

## MAQASHID SHARIA ANALYSIS OF THE DECREE ON THE USE OF ZAKAT FUNDS FOR DISASTER MANAGEMENT

Edo Segara Gustanto<sup>1</sup>, Asmuni<sup>2</sup>

<sup>1</sup>Institute of Quranic Sciences An Nur, <sup>2</sup>University of Islam Indonesia  
[edo\\_lpg@yahoo.com](mailto:edo_lpg@yahoo.com)<sup>1</sup>, [dr.asmuni@uii.ac.id](mailto:dr.asmuni@uii.ac.id)<sup>2</sup>

### ABSTRACT

*This writing analyzes the decree regarding the use of zakat funds for disaster management using the Maqashid Sharia approach. Maqashid Sharia is a conceptual framework aimed at fulfilling the goals of Islamic law, such as *hifz al-mal* (protection of wealth), *hifz an-nafs* (protection of life), and *hifz ad-din* (protection of religion). The analysis covers aspects of legality, utility, and the balance of zakat fund distribution in facing disaster situations. The results of this analysis are expected to provide a deeper insight into the relevance and effectiveness of the related decree in the context of disaster management while adhering to the principles of Maqashid Sharia. In writing this article, the author adopts the Maqashid Sharia perspective of Imam Asy-Syatibi. Asy-Syatibi is chosen because he is one of the great scholars who formulated the science of Maqashid asy-shari'ah and al-muwafaqat. Imam Syatibi's most significant work, al-muwafaqat, is a scholarly contribution to the field of usul fiqh and a comprehensive reform of Islamic scholarship. According to Syatibi, Allah revealed the Sharia (legal rules) solely to bring about benefits and prevent harm (*jalbul mashalih wa dar'ul mafasid*). In simpler terms, the legal rules prescribed by Allah are for the benefit of humanity. Certainly, Asy-Syatibi's Maqashid Sharia approach can be linked to the issuance of a decree on the use of zakat funds for disasters in a humanitarian context.*

**Key Words:** Zakat, Disaster Management, Maqashid Sharia, Decree

### Abstrak

Tulisan ini menganalisis fatwa terkait penggunaan dana zakat untuk manajemen bencana dengan menggunakan pendekatan Maqashid Sharia. Maqashid Sharia adalah kerangka konseptual yang bertujuan memenuhi tujuan hukum Islam, seperti *hifz al-mal* (perlindungan harta), *hifz an-nafs* (perlindungan kehidupan), dan *hifz ad-din* (perlindungan agama). Analisis mencakup aspek legalitas, kegunaan, dan keseimbangan distribusi dana zakat dalam menghadapi situasi bencana. Hasil analisis ini diharapkan dapat memberikan wawasan lebih dalam tentang relevansi dan efektivitas dekret terkait dalam konteks manajemen bencana sambil mematuhi prinsip-prinsip Maqashid Sharia. Dalam menulis artikel ini, penulis mengadopsi perspektif Maqashid Sharia dari Imam Asy-Syatibi. Asy-Syatibi dipilih karena ia adalah salah satu ulama besar yang merumuskan ilmu Maqashid asy-shari'ah dan al-muwafaqat. Karya paling signifikan Imam Syatibi, al-muwafaqat, merupakan kontribusi ilmiah di bidang usul fiqh dan reformasi komprehensif dalam ilmu pengetahuan Islam. Menurut Syatibi, Allah menurunkan Syariah (aturan hukum) semata-mata untuk membawa manfaat dan mencegah kerusakan (*jalbul mashalih wa dar'ul mafasid*). Dengan kata lain, aturan hukum yang ditetapkan oleh Allah adalah untuk kebaikan umat manusia. Tentu saja,

pendekatan Maqashid Sharia Asy-Syatibi dapat dikaitkan dengan penerbitan fatwa mengenai penggunaan dana zakat untuk bencana dalam konteks kemanusiaan.

Kata Kunci: Zakat, Maqashid Syariah, Fatwa

## A. INTRODUCTION

Indonesia is a disaster-prone region due to its geographical location within the Ring of Fire, where numerous active volcanoes are situated. The high number of active volcanoes makes Indonesia susceptible to earthquakes, volcanic eruptions, and tsunamis. Additionally, human-induced disasters such as floods and landslides contribute to the vulnerability. In the past two decades, Indonesia has experienced significant disasters, including the 2004 Aceh tsunami, the 2006 Yogyakarta earthquake, the 2018 Lombok earthquake, and the 2018 Palu earthquake. Routine disasters like floods in Jakarta are also prevalent, with the recent earthquake disaster affecting the Cianjur community.<sup>1</sup>

In response to these challenges, Indonesia established the National Disaster Management Agency (Badan Nasional Penanggulangan Bencana or BNPB). This government agency leads evacuation efforts during disasters. Apart from governmental initiatives, numerous private disaster management organizations actively engage in the field during emergencies. In addition to public donations and government aid, religious-based disaster management organizations receive operational funds from zakat, infaq, and shadaqah.<sup>2</sup>

While the *ashnaf* (categories eligible to receive zakat) does not explicitly mention disaster victims, those affected by natural disasters are often vulnerable and may become impoverished due to the loss of their wealth. Therefore, survivors of natural disasters are deemed eligible to receive zakat. Personnel involved in disaster evacuation and providing psychosocial support can also be classified as *sabilillah*, individuals striving in the path of Allah. Thus, utilizing zakat funds for the operational needs of disaster management personnel aligns with zakat's intended beneficiaries.

Substantively, the use of zakat funds for disaster management aligns with Maqashid Sharia, which encompasses noble goals behind the enactment of Islamic principles. One of the Maqashid Sharia goals is the preservation of life (*hifzhu nafs*). Utilizing zakat funds for disaster management reflects the spirit of safeguarding human life, demonstrating religion's contribution to humanity. This counters the common accusation that religion is a source of conflict and violence.

The management of zakat funds as a humanitarian instrument has profound implications for the principles of Maqashid Sharia, summarizing the main goals of Islamic law. One context demanding the application of Maqashid Sharia is the decree regarding the use of zakat funds for disaster management. In line with this concept, this article aims to critically analyze the relevance and appropriateness of the decree regarding zakat distribution in disaster situations.

The importance of addressing disasters with a holistic approach aligned with Islamic values positions Maqashid Sharia as a highly relevant framework. Analyzing the decree related to zakat funds for disaster management is crucial, not only in the context of religious compliance but also for the sustainability of humanitarian efforts and social justice.

In this article, we will explore how the decree reflects an understanding of Maqashid Sharia, specifically in safeguarding religion, life, intellect, lineage, wealth, and

---

<sup>1</sup> Robby Karman, "Peran Zakat Dalam Penanggulangan Bencana," *Lembaga Zakat* (blog), n.d., <https://www.lazismujawabarat.org/peran-zakat-dalam-penanggulangan-bencana/>.

<sup>2</sup> Karman.

freedom. Consequently, the author will delve into whether the decree can achieve these goals in a balanced and effective manner in mitigating the impacts of disasters.

Through a comprehensive analysis of the decree on the use of zakat funds for disaster management, this article aims to provide better insights into the relevance and implementation of Maqashid Sharia in the context of humanitarian crises. Furthermore, this writing seeks to contribute to the development of a more holistic perspective on the role of zakat in shaping a just and resilient society in the face of disaster challenges.

## **B. RESEARCH METHODS**

The research method employed in the paper "Maqashid Sharia Analysis of the Decree on the Use of Zakat Funds for Disaster Management" utilizes common research methods typically employed in analyses of this nature. For instance, it incorporates the use of literature study (library research), where the research involves the exploration and analysis of relevant literature concerning the decree on the use of zakat funds for disaster management, as well as Maqashid Sharia theories supporting this analysis.

Therefore, this research method encompasses a combination of literature study, document analysis (specifically the decree), and a conceptual approach based on the principles of Maqashid Sharia.

## **C. RESULT AND DISCUSSION**

### **1. The Role of Zakat in Islamic Society**

Zakat is one of the fundamental pillars in the Islamic economic system. It is an obligation imposed on financially capable individuals to assist those in need. The primary purpose of zakat is to minimize economic inequality, offer aid to the less fortunate, and fulfill the needs of the less privileged in society. Therefore, effective and efficient management of zakat is crucial in achieving the objectives of Islamic law regarding zakat.<sup>3</sup>

One of the zakat management bodies within the government's jurisdiction is the BAZ (Badan Amil Zakat). This institution plays a vital role in implementing the latest systems for zakat management. The funds collected must be promptly distributed to the mustahik (recipients of zakat) based on a prioritized scale outlined in the work program. Besides BAZ, there are also private Zakat Management Institutions (LAZ).

The goal of zakat management is to increase public awareness of fulfilling zakat obligations and in the service of zakat worship. It aims to enhance the functions and roles of religious institutions in realizing societal well-being and social justice. Additionally, the aim is to maximize the utility and effectiveness of zakat.

Zakat is a financial obligation with significant meaning and functions in Islam. Beyond being a form of worship, zakat also serves purposes and benefits in the social life of the Islamic community. Therefore, paying zakat is an expression of obedience and concern by Muslims for those in need. It is a manifestation of social solidarity that must be upheld and preserved.<sup>4</sup>

---

<sup>3</sup> Faizin, "MAKNA DAN FUNGSI ZAKAT DALAM ISLAM," *Web Institusi* (blog), March 25, 2023, <https://baznas.jogjakota.go.id/detail/index/26633>.

<sup>4</sup> Faizin.

Tabel 1. 1 The Potential of Zakat in Indonesia

No	Zakat Type	The Potential of Zakat
1.	Income Zakat	Rp. 139, 84 Triliun
2.	Wealth Zakat	Rp. 58, 76 Triliun
3.	Agricultural Zakat	Rp. 19, 79 Triliun
4.	Corporate Zakat	Rp. 6, 71 Triliun
5.	Livestock Zakat	Rp. 8 Triliun
<b>Amount</b>		<b>Rp. 233,1 Triliun</b>

Source: Statistical Study Agency of BAZNAS in 2021

In the economic context, zakat plays a role in preventing the accumulation of wealth concentrated in a few individuals and obligates affluent individuals to share their wealth with less fortunate groups, such as the poor and needy. Additionally, zakat serves as a potential source to address poverty issues. Zakat can also function as capital for those less capable, enabling them to start businesses and create job opportunities, thereby earning income to meet their daily needs.<sup>5</sup>

Zakat is also a religious activity with goals and roles in addressing issues in human life, such as alleviating poverty and various social inequalities resulting from wealth disparities. Zakat not only functions in social life, but Islamic almsgiving (Zakat, Infaq, and Sadaqah or ZIS) also pays close attention to the conditions in society, especially the fate of the vulnerable. Hence, the role of zakat is tremendously beneficial for the Muslim community.<sup>6</sup>

## 2. Fatwa on Zakat Funds for Disaster Management

The Chairman of MUI (Indonesian Ulema Council) for Da'wah and Brotherhood, KH Muhammad Cholil Nafis, stated that disasters increase the number of impoverished as they cause financial and material losses. Disasters can lead to job loss and difficulties in meeting basic needs, eventually resulting in bankruptcy and debt for those who still have an income but find it insufficient. Hence, there is a need for zakat allocation for disaster management, as Indonesia experiences such events annually.<sup>7</sup>

"Therefore, in the disaster response program, there is a perpetual fund of the ummah, and zakat funds are used for disaster mitigation. This has been allowed since the MUI fatwa in 1982, which permits the use of zakat for the greater good, including mitigating disasters and building infrastructure," he said during the National Coordination Meeting of Baznas at Hotel Melia Purosani, Yogyakarta, on Monday (10/1/2022).<sup>8</sup>

<sup>5</sup> Edo Segara Gustanto, "Pendayagunaan Zakat untuk Penanganan Ekonomi Dampak COVID-19," *Kumparan* (blog), September 17, 2021, <https://kumparan.com/edo-segara-1631670379140068854/pendayagunaan-zakat-untuk-penanganan-ekonomi-dampak-covid-19-1wXklq3zySC/4>.

<sup>6</sup> Ima Tri Wardani and Mawaddah Irham, "PERAN ZAKAT DALAM MENSEJAHTERAKAN MASYARAKAT DELI SERDANG," *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah* Volume 7 (2022), <http://dx.doi.org/10.30651/jms.v7i4.13812>.

<sup>7</sup> Sunartono, "Duit Zakat Dipakai Menangani Bencana, Bolehkah? Ini Penjelasan," News, *Harian Jogja* (blog), January 11, 2022, <https://jogjapolitan.harianjogja.com/read/2022/01/11/510/1093104/duit-zakat-dipakai-menangani-bencana-bolehkah-ini-penjelasan>.

<sup>8</sup> Sunartono.

Based on MUI fatwa no. 66 of 2022, the general provision for disasters is defined as an issue or a series of events threatening life and livelihoods, caused by human or entirely natural factors, as well as those resulting from both natural and non-natural factors.

Disasters can lead to loss of human life, environmental damage, financial losses, and psychological impacts. In essence, the mitigation of natural disasters and their effects is the responsibility of the government.<sup>9</sup>

During the COVID-19 pandemic in 2020-2021, MUI fatwa number 23 of 2020 regarding the utilization of zakat funds for disaster management was employed to address the COVID-19 outbreak. This fatwa was formulated to provide institutional solutions to the challenges faced by the community and the nation, aiming to prevent, manage, and alleviate the impacts of COVID-19, including health, social, and economic aspects.<sup>10</sup>

Furthermore, zakat can be utilized for disaster management with the following provisions<sup>11</sup>: (1). Direct distribution of zakat assets to the mustahiq with the condition that the recipients are included in one of the asnaf zakat categories, (2). Zakat assets for public welfare, except for beneficiaries included in asnaf sabilillah, (3). All needs for prevention purposes related to disasters, such as facilitator costs for disaster protection education, assistance, disaster management plans not fulfilled through zakat assets, can be fulfilled through infaq, shadaqah, and other social-religious funds.

Additionally, the distribution of zakat to mustahik directly has the following conditions: (1). Zakat recipients are asnaf zakat, (2). Zakat assets can be in the form of cash, staple foods, medical needs, working capital, and by the needs of the mustahik, (3). The utilization of zakat can be productive, stimulating socio-economic activities for the poor affected by disasters.

The distribution of zakat for public welfare has the following conditions: (1). Zakat recipients are asnaf sabilillah, (2). Utilization can be in the form of managed assets or services for the common good, particularly for the benefit of mustahik. For example, providing clean water, sanitation, refugee tents, personal protective equipment, tree planting, building dams, medical care, and the needs of volunteers involved in humanitarian activities during disaster management and its impacts.

### 3. Maqashid Shariah by Imam Asy-Syathibi

The full name of Imam Syathibi is Abu Ishak Ibrahim bin Musa bin Muhammad Allakhami al-Gharnathi. He was born in Granada in the year 730 H and passed away on Tuesday, the 8th of Sya'ban in the year 790 H or 1388 AD. (at-Tanbakaty, n.d.:46; Asy-Syathibi, 1982:11) The name Syathibi is derived from his father's birthplace in Syathibah, a region to the east of Andalusia.<sup>12</sup>

---

<sup>9</sup> "Bolehkah Zakat Dipakai Untuk Penanggulangan Bencana Alam?," Organisasi/Institusi, *YDSF Peduli* (blog), January 20, 2023, <https://ydsfpeduli.org/bolehkah-zakat-dipakai-untuk-penanggulangan-bencana-alam/>.

<sup>10</sup> Sutiarni, "IMPLEMENTASI FATWA MUI NOMOR 23 TAHUN 2020 TENTANG PEMANFAATAN HARTA ZAKAT UNTUK PENANGGULANGAN WABAH COVID-19" (Skripsi S1 UIN Raden Intan Lampung, 2021), <http://repository.radenintan.ac.id/15047/2/SKRIPSI%20%20BAB%201%262.pdf>.

<sup>11</sup> "Bolehkah Zakat Dipakai Untuk Penanggulangan Bencana Alam?"

<sup>12</sup> Abdurrahman Kasdi, "Maqasid Syariah Perspektif Pemikiran Imam Syatibi Dalam Kitab Al-Muwafaqat," *Jurnal YUDISIA* Vol. 5 No. 1 (June 2014), <http://dx.doi.org/10.21043/yudisia.v5i1.693>.

In the year 1247 AD, Imam Syathibi's family fled to Granada after Syatibah, their place of origin, fell into the hands of the Spanish king Uraquon following approximately 9 years of war starting from the year 1239 AD. Granada itself was initially a small city located at the foot of Mount Syulair, known for its thick snow. At that time, Granada was ruled by the Bani Ahmar. Bani Ahmar refers to the descendants and family of Sa'ad bin Ubadah, one of the Ansar companions. Meanwhile, the title Ahmar was given to one of its kings Abu Sa'id Muhammad as-Sadis (761-763 H) due to his reddish skin color. The Spanish referred to Abu Sa'id as al-Barmekho, which in Spanish means the reddish-orange colour.<sup>13</sup>

Imam Syatibi was a great scholar who pioneered the study of Maqashid asy-syari'ah and al-muwafaqat. His greatest work, Al-Muwafaqat, is a scholarly masterpiece. In the field of usul al-fiqh, Imam Asy-Syatibi simultaneously contributed to the comprehensive intellectual reform of Islamic jurisprudence. His book not only elucidates the foundations of usul al-fiqh with a new methodology based on istiqlal from the primary sources of Islamic law but also explains the essential principles for understanding Sharia comprehensively.<sup>14</sup>

According to Asy-Syatibi, the Qur'an is the primary guide for the Muslim community, containing the fundamental teachings of Islam globally, later expounded upon by the Sunnah. Both utilize the Arabic language. Therefore, anyone seeking to comprehend these two sources must have a grasp of the Arabic language.<sup>15</sup>

Al-Qawaid al-Fiqhiyyah, written by Imam Asy-Syatibi, is a significant work that delves into the principles of Islamic law using the Maqashid Shariah approach. Here are some aspects of the Maqashid Shariah approach according to Asy-Syatibi:

1. Preserving Religion (Hifz al-Din): Asy-Syatibi emphasizes the importance of safeguarding and preserving the Islamic faith. This includes protecting the fundamental teachings of the religion, beliefs, and moral values.
2. Preserving Life (Hifz al-Nafs): Asy-Syatibi acknowledges the significance of safeguarding and protecting human life. This involves the enforcement of just punishments, protection of human rights, and avoidance of actions that endanger life.
3. Preserving Intellect (Hifz al-'Aql): Asy-Syatibi stresses the need to preserve human intelligence and reason. This includes prohibiting any form of intellectual abuse, such as the use of prohibited substances and behaviours that harm the mind.
4. Preserving Lineage (Hifz al-Nasl): Asy-Syatibi discusses the importance of preserving progeny and family. This involves protecting the institution of the family, prohibiting adultery, and respecting marriage.
5. Preserving Wealth (Hifz al-Mal): Asy-Syatibi emphasizes the need to safeguard property and wealth. This includes prohibiting usury, fraud, and economic activities that harm society.
6. Preserving Freedom (Hifz al-Hurriyah): Asy-Syatibi discusses the importance of preserving individual freedom. This includes basic rights, freedom of religion, and freedom of expression.

Asy-Syatibi's Maqashid Shariah approach emphasizes that Islamic law is not limited to ritual aspects alone but encompasses social, economic, and political dimensions. The primary goal of Islamic law is to create a just, balanced, and moral

---

<sup>13</sup> Kasdi.

<sup>14</sup> Kasdi.

<sup>15</sup> Kasdi.

society. Therefore, understanding Maqashid Shariah is crucial in formulating relevant Islamic laws capable of addressing contemporary challenges.

#### 4. Analysis of Maqashid Shariah on the Fatwa of Zakat for Disasters

Maqashid Shariah refers to the objectives set by Allah SWT and His Messenger in formulating Islamic laws. These objectives can be observed and understood through the Quran and Hadith, which are oriented towards the well-being of humanity in both the worldly life and the hereafter.<sup>16</sup>

According to Asy-Syatibi, all laws created by Allah SWT contain three benefits, namely, essential needs (dharuriyat), complementary needs (hajiyat), and embellishments (tahsinियat). Asy-Syatibi defines Maqashid Shariah as a benefit originating from Allah SWT, and if that benefit is not achieved, it cannot be categorized as true Maqashid Shariah. Every law created by Allah SWT is certain to contain utility and benefits for humanity in both the worldly life and the hereafter. If the benefit is only for either the worldly or the hereafter, it cannot be categorized as genuine Maqashid Shariah.<sup>17</sup>

About the perspective of Maqashid Shariah on the utilization of zakat, infaq, and sadaqah for COVID-19 victims, for example, the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City shows various positive aspects as follows<sup>18</sup>:

1. Protection of Religion: Zakat, infaq, and sadaqah are acts commanded by Allah SWT. The implementation of various programs at the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City related to the utilization of zakat, infaq, and sadaqah is closely related to the realization of Allah's will through His command. Moreover, the utilization of zakat, infaq, and sadaqah at the institution will create social welfare for the beneficiaries. When their social welfare is fulfilled, these Muslims are less burdened with life concerns, allowing them to fulfill their religious duties without neglecting them. This happens through the equitable realization of zakat, infaq, and sadaqah, ensuring that Muslims can preserve their faith without worrying about their economic fate.
2. Protection of Life: The utilization of zakat, infaq, and sadaqah by the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City is highly beneficial for the recipients. Amidst the Covid-19 pandemic, beneficiaries do not have to struggle to make a living in these challenging times. They can stay safely at home without the usual daily activities, allowing them to focus on their health without worrying about the difficult economic situation. The realization of programs by the institution reduces the beneficiaries' need to seek livelihoods outside the home, thus minimizing the risk of contracting the Covid-19 virus, which could significantly affect human survival. Therefore, the realization of programs conducted by the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City is in line with the principle of preserving the interest of life in Maqashid Shariah.

---

<sup>16</sup> Abdurrahman Kasdi, "Maqasid Syariah Perspektif Pemikiran Imam Syatibi Dalam Kitab Al-Muwafaqat," *Jurnal YUDISIA* Vol. 5 No. 1 (June 2014), <http://dx.doi.org/10.21043/yudisia.v5i1.693>.

<sup>17</sup> Kasdi, "Maqasid Syariah Perspektif Pemikiran Imam Syatibi Dalam Kitab Al-Muwafaqat."

<sup>18</sup> Mochamad Mahmud Muafiq, "RELEVANSI FATWA MUI NOMOR 23 TAHUN 2020 TENTANG PEMANFAATAN HARTA ZAKAT, INFAQ, DAN SHADAQAH UNTUK PENANGGULANGAN WABAH COVID-19 PERSPEKTIF MAQASHID SYARIAH" (Skripsi S1 UIN Maulana Malik Ibrahim Malang, 2021), <http://etheses.uin-malang.ac.id/35039/1/17210068.pdf>.

3. Third, Protection of Intellect: The utilization of zakat, infaq, and sadaqah realized by the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City includes providing cash scholarships in the form of educational quotas. The allocation of quotas is done because education during the Covid-19 pandemic is conducted online, requiring internet connectivity for learning activities. The learning process in the field of education is closely related to the health of the intellect, freedom of thought, intellectual intelligence, correct thinking, and the creation of new creativity. The utilization of zakat, infaq, and sadaqah in the form of providing learning quotas during the pandemic, carried out by the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City, is certainly related to Maqashid Shariah, namely preserving the intellect.
4. Fourth, Preserving Wealth: The utilization of zakat, infaq, and sadaqah at the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City, realized in the form of cash and the provision of business capital during the Covid-19 pandemic, significantly helps the economic sustainability of the beneficiaries. This assistance aims to stimulate economic growth in communities affected by Covid-19. Thus, economic independence will prevent the communities impacted by the Covid-19 pandemic from resorting to unlawful means of acquiring wealth, such as theft, robbery, and other illicit actions. Therefore, the utilization of zakat, infaq, and sadaqah at the Amil Zakat Institution of the Social Charity Foundation Ash Shohwah (Yasa) in Malang City aligns with the principles of Maqashid Shariah, namely preserving the sustainability of halal and blessed wealth.

## **5. Implications and Impact of the Fatwa on Zakat for Disaster Management**

The fatwa regarding the use of zakat funds for disaster management carries several significant implications and impacts<sup>19</sup>. Here are some of them:

1. Empowerment of Communities Affected by Disasters: The fatwa can drive the empowerment of communities affected by disasters by providing them access to assistance through zakat funds. This can enhance the active role of communities in the recovery process.
2. Swift and Precise Response: The fatwa allowing the use of zakat funds for disaster management can expedite responses to urgent needs. Providing quick and precise aid can help alleviate suffering and minimize the negative impacts of disasters.
3. Social Justice: The implementation of this fatwa can contribute to the creation of social justice. Using zakat funds to assist disaster victims can help reduce disparities and provide protection to those in greatest need.
4. Involvement of Zakat Management Bodies (BAZ) and Zakat Institutions (LAZ): This fatwa places responsibility on BAZ and LAZ to manage and distribute zakat funds more effectively. These institutions need to ensure that zakat funds are used by the fatwa's provisions and the principles of Maqashid Shariah.

---

<sup>19</sup> Humas Gugus Tugas Nasional, "MUI: Pemanfaatan Zakat Untuk Penanggulangan COVID-19 Diperbolehkan," Organisasi/Institusi, *BNPB* (blog), Mei 2020, <https://bnpb.go.id/berita/mui-pemanfaatan-zakat-untuk-penanggulangan-covid19-diperbolehkan>.



5. The Importance of Coordination: In the context of disaster management, this fatwa emphasizes the importance of coordination among Zakat Management Institutions, the government, and humanitarian organizations. Good collaboration can ensure a more equitable and efficient distribution of aid.
6. Education and Awareness: This fatwa can also serve as a means to enhance education and awareness among the public regarding the role of zakat in aiding disaster victims. It can create a better understanding of individual contributions to humanitarian efforts.
7. Impact on the Local Economy: Utilizing zakat funds to support post-disaster recovery can provide a boost to the local economy. Assistance provided to affected communities can help them recover livelihoods and economic activities.
8. The Importance of Evaluation and Transparency: The implementation of this fatwa underscores the importance of evaluation and transparency in zakat fund management. Zakat Management Bodies (BAZ) and Zakat Institutions (LAZ) need to provide clear and transparent reports on how the funds are utilized to build public trust.

## D. CONCLUSION

Maqashid Shariah is a concept that emphasizes the goals and values of Shariah. Based on the analysis, it can be concluded that the fatwa on the use of zakat funds for disaster management is tested for its eligibility through the principles of Maqashid Shariah.

The author likely evaluates the extent to which the policy supports the main goals of Shariah, such as the preservation of religion, life, intellect, lineage, and wealth. The analysis of Maqashid Shariah can provide insights into how far the use of zakat funds in disaster management can meet these objectives.

Moreover, the conclusion may encompass whether the fatwa takes into account urgent needs and the necessity to distribute zakat quickly to aid disaster victims. Besides ensuring compliance with the principles of Maqashid Shariah, the impact on general welfare and social justice can also be crucial considerations.

In conclusion, the Maqashid Shariah analysis of the fatwa on zakat funds for disaster management can provide a profound insight into the feasibility and compatibility of the policy with fundamental principles in Islam. []

## REFERENCES

- Abdul Jalil, Edo Segara Gustanto. Improving the Maqashid Shariah Index through Zakat Management for the Empowerment of the Community's Economy. *Islamic Economic and Finance Journal*: February 2023, Vol. 2(1), pp. 56 – 69. [<https://doi.org/10.55657/iefj.v2i1>](<https://doi.org/10.55657/iefj.v2i1>).
- Abdurrahman Kasdi, "Maqasid Shariah Perspective in the Thought of Imam Syatibi in the Book Al-Muwafaqat," *YUDISIA Journal* Vol. 5 No. 1 (June 2014), [<http://dx.doi.org/10.21043/yudisia.v5i1.693>](<http://dx.doi.org/10.21043/yudisia.v5i1.693>).
- Amelia Fauzia. *Islamic Philanthropy; History and Contestation of Civil Society and the State in Indonesia*. (Yogyakarta: Gading Publishing, 2016).
- BAZNAS. *Zakat Architecture in Indonesia* (Jakarta: Strategic Studies Center of the National Amil Zakat Agency, 2017).

- "Can Zakat Be Used for Natural Disaster Relief?" Organization/Institution, YDSF Cares (blog), January 20, 2023, [<https://ydsfpeduli.org/bolehkah-zakat-dipakai-untuk-penanggulangan-bencana-alam/>](<https://ydsfpeduli.org/bolehkah-zakat-dipakai-untuk-penanggulangan-bencana-alam/>).
- Edo Segara Gustanto, "Utilization of Zakat for Handling the Economic Impact of COVID-19," Kumparan (blog), September 17, 2021, [<https://kumparan.com/edo-segara-1631670379140068854/pendayagunaan-zakat-untuk-penanganan-ekonomi-dampak-covid-19-1wXklq3zySC/4/>](<https://kumparan.com/edo-segara-1631670379140068854/pendayagunaan-zakat-untuk-penanganan-ekonomi-dampak-covid-19-1wXklq3zySC/4/>).
- Edo Segara Gustanto, Nana Sudiana, and April Purwanto, *Zakatnomics: Zakat Management From Good to Great*, ed. Januariansyah Arfaizar (Yogyakarta: Samudra Biru, 2023).
- Erie Sudewo. *Zakat Management, Leave 15 Traditions Apply 4 Basic Principles*. (Jakarta: Zakat Management Institute, 2004).
- Faizin, "MEANING AND FUNCTION OF ZAKAT IN ISLAM," Institutional Web (blog), March 25, 2023, [<https://baznas.jogjakota.go.id/detail/index/26633>](<https://baznas.jogjakota.go.id/detail/index/26633>).
- National Task Force Public Relations, "MUI: Utilization of Zakat for Handling COVID-19 is Allowed," Organization/Institution, BNPB (blog), May 2020, [<https://bnpb.go.id/berita/mui-pemanfaatan-zakat-untuk-penanggulangan-covid19-diperbolehkan>](<https://bnpb.go.id/berita/mui-pemanfaatan-zakat-untuk-penanggulangan-covid19-diperbolehkan>).
- Ima Tri Wardani and Mawaddah Irham, "THE ROLE OF ZAKAT IN WELFARE THE COMMUNITY OF DELI SERDANG," *Masharif Al-Syariah Journal: Journal of Islamic Economics and Banking* Volume 7 (2022), [<http://dx.doi.org/10.30651/jms.v7i4.13812>](<http://dx.doi.org/10.30651/jms.v7i4.13812>).
- Indonesian Ulema Council (MUI). *Collection of Fatwas from the Indonesian Ulema Council*. 2011. Jakarta: MUI Secretariat.
- Muhammad Iqbal, "THE CONCEPT OF I'TIMANIYA IN THE VIEW OF TAHA ABDURRAHMAN," *Yaqzhan Journal: Analysis of Philosophy, Religion, and Humanity* Vol. 09 (June 2023), [<http://dx.doi.org/10.24235/jy.v9i1.12891>](<http://dx.doi.org/10.24235/jy.v9i1.12891>).
- Muhammad Bahrul Ilmie. *Legal Politics of Zakat Management in Indonesia; Study on Law No. 23 of 2011*. (Yogyakarta: Diandra Publishers, 2021).
- Mochamad Mahmud Muafiq, "RELEVANCE OF MUI FATWA NUMBER 23 OF 2020 REGARDING THE UTILIZATION OF ZAKAT, INFAQ, AND SADAQAH FOR THE HANDLING OF THE COVID-19 PANDEMIC FROM THE PERSPECTIVE OF MAQASHID SYARIAH" (Thesis S1 UIN Maulana Malik Ibrahim Malang, 2021), [<http://etheses.uin-malang.ac.id/35039/1/17210068.pdf>](<http://etheses.uin-malang.ac.id/35039/1/17210068.pdf>).
- Sunartono, "Can Zakat Funds Be Used to Handle Disasters? Is It Permissible? Here's the Explanation," *News, Harian Jogja* (blog), January 11, 2022, [<https://jogjapolitan.harianjogja.com/read/2022/01/11/510/1093104/duit-zakat-dipakai-menangani-bencana-bolehkah-ini>]

- penjelasannya](<https://jogjapolitan.harianjogja.com/read/2022/01/11/510/1093104/duit-zakat-dipakai-menangani-bencana-bolehkah-ini-penjelasannya>).
- Sutiarni, "IMPLEMENTATION OF MUI FATWA NUMBER 23 OF 2020 REGARDING THE UTILIZATION OF ZAKAT FUNDS FOR HANDLING THE COVID-19 PANDEMIC; A CASE STUDY OF BAZNAS LAMPUNG" (Thesis S1 UIN Raden Intan Lampung, 2021), [<http://repository.radenintan.ac.id/15047/2/SKRIPSI%20%20BAB%201%20262.pdf>](<http://repository.radenintan.ac.id/15047/2/SKRIPSI%20%20BAB%201%20262.pdf>).
- Zakat Law No. 23 of 2011, Concerning Zakat Management.
- Yusuf Qardhawi. Zakat Law (Fiqh). Publisher Pustaka Mizan, Bogor. Year 1999.
- Zacky Khairul Umam, "Taha Abdurrahman & Islam as an Alternative Modernity Besides the West," News, May 2020, [<https://tirto.id/taha-abdurrahman-islam-sebagai-modernitas-alternatif-selain-barat-ftl1>](<https://tirto.id/taha-abdurrahman-islam-sebagai-modernitas-alternatif-selain-barat-ftl1>).