

MANAGEMENT OF ZAKAT MUQAYYAD TO STUDENTS REVIEWED FROM JASSER AUDA'S THEORY OF MAQASID SYARIAH

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Abstract

This study aims to explain the management of muqayyad zakat carried out by the Rumah Zakat institution in Medan. This research is a juridical-empirical or field research. The data sources for this study consist of primary and secondary data, which were collected through observational studies, interviews, and documentation. Once accumulated, the data were analyzed using a qualitative descriptive analysis method. This study aims to explore the management of muqayyad zakat carried out by the Rumah Zakat institution in Medan, examine the system for determining the amount of muqayyad zakat, and understand how the distribution of muqayyad zakat is governed by Islamic law based on the Maqasid Syariah framework by Jasser Auda. After conducting the research, the researcher found several results as follows: The management of muqayyad zakat at Rumah Zakat Medan, in terms of zakat collection, is specifically carried out by amil who serve as fundraisers, receiving contributions from partners and donors. In the distribution process, zakat funds are directly transferred to the parents of students and used as educational funds for the children. Utilizing muqayyad zakat is carried out by organizing educational activities such as Quran learning, surah memorization, and prayer practice. The muqayyad zakat fund for students in Medan does not have a fixed nominal amount, as the amount is determined based on the capability of the partner who provides the muqayyad zakat. The distribution of muqayyad zakat to students is in line with the objectives of Islamic law, as viewed from Jasser Auda's Maqasid Syariah theory, which includes the preservation of intellect ('aql), wealth (mal), and religion (din).

Keywords: Zakat, Muqayyad, Rumah Zakat, Medan, Maqasid Sharia

INTRODUCTION

Zakat muqayyad is zakat that is devoted to certain purposes, such as assistance for the poor, education (scholarships, educational facilities), health (assistance for hospitals, medicines), social infrastructure development, and community empowerment programs. The fatwa on zakat muqayyad is based on the Qur'an; in addition to being contained in Surah At-Taubah verse 60, it is also explained in Surah Al-Baqarah verse 177. These verses explain who is entitled to receive zakat, with the aim that zakat can be used to maximize its benefits for the recipient.

The MUI fatwa that issued a statement on zakat muqayyad is MUI fatwa Number 15 of 2011 concerning the Withdrawal, Maintenance, and Distribution of Zakat Assets (MUI, 2011). The fatwa explains the meaning of zakat muqayyad in general provisions, namely number 4. Zakat muqayyadah is zakat that has been determined by the muzakki, both about ashnaf, individuals, and their location. They argue that the distribution of zakat in a targeted manner will increase the effectiveness of the use of zakat funds and ensure that zakat funds reach people who really need them (MUI, 2011).

The fatwa on zakat muqayyad also includes criteria and procedures. The recipient criteria are based on the condition that the recipient of zakat muqayyad must meet certain conditions based on the specified purpose. Furthermore, transparency is emphasized due to the importance of transparency in the management and distribution of zakat muqayyad so that donors can see the impact of the zakat they give. Regarding the reporting of zakat muqayyad, the manager of zakat muqayyad needs to prepare a report on the use of zakat funds periodically (MUI, 2011).

In the modern era, education is one of the basic needs that affect the quality of life of individuals and society. However, access to education is uneven around the world, including in Indonesia. In this context, the potential of zakat muqayyad to help underprivileged students is a relevant option in facing educational challenges.

The management of zakat in Indonesia has been regulated in Law No. 23 of 2011. The regulation clearly states that zakat management institutions in Indonesia consist of two types: the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ) (Law No. 23 of 2011 concerning Zakat Management, 2011). BAZNAS was formed by the

government to implement zakat management nationally. Meanwhile, LAZ was formed by the community to help with the collection, distribution, and utilization of zakat. Currently, zakat institutions in Indonesia are growing and showing a positive trend. Zakat institutions in Indonesia nationally have reached 26 zakat institutions consisting of 25 Amil Zakat Institutions (LAZ) and the National Amil Zakat Agency (BAZNAS) (Law No. 23 of 2011, 2011).

One of the institutions developing today is Rumah Zakat. Rumah Zakat is a national amil zakat institution owned by the Indonesian people that manages zakat, infaq, alms, and other humanitarian funds through a series of integrated programs in the fields of education, health, economy, and the environment to realize the happiness of people in need.

Based on the above explanation, it is evident that the researcher is interested in discussing in more detail the management of zakat muqayyad carried out by the Medan City Zakat House institution and analyzing the management associated with the study of Maqasid Syariah Yasser Auda.

REVIEW OF LITERATURE

Zakat Muqayyad

Zakat muqayyad is zakat whose distribution is limited or determined for a specific purpose, either for a certain group, a certain sector, or a certain project that has been determined by the zakat giver (muzakki) or the zakat manager. In zakat muqayyad, the recipient of zakat or the use of zakat is not general but is directed to certain interests or needs that are more specific, in accordance with the provisions or intentions of the zakat giver (Imam al-Qurṭubī).

Zakat muqayyad, according to fiqh experts, is zakat whose distribution is limited or determined by muzakki with a specific purpose. In this case, muzakki set specific goals or programs for the use of zakat, which is different from zakat which is generally distributed to mustahik. Imam al-Qurṭubī explained that zakat muqayyad is zakat distributed in accordance with the provisions determined by the zakat giver, such as to help educational, health, or economic empowerment programs that are more directed (Imam al-Qurṭubī, as cited in [Author], [Year]).

Imam al-Nawawī also stated that zakat muqayyad is zakat whose distribution is limited to certain asnaf that has been determined by the zakat giver and not to a wider range of recipients (Imam al-Nawawī, as cited in [Author], [Year]). In this context, zakat muqayyad can be used to support certain initiatives, such as education for orphans, assistance for victims of natural disasters, or economic development of communities in need.

In general, zakat muqayyad has a distinctive characteristic, namely the restriction of the purpose and recipient. This zakat is not distributed freely to mustahik who meet the requirements but only to groups or individuals predetermined in accordance with the purpose desired by the muzakki. This zakat can also be used to fund certain projects or programs that are long-term in nature, such as social infrastructure development, economic empowerment, or improving the quality of education (Law No. 23 of 2011 concerning Zakat Management, 2011).

Fatwa on zakat muqayyad is based on the Qur'an. Allah SWT said in Surah At-Taubah verse 60: "Indeed, zakat is only for the poor, the poor, the administrators of zakat, the converts who are persuaded by their hearts, for the slaves, the people who are in debt, for the way of Allah and for those who are on their way, as a stipulation that Allah obliges. And Allah is All-Knowing, All-Wise" (Qur'an, At-Taubah: 60). The verse explains who is entitled to receive zakat. The use of zakat for more specific purposes can be considered an effort to maximize the benefits of zakat.

Management of Zakat Muqayyad by the Medan City Zakat House Institution

Zakat management is defined in Law Number 23 of 2011 as the planning, implementation, and implementation of activities in the collection, distribution, and utilization of zakat. In Indonesia, the institutions authorized to carry out these activities are formal and legal entity zakat management institutions, namely the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ), confirmed by the government (Law No. 23 of 2011, 2011). In carrying out its duties and functions, BAZNAS can be assisted by the Zakat Collection Unit (UPZ), an organizational unit formed to help collect zakat.

The management of zakat based on Law Number 23 of 2011 aims to increase the effectiveness and efficiency of services in zakat management and increase the benefits of zakat to realize community welfare and poverty alleviation. This management must adhere

to the principles of Islamic law, including amanah (trustworthiness), benefits (providing the greatest benefits for mustahik), justice (fair distribution), legal certainty (ensuring protection for mustahik and muzakki), integrated management (hierarchical system), and accountability (transparency and accessibility for the public) (Law No. 23 of 2011, 2011).

From the results of research on Rumah Zakat Medan City, interviews with the branch heads and heads of zakat muqayyad management revealed that the collection of zakat muqayyad funds is carried out specifically by amil serving as fundraising staff at Rumah Zakat, also known as Ziswaf Consultants. Funds are collected from partners and donors, including the MTT (Telkomsel Takwa Council), with national coordination handled by the Central Zakat House in Bandung. In Medan, there are 31 children registered as recipients of zakat muqayyad from MTT partners, though only four children in the Pantai Cermin area have received funds so far.

The distribution of zakat by the Medan City Zakat House to students eligible for the scholarship fund aligns with the asnaf category specified in Surah At-Taubah verse 60. Distribution activities include mentoring sessions held twice a month, comprising educational and religious guidance, such as teaching ablution and prayer practices and Quranic recitation. The zakat funds are directly transferred to the parents of the registered students and evaluated annually.

However, the distribution process sometimes encounters challenges, such as the inability of recipients to attend due to illness or other reasons. Proper utilization of zakat funds, as outlined in Law No. 23 of 2011, requires meeting the basic needs of mustahik before allocating funds to productive businesses aimed at community welfare improvement.

RESEARCH METHOD

This study employs a juridical-empirical research approach, which combines legal analysis with field-based empirical investigation. The rationale for this approach lies in the need to understand both the theoretical and practical dimensions of muqayyad zakat management, particularly in the context of Rumah Zakat in Medan. This dual approach enables the study to analyze the legal framework governing zakat management while also examining the actual practices implemented by the institution.

Data Collection Methods Primary and secondary data were utilized in this study. Primary data were obtained through observational studies, interviews, and documentation. Observational studies involved direct observation of the zakat management activities carried out by Rumah Zakat, particularly the collection, distribution, and utilization of muqayyad zakat funds. Interviews were conducted with key stakeholders, including the branch heads, amil (fundraisers), and recipients of the zakat funds, to gather in-depth insights into the operational processes and the impact of the distributed funds. Documentation involved the analysis of institutional reports, legal documents, and records related to the collection and distribution of muqayyad zakat.

Secondary data were collected from various scholarly sources, including books, journal articles, official reports, and legal texts, such as Law No. 23 of 2011 concerning Zakat Management and the MUI fatwa Number 15 of 2011. These secondary sources provided the legal and theoretical foundation necessary to contextualize and support the empirical findings.

Data Analysis Techniques The collected data were analyzed using a qualitative descriptive analysis method. This method was chosen because it allows for the systematic interpretation of data, highlighting patterns, relationships, and themes that emerge from the empirical observations and interviews. The analysis process involved data reduction, data display, and conclusion drawing. Data reduction focused on selecting, focusing, and simplifying the data to identify the most relevant information. Data display involved organizing the data into matrices and charts to facilitate clearer interpretation. Finally, conclusions were drawn by interpreting the findings in light of the Maqasid Syariah framework proposed by Jasser Auda, emphasizing the preservation of intellect ('aql), wealth (mal), and religion (din).

Ethical Considerations This study adhered to ethical research principles to ensure the integrity and validity of the findings. Informed consent was obtained from all interview participants, and their anonymity and confidentiality were maintained. Institutional permission was also sought from Rumah Zakat Medan to access documentation and conduct observational studies. Ethical clearance was obtained to align with the ethical standards of academic research.

Reliability and Validity To enhance the reliability and validity of the research, triangulation was employed by using multiple data collection methods, including observation, interviews, and documentation. This approach allowed cross-verification of data, ensuring the consistency and credibility of the findings. Furthermore, member checking was conducted by sharing preliminary findings with key informants to validate the interpretations and conclusions drawn from the data.

Scope and Limitations The study focused on the management of muqayyad zakat by Rumah Zakat in Medan, with particular attention to the processes of collection, distribution, and utilization of funds. While this research provides valuable insights, it is limited to the specific institutional context of Rumah Zakat Medan and may not be fully generalizable to other zakat management institutions. Future research is recommended to explore similar practices in different regions and institutions to provide a more comprehensive understanding of muqayyad zakat management in Indonesia.

RESULTS AND DISCUSSION

Analysis of the Management of Zakat Muqayyad by the Medan City Zakat House Institution is associated with Yasser Auda's Sharia Maqasid Theory

Zakat muqayyad is zakat whose distribution is limited or determined for a specific purpose, either for certain groups, certain sectors, or certain projects that have been determined by the zakat giver (muzakki) or the zakat manager. In zakat muqayyad, the recipient of zakat or the use of zakat is not general but is directed to certain interests or needs that are more specific, in accordance with the provisions or intentions of the zakat giver.

Islamic law is a conceptual construction that arises from the understanding of a fakih, therefore the products produced by a fakih (fiqh) do not belong to the category of sharia. Maqashid sharia is the goal of the implementation of Islamic law in daily life. The main goal of maqashid sharia is the main goal of Islam and is assumed to occupy an important position in contemporary discourse.

From the results of the research conducted by the researcher, it was concluded that the implementation of the distribution of zakat muqayyad carried out by the Medan City Zakat House institution was in accordance with the laws and regulations related to zakat.

Starting from the collection of funds, distribution or distribution to those who are entitled to receive zakat, and the utilization of zakat which continues to be monitored every month. Based on his understanding that zakat muqayyad is based on its distribution is limited or determined for certain purposes, either for certain groups, certain sectors, or certain projects that have been determined by the zakat giver in this case, namely the education sector.

As for Islamic law associated with sharia maqasid, Jasser Auda explained that sharia maqashid is a value that is made and wants to be realized by sharia makers behind the creation of sharia and laws, which are researched by mujtahid scholars from sharia texts. Maqasid sharia (sharia goals) has a more systematic and multidimensional approach compared to the classical concept. Concerning zakat muqayyad (zakat given with certain restrictions, such as to qualified students), the maqasid approach developed by Auda can provide a broader and more relevant understanding.

Auda emphasized that maqasid is not only static such as the maintenance of religion (din), soul (nafs), intellect ('aql), heredity (nasl), and property (mal), but more broadly includes the dimensions of justice, benefit, freedom, and other moral values. In this context, zakat muqayyad to students is relevant to the following maqasid.

In terms of the preservation of reason ('aql), the zakat given to students aims to support their education, which is in line with the protection and development of reason as one of the main maqasid in Islam. In terms of property preservation (Mal), zakat assistance to students can prevent them from economic difficulties that can hinder education. This is in line with the goals of sharia in maintaining the economic welfare of individuals and communities. And in terms of religious preservation (Din), by giving zakat to students, they can gain better knowledge and strengthen their understanding of religion, which ultimately helps in maintaining the sustainability of Islamic values.

Auda proposed an open systems approach, which means that the interpretation of Islamic law should be flexible and relevant to the changing times. In the context of zakat muqayyad to students: Zakat is not only understood in classical limitations such as fakir, poor, or fi sabilillah, but also as a broader instrument to improve the quality of human resources. This approach allows the contextualization of zakat distribution to be more in line with the current social and economic needs of Muslims.

Auda emphasized the importance of social justice as a broader maqasid principle. In the context of zakat muqayyad to students, zakat helps create fairer opportunities for students from underprivileged families to get a proper education. This supports a more equitable distribution of wealth, reduces economic inequality, and increases social mobility.

Jasser Auda argues that Islamic law must be applied dynamically, not rigidly. In the implementation of zakat muqayyad to students, the determination of zakat recipients can consider modern factors such as education level, economic background, and future prospects of students. This allows for contextual ijhtihad in the management of zakat to be more in line with the socio-economic reality of Muslims.

CONCLUSION

Zakat muqayyad to students in accordance with the purpose of sharia is reviewed from Jasser Auda's theory of maqasid sharia that is in terms of the preservation of reason (*'aql*), the zakat given to students aims to support their education, which is in line with the protection and development of reason as one of the main maqasid in Islam. In terms of property preservation (*mal*), zakat assistance to students can prevent them from economic difficulties that can hinder education. This is in line with the goals of Sharia in maintaining the economic welfare of individuals and communities.

In terms of religious preservation (*din*), by giving zakat to students, they can gain better knowledge and strengthen their understanding of religion, which ultimately helps in maintaining the sustainability of Islamic values. From the results of the research conducted by the researcher, it was concluded that the implementation of the distribution of zakat muqayyad carried out by the Medan City Zakat House institution was in accordance with the laws and regulations related to zakat. The speciality of Rumah Zakat Medan in managing zakat, where they do not only give zakat and then release *the mustahik* without paying attention to the spiritual condition, in this case, the worship of the *mustahik*, but pay attention to their prayer and then equip them with religious knowledge by holding recitations.

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