

RECONTEXTUALIZATION OF ISLAMIC PHILANTHROPY FUNDS IN INDONESIA

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Abstract: The subject of this research focuses on analyzing the contextualization transformation of the use of Islamic philanthropic funds, especially ZISWAF in the trajectory of Indonesian history. The purpose of this study is to analyze the contextualization of Islamic philanthropy asnaf, especially zakat in Indonesia, and the relevance of Islamic philanthropic funds if they are linked as a source of funding for poverty alleviation programs in the context of a more inclusive SDGs. The method used is descriptive social history and religious politics research through literature review, policy analysis, observation, and in-depth interviews of practitioners and Islamic philanthropic institutions in Indonesia. The author uses the approach or theory of contemporary maqasid al-sharia and fiqh zakat as an analytical framework to answer research questions. The author has the initial assumption that there is an expansion of the interpretation of asnaf in the implementation of Islamic philanthropic fund distribution programs that adjust to the social, economic, and political factors of his time. The findings of this study are that in the trajectory of Indonesia's history there has been an expansion and recontextualization of the use of Islamic philanthropic funds which are inclusive in accordance with the socio-political context of the era, both in terms of definition and form of services or programs for distribution and utilization.

Keywords: Recontextualization, Islamic Philanthropy, Zakat, Waqf, SDGs

INTRODUCTION

In linguistic terms, philanthropy means generosity, or social contribution, something that shows love for fellow humans (Echols & Shadily, 1995: 427). Philanthropy is love for fellow human beings in general, doing good to him sincerely, and efforts or tendencies to improve a good human life and happiness, such as through generosity, charity or donations. In Islam, philanthropy consists of: zakat as a compulsory contribution; donations or alms and waqf as recommended donations (Sunnah) (Budhy Munawar-Rachman, 2002)

Islam pays great attention to the issue of philanthropy, from the voluntary level to the obligatory level, with shadaqah as its main concept. The main meaning behind this concept is that all the good that one person gives to another voluntarily is shadaqah. In contrast to shadaqah, zakat is an obligation for every Muslim who has met special terms and conditions. Meanwhile, waqf does not have a level of obligation, but it is highly recommended for every

Muslim (Widyawati, 2011: 2). Therefore, people use the term *shadaqah* (alms) compulsory for zakat and *sadaqah* (alms) *sunnat* for ordinary alms (Daud Ali, 1988: 32)

Gregory C. Kozlowski (2006) states, zakat is not actually philanthropy, which means compassion for other humans and efforts to redistribute assets, but a religious obligation that is carried out because of the desire to get closer to God. In Indonesia itself, Islamic philanthropy began to strengthen in its various forms around the 19th century AD marked by the growth of *madrassas*, including the growth of Islamic boarding schools. Prior to the 19th century AD, philanthropy existed, but it was still limited to court circles. For example, Islamic philanthropy in the Sultanate of Aceh and Mataram. (Azra, 2003: xxiv)

Since Islam came to Indonesia, zakat has become a source of funds for the benefit of the development of Islam. Even in the struggle of the Indonesian nation against Western colonialism in the past, zakat, especially its part of the *sabilillah*, became a source of funding for the struggle (Daud Ali: 1988: 32). According to Peter Carey (2015: 304-305), the funding of the Javanese war by Pangeran Diponegoro initially relied on traditional sources from princes and *Yogya priyayis* who contributed gold, gems, money and other valuables. All of these donations were brought to the battlefield by their wives and daughters. Then other funds also came from the booty of the Dutch convoy motorcade that brought logistics to finance the initial battle. Even though Peter Carey did not clearly state that the fund was zakat or alms, it is highly likely that the fund was donated is *sabilillah* fund.

The colonial government issued *Bijblad* Number 1982 on August 4, 1893 which contained regulations regarding zakat. The classic reason for the colonial regime to issue a regulation on zakat was to prevent the misappropriation of zakat finance by the rulers. However, according to Daud Ali, another reason is to weaken (funds) the people's power which comes from zakat. The prohibition on all government employees and indigenous *priyayi* from participating in the implementation of zakat is stated in *Bijblad* Number No. 6200 concerning *Djakat en Pitrah* on February 28, 1905. The year of *Bijblad's* release almost coincided with the Aceh War which lasted for decades. The point is that the indigenous *priyayi* in that area, in particular, no longer help with the collection and management of zakat that occurred previously according to Islamic teachings.

According to Dawam Raharjo (2002), a *waqf*-like institution existed before Islam spread in the archipelago. However, it began to stand out in the 19th century AD, which was marked by the development of *madrassas* and *pesantren*, in particular: in Sumatra and in Java. In fact, as the times change, the growth rate of *madrassas* and *pesantren* is getting higher, this reality is a sign that Islamic philanthropy has long been practiced in Indonesia.

In the early quarter of the twentieth century, in the midst of discriminatory ethical policies against *bumiputera*, generous practices of Islamic organizations developed by Muhammadiyah and Sarekat Islam, especially in Yogyakarta and its surroundings. Muhammadiyah and Sarekat Islam transformed the types of generosity funds from zakat *fitriah* to more diverse forms such as *waqf*, grants, voluntary donations, and disaster donations at the time of the eruption of Mount Kelud in 1919 which was more massive and inclusive. The community orientation has also shifted to develop *waqf* practices that are more long-term in nature, such as for school buildings (*scholen*), Polyclinics (Helper for Misery Oemoem / PKO), Poor Houses (*Armenhuis*), Orphans' Homes (*Weeshuis*) (Ghifari, 2020: 99-107). What is interesting is that the beneficiaries of social health services from PKO are not only limited to

Muhammadiyah members and *bumiputera* but also anyone who needs help (Fauzia, 2016: 160-164)

Entering independent Indonesia, the issue of philanthropy did not get the attention of a country that was still weak. In a situation like this, civil society efforts to manage zakat and waqf are strengthened. This is shown by a number of seminars that call for zakat to be managed by the state. However, these efforts failed because of concerns that the government was involved in religious matters, or was accused of enforcing the Jakarta Charter, which by then had been successfully defused. In addition, the ideological dichotomy between Islamists and secularists is still very strong, so that any attempt to involve the state in religious matters is seen as something that can threaten unity. The attitude of the Soekarno government - which was later called the Old Order - towards this philanthropic issue did not change, until he was removed from the presidency and replaced by Soeharto. (Salim, Arskal, 2003: 183- 184)

According to Zaim Saidi, Muhammad Fuad and Hamid Abidin, philanthropy in Indonesia from pre-independence to post-New Order developed through three main streams. First, traditional philanthropy, which is rooted in religion with the spirit of da'wah. This traditional philanthropic practice is reflected in various social services, especially education, health and welfare. Muhammadiyah, in this respect, is an excellent example, having succeeded in establishing thousands of schools, hospitals and hundreds of orphanages. Likewise, the emergence of various educational institutions, such as madrasas, ribaths, and zawiyah, also has a very strong connection with philanthropy (Azra, 2003) Second, civil society organizations that began to emerge in the 1970s. These organizations emerged together with the modernization project, which gave rise to various new problems in Indonesian society, such as poverty, marginalization of the people, the environment, pollution, human rights violations and so on. These organizations are not directly engaged in philanthropy in the traditional sense, nor do they have much support from grassroots communities. However, they have initiated many important changes in the context of this modernization, such as advocacy and people's empowerment, which occurred at that time. Third, corporate philanthropic organizations and civil society resource organizations. This third current coincided with the economic crisis in 1997 and the collapse of the authoritarian regime. Both have encouraged civil society participation in various issues. Therefore, this period can be seen as a fertile period for the establishment of philanthropic organizations, so that in 2003 there were at least 27 organizations (Saidi et al. 2006: 1-3).

Since the issuance of Presidential Decree No. 07 / PRIN / 1968 dated 31 October 1968 where Suharto advocated the implementation of zakat more intensively to support the development of the country, and the President was ready to become a national amil zakat, as well as the birth of such as Government Regulation No. 28 of 1977 concerning Proprietary Land Representation and Regulation of the Minister of Home Affairs No. 6 of 1977 concerning Land Registration Procedures concerning Owned Land Representatives. From this, it can be seen that the government has seen the significance of Islamic generosity funds, especially ZISWAF, which have socio-economic potential to contribute to poverty alleviation and state development. In the post-reform era it became increasingly clear that the government wanted to further regulate the regulations and practices of ZISWAF through Law No. 39 of 1999 concerning Zakat which was later revised into Law No. 23 of 2011 concerning the Management of National Zakat and Law No. 41 of 2004 on Waqf. Through the 2019-2024 sharia economic

master plan, the Government through the Ministry of BAPPENAS projects ZISWAF as an alternative source of funding for Islamic finance instruments to support poverty alleviation and increase welfare and achieve sustainable development goals (SDGs).

RESEARCH METHODOLOGY

The method used in this research is a descriptive social history and religious politics through literature study, policy analysis, observation and in-depth interviews with practitioners and Islamic philanthropic institutions in Indonesia. The author will conduct descriptive analysis drawn from various sources such as articles, previous research, expert views, journals and scientific books related to the concept of reinterpretation and recontextualization of asnaf zakat, inclusive contemporary fiqh zakat thinking. The theory of Maqoshid al-sharia, Fikih Zakat and contemporary Fatwas are used as a framework for thinking to answer the problems to be analyzed. The author will analyze the stakeholder policies of institutions managing Islamic generosity funds in Indonesia such as BAZNAS, Badan Wakaf Indonesia, Ministry of Religion, and Majelis Ulama Indonesia in responding to the discourse of thought and implementation of the goals and objectives of using Islamic generosity funds that are more inclusive. In addition, the author also explains how the models and practices of zakat inclusiveness and Islamic philanthropy funds have been running in Indonesia.

LITERATURE REVIEW & DISCUSSION

Sacralized and Secularized Perspectives in Philanthropic Institutions

Marie Juul Petersen's 2014 research entitled *Sacralized or Secularized Aid?* The positioning of the Gulf-based Muslim Charities is interesting to examine. Marie conducts research at 4 philanthropic organizations, two of which are based in the Middle East and the rest are based in Europe. Marie concluded that there are differences in the character of aid provision between the two philanthropic institutions which are influenced by different perspectives regarding the concept of aid itself. These different perspectives are rooted in ideological views and the conception of charity or aid in Islam itself.

Sacralized Aid is an ideology of aid sacralization based on an understanding of Islam as an all-encompassing religion, regulating all aspects of life, and built on the conception that Islam and aid are inseparable (indivisible). The concept of aid as something sacred is fundamentally, both practically and theologically, related to religion. These ideologies are often created in emotional, moral language, with claims of religious authority that animate ideas of morality and adherence to religious doctrine. On the grounds that aid is Islam and Islam is aid, this ideology defines a vision of aid as simultaneously contributing to meeting individual Muslim needs and strengthening the ummah, with a strategy of responding to both spiritual and material conceptions of poverty. Based on ideological reasons of Islamic solidarity among members of the ummah, this ideology obliges Muslims to look after those in need, idealizes intimate and personal brotherhood bonds between givers and recipients, and prioritizes fellow Muslims over non-Muslims.

In contrast, the perspective of Secularized Aid promotes the concept of aid and Islam as two distinct categories, reflecting secular principles. In contrast to the all-encompassing Islamic concept that underlies the ideology of the sacralization of aid, this perspective rests on

the conception of Islam as compartmentalized and primarily derived to the realm of individual values and motivations (the private sphere).

Charity or Aid from a secularized perspective is about responding to material poverty, not about strengthening the spirituality of Muslims, and thus, there is no need for a religiously defined strategy. Poverty is best fought through economic development projects, not through Islamic education. In this sense, religion can serve as a rationale, an 'ethical reference'. Contrary to the religious solidarity that underlies the ideology of sacred aid (Sacralized Aid), this abstract idea of humanity leads to a universalist understanding of recipients as fellow human beings rather than fellow Muslim brothers.

These different perspectives are rooted in ideological views and the conception of charity or aid in Islam itself. The perspective of Sacralized Aid usually occurs in philanthropic institutions or Gulf-based Muslim Charities such as the International Islamic Relief Organization of Saudi Arabia (IIROSA) and the International Islamic Charity Organization (IICO). Tend to be influenced by exclusive fundamentalist Islamic thought. Meanwhile, the perspective of Secularized Aid usually occurs in philanthropic institutions of Islamic Charities based in Western countries (Western Muslim Charities) such as Muslim Aid and Islamic Relief. Tend to be influenced by more inclusive Islamic thought.

Contemporary Zakat Fatwas in Indonesia

MUI or the Indonesian Ulema Council is a non-governmental organization that accommodates Islamic scholars, *zu'ama*, and Islamic scholars in Indonesia to guide, nurture and protect Muslims throughout Indonesia. The Indonesian Ulema Council was established on July 7, 1395 Hijriah, to coincide with July 26, 1975 in Jakarta, Indonesia.

The MUI fatwa on the issue of zakat is very helpful for people in carrying out zakat worship in accordance with the Sharia. Referring to the book of the 1982-2011 MUI Zakat Fatwa Association which was initiated by BAZNAS and MUI there are at least 10 fatwas regarding zakat, of which in 1982 there were 2 fatwas, in 1996 there were 1 fatwa, in 2003 there were 2 fatwas, in 2009 there was 1 fatwa, and in 2011 there were 4 fatwas regarding zakat. Among them, there can be found several fatwas concerning the expansion of meaning and recontextualization of the implementation of zakat both in terms of collection (types of zakat), management (*amil*) as well as distribution and utilization of zakat (*asnaf* and program forms).

The Fatwa Commission of the Indonesian Ulema Council in its session on 8 Rabi'ul Akhir 1402 H, coinciding with February 2, 1982 AD, decided that Zakat given to the poor can be productive. 2. Zakat funds in the name of *Sabilillah* may be used for the purposes of *maslahah'ammah* (public interest).

Giving Zakat for Scholarship Number Kep.-120 / MU / II / 1996 The session gave the consideration that Muslim students / students / scholars, scholarship recipients of zakat scholarships, should: 1. Have academic achievement. 2. Prioritized for those who are less fortunate. 3. Studying science that is beneficial to the Indonesian nation.

The Fatwa of the Indonesian Ulema Council Number 4 of 2003 concerning the Use of Zakat Funds for *Istitsmar* (Investment) decides one of which is that Zakat that is left out may be invested (*istitsmar*) with the following conditions: a. Must be channeled into a business justified by sharia and applicable regulations (*al-thuruq al-masyru'ah*). b. Invested in business

fields that are believed to provide benefits on the basis of feasibility studies. c. Fostered and supervised by competent parties. d. Conducted by institutions / institutions that are professional and trustworthy (trustworthy). e. An investment permit (istitsmar) must be obtained from the Government and the Government must replace it in the event of a loss or bankruptcy. f. There is no needy who starve or need expenses that cannot be postponed when the zakat assets are invested. g. The distribution of zakat that is canceled because it is invested must be limited in time.

In 2015 MUI issued Fatwa No. 001 of 2015 concerning the Utilization of Zakat for the Provision of Clean Water and Sanitation Facilities which decides on the following contents of the zakat fatwa for the provision of clean water and sanitation: 1. Provision of clean water and sanitation facilities for the community is the government's obligation in the context of *hifzhun nafs* (keeping the soul) zakat assets for the construction of clean water and sanitation facilities are permitted provided that: a. the urgent need (*hajah maassah*) has been fulfilled for the *mustahiq* which is direct b. The benefits of clean water and sanitation facilities are intended for the benefit of the public (*maslahah aammah*) and goodness (*al-birr*).

In the consideration of the Ijtima 'Ulama of the Fatwa Commission in Indonesia VI which was held at the Al-Falah Islamic Boarding School, Banjarbaru, South Kalimantan on 21-24 Sha'ban 1439H / 7-10 May 2018 AD it was explained that along with the socio-political and social dynamics There are many contemporary problems related to contemporary fiqh issues, both those related to issues of worship, *mu'amalah*, state and national issues, as well as scientific developments and arise and are faced by Muslims and the Indonesian nation that these problems require answers to Islamic law from fatwa commission ulama through the Ijtima 'Ulama Fatwa Commission forum. So it was decided that the decisions made by the B-2 commission regarding the issue of Contemporary Jurisprudence (*Masail Fiqhiyah Mu'ashirah*) included zakat mal for legal assistance. The law of zakat mal distribution for the benefit of legal aid services is permitted, with the following conditions: a. The legal aid recipient is Muslim; b. Recipients of zakat for legal assistance are people who are wronged (*madzlum*); c. Legal aid is not provided for cases that are against religion. 64 2. The distribution of zakat as referred to in number 1 is because *asnaf* is poor, poor, and / or is in debt (*gharimin*) whose case is being processed; 3. In terms of defense in legal cases related to the interests of Islam and Muslims, the distribution of zakat can be included in the class (*asnaf*) *fi sabilillah*; 4. The distribution of zakat for the purpose of building a just legal system may be through *asnaf fi sabilillah*; 5. Development of a just legal system that can be financed by zakat funds as referred to in number 4 is aimed at: a. Ensuring the enforcement of rules in accordance with Islamic teachings; b. Guarantee the general benefit (*maslahah 'ammah*); c. Guarantee protection of religion, life, mind, descent and property; d. Correcting policies that are against religion.

Thus from 1986 to 2018 there were at least 12 MUI fatwas related to zakat. These can be classified into three forms, namely: First. Fatwa sources of zakat include: Fatwa on income zakat (MUI Fatwa No 3 of 2003) and fatwa on the law of zakat on what is haram (MUI Fatwa No 13 of 2011).

Second. Fatwa *asnaf-asnaf* zakat include: Fatwa on *amil zakat* (Fatwa MUI No. 8 of 2011) and fatwa on giving zakat for scholarships (Fatwa Number Kep-120 / MUI / II / 1996).

Third. Fatwa on zakat management: Fatwa regarding the intensification of zakat implementation (Fatwa 1982), fatwa *mentasharruf* zakat funds for productive activities and

general benefit (Fatwa 1982), fatwa on the use of zakat for istismar / investment (Fatwa Number 4 of 2003), MUI fatwa on the issue of Contemporary zakat includes the definition, duties, and functions, obligations and rights of amil, company zakat, and so on (Decree of the Commission B1 Ijtima 'Ulama Commission for Fatwa MUI throughout Indonesia III regarding Masail Fiqhiyyah Mu'ashirah, fatwa withdrawal, maintenance, and distribution of zakat assets (Fatwa Number 14 of 2011), and fatwa on distribution of zakat assets in the form of assets under management (Fatwa Number 15 of 2011). Fatwa No. 001 of 2015 concerning the Utilization of Zakat for the Procurement of Clean Water and Sanitation Facilities. Decision of Ijtima 'Ulama of the Indonesian Fatwa Commission VI which was held at the Al-Falah Islamic Boarding School, Banjarbaru, South Kalimantan on 21-24 Sya'ban 1439H / 7-10 May 2018 AD regarding the law of zakat mal distribution for the benefit of legal aid services.

From this it appears that the approach of maqoshid al-sharia and public benefit is one of the main approaches and considerations for MUI to issue fatwas regarding zakat. From the twelve fatwas, we see one of them is the expansion of the definition of asnaf and the contextualization of zakat allocation in accordance with the conditions of social development in Indonesia.

The relevance of Zakat, Maqasid al-Sharia, and SDGs

According to Al Ghazali (in Chapra, Khan and Al Shaikh-Ali, 2008) maqashid al-sharia or the purpose of shari'ah (Islamic law) is to support human welfare, which lies in protection, namely protection of religion (*hifzh dien*), soul (*hifzh nafs*), intelligence / intellect (*hifzh aql*), descent (*hifzh nasl*) and property (*hifzh maal*), so that whatever guarantees the protection of these five aspects is the public interest and is necessary and anything that injures it is against the public interest and therefore needs to be eliminated . This form is the most basic form of maqasid al-sharia protection. Based on Al Ghazali's mapping, the five aspects were derived as five components or aspects of *maqasid al-sharia*.

The interrelation process between revelation as a source of teaching and reasoning of ijtihad as an instrument of law-law deduction cannot deny the existence of the purpose of sharia (maqasid al-syariah). The acceptance of maqasid al-sharia in the process of *istinbath al-ahkam* is considered important so that the resulting legal products do not shift from their basic goals, namely spreading benefit and preventing damage. (Abu Yasid, 2019: 57).

Maqasid Sharia is built on a basic assumption that the shari'a that Allah the Maker of Sharia has established through the main sources of Islamic ontology, namely the Al-Qur'an and Sunnah, is built on the goal of achieving benefit, not only for individuals but also socially. Therefore, the derivative sources under the main source of Islamic ontology must also refer to the attainment of maqasid sharia individuals and society at large, not only using the classical fiqh approach (Ebrahim, et al., 2016)

Zakat is one of the pillars of Islam as well as an obligatory instrument for Muslims in the process of servitude and devotion to Allah SWT which has implications in the social and economic sphere of society. Zakat can be seen as one of the resources and sources of funding in matters which include the 8 asnaf, as stipulated in the Quran, especially the letter At-Taubah verse 60 (9:60). The reading of the verse has been applied in practice to activities in the form of social, economic, empowerment, advocacy, etc. programs. Therefore Zakat is often seen as a potential source of funds as well as a source of funds in the implementation of its programs

in the hope that it can have a positive impact and change for those who receive it, especially in the framework of poverty alleviation (Puskas, 2017: 1)

On the other hand, the United Nations has initiated the Sustainable Development Goals or commonly called the Sustainability Development Goals (SDGs). SDGs is a sustainable global development agenda that has received consensus or agreement from 193 member countries of the United Nations (UN) and is committed to its achievement. SDGs as a continuation initiative of the platform. Previously, namely the Millennium Development Goals (MDGs). Although the scope of the SDGs sector is very broad and ambitious, it is still structured by taking into account various national realities, different capacities and levels of development and respecting national policies and priorities. As a product, the SDGs are the result of a multi-stakeholder agreement and a process that is transparent, participatory and inclusive of all stakeholder voices for three long years. This is in line with one of the jargon, namely No Left One Behind (involving all parties without exception), where at the implementation level it is hoped that the SDGs can be applied by all parties, both government, private, to civil society from all over the world community to build a better future inclusive, sustainable and resilient for both people and the planet. As a global agenda for sustainable development with a target of 15 years (2015-2030), the SDGs have 17 goals and 169 milestones. (Puskas, 2017: 3)

The contribution of zakat to support the SDGs is also supported by Law no. 23 of 2011 concerning Zakat Management, which states that zakat is a religious institution that aims to improve justice and welfare of society. In addition, specifically in Article 3 of the same Law it explains that zakat management aims; 1) Increasing the effectiveness and efficiency of services in the management of zakat, 2) Increasing the benefits of zakat to create social welfare and poverty alleviation. Even more specifically in Goal 6, namely Clean Water and Sanitation, a cooperation agreement has been made in the form of an MoU between BAPPENAS (National Development Planning Agency), BAZNAS (National Board of Zakat), BWI (Indonesian Waqf Board) and MUI (Indonesian Ulama Council) in provide support for the Clean Water and Sanitation program.

The study conducted by Puskas BAZNAS (2017) on Zakat on SDGs was carried out to see the relevance of the work of zakat in *Maqashid syariah* to SDGs, as well as its priorities as well as measuring the dimensions of zakat for poverty alleviation on the SDGs platform framework. The study of the Relevance and Priority of the Role of Zakat in *Maqashid syariah* towards SDGs in its analysis uses the conceptual framework of the Matrix Matching Method and the method of assessment through the ANP (Analytical Network Process).

In this study it is known that the SDGs are grouped into 4 according to their priority achievement. The highest priority falls on three objectives: (i) No Poverty; (ii) Good health; (iii) No Hunger. Meanwhile, Gender Equality is the lowest to be prioritized. From the perspective of zakat goals, the SDGs have the greatest weight for fulfilling the economy, education, social humanity, health, and da'wah.

The suitability of the ANP results shows that SDGs points 1, 3, and 2 are priority groups of zakat towards SDGs. The second priority group consists of SDGs points 4, 8, 10, and 16. The third priority group includes goals 6, 12, 9, and 7 of the SDGs. Meanwhile, the rest of the 17 SDGs points are included in the fourth priority group. Although from the seventeen SDGs points can be contributed (either directly or indirectly) from zakat works, it is not entirely the

obligation of zakat to implement it. Apart from being tied to *asnaf*, there are duties and responsibilities of the government as state administrators who can regulate and manage every line of community life.

Thus it can be said that there is a strong relevance or intersection between zakat and SDGs in the theoretical framework and approach of *maqasid al-sharia*. However, the results of the BAZNAS Puskas study show a priority scale approach that adapts to the distribution and utilization program in the context of *Fiqh Zakat*.

Recontextualization of the use of zakat funds

In interpreting the verses of the Holy Quran, the interpreters can be grouped into textual and contextualists. The first group is very rigid. Meanwhile, the second group tries to broaden the understanding of the verse and adapt it to the actual conditions. In the aspects of the principle of textual understanding, it is very necessary as a basis or foothold. However, contextual understanding is also important so that religious understanding is not old-fashioned and static, as long as it is in harmony with the *maqasid shariah contained* in the essence of the verse. (Saidul Amin: 2020)

Contextual understanding in reading the *mustahik zakat* group in Surah At-Taubah verse 60 has implications for the expansion and redefinition of *mustahik zakat*. For example, distributing zakat to poor *asnaf* which refers to the condition of a person who is able to provide a living but does not meet the basic needs of his family (QS. 18: 79), the purpose of distributing zakat to poor *asnaf* is not only to provide assistance for basic needs, but is oriented towards efforts increased capacity (capacity building) and the ability to generate income (income generating). On this basis, zakat is channeled in the form of providing venture capital and assistance to increase *mustahik* productivity.

The definition of *al-Riqob* as slavery can be broadened as exemption from human trafficking (Amin: 2020), including victims of human rights violations because in general they live in conditions of oppression and are treated discriminatively (Anshor: 2003: 114-115). This situation can be said to be the same as the life experienced by slaves in pre-Islamic times or in the early days of Islam.

For the purpose of poverty alleviation and social justice, according to Abdullah Ahmed Na'im (2003: 296-297), it is necessary to reconceptualize philanthropy from being charitable to a more productive approach, namely giving the poor rights to improve their standard of living. The development and development of philanthropic institutions that are more transparent and accountable are also needed. Apart from the need to adopt a "development" approach that focuses more on long-term investment rather than simply overcoming short-term problems. (Abdullah Ahmed Na'im, 2003)

This is in line with the views of Prof. Al Yasa 'Abubakar (2015) Professor of UIN Ar-Raniry Aceh in his paper entitled "Senif Recipients of Zakat: An Effort for Reinterpretation" said that although the group of zakat recipients is limited to eight *senif* (*asnaf*), but with pay attention to the *'illat* (cause of law) contained by each *asnaf*. Then the definition or definition of *asnaf* can be developed and expanded so that it includes many groups of people and many main activities (important, fundamental) needed by the people. When later zakat funds are collected in large numbers, the Zakat Institution (Baitul Maal) can develop a zakat pattern as an investment where what is distributed to *mustahik* is only the service or the result.

Responding to the need for funding sources for more inclusive issues such as strengthening human rights and civil society, for example, we can actually use Islamic generosity funds. But the problem is how to convince the Muslim community that the rules or norms of fiqh must be understood broadly and contextually for the benefit of all mankind. A bold thought is needed in an effort to reinterpret, even reinterpret with regard to the allotment of zakat, infaq, alms, waqf and others to get their contextual meaning with current realities so that they can be applied to the needs and conditions of society that are constantly changing. (Maria Ulfah Anshor, 2003)

Funds obtained from generosity must enter into a wider space, Katjasunga (2003: 129) says that the role of generous action in a consumptive and productive model is not sufficient to overcome social injustice, but must be accompanied by efforts to solve its related structural problems with policies that cause people to become poor.

This is in line with the community empowerment triangle approach initiated by BAZNAS and the zakat movement in general. According to Purwakananta (2018: 152) there are at least three problems that have an influence on poverty problems, namely growth problems, access problems, and social justice problems. These three things together can cause or exacerbate the condition of poverty. Therefore, in poverty alleviation, the three must be given equal attention so that poverty alleviation policies can be more effective.

Poverty alleviation requires at least three aspects, namely economic aspects, social aspects and advocacy aspects. The economic aspect referred to is the strengthening and independence of the mustahik economy through providing capital, increasing productivity, and opening market access. In the social aspect, zakat seeks to provide access to certain needs that support mustahik's life fundamentally, by which mustahik can get out of poverty such as clothing, shelter and food and education. Meanwhile, in the aspect of advocacy, it is necessary to form common awareness in promoting poverty alleviation. Poverty alleviation is basically pursued by defending the rights of mustahik through pro-poor policy advocacy, building networks to raise awareness and joint movements to alleviate poverty, and capacity building mustahik in the form of da'wah and assistance provided by vulnerable groups who may not be categorized as needy and the poor, for example converts, marginalized communities or migrants.

Several zakat institutions have contributed to policy advocacy and improving the quality of zakat management through studies and research. BAZNAS since 2016 has established and the Center for Strategic Studies (PUSKAS BAZNAS) which acts as a data center, research and strategic studies of zaka to advance national zakat and Dompot Dhuafa established the Institute for Development and Islamic Studies (IDEAS) officially launched to the public on 23 May 2016, has a program that focuses on 5 things, namely: research on public policy issues (policy brief), state financial analysts (APBN and APBD), counter draft laws, sectoral policy blueprints (industry), and national development strategies.

Zakat institutions as permitted in the MUI fatwa have also developed legal aid programs by establishing legal aid organizations such as Dompot Dhuafa to serve the poor and advocating for policies or laws that are contrary to the values of zakat and justice, as well as collaborating with various legal aid organizations as which is run by BAZNAS in collaboration with Lembaga Bantuan Hukum Jakarta and Pusat Advokasi Hukum dan Hak Asasi Manusia Indonesia (PAHAM), etc.

Zakat institutions in Indonesia have also implemented zakat programs for the provision of water, sanitation and hygiene whose benefits can be felt by the general public. In 2018 BAZNAS together with UNDP started a micro hydro power plant construction project in Lubuk Bangkar Village, Batang Asai District, Sorolangun Regency, Jambi. Since operating with a capacity of 40 Kw electricity has started to reach 523 households, 5 schools, 3 mosques and 1 Islamic boarding school. To maintain the sustainability of this PLTMH, an increase in the capacity of the community is carried out to be able to manage it independently.

In addition, in every active disaster response action, both natural disasters and COVID-19 pandemic, philanthropic institutions always work together hand in hand to help survivors regardless of ethnicity, religion, race and class. This means that programs through Islamic philanthropic funds are inclusive not only for the Muslim community but also for wider humanity.

CONCLUSION

This research finds that in the trajectory of Indonesian history there has been an expansion and recontextualization of the use of Islamic philanthropic funds according to the socio-political context of its day. In colonial times, generous funds were used as a source of funds for the sabilillah struggle against the Dutch, so that they were transformed into alternative funding for state development and even supported the achievement of the Sustainable Development Goals through programs and the beneficiaries that were more inclusive.

Nowadays zakat institutions can use zakat funds to contribute to developing research for pro-poor policy advocacy. As permitted in the MUI fatwa Zakat Institutions also developed legal aid programs for *mustahik*. Zakat institutions in Indonesia have also implemented zakat programs for SDGs support like water, sanitation and hygiene program.

In addition, in every active disaster response action, both natural disasters and COVID-19 pandemic, philanthropic institutions always work hand in hand to help survivors regardless of ethnicity, religion, race and class. This means that programs through Islamic philanthropic funds are inclusive not only for the Muslim community but also for wider humanity.

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