Mustahik Implementation *Fîsatâlîlîlâhin* Distribution Of Zakat Funds Maq Perspective*ṣid Al-Šyârî`ah* (Study At Amil Zakat Institution In Bandar Lampung City)

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**Abstract:** This study aims to find out how the implementation of mustahik *fî sabîlîlîbîh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City, which will then be analyzed using the theory of maqasid al-syarî`ab and maslahah as analytical tools. This study uses qualitative methods with primary, secondary and tertiary data. Data analysis techniques in this study used qualitative data analysis techniques. The results of this study can be explained that the implementation of mustahik *fî sabîlîlîbîh* in distributing zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City, it can be explained that all forms of programs for the collection, utilization and distribution of zakat in Indonesia refer to the regulations that govern, namely the Law No. 23 of 2011 concerning Management of Zakat and Regulation of the National Zakat Agency (BAZNAS) No. 3 of 2018 concerning the Distribution and Utilization of Zakat. In the utilization of zakat funds for productive activities there are several procedures, these rules are contained in Law No. 23 of 2011 concerning Zakat Management, CHAPTER V Article 29, The *fî sabîlîlîbîh* group is a group that gets more attention than other groups. This is due to the expansion of meaning in interpreting and understanding the implementation of *fî sabîlîlîbîh*. And the review of maqasid al-syarî`ab on the implementation of mustahik *fî sabîlîlîbîh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City can be seen that when viewed from the formulation of maqasid al-Syarî`ab this is associated with the distribution of zakat to asnaf *fî sabîlîlîbîh*, then the distribution is therefore, most of the problems lead to *hiżb* al-dîn, to protect religion, and *hiżb* al-`aqd, to protect reason.

**Keywords:** BAZNAS, distribusi, *fî sabîlîlîbîh*, maqasid al-Syarî`ab

Introduction

Currently, the issue of zakat is always a hot topic of discussion to always be studied and understood conceptually and dynamically. This is because, zakat is often mentioned in tandem and in order with the prayer. Because zakat does not only function as a mere ḥḍrah (worship) or ta'abudd (worship) but also with regard to property and social community (ibadah māliyyah ijtimā'īyyah) or ta'aqul (rational). In addition, zakat also has a very important, strategic and decisive role for moral and economic and social development. In addition, zakat is also a form of worship that has a socio-economic pattern from the five pillars of Islam. With zakat, in addition to the pledge of monotheism and prayer, only then can a person legally enter the ranks of Muslims and be recognized as a Muslim, in accordance with the word of Allah surah Al-Taubah (9) verse 11:

\[ فَإِنَّمَا \text{صُدَّقَةُ} \text{لِلۡفُقَرَآءِ وَ} \text{لَمَسَٰكِيَ} وَ \text{لِعَٰمِلِيَ عَلَيۡهَا وَ} \text{لُمَؤَلَّفَةِ قُلُوبُهُمۡ وَفِۡلردِقَابِ وَ} \text{عِلَمٌ حَكِيمٞ} \]

If they repent, establish prayers and pay zakat, then (they are) your brothers and sisters in religion and we explain the verses for people who know (Q.S. Al-Taubah (9): 11).

As has been the provision that the collected zakat funds will be distributed to groups who are entitled to receive it (mustāhiq). This is explained in the Qur’an and it has been explained where the target of zakat should be issued. Allah swt says:

\[ إِنَّمَا \text{صُدَّقَةُ} \text{لِفَقَرَآءِ وَ} \text{الْمَسَكِينِ} وَ \text{الْعَفَّالِ عَلَيۡهَا وَ} \text{الْمُؤَمِّنَةُ فَلَوْلَمْ يَقْفُنَّ} وَ \text{فِى أَرۡقَابِ وَ} \text{الْعَفَّانِ وَ} \text{فِى سَبِيلِ} \text{ٱلله} وَأَنَّ} \text{ٱلسَّبِيلَ} \text{فِرَيْضَةً مِّنَ} \text{ٱلله} وَأَنَّ} \text{ٱللَّه} \text{عَلِيمٌ حَكِيمٞ} \]

“Verily, the zakat is only for the needy, the poor, administrators of zakat, converts whose hearts are persuaded, to (liberate) slaves, people who are in debt, for the way of Allah and people who are on their way, as something obligated by Allah and Allah is All-

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2 Departemen Agama Republik Indonesia, Al Qur’an dan Terjemahannya, (Bandung: Syaamil Qur’an, 2012), 194.
Knowing, All-Wise” (Q.S. al-Taubah (9): 60).³

In mentioning these eight groups of zakat recipients, Allah SWT uses two different editorials. The first four groups of Allah SWT mention using the letter lām, namely for groups fiqarā’, masākīn, ‘āmilin ‘alaibā, mu’ālafah quābubum. While the other four groups fi sabīlīnāh, gārinīn and ibn sabū use fi. The purpose of using these two editorials is that for the first four categories, it is intended for ownership. That is, they receive zakat funds directly. This is of course not a coincidence or coincidence. Allah swt uses the letter lām which has the original meaning for ownership indicating the first four groups are entitled to have the zakat given to them. In fact they took it as their property. As for the second four groups, the zakat that is distributed is not for them, but for the benefits that are directly related to them.

Assets allocated to gārinīn, for example, the funds are not given to them, but to the people who lend money to them.⁴

Another era, another situation. If at the time of the Prophet Muhammad who received zakat through the fi sabīlīnāh route, it was only those who took part in jihad physically, then along with the changing times, new ijtihads emerged that tried to adapt to the times. But once again, it cannot be denied that the scholars have different opinions about the meaning of this mustābik zakat, namely fi sabīlīnāh. This difference departs from their ijtihad which tends to be muwassān (expand meaning) and muḍayyiqān (narrow meaning).

The muḍayyiqān scholars include the majority of the four schools of thought, namely Ḥanafiyah, Mālikiyah, Syāfīyyah and Ḥanābilah who tend not to expand their meaning, fi sabīlīnāh must be given as it was during the time of the Prophet Muhammad and his companions, namely for the mujāhidīn who took part in the war physically. Meanwhile, the muwassān scholars tend to extend their meaning to the cost of preaching and the interests of Muslims in general.

There are several basic reasons for muḍayyiqān scholars to narrow this meaning only to mujāhidīn who took part in the war physically, among others, the Prophet Muhammad and all his companions were fighters who took an active part in spreading Islam. However, at that time they were not necessarily categorized as fi sabīlīnāh who were entitled to zakat assets. The zakat assets given to the fi sabīlīnāh group are only intended for those who take part in physical battles, namely wars that take the form of traveling out of town for many days, weeks, even months.

Contrary to this reason, muwassān scholars include: Imam Qaffal, Muhammad Faris Ridha and Yusuf al-Qardhawi, they tend to expand on this meaning, this is because at this time the fields for physical jihad can be said to be not too large. At the same time, lands that have the potential to educate, educate and nurture the people at this time may be

³Ibid, 197.

neglected and require very large supplies and financial support, especially in Muslim minority countries. And who else will finance these things if not Muslims. In addition, in essence, war or da’wah have the same goal, namely to spread and uphold the religion of Allah SWT.

The author determines four (4) Amil Zakat Institutions that operate in the city of Bandar Lampung as places/objects of research related to the discussion of the distribution of zakat funds for ашнāf fī sabālīlāh, this aims to get more and more accurate data, which will then be compared with each other. The four LAZ are:

1. The National Amil Zakat Agency (BAZNAS) Bandar Lampung City, Basuki Rahmat Street Number 26 Sumur Putri Village, Teluk Betung Selatan District, Bandar Lampung City, Lampung Province, 35215.
2. Zakat House Office, City of Bandar Lampung, Jalan Urip Sumoharjo Number. 91 B, Gunung Sulah Village, Way Halim District, Bandar Lampung City, Lampung Province, 35141.
3. LAZNAS Lampung Da’wah Council, Jalan Sultan Jamil Number 28, Gedong Meneng, Rajabasa District, Bandar Lampung City, Lampung Province, 35148.
4. LAZISMU, Lampung Muhammadiyah Da’wah Building, Jalan Captain Tendean, Number 7 Palapa, Tanjung Karang Pusat District, Bandar Lampung City, 35116.

From the background of the problems above, the author wants to examine and analyze more deeply regarding the legal instrument or institution used by the Amil Zakat Institution (LAZ) in interpreting the implementation of fī sabālīlāh, and the research was outlined in a thesis research entitled "Implementation of Mustahik Fī Sabālīlāh in the Distribution of Zakat Funds (Study on the National Amil Zakat Agency (BAZNAS) in Bandar Lampung City).

Of course, schemes or implementations that come out of ашнāf fī sabālīlāh, cannot go outside the circle of maqāṣid al-syar‘āh to maintain the problems that are highly considered by the religion of Islam. This is very important because zakat is one of the pillars of Islam. In Islam, every worship that is prescribed must contain maqāṣid al-syar‘āh.

In this study, the authors used field research, namely direct research on the object under study in order to obtain relevant data. This type of research is qualitative, which focuses on how the implementation of fī sabālīlāh in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City. By using the descriptive method the researcher analyzed and examined in more depth the implementation of fī sabālīlāh in the distribution of zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City, through investigations, classification of data obtained through surveys, interviews, observations and researchers matched the data with informants, theoretical books, and the researchers' own observations as observers in the field. This research is descriptive analysis in nature, which is a method of researching an object
that aims to make a systematic and objective description, picture, or painting of facts, characteristics, characteristics, and the relationship between existing elements and certain phenomena. In this study, researchers will describe as fully as possible regarding the implementation of *fī sabāli-lāb* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City.

Because this research is field research, the data taken revolves around sources related to the theme of the implementation of *fī sabāli-lāb* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City, namely first, the primary data used in this research is sources that provide first-hand data. The data in question is data that comes from information from people who are directly related to the research being conducted. Namely the results of direct interviews with the Amil Zakat Institution (LAZ) in Bandar Lampung City as an institution that manages Zakat nationally and regionally. As well as from the results of observations and results of documentation that researchers got in the field. The data used in this study are sources obtained, made and are changes from the first source. The nature of the second source is indirect or only complementary, also called second-hand data, namely data obtained through other parties, not directly obtained by the researcher from the research subject. Second, the secondary data used in this research is literature which belongs to the category of secondary sources, namely books or books that discuss muamalah fiqh, zakat fiqh and regulations on zakat in Indonesia. Third, tertiary legal materials, namely legal materials that provide explanations of primary and secondary legal materials such as legal dictionaries and encyclopedias.

So that the object of research is not too wide, the authors determine four (4) Amil Zakat Institutions operating in the city of Bandar Lampung as places/objects of research.

### Discussion and Research Results

1. **Zakat**

   In the Compilation of Sharia Economic Law (K.H.E.S), in book III chapter I article 657 paragraph I explains, what is meant by zakat is assets that must be set aside by a Muslim or an institution owned by a Muslim to be given to those who are entitled to receive it.

   From the definition above, there are at least three principles contained in the term zakat:

   a. Zakat is a predetermined right.
   b. Zakat is levied on certain assets, that is, on types of property that are growing, such as levies on crops and livestock.
   c. Zakat is given to certain groups/groups.
   d. Zakat is collected after reaching the nişâb value.
   e. Zakat on property (zakâh al-mâl) is an annual levy (ḥaul).

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Based on the five principles above, in this case it can be explained that zakat collection is applied to several assets. As stated by Wahbah al-Zuhaili in his book Al-Fiqh al-Islāmī wa Adillatuh that there are five assets that must be zakatied, namely:  

a. Al-Nuqūd (zakat gold and silver).
b. Al-Mā‘din wa al-Rikāz (zakat mining goods and ancient relics).
c. ‘Urid al-Tijārah (trade property zakat).
d. Al-Zurrū‘ wa al-Ṡimār (Zakat on plants and fruits).
e. Al-An‘ām (zakat hewan ternak).

Thus it is clear that zakat is an obligation that includes assets in certain forms and certain criteria, which must be issued by the muzakkī, then given to the person entitled to receive it (mustatḥiq) when it reaches ḥaul and reaches niṣāb, with the aim of cleaning the property and eliminating the characteristic of greedy and stingy from the muzakkī.

Regarding the legal basis of zakat, it is often found in the Qur‘ān and Hadith with several different editorials but containing the same meaning, namely, among others:

a. Zakāb, as Allah says:

وَأَقْمُواْ الْبُكْرَةَ وَالْأَضْحَكَةَ وَأَقْبَلُواْ مَعَ الْبَكْرَةِ وَالْأَضْحَكَةِ (Q.S. Al-Baqarah (2): 43).

b. Ṣadāqāb', as Allah says:

بَلْ ۖ إِنَّ الَّذِينَ آمَنُواْ أَقَامُواْ الْبُكْرَةَ وَالْأَضْحَكَةَ وَأَقْبَلُواْ مَعَ الْبَكْرَةِ وَالْأَضْحَكَةِ (Q.S. Al-Taubah (9): 104).

Wahbah al-Zuhaili explained that the meaning of the sentence above is the obligation to take or collect property from rich people, this meaning is the opinion of the majority of fuqahā’ and this is the correct opinion.  

c. Ḥaq1, as Allah says:

أَفْتَغِيْرُ أَنَّ أَنَفُعَ حَكَماً وَهُوَ الَّذِي أَنْزَلَ إِلَىَّ الْكِتَابَ مُفَصَّلًا وَغَرَّبَ عَنْهُمْ الْكِتَابَ بَعْدُ أَنَّهُ مُرَّ مَنْ رَيْكَ بِأَحْلَقِ فِيْلًا حَتَّىٰ أَنْ تَكُونَنَّ مِنَ الْمُمَتَّاهِنَّ (Q.S. Al-An‘ām (6): 141).

The distribution of zakat is limited and permissible for eight groups. These eight groups have been defined in the Koran which reads:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسَكِينِ وَالْعَامِلِيِّ عَلَيْهَا وَالْمُؤَلِّفَةِ قَلْبِهِمْ وَمَنْ نَزَّلَ مِنَ الْمَلَائِمِ يُتْلَىٰ عَلَى الْمَلَائِمِ (Q.S. Al-Baqarah (2): 43).

Verily, the zakat is only for the needy, the poor, administrators of zakat, converts whose hearts are persuaded, to (liberate) slaves, people who are in debt, for the way of Allah and for those who is on his way, as a decree obligated by Allah, and Allah is All-Knowing, All-Wise” (Q.S Al-Taubah (9): 60).

The verse above begins with the sentence adâh al-ḥaṣr namely innamā which means that the distribution of zakat is not permissible except for the eight aṣnāf (groups) mentioned in the verse. Broadly speaking, the scholars divide the eight groups into two categories, namely:

a. The groups mentioned in using the letter lâm which means ownership, they are:
   1) Faqîr.
   2) Miskîn.
   3) ‘Âmil.
   4) Muallaf.

b. The groups mentioned in using the letter fî which means zarf (place), they are:
   1) Riqâb.
   2) Gârim.
   3) Sabîlillâh.
   4) Ibîn al-Sabil.

2. Implementation of Distribution of Amil Zakat Institutions (LAZ) in Bandar Lampung City

The following will briefly describe the form of distribution of zakat funds for the fi sabîlillâh group at 4 Amil Zakat Institutions (LAZ) operating in the city of Bandar Lampung, namely:

<table>
<thead>
<tr>
<th>No.</th>
<th>Distribution Program</th>
<th>Amount/Unit</th>
<th>class Mustahik</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>School supplies assistance: a. Notebooks b. Stationery</td>
<td>a. 100 Notebooks b. 100 Stationery</td>
<td>fi sabîlillâb</td>
</tr>
<tr>
<td>2</td>
<td>BAZNAS scholar scholarship</td>
<td>10 D4 or S1 level students</td>
<td>fi sabîlillâb</td>
</tr>
<tr>
<td>3</td>
<td>Operational assistance TPA: a. Al-Qu’ran b. Iqra’ c. Table</td>
<td>a. 100 Al-Qu’ran b. 100 Iqra’ c. 100 Table</td>
<td>fi sabîlillâb</td>
</tr>
<tr>
<td>4</td>
<td>Teacher Salary TPA</td>
<td>50 Teachers TPA</td>
<td>fi sabîlillâb</td>
</tr>
</tbody>
</table>

The table above aims to provide concise and concise information and explain the facts. In order to make it easier to read, this is because the data presented in the table has been arranged systematically, making it easier to understand.

13Mun’an Rafî’, Potensi Zakat..., 49.
b. Bandar Lampung Zakat House

<table>
<thead>
<tr>
<th>No</th>
<th>Distribution Program</th>
<th>Amount/Unit</th>
<th>Class Mustahik</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Champion's Smile (Educational)</td>
<td>50 elementary school level to s1</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>2</td>
<td>Sustainable Smile (Environmental)</td>
<td>100 portion</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>3</td>
<td>Independent Smile (Economy)</td>
<td>10 Micro Small and Medium Enterprises (UMKM)</td>
<td>Īfī Sabillāh</td>
</tr>
</tbody>
</table>

c. LAZNAS Dewan Da’wah Lampung

<table>
<thead>
<tr>
<th>No</th>
<th>Distribution Program</th>
<th>Amount/Unit</th>
<th>Class Mustahik</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Nation’s Lighter (DAUD Funds for Da’wah)</td>
<td>500,000/Da’i atau Da’iyah</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>2</td>
<td>Da’wah means:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Books</td>
<td>a. 50 Books</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td></td>
<td>b. Laptops</td>
<td>b. 10 Laptops</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Handphones</td>
<td>c. 10 Handphones</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Scholarship M. Natsir</td>
<td>20 Students S1 and S2</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>4</td>
<td>Mosque Prosperity Movement (GRAM)</td>
<td>a. 25 Mosque Guard</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td></td>
<td>b. 25 Teachers TPA</td>
<td>b. 25 Teachers TPA</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Mosque Prosperity Movement (Renovation and Infrastructure)</td>
<td>10 Mosques</td>
<td>Īfī Sabillāh</td>
</tr>
</tbody>
</table>

d. AZISMU

<table>
<thead>
<tr>
<th>No</th>
<th>Distribution Program</th>
<th>Amount/Unit</th>
<th>Class Mustahik</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Laptops</td>
<td>20 Units</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>2</td>
<td>Stationery</td>
<td>100 Books</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>3</td>
<td>Handphones</td>
<td>18 Units</td>
<td>Īfī Sabillāh</td>
</tr>
<tr>
<td>4</td>
<td>Teacher Salary</td>
<td>Rp. 500,000/mounth</td>
<td>Īfī Sabillāh</td>
</tr>
</tbody>
</table>

3. Implementation of Mustahik Īfī Sabillāh in Distribution of Zakat Funds (Study at Amil Zakat Institutions (LAZ) in Bandar Lampung City)

Etymologically Īfī Sabillāh consists of three words, Īfī means in (indicates a place adverb), Sabillā means way, and Allāh, means Lord Allah. In language, Īfī sabillāh means to be on the road that will connect to Allah swt. As said by Ibn Atsir, that the original word sabillā is a way. Sabillillāh or the way of Allah in general means all good deeds that are sincerely done solely to get Allah’s pleasure.

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closer to Allah SWT by performing obligatory and sunnah worship. However, the word sabīlullāh can absolutely be interpreted as jihad in the way of Allah, this is because the use of the word is often interpreted as jihad so that it seems as if this meaning is the only meaning of sabīlullāh.\footnote{15} This definition has also received attention from various schools of thought, which will be described in detail as follows:

a. Mazhab Ḥanafiyyah

In the Ḥanafiyyah school, there are two traditions regarding the meaning of ṭī sabīlullāh. Both of these narrations are based on Imam Abu Hanifah. The first was narrated by Muhammad and the second was narrated by Abu Yusuf. However, from these two opinions, the history of Abu Yusuf, who is mu’tamad (often used), namely:

“ṭī sabīlullāh is: The poor who fight. Abu Yusuf is of the opinion that the word ṭī sabīlullāh in verse 60 of surah al-Taubah is specifically addressed to people who fight. The lafaz ṭī sabīlullāh in the context of mustaḥiq zakat cannot be used in a general sense, which includes all acts that show obedience, even though basically all obedience is ṭī sabīlullāh. Abu Yusuf further limits the meaning of ṭī sabīlullāh in verse 60 of sura al-Taubah to those who are poor at war.

From the existing explanations, the author sees that the meaning of ṭī sabīlullāh given by Abu Yusuf is still unclear, namely whether zakat for this group is given to voluntary soldiers, soldiers who receive a fixed salary from the government or both. Then, whether zakat can be used to buy equipment (both war equipment or other) used in war. Based on this situation, the author is of the opinion that the meaning of ṭī sabīlullāh given by Abu Yusuf still requires additional explanation to make it more perfect.\footnote{16}

b. Mazhab Malikiyyah

The Malikiyyah School in its commentary, Ibn 'Arabi when interpreting ṭī sabīlullāh cites Imam Malik's opinion, “sabīlullāh has many meanings, but I do not know the debate (another opinion) that the meaning of ṭī sabīlullāh in this verse is to fight (in the way of Allah swt.)”.\footnote{17}

It can be concluded from the opinion of the scholars of the Malikiyyah school of thought as follows:\footnote{18}

1) Ulama mazhab Malikiyyah agree that ṭī sabīlullāh relates to fighting and jihad.

2) They argue that the giving of zakat to war soldiers regardless of the economic status of soldiers who are fighting jihad.

3) Majority ulama mazhab Malikiyyah allows the use of zakat funds to purchase war equipment such as weapons, horse-drawn vehicles, }

\begin{thebibliography}{99}
\bibitem{15} Ibu al-Atsir, \textit{Al-Niháyah fi Garîb al-\textit{Haddîs wa al\textit{-Âsâr}} (Beirut: Dar Ihya' al-Turats al-'Arabiyy, t.t), 338-339.
\bibitem{17} Ibu al-Araby, \textit{Ahkâm al-Qur'ân, Juz. II} (Beirut: Dar al-Kutub al-'Ilmiyyah, 2003), 533.
\bibitem{18} Yusuf al-Qardhawi, \textit{Fiqh al-Zakâ\textit{..}}, 651.
\end{thebibliography}
construction of defensive walls/fortresses, warships and so on.

c. Mazhab Šyafi’iyyah

In the book al-Minhâj by Imam Nawawi and his syarīḥ by Ibn Hajar al-Haitami, it is explained that the meaning of fî sabÎlillâh is volunteer soldiers who do not receive allowances from the government, or in the opinion of Ibn Hajar, namely soldiers who do not get part of the salary list, but they are purely volunteers, they fight when healthy and strong, and when not they return to their daily routine.¹⁹ In the book al-Rauḍah by Imam Nawawi, it is explained in more detail, that a jihadist soldier is given a living and clothing from the time he leaves for war until he returns home, and while still on the battlefield, even if it is for a long time. In another passage, Imam Nawawi argues that a soldier must be given maintenance for his family, from the time he goes to war until he returns home, as well as maintenance when he is on the battlefield.²⁰

One can draw a common thread between the Malikiyyah and Syâfi’iyyah schools in that they agree that fî sabÎlillâh in the context of zakat is only for war soldiers. Also agree on giving zakat assets to rich soldiers, and agree on allowing zakat funds to be used for war needs/equipment.²¹

d. Mazhab Ḥanâbilah

The meaning of fî sabÎlillâh in the Ḥanâbilah school is the same as in the Syâfi’iyyah school, that is, volunteer soldiers who do not receive special allowances from the government or other means that can meet their needs, so they are entitled to receive assistance from zakat assets according to their needs even though they are among the rich. Border guards according to the Ḥanâbilah school of thought are the same as other war soldiers.²² It is mentioned in the Gâyah al-Muntahâ book, that the priest is allowed to use zakat assets to buy horses and give them to war soldiers. Even though the war soldiers are the muzakkî itself who pays the zakat mal, because the muzakkî has been released from responsibility when handing over the assets that are being zakat. And it is also permissible for the priest to buy other vehicles such as ships or other things that can be used for war, because that includes the needs of soldiers in war and there are many benefits in it.²³

After looking at the various descriptions above related to the implementation of fî sabÎlillâh, both in terms of understanding, criteria and distribution between the priests of the schools, there are indeed similarities and differences in several respects. These equations are: first, the fî sabÎlillâh group is a group entitled to receive zakat, this refers to and is based

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¹⁹ Imam Nawawi, Minhâj al-Ţalîbîn wa ʾUmâdah al-Mufîn fî al-Fiqh (Beirut: Dar al-Fikr, 2005), 201.
on the word of Allah SWT in Surah al-Taubah verse 60. Second, the fi sabillah group is a group that strives to fight in the way of Allah SWT. The way of Allah SWT is a condition for being allowed to receive zakat, if this group does not strive in the way of Allah, then it is not permissible to receive part of the zakat assets.

The difference is that: first, another provision is the condition of the mustahik himself, where Ḥanafiyah requires that the mustahik is a poor person. This is different from other schools of thought, where poor or poor status is not a condition for obtaining zakat assets for this group. Second, the form of distribution, in the Ḥanafiyah school of thought, does not explain in detail the form and limits of the distribution, meaning whether zakat for this group is given to voluntary soldiers, soldiers who receive a fixed salary from the government or both. Then, whether zakat can be used to buy equipment (both war equipment or other) used in war. Looking at the descriptions and discussions related to the implementation of fi sabillah and its distribution, it can be concluded that as a whole the four Amil Zakat Institutions operating in Bandar Lampung tend to use the Mâlikiyah, Syâfi’yyah and Ḥanâbilah schools of thought in their distribution, but not in their understanding. This statement is supported by the description as explained earlier, where the distribution of zakat funds is not only given to individual mustahik, but in practice it is also distributed to all facilities that can help and support the needs and requirements of these mustahik.

If it is related to previous research, a correlation will be seen, namely the contextual mustahik zakat fi sabillah in the development of sustainable education. In this research, it was explained that mustahik zakat fi sabillah and the development of sustainable education have religious dimension gaps in their programs. This gap is a big question about the use of funds and the contribution of mustahik zakat fi sabillah in the development of sustainable education. Educational programs on sustainable development contain hifz al-dîn and al-‘aqîl dimensions. In it there is a jihad against the stupidity drawn on its targets. The role of mustahik zakat fi sabillah which is actualized in scholarships and Cadreization of the Thousand Ulama is still limited to access to education at the tertiary level. In addition, education is also a representative of human common sense. In this case expanding the meaning, by proving that the distribution is in the form of scholarships for schools and colleges, provision of other facilities such as laptops, stationery and so on to make it easier and support.

There are several basic reasons for the four LAZs in distributing zakat for the fi sabillah group in the form of distribution as mentioned earlier. The reasons are:

a. The opinion of Imam al-Maraghi in his commentary book Tafsir al-Marâghi is as follows:
Wa fî sabîlillâh is the way that leads to the pleasure of Allah and achieves His reward. What is meant by 'sabilillah' is people who fight and are related to war. It is narrated that Imam Ahmad ra. include hajj in the sense of sabîlillah, as well as all efforts towards goodness, such as shrouding corpses, building bridges and forts, prospering mosques and so on.

b. The opinion of Imam al-Razi in his commentary book al-Tafsîr al-Kabir is as follows:

Know that "fi sabîlillâh" is zabîh not limited to the army. Based on this understanding, Imam al-Qaffal cited the views of some jurists in his commentary that they allow the distribution of zakat in all good ways, starting from shrouding the janazah, building forts and prospering the mosque. This is because the word of Allah "Wa fî sabîlillâh" is general in nature.

c. The third reason is the fatwa of the Indonesian Ulema Council No. 23 of 2020 concerning Utilization of Zakat, Infaq, and Sadaqah Assets to Mitigate the Covid-19 Outbreak and its Impact, provided that:

1) Distribution of zakat assets to mustahik directly with the following conditions:
   a) The recipient belongs to one of the categories (asnaf) of zakat, namely Muslims who are indigent, poor, amil, converts, who are in debt, riqab, ibnu sabil, and/or fi sa
   b) bilillah;The distributed zakat assets may be in the form of cash, staple food, medical needs, working capital, and those that are in accordance with the needs of mustahik;

2) Distribution for the benefit of the public, with the following conditions:
   a) beneficiaries belong to the (asnaf) fi sabîlillah group
   b) utilization in the form of managed assets or services for the public benefit, especially for the benefit of mustahiq, such as for the provision of personal protective equipment, disinfectants, and treatment as well as the needs of volunteers who are in charge of carrying
out humanitarian activities in handling epidemics.

And in looking for common ground between the implementation in the view of the imam of the madhhab and LAZ, the author finds an expansion of meaning in interpreting and understanding the implementation of fi sabili lāh, which is currently experiencing dynamics of meaning from time to time which of course has a different meaning in the past. Not only that, at this time it is difficult to find the eight mustahik zakat groups as a whole as set forth in the letter al-Taubah verse 60.

In terms of percentage, in the utilization of these assets, LAZ distributes them to be distributed to mustahik by giving zakat not necessarily to 8 groups if they are not fully contained in one area, and if it is seen as more beneficial by only giving to the poor/prioritizing the scale of priority. Therefore the part or portion given to the mustahik will be different every year, this is of course seen from the circumstances and conditions of the mustahik himself. As an example for 2021, the distribution for the poor and the poor is the largest distribution in nominal terms, but for the following year that may not happen.

The reason for this distribution is because the share of each mustahik in LAZ is to fulfill their needs according to their needs so that they do not have to have a certain percentage. Because of course, the needs of the poor will be different from the needs of fi sabili lāh, mu’llafa’ and even the amil zakat itself.

4. Perspektif Maqāṣid al-Šyār‘ah to Implementation of Mustahik Fi Sabili lāh in Distribution of Zakat Funds (Study at Amil Zakat Institutions (LAZ) in Bandar Lampung City)

Maqāṣid al-šyār‘ah from a linguistic point of view is the intent or purpose of Islamic law in general. Meanwhile, according to the term, Ahmad al-Raisuni said that maqāṣid al-šyār‘ah are the goals set by the sharī‘ah for the benefit of servants (humans).  

The purpose of Islamic law lies in how a common good is achieved. The measure of benefit refers to the doctrine of usūl al-фiqh known as al-kulliyah al- khams (five main pillars) or in other words it is called maqāṣid al-šyār‘ah (the universal goals of sharia). The five main pillars are:

a. Ḥifẓ al-Dīn, maintain religion. Maintaining religion is maintaining and carrying out religious obligations that are included in obligations, such as praying five times a day. If prayer is neglected, the existence of religion will be threatened.

b. Ḥifẓ al-Nafs, protection of soul safety. Namely meeting basic needs in the form of food to sustain life. If this basic need is ignored, it will result in the threat of the existence of the human soul.

c. Ḥifẓ al-‘Aql, protection of the existence of reason. Namely avoiding something that threatens the existence of reason,
such as drinking alcohol.

d. Ḥifż al-Nasl, protection for offspring. Namely, as it is prescribed for marriage and forbidding adultery.

e. Ḥifż al-Māl, protection of property.

In the Shari'a concerning procedures for owning property and the prohibition of taking people's property in an illegal way.

Based on the explanation above regarding maqāṣīd al-syarʿī'ah, then the author will describe with an analysis of the maqāṣīd al-syarʿī'ah review of the implementation of mustahik fī sabi'llāh in the distribution of zakat funds based on what is done by the Amil Zakat Institution (LAZ) of Bandar Lampung City.

In the implementation of this distribution, it is clear that all distribution activities must be in line with all the principles of Shari'a. And in this case, the goodness and benefits are felt, where currently there are so many needs of the people that need to be met, both in terms of the economy, education, empowering the people, da'wah and advocacy.

If seen from the formulation of maqāṣīd al-Syarʿī'ah with regard to the distribution of zakat on asnaf fī sabi'llāh, then this distribution is intended to protect at least three main issues. The three issues are Ḥifż al-dīn, to protect religion, and Ḥifż al-aqīl, to safeguard reason.

Safeguarding religion (Ḥifż al-dīn) can be proven by carrying out all of Allah's commands and avoiding all of his prohibitions. This is commonly known as piety to Allah SWT. The commands and obligations of zakat have been mentioned in the Qur'an at least 30 times and 27 of them are mentioned together with the word prayer. In addition, zakat can also function as a strength of the people's faith, which often gets economic attacks from certain parties in the form of lures and social security and can fortify against apostasy, such a group of people who are financially weak are easily tempted and persuaded by a number of treasures.

The connection with the distribution of zakat in the four LAZs is the Ḥifż al-dīn aspect, which can be seen in terms of the provision of assistance in the form of scholarships and educational facilities in the form of scholarships for school children and education in tertiary institutions, and not only that, various facilities have also been prepared. This form of education can have a very good impact in fortifying the ummah from ignorance and increasing the ummah's knowledge, which is very closely related to Ḥifż al-aqīl, as the results of the analysis above, in the case of fī sabi'llāh there has been a broadening of its meaning because at

25Yayat Hidayat, Zakat Profesi Solusi Mengentaskan Kemiskinan Umat (Bandung: Mulia Press, 2008), 27.


the time when the word was only interpreted as a war of arms then it is no longer relevant to the present. It is known that in modern times like this there are still attacks by infidels using weapons just like the wars that took place in ancient times. However, with the progress of the times and the development of technology as it is today, the disbelievers in fighting Islam do not only take up arms but by utilizing technological advances to influence the thoughts of Muslims so that they are far from Islamic teachings as taught by the Prophet Muhammad. This is the reason behind expanding the meaning of ğsabîllâh.

Based on the explanation above, it can be concluded that the expansion of the meaning of ğsabîllâh is in accordance with the values and principles of maqaṣid al-Syari‘ah which in this case is very beneficial and creates the benefit of the people. Which in its implementation has a correlation with previous research which shows that ğsabîllâh has a very broad scope and is still common. ğsabîllâh which is defined as in the way of Allah or more clearly all actions intended to draw closer to Allah is an activity that is still very universal and has multiple interpretations. Because of its general nature, it is also the cause of differences in scholars in defining the true meaning.

**Closing**

The results of this study can be explained that the implementation of mustahik ğsabîllâh in distributing zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City, it can be explained that all forms of programs for the collection, utilization and distribution of zakat in Indonesia refer to the regulations that govern, namely the Law No. 23 of 2011 concerning Management of Zakat and Regulation of the National Zakat Agency (BAZNAS) No. 3 of 2018 concerning the Distribution and Utilization of Zakat. In the utilization of zakat funds for productive activities there are several procedures, these rules are contained in Law No. 23 of 2011 concerning Zakat Management, CHAPTER V Article 29, The ğsabîllâh group is a group that gets more attention than other groups. This is due to the expansion of meaning in interpreting and understanding the implementation of ğsabîllâh. And the review of maqaṣid al-Syari‘ah on the implementation of mustahik ğsabîllâh in the distribution of zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City can be seen that when viewed from the formulation of maqaṣid al-Syari‘ah this is associated with the distribution of zakat to asnaf ğsabîllâh, then the distribution is therefore, most of the problems lead to ḥifẓ al-dîn, to protect religion, and ḥifẓ al-‘aql, to protect reason.

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