of muzakki, but also ensures that zakat funds are used in accordance with the provisions of Islamic law and the principle of public accountability.

Another strategy is synergy with various parties, including local governments, community organisations, and the private sector in the distribution of zakat. LAZISNU East Java collaborates with relevant

¹⁹ Bainawi.

²⁰ Mochammad Su'eb Fattah., "Interview" (Surabaya, 2 Desember, 2024).

institutions to optimise the distribution of zakat in various social programs. This synergy allows the distribution of zakat to be done more effectively and can reach more mustahik in various regions.

In addition to focusing on direct distribution, LAZISNU East Java is also active in educating the public about the importance of zakat as an instrument of people's economic empowerment. Zakat campaigns conducted through various communication platforms aim to increase public awareness so that more muzakki participate in paying zakat through official institutions. The more zakat collected, the greater the benefits that can be given to mustahik.²¹

Strategies for Distributing Zakat Funds at Lazismu East Java

The mustahik criteria, or groups of zakat recipients, known as the eight asnaf, are the main guidelines in the distribution of zakat by LAZISNU East Java. The determination of mustahik based on these eight asnaf is rooted in the teachings of Islamic law and is implemented by adjusting the needs and social context of the people of East Java. The following is a detailed explanation of the eight asnaf from the perspective of LAZISNU East Java:

Fakir, the fakir group are individuals or families who have the most severe economic limitations. They have almost no source of income or ability to fulfil their basic daily needs, such as food, clothing, and shelter. In the context of LAZISNU East Java, this group is the top priority in the distribution of zakat, given their very high level of vulnerability. The assistance provided can be in the form of basic needs, livable house construction programmes, or job training to increase their independence.

Poor, the poor are individuals or families who have an income, but it is insufficient to adequately fulfil their basic needs. The distribution of Mustahik jobs is very diverse, in general they are jobs that provide uncertain income. When viewed by gender, around 60% of mustahiks are female, meaning that most mustahiks who do not work are women/mothers, so they tend to rely on their husbands to fulfil their needs. The difference between the poor and the needy lies in the level of their ability to earn income. LAZISNU East Java identifies this group through socio-economic surveys and provides assistance in the form of

²¹ Bainawi, "Interview."

economic empowerment programmes, such as skills training, business capital assistance, and small business assistance. In addition, they also get access to health and education services for their children.

Amil, amil is an individual in charge of managing zakat, including collection, distribution, and reporting. The condition for amil zakat to get a share of zakat is that they carry out the duties that have been determined. In addition to being entitled to receive zakat, they are given a salary from zakat in accordance with the UMR (Regional Minimum Wage), no more than that, unless there is an opportunity between them and the government for other salaries, as long as it is transparent but it is recommended that they get the appropriate salary. The implementation of zakat is usually handed over to amil zakat, so that the practice of zakat runs well according to the guidance of Islamic law. Zakat collected from muzakki is directly distributed to mustahik. In this case, LAZISNU East Java ensures that the amil are not only professionally competent, but also have high integrity. Part of the zakat is allocated to support the operational needs of the amil, including training to improve their capacity in managing zakat effectively, transparently, and accountably.

Mualaf, mualaf are individuals who have recently embraced Islam and need support to strengthen their faith and integration into the Muslim community. Muallaf are those who need to be attracted to Islam, or those who want to strengthen their hearts in Islam, as well as those who need to be feared of doing harm to Muslims and those who are considered to harm Muslims. LAZISNU East Java pays special attention to converts by organising religious guidance programmes, skills training, and basic needs assistance. This programme aims to support converts in living their new life while encouraging economic and social independence.

Riqab, refers to the liberation of slaves. Although the context of slavery is no longer relevant today, LAZISNU East Java interprets this group as individuals trapped in modern situations that limit their freedom, such as victims of human trafficking or individuals who need liberation from certain social entanglements. The way to liberate can be done in two ways; first, helping the mukatab servant, which is a slave who has a covenant and agreement with his master, that he is able to produce property of a certain value and size, then he is free. Secondly, a person whose zakaah money or a person together with his friends buys a slave or amah and then frees him. Assistance is provided in the form of

rehabilitation, coaching and mentoring programmes to help them get out of the situation.

Gharim, are individuals who have large debts, especially those taken on to fulfil basic or urgent needs such as health or education expenses. LAZISNU East Java supports this group by providing debt repayment assistance for those who are truly in need, especially if they are in a situation that threatens the economic and social stability of their families. This measure aims to ease the financial burden and give gharim the opportunity to restart a more stable life.

Fisabilillah, includes individuals or groups who fight in the way of Allah, either through da'wah, Islamic education, or social activities that support the establishment of Islamic values. From Ibn Atsir's interpretation of the phrase sabilillah, it is divided into two: first, that the original meaning of this word according to the language, is every sincere deed that is used to worship Allah swt, including all good deeds, both personal and social. Secondly, that the meaning commonly understood in this word when it is absolute, is jihad, so that because it is often used for that, as if the meaning is only specific to it (jihad). LAZISNU East Java utilises zakat funds to support da'wah programmes, mosque construction, procurement of religious facilities, and training of imams and preachers. This support aims to strengthen the spiritual and religious life of the community, especially in areas with minimal access to religious facilities.

Ibn Sabil, ibn Sabil is a traveller or individual who is on a long journey and is experiencing financial difficulties, thus unable to continue their journey. In the modern context, LAZISNU East Java provides assistance to this group, for example in the form of emergency transport services, food assistance, or temporary accommodation. In addition, ibnu sabil can also include students who are migrating and need educational support.²²

By basing the distribution of zakat on these eight asnaf, LAZISNU East Java not only fulfils its sharia obligations, but also ensures that the assistance provided really touches the groups in need. This approach is implemented through careful identification of mustahik, collaboration with various parties, and strict supervision to ensure that zakat is used appropriately. This is part of LAZISNU's efforts to create social justice,

²² Fattah., "Interview."

empower people, and strengthen the role of zakat as a solution to various socio-economic problems in society.

Contextualising the Mustahik Priority Scale in Lazismu East Java

Lembaga Amil Zakat, Infaq, dan Shadaqah Nahdlatul Ulama (LAZISNU) East Java has an important role in distributing zakat funds to mustahik effectively and on target. With a wide area coverage and diverse socio-economic conditions, LAZISNU must have a mature strategy in determining the priority scale of beneficiaries. This is done so that the distribution of zakat can have maximum impact and be able to improve the welfare of the people in a sustainable manner.

In the context of prioritising zakat recipients, LAZISNU East Java uses a needs-based approach and urgency. Mustahik who are in emergency conditions, such as the poor who have no fixed income, orphans without responsible guardians, and victims of natural disasters, get top priority in receiving zakat funds.²³ This determination is done with strict data verification so that the assistance provided really targets those most in need.²⁴

In addition to the poor and needy, other prioritised groups are converts who need guidance and economic support, gharim or individuals who are in debt due to basic needs, and fisabilillah who are fighting in the cause of religion. LAZISNU ensures that the distribution of zakat funds is done fairly and equitably among the eight mustahik groups that have been determined in the Qur'an.²⁵

The process of determining this priority scale is done through data collection from the Zakat Collection Unit (UPZ) at the sub-district and village levels. UPZ has a strategic role in collecting data on mustahik candidates directly in the field. With this approach, LAZISNU can ensure that assistance is given to those who truly meet the criteria without any inequality in distribution.²⁶

In addition to considering the aspect of urgent needs, LAZISNU also applies the concept of productive zakat in the distribution of funds.

²³ Bainawi, "Interview."

²⁴ Wasilatur Rohmaniyah, "Optimalisasi Zakat Digital Melalui Penguatan Ekosistem Zakat Di Indonesia," *Al-Huquq: Journal of Indonesian Islamic Economic Law* 3, no. 2 (2022): 232–46, <https://doi.org/10.19105/alhuquq.v3i2.5743>.

²⁵ Fattah., "Interview."

²⁶ Bainawi, "Interview."

Mustahik who have the potential to be economically empowered, such as small business owners or those with work skills, are prioritised to receive business capital assistance. With this strategy, zakat does not only function as a consumptive aid, but also as an economic empowerment instrument that can turn mustahik into muzakki in the future.²⁷

In the field of education, LAZISNU East Java gives priority to children from underprivileged families to receive zakat scholarships. This programme aims to ensure that mustahik children have access to quality education, so that they have a better chance of escaping poverty. Education assistance covers school fees, learning supplies, as well as support for students in Islamic boarding schools.²⁸

In the health sector, the mustahik priority scale is also taken into account based on urgent medical conditions. LAZISNU provides assistance for patients who experience chronic diseases, need surgery, or require long-term treatment but do not have sufficient financial access. The zakat ambulance programme and free health services are also part of the zakat distribution strategy in the health sector.

To ensure accurate and efficient distribution, LAZISNU East Java developed a scoring-based assessment system in determining mustahik eligibility. This scoring includes various indicators such as the number of family dependents, living conditions, sources of income, and the level of economic distress.²⁹ With this approach, LAZISNU can determine who is more eligible to receive assistance in the condition of limited available zakat funds.

The implementation of this priority scale is also supported by digital technology in the mustahik data management process. The application-based system allows LAZISNU to monitor mustahik status in real-time and ensure that zakat funds are distributed transparently.³⁰ In addition,

²⁷ Enden Haetami, "Islamic Law Enforcement Through Religious Courts in Indonesia," *ENDLESS: International Journal of Future Studies* 2, no. 2 (2019): 71–81, <https://doi.org/10.54783/endllessjournal.v2i2.105>.

²⁸ Fattah, "Interview."

²⁹ Firman Ardiansyah et al., "Digitalisasi Filantropi Islam Pada Pesantren Di Pulau Madura Digitalization of Islamic Pillantrophy in Islamic Boarding Schools on the Island Of," *Journal Of Islamic Banking And Shariah Economy* 1, no. 2 (2021): 225–55.

³⁰ Leni Nurmala and Yoslan Koni, "DIFFERENCES AND SIMILARITIES IN THE DIVISION OF INHERITANCE LAW ACCORDING TO ISLAMIC LAW AND JAVANESE CUSTOMARY LAW IN INDONESIA IN A COMPARATIVE STUDY OF LAW, so That," *International Journal of Educational*

the distribution report is also published periodically so that it can be accessed by the wider community, thus increasing public trust in zakat management.

In addition to internal factors, the social and economic context in East Java also influences the mustahik prioritisation strategy. With a significant number of poor people in some areas, LAZISNU seeks to conduct area-based mapping so that assistance is not only concentrated in big cities, but also reaches remote areas in need. Collaboration with various parties such as local governments and social organisations also strengthens the effectiveness of distribution.³¹

In practice, LAZISNU also faces various challenges in contextualising the mustahik priority scale. One of the main challenges is the limited zakat funds compared to the growing number of mustahik. Therefore, more aggressive zakat collection strategies through digital fundraising and zakat awareness campaigns continue to be developed so that the available funds can meet the increasing needs of mustahik.

In addition, changes in economic conditions due to the pandemic and global crisis have also affected the dynamics of mustahik. Some groups that were previously not classified as poor are now experiencing economic difficulties and need assistance. In dealing with this situation, LAZISNU continues to update mustahik data so that the priority scale can be adjusted to the latest conditions.³²

By applying a systematic and data-based prioritisation scale, LAZISNU East Java seeks to ensure that zakat funds can provide optimal benefits for mustahik. This approach is not only oriented towards short-term assistance, but also builds a sustainable long-term strategy. Thus, zakat can be an effective instrument in reducing social inequality and encouraging the economic independence of the people.

MSI Analysis of Mustahik Priority Scale

Determining the priority scale of mustahik in LAZISNU East Java is a crucial issue in the effectiveness of zakat fund distribution. In the

Review, Law And Social Sciences (IJERLAS) 2, no. 1 (2022): 129–42, <https://doi.org/10.54443/ijerlas.v2i1.134>.

³¹ Hary Djatmiko, "Re-Formulation Zakat System as Tax Reduction in Indonesia," *Indonesian Journal of Islam and Muslim Societies* 9, no. 1 (2019): 135–62, <https://doi.org/10.18326/ijims.v9i1.135-162>.

³² Bainawi, "Interview."

perspective of maqasid sharia, zakat distribution must be directed to achieve the welfare of the people by considering the protection of five main aspects: religion (din), soul (nafs), reason (aql), descendants (nasl), and property (mal).³³ The analysis of the maqasid index in this context provides a systematic approach to evaluating the extent to which zakat distribution meets these sharia objectives.

The concept of maqasid sharia developed by Imam al-Ghazali and later expanded by asy-Syatibi is the main basis for analyzing the effectiveness of zakat distribution. Al-Ghazali emphasized that the purpose of sharia is to maintain and improve the quality of human life by meeting primary, secondary, and tertiary needs. In the context of determining mustahik, top priority is given to those in emergency conditions (dlaruriyat), followed by those in need of secondary support (hajiyat) and then those in the tertiary category (tahsiniyat).³⁴

LAZISN East Java uses various approaches in determining prioritized mustahik, one of which is through data-based socio-economic mapping. Based on data from the East Java Central Statistics Agency (BPS) in the last year, the poverty rate in this province is still quite high, with uneven distribution. Several areas such as Madura, Bondowoso, and Probolinggo have higher poverty rates than Surabaya or Malang. From the perspective of maqasid sharia, equalizing the distribution of zakat based on the level of poverty in various regions is a strategic step so that social justice can be realized.³⁵

The maqasid index approach in zakat distribution at LAZISNU East Java also reflects the aspect of life protection (hifz al-nafs). Mustahik who are in crisis conditions, such as the poor who do not have access to food, health, and decent housing, must be given top priority. Data from the Social Service shows that thousands of East Java residents are still in a state of food insecurity and do not have access to adequate health

³³ Aam Slamet Rusydiana and Mohammad Mahbubi Ali, "The Application of Maqasid Shariah on Banking Industry," *Maqasid Al-Shariah Review* 1, no. 1 (2022), <https://doi.org/10.58968/msr.v1i1.261>.

³⁴ Soni Zakaria, "The Contextualization Of The Māqāṣid Āl-Šyāriāh Jasser Auda Theory In The Concept And Practice Of Islamic Family Law," *Al-'Adl* 14, no. 2 (2021): 83, <https://doi.org/10.31332/aladl.v14i2.2396>.

³⁵ Salman Amiruddin and Sumayyah Abdul Aziz, "Secularism in Medicine from Maqasid Al-Syariah," *International Journal of Academic Research in Business and Social Sciences* 7, no. 12 (2018), <https://doi.org/10.6007/ijarbss/v7-i12/3643>.

services.³⁶ Therefore, food assistance programs, free health services, and living cost assistance are the main focus in the distribution of zakat funds.

In addition, maqasid sharia also emphasizes the importance of protecting the mind (hifz al-aql). In this context, the distribution of zakat for education is crucial so that the younger generation from poor families can access decent education. LAZISNU East Java has a scholarship program for mustahik children, both in formal schools and Islamic boarding schools. This scholarship not only covers education costs, but also assistance with learning equipment and living costs for students who live in boarding schools. This strategy is in line with the thinking of Yusuf al-Qaradawi who emphasized that zakat must be directed towards human resource development so that poverty can be broken structurally.³⁷

Protection of offspring (hifz al-nasl) is also a consideration in the maqasid index. Families experiencing economic difficulties often face the risk of early marriage or child exploitation due to financial pressure. LAZISNU develops a zakat-based family empowerment program that aims to improve the welfare of mustahik households through skills training and small business capital assistance. This program not only helps them escape poverty, but also creates a more stable environment for the development of their children.

In terms of asset protection (hifz al-mal), zakat distribution is also directed to create economic independence for mustahik. The productive zakat program implemented by LAZISNU reflects the maqasid sharia approach in improving the welfare of mustahik in a sustainable manner. Based on research conducted by the Center for Islamic Economic Studies, UIN Sunan Ampel, productive zakat given to micro-enterprises can increase mustahik's income by up to 40% within a period of one year.³⁸

³⁶ Muhammad Nurfikri Amin and Fadil Sj, "Interfaith Marriage from the Perspective of Maqashid Al-Syari ' Ah Jasser Auda (Analysis of Decision Number 916 / Pdt . P / 2022 / PN . Sby .)," *Mutawasith: Jurnal Hukum Islam* 6, no. 2 (2023): 156–67, <https://doi.org/http://jurnal.iailm.ac.id/index.php/mutawasith>.

³⁷ Kusnan, Muhammad Damar Hulan Bin Osman, and Khalilurrahman, "Maqashid Al Shariah in Economic Development: Theoretical Review of Muhammad Umer Chapra's Thoughts," *Millah: Journal of Religious Studies* 21, no. 2 (2022): 583–612, <https://doi.org/10.20885/millah.vol21.iss2.art10>.

³⁸ Siti Hajar et al., "Maqasid Syariah in Islamic Consumption," *International Journal of Business and Economy (IJBEC)* 2, no. 4 (2020): 146–52, <http://myjms.mohe.gov.my/index.php/ijbec>Journalwebsite:<http://myjms.mohe.gov.my/index.php/ijbec>

This data shows that the productive zakat approach is more effective in the long term compared to consumptive zakat.

However, although the maqasid index provides a strong conceptual framework, implementation in the field still faces various challenges. One of the main challenges is the limited zakat funds collected compared to the number of mustahik in need. Therefore, the maqasid sharia approach must be balanced with a more optimal zakat collection strategy, such as through digital fundraising and synergy with various parties.³⁹

The maqasid index approach also demands transparency in zakat management. One of the innovations implemented by LAZISNU is the use of a digital-based zakat information system that allows the public to monitor the distribution of zakat funds directly. This system increases accountability and public trust in zakat institutions, which ultimately has an impact on increasing the amount of fund collection.

The thoughts of figures such as Ibn Taimiyah who emphasized that zakat must be used to overcome economic inequality are also relevant in this context. Ibn Taimiyah argued that zakat must be managed strategically in order to reduce the gap between the rich and the poor.⁴⁰ Thus, the maqasid sharia approach to zakat distribution at LAZISNU East Java is not just a normative implementation, but also part of a broader Islamic economic strategy to achieve social justice.

Overall, the analysis of the maqasid index on the priority scale of mustahik in LAZISNU East Java shows that this approach is able to provide a more systematic and data-based solution in zakat distribution. By considering the aspects of protecting religion, soul, mind, descendants, and property, zakat distribution is not only an instrument of social assistance, but also a tool for economic transformation that can improve the welfare of the people in general.

³⁹ Ah. Soni Irawan, "Maqāshid Al-Sharīah Jasser Auda Sebagai Kajian Alternatif Terhadap Permasalahan Kontemporean," *The Indonesian Journal of Islamic Law and Civil Law* 3, no. 1 (2022): 39–55, <https://doi.org/10.51675/jaksya.v3i1.192>.

⁴⁰ Engku Ahmad Zaki Engku Alwi et al., "Islamic Aqeedah Compliance Index for Human Development from Maqasid Syariah Perspectives: A Systematic Review," *International Journal of Academic Research in Business and Social Sciences* 7, no. 12 (2018): 1–12, <https://doi.org/10.6007/ijarbss/v7-i12/3586>.

Conclusion

From the results of the research and discussion above, two important things can be concluded, namely: basically the determination of mustahik in Lazisnu East Java is based on the provisions of the Qur'an. Only in the asnaf fii sabilillah is interpreted with students, teaching staff and those who seek knowledge and preach Islam. The priority scale of the eight asnaf is determined based on the needs of the asnaf for zakat assistance both consumptively and productively. The basis of needs is based on the territoriality of the asnaf, not across regions. However, in the productive aspect, the most prioritised asnaf are asnaf who can develop zakat funds. In the perspective of maqasid sharia index, the basis of need in determining the priority scale is in accordance with the sharia hierarchy that prioritises dhururi, rather than tahsiniyah.

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