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### Research Article

# Views Of The MUI, NU, And Muhammadiyah On The Expansion Of The Meaning Of Ashnâf Fî Sabîlillâh In Indonesia

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**Abstract.** This research aims to analyze the views of the three largest Islamic organizations in Indonesia, namely the Indonesian Ulema Council (MUI), Nahdlatul Ulama (NU), and Muhammadiyah, related to the expansion of the meaning of *ashnâf fî sabîlillâh* in the current era. This research uses descriptive analytic qualitative method by collecting data from various related sources. The results showed that the Indonesian Ulema Council (MUI), as a joint community organization of various Islamic mass organizations in Indonesia, has an important role in providing fatwas and becoming a reference for Muslims and the government. MUI also has a view related to the expansion of the meaning of *Ashnâf Fî sabîlillâh*. Nahdlatul Ulama (NU) through the NU Institute of Zakat and Infaq Shodaqoh (LAZISNU) views that ASNAFIS has a general meaning, namely for the defense of Islam, Muslims, and public interests such as establishing schools and hospitals. Muhammadiyah through the Muhammadiyah Zakat and Infaq Shodaqoh Institute (LAZISMU) interprets ASNAFIS in three categories. First, the meaning of war, defense, and Islamic security. Second, the meaning of Islamic religious interests. Third,

the meaning of Islamic religious interest. This research is expected to contribute to enriching the understanding of the views of three major mass organizations on the expansion of the meaning of ASNAFIS. In addition, this research also emphasizes the importance of Islamic legal certainty related to zakat in the context of zakat management which is increasingly growing in Indonesia along with the rapid development of zakat payment technology.

**Keywords:** Meaning of fi Sabillah, MUI, NU, Muhammadiyah

**Abstrak.** Penelitian ini bertujuan untuk menganalisis pandangan tiga ormas Islam terbesar di Indonesia, yaitu Majelis Ulama Indonesia (MUI), Nahdlatul Ulama (NU), dan Muhammadiyah, terkait dengan perluasan makna *ashnâf fî sabîlillâh* di era terkini. Penelitian ini menggunakan metode kualitatif analitik deskriptif dengan mengumpulkan data dari berbagai sumber terkait. Hasil penelitian menunjukkan bahwa Majelis Ulama Indonesia (MUI), sebagai organisasi masyarakat gabungan dari berbagai ormas Islam di Indonesia, memiliki peran penting dalam memberikan fatwa dan menjadi rujukan bagi umat Islam dan pemerintah. MUI juga memiliki pandangan terkait dengan perluasan makna *Ashnâf Fî sabîlillâh*. Nahdlatul Ulama (NU) melalui Lembaga Zakat dan Infak Shodaqoh NU (LAZISNU) memandang bahwa ASNAFIS memiliki makna yang umum, yaitu untuk keperluan pertahanan Islam, kaum muslimin, serta kepentingan umum seperti mendirikan sekolah dan rumah sakit. Muhammadiyah melalui Lembaga Zakat dan Infak Shodaqoh Muhammadiyah (LAZISMU) memaknai ASNAFIS dalam tiga kategori. Pertama, makna perang, pertahanan, dan keamanan Islam. Kedua, makna kepentingan keagamaan Islam. Ketiga, makna kemashlahatan atau kepentingan umum. Penelitian ini diharapkan dapat memberikan kontribusi dalam memperkaya pemahaman tentang pandangan tiga ormas besar terhadap perluasan makna ASNAFIS. Selain itu, penelitian ini juga menekankan pentingnya kepastian hukum Islam terkait zakat dalam konteks pengelolaan zakat yang semakin berkembang di Indonesia seiring dengan pesatnya perkembangan teknologi pembayaran zakat.

**Kata Kunci:** Makna Ashnâf Fî Sabîlillâh, MUI, NU, Muhammadiyah

## INTRODUCTION

Zakat management has experienced rapid development with the utilization of technology, and this is increasingly in demand by Zakat management institutions (Rahmawati & Fauzi, 2020: 9). The existence of technology has simplified, accelerated, and simplified the process of zakat management. The impact is that the amount of zakat assets managed is getting bigger, and this can increase the overall economic growth of the community (Fajar et al., 2022: 33).

With the existence of Law No. 23 Year 2011 on Zakat Management, community organizations now have the opportunity to manage Zakat openly according to their creativity. This provides flexibility in zakat management and opens space for innovations in collecting and distributing zakat funds. The existence of Zakat Law also provides legal certainty and regulates a more structured Zakat management procedure (Nopiardo, 2019: 5).

*Fî Sabîlillâh* is one of the multi-concept *ashnâf* mustahik zakats. Unlike the other seven asnaf, *fî sabîlillâh* seems global and unclear to whom and what it is addressed. The word *fî sabîlillâh* which means in the way of Allah needs a companion that explains what it means (Hakim, 2020: 1). If previously zakat funds were only focused on *ashnâf* fakir and poor, now attention is also given to *ashnâf fî sabîlillâh*, which is a group that struggles in the way of Allah more broadly. Zakat management

institutions now pay special attention to this group and allocate zakat funds to support their activities in religious activities, and education, and conduct social activities related to da'wah (Habibullah, n.d.: 5).

Each amil zakat institution has its definition of *ashnâf fî sabîlillâh*, and sometimes there are pragmatic interests underlying the definition. This causes differences in views between amil zakat institutions in determining the groups included in *ashnâf fî sabîlillâh*, which may be influenced by the interests of the group or institution. If left unchecked, it does not even rule out the possibility of misappropriation of zakat funds by unscrupulous amil, namely not on target in the distribution of funds and even abuse of authority that can harm the community (Gunaepi et al., 2018: 3).

There are three major mass organizations namely MUI (Indonesian Ulema Council), Nahdlatul Ulama, and Muhammadiyah in Indonesia. MUI has the authority to make fatwa related to zakat management, including redefining *ashnâf fî sabîlillâh*. Nahdlatul Ulama has LAZISNU (Lembaga Amil Zakat Infaq dan Shodaqoh Nahdlatul Ulama) which has spread nationally and internationally. Lazisnu has thousands of Islamic boarding schools, schools, universities, and hospitals. Meanwhile, Muhammadiyah has LAZISMU (Lembaga Amil Zakat Infaq dan Shodaqoh Muhammadiyah) which is also spread nationally and even internationally. Lazismu also has schools, colleges, hospitals, and even hotels.

This research aims to reveal in depth the views of the three largest Islamic organizations in Indonesia on the meaning of *ashnâf fî sabîlillâh*. This research will investigate the views and approaches of each organization in determining the groups included in *ashnâf fî sabîlillâh*, as well as its implications for the management and utilization of zakat funds. The results of this research are expected to provide a more comprehensive and in-depth understanding of the concept and practice of zakat management by Islamic mass organizations in Indonesia.

## RESEARCH METHODS

This research was conducted using a qualitative methodological approach with descriptive analytics (Efendi, 2023: 23). Various research methods were used, including literature review, reading manuscripts, observation and interviews (Meleong, 2018: 33). This research aims to analyse the views of the three largest Islamic organisations in Indonesia, namely the Indonesian Ulema Council (MUI), Nahdlatul Ulama (NU) and Muhammadiyah, on a relevant topic. In addition, this research also involves literature review and reading of relevant manuscripts (Suwartono, 2014: 6). This was done to gather existing information on the views of these organisations, as well as to gain an understanding of the historical and scholarly context in which their views are based (Ibrahim, 2015: 59).

## RESULTS AND DISCUSSION

### MUI Fatwa on *Ashnâf fî sabîlillâh*

The Indonesian Ulema Council (MUI) is an Islamic institution that has an important role in organizing and advancing religious affairs in Indonesia. MUI was established on 7 March 1975 and is a joint organization of various Islamic mass

organizations in Indonesia. This institution aims to be a forum for coordination and decision-making in matters relating to religion (Sejarah MUI”, [http:// www.mui.or.id](http://www.mui.or.id) , accessed, Wednesday, August 2023).

The history of MUI began with the enactment of Law No. 1/1974 on marriage which contained provisions that were considered contrary to Islamic teachings. To solve this problem, various Islamic organizations in Indonesia gathered and eventually formed the Islamic Consultative Assembly (MPUI). MPUI then transformed into MUI in 1975. MUI's vision is to make Islam a source of morals, ethics, and laws that underlie the development of Indonesian society. MUI also has a mission to maintain and fight for the integrity, peace, and unity of Indonesian Muslims, as well as provide guidance in dealing with religious issues and social life (MUI, 2003: 19).

MUI has broad authority to issue fatwas and opinions on Islamic law. This authority is given based on Law Number 7 of 1989 concerning Religious Courts (Habibaty, 2017: 2). MUI has the authority to provide fatwas in matters relating to worship, muamalah (transactions), family, Islamic law, and other religious issues. MUI's fatwas have a legal force that binds Muslims in Indonesia (Nopiardo, 2019: 13).

In addition to providing fatwas, MUI also plays a role in conveying Islamic views on government policies. This institution often provides input and advice to the government in matters related to religion and the lives of Muslims. MUI is also active in promoting religious education, maintaining inter-religious harmony, and carrying out da'wah and social activities (Fachrur & Rohmah, 2019: 4).

Overall, MUI is an institution that has a strategic role in regulating and directing religious affairs in Indonesia. With its authority, MUI seeks to maintain the integrity and unity of Muslims, as well as provide guidance in dealing with emerging religious issues. Through fatwas and guidelines issued, MUI plays a role in maintaining the sustainability and integrity of Islamic teachings in Indonesia (Handayani et al., 2023: 5).

The Indonesian Ulema Council (MUI) has an active involvement related to zakat management in Indonesia. MUI plays a role in providing guidance, fatwa, and direction related to the management of zakat by BAZIS or LAZIS (Fachrur & Rohmah, 2019: 19) One of MUI's authorities related to zakat management is to provide fatwa related to zakat. MUI has the authority to determine and formulate guidelines governing zakat funds' collection, distribution, and management. MUI fatwas provides guidance to BAZIS or LAZIS regarding the procedures for managing zakat by Islamic principles (Nopiardo, 2019: 14).

In addition, MUI can also provide direction and guidance to BAZIS or LAZIS regarding the determination of zakat recipient groups (mustahik). MUI has the authority in defining and detailing the groups entitled to receive zakat, including *ashnâf fî sabîlillâh* (groups struggling in the way of Allah). This helps BAZIS or LAZIS in prioritizing and allocating zakat funds by Islamic provisions.

MUI also has a role in supervising and controlling the activities of BAZIS or LAZIS. It can provide guidelines and standards in auditing the management of zakat funds. MUI also plays a role in ensuring that BAZIS or LAZIS carry out their duties with integrity, transparency, and accountability. In addition, MUI can provide

recommendations related to the sustainability and development of BAZIS or LAZIS. MUI can provide input and advice to the government or related institutions to improve the effectiveness and efficiency of zakat management. Thus, MUI acts as an institution that provides direction and supervision of BAZIS or LAZIS activities in the management of zakat (A. N. SHOLEH, 2021: 23).

The urgency of the fatwa on zakat must be seen as a whole and comprehensive, especially the urgency of its use as a reference for the preparation of policies and operational guidelines for the management of zakat which is growing nationally. So it is expected that at the practical level, there will be no obstacles in the fiqh problem, and at the end between amylin and muzaki and mustahik there will be an understanding of zakat. Fatwa on zakat began to be issued by MUI in 1982-2011, within that time there were 10 MUI fatwas on the issue of zakat (Wisandani, n.d, 2022: 2).

Some fatwas related to *ashnâf fî sabîlillâh* in zakat management. relevant among others:

### 1. MUI's 1996 Fatwa on Giving Zakat for Scholarship

Giving zakat for scholarship has been discussed and decided by the Indonesian Ulema Council (MUI) through a fatwa stipulated on 29 Ramadhan 1416/19 February 1996, signed by the Chairman of MUI K.H Hasan Basri and the chairman of Fatwa Commission Prof. K.H Ibrahim Hosen, LML (Fatwa Decree Number 120/MUI/1996). The MUI Fatwa, among other things, states that giving zakat money for educational purposes, especially in the form of scholarships, is legal because it is included in *ashnâf fî sabîlillâh*, which is assistance issued from zakat funds based on Al-Quran Surah At-Taubah verse 60 because the definition of fisabilillah according to some fiqh scholars from several madzhabs and tafsir scholars is general (Khorun Jannah, 2022: 4).

This fatwa came about as a response to the explanation of the Minister of Education and Culture, Prof. Dr. Ing. Wardiman Djojonegoro, and the Chairman of the Indonesian Ulema Council, K.H. Hasan Basri, on January 25, 1996. The two held a meeting to discuss issues relating to the provision of zakat to support scholarship programs. The explanation became the basis for the Daily Leadership Meeting of the Indonesian Ulema Council held on February 13, 1996. Furthermore, on February 19, 1996, the Fatwa Commission of the Indonesian Ulema Council held a session to discuss in-depth and give an official decision regarding the giving of zakat for scholarship purposes (Wisandani, 2022: 15).

MUI has a very careful reason for this fatwa, namely Providing zakat funds for educational purposes, especially in the form of scholarships, the law is valid because it is included in *ashnâf fî sabîlillâh*, which is assistance issued from zakat funds based on the Qur'an letter At-Taubah verse 60 because the meaning of *fî sabîlillâh* according to some fiqh scholars from several madhhabs and tafsir scholars is "general word".

Therefore, the ushuliyah rule applies: *يبقى العموم على عمومه*. The court considered that Muslim students/scholars, the recipients of zakat scholarships, should have three conditions, namely: First, academic achievement. Second, Prioritize those who are underprivileged. Third, Studying science is beneficial to the nation of Indonesia (Nopiardo, 2019: 16).

## 2. MUI Fatwa of 1982 Concerning the Use of Zakat Funds for Productive Activities and General Welfare

The Fatwa Commission of the Indonesian Ulema Council in its session on February 2, 1982, stipulated that; zakat given to the poor can be productive and zakat funds on behalf of Sabilillah may be used for *maslahah'ammah* (public interest) (Asegaf, 2020: 5).

Amil zakat is allowed to take zakat for various kinds of benefits such as; da'wah, education, health, and so on. And for the poor or needy, the provision of zakat is done in different ways, such as; trading capital that is expected to generate profits, working equipment according to their abilities, and others.

## 3. Fatwa 23 of 2020 on the Utilization of Zakat, Infaq, and Shadaqah Assets to Counter the Covid-19 Outbreak and Its Impact.

MUI through its fatwa commission progressively and receptively issued fatwa number 23 of 2020 concerning zakat, infaq and shodaqoh during the pandemic, precisely on 16 April 2020. The fatwa states that the distribution of zakat for the benefit of the public good is given to beneficiaries who belong to the group (*ashnâf*) *fî sabîlillâh* by utilising it in the form of managed assets or services for the public good, especially 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 tasked with carrying out humanitarian activities in overcoming the outbreak (Husnah, 2021: 13)

## 4. MUI Fatwa No. 8 Year 2011 on Amil Zakat

The background of the emergence of MUI Fatwa No. 8 Year 2011 on Amil Zakat is the increase in public religious awareness which resulted in an increase in the number of zakat payers. This is followed by a significant growth of amil zakat institutions in charge of managing the zakat. In the management of zakat, there are often innovations made by amil zakat, but have no formal reference in the provisions of Islamic law. Therefore, there is a need for rules governing the definition of amil zakat, its criteria, as well as its rights and obligations (Wisandani, 2022: 7).

Along with the times, there are many questions from the community related to amil zakat, such as the definition, criteria, duties, and authority possessed by amil zakat. To answer these questions, it is necessary to establish a fatwa that provides guidelines regarding amil zakat. This fatwa aims to provide clarity and rules governing the roles and responsibilities of amil zakat, so that the management of zakat can be carried out in sharia and in accordance with Islamic principles. One of them is the use of zakat assets for amil and amil zakat operations as a form of *ashnâf fî sabîlillâh*. As seen in the article:

1. Fatwa on Zakat Management through BAZIS/LAZIS (2003): This fatwa regulates the procedure of zakat management through Badan Amil Zakat, Infaq, and Shadaqah (BAZIS) or Lembaga Amil Zakat Infaq and Shadaqah (LAZIS). This

fatwa provides guidance on the collection, distribution, and use of zakat funds in accordance with Islamic principles.

2. Fatwa on the Distribution of Zakat for the Economically Weak (1999): This fatwa provides guidance on the distribution of zakat to people who are in weak economic conditions, such as the fakir and the poor. This fatwa regulates the provisions and priorities in providing zakat assistance to these groups.
3. Fatwa on the Collection of Zakat in the Workplace (2000): This fatwa regulates the collection of zakat in the workplace. This fatwa provides guidance for companies or institutions that wish to make direct deductions from employees' salaries to be given as zakat to BAZIS or LAZIS.
4. Fatwa on the Management of Zakat Fitrah (2010): This fatwa regulates the procedures for the management and distribution of zakat fitrah, which is zakat that must be paid during the month of Ramadan. It provides guidance on the amount of zakat fitrah, zakat recipients, as well as the mechanism for collecting and distributing zakat fitrah.
5. Fatwa on Zakat on Income (2007): This fatwa regulates zakat that is paid on income. It provides guidance on how to calculate zakat on income, the limit of income that is required to pay zakat, and the use of zakat funds.

These MUI fatwas provide guidance and guidelines to the Indonesian Muslim community in implementing zakat obligations in accordance with Islamic teachings. These fatwas also become a reference in the management and distribution of zakat by BAZIS or LAZIS, as well as a reference in determining the recipients and the amount of zakat that must be issued (Nopiardo, 2019: 7).

### NU's View on *ashnâf fi sabîlillâh*

The meaning of *fi sabîlillâh* understood by the early generation of Nahdhatul Ulama scholars is closely related to the history of the formation of this organisation. The history of Nahdlatul Ulama (NU) began with the resistance of pesantren against colonialism with the formation of movement organisations. In 1916, Nahdlatul Wathan (*Kebangkitan Tanah Air*) was established as a forum for the socio-political and religious struggle of the santri. In 1918, *Taswirul Afkar* or *Nahdlatul Fikri* (Awakening of Thought) was born as an educational institution that grew rapidly and had branches in various cities. Furthermore, Nahdlatut Tujjar (Movement of the Merchants) was established as a basis for improving the people's economy (Rahmawati & Fauzi, 2020: 68).

At the same time, the educated people's awareness of the mental and economic backwardness of the Indonesian nation caused by colonialism and tradition moved them to fight for the dignity of the nation through education and organisation. This movement is known as the National Awakening that emerged in 1908. This spirit of awakening spread throughout the country, resulting in various educational and liberation organisations. In the midst of these developments, King Ibn Saud planned to implement the sole principle of the Wahabi Mazhab in Mecca and destroy relics of Islamic and pre-Islamic history that were considered *bi'dah*. This idea received support from modernists in Indonesia such as Muhammadiyah under Ahmad Dahlan and PSII under H.O.S. Tjokroaminoto. However, the pesantrens, which had

maintained diversity, rejected the limitation of madhhab and the destruction of the heritage of civilization (Mubin, 2020: 1).

As a result of this different stance, the pesantren were excluded from being members of the Islamic Congress in Yogyakarta in 1925. This led to the pesantren not being involved as delegates in the *Mu'tamar 'Alam Islami* (International Islamic Congress) in Mecca that would ratify the decision. In response to this, the pesantren formed their own delegation known as the Hejaz Committee, led by KH Wahab Hasbullah. Under pressure from the pesantrens of the Hejaz Committee and challenges from Muslims around the world, King Ibn Saud backed down. As a result, until now, worship in Mecca is still carried out in accordance with the *madzhab* of each individual. This was the first international role of the Islamic boarding schools, which successfully fought for the freedom of madhhab and saved valuable historical heritage and civilization (Malik, 2020: 3).

Based on the committees and organisations that existed at the time, it was felt necessary to form a more inclusive and systematic organisation to keep up with the times. After coordinating with various kiai, on 16 Rajab 1344 H (31 January 1926), Nahdlatul Ulama (NU) was established with KH. Hasyim Asy'ari as *Rais Akbar*. To strengthen the basic principles of this organisation, KH. Hasyim Asy'ari formulated the *Kitab Qanun Asasi* (basic principles) and the *Kitab I'tiqad Ahlussunnah Wal Jamaah*. Both books were later embodied in the NU *Khittah*, which became the basis and guide for NU members in thinking and acting in the social, religious and political fields (Mubin, 2020: 4).

Still related to the history of the beginning of the formation of NU during the struggle for independence, precisely on 23-26 Rabiul Akhir 1365 H or 26-29 March 1946, the 16th NU Congress was held in Purwokerto. Apart from NU officials, the event was also attended by members of *Laskar Hizbullah* and *Barisan Sabîlillâh*, who came wearing full uniforms and weapons. Some officials of the Masyumi Party and other Islamic organisations also attended as invited guests. During the congress, *Rais Akbar* Hadratussyaiikh KH. M. Hasyim Asy'ari emphasised several important points, including the importance of Muslim unity. At the council's reception, General Sudirman gave a speech praising NU for its direction in the revolutionary struggle with its "Jihad Resolution" issued on 22 October 1945 (Fawas Al-Badawi, Wulida Ainur Rofiq, 2023: 6).

As an organisation that bases its organisational decisions on fiqh, it is not surprising that NU uses fiqh as the basis for deciding various community issues, from simple to serious ones related to state affairs. When deciding on the "Jihad Resolution" on 22 October 1945, which was then followed by a call for jihad for every Muslim through the *khutbah iftitah* in this muktamar, Kiai Hasyim as Rais Akbar of NU also gave legitimacy to the obligation to fight for independence through various muktamar decisions, about 80% of which were related to matters of war (Jauhari, 2013: 6).

The congress reached a clear agreement, among others: Firstly, Fighting against the invaders and their collaborators is obligatory for every individual, both men and women, and also for children who are in areas occupied by the invaders and their collaborators. Secondly, it is also obligatory for every individual who is within a



distance of less than 94 kilometres from the occupied territory. And thirdly, for individuals who are within a distance of more than 94 kilometres, the obligation to fight is collective (*wajib kifayah*) on all people within the area (Fawas Al-Badawi, Wulida Ainur Rofiq, 2023: 14).

If the individuals mentioned in points 1 and 2 are not sufficient to do it, then the individuals mentioned in point 3 must help until they are sufficient. These decisions are based on references to authentic books from the writings of great scholars, such as *At-Tajrid li Naf' al-'Abid* by Sulaiman al-Bujairami, Hasyiyah al-Bajuri, *Fathul Wahab* by Shaykhul Islam Zakaria al-Anshari, *Raudlatut Thalibin* by Imam Nawawi, *Radd al-Mukhtar* by Ibn Abidin, and *Al-Hawi al-Kabir* by Imam al-Mawardi.

The decision shows that NU is very careful in issuing legal decisions and is not hasty in responding to every public issue. If the decision has been made, then they are ready to face all the risks. They explained that *Laskar Hizbullah*, which had been fighting in the cause of Allah, was also not receiving adequate assistance from the government. In addition, since there are battles between *Laskar Hizbullah* and enemy forces in several places, what are the rules for distributing zakat to them?

The answer that became the official decision of the congress is as follows: Firstly, at present, it is obligatory to give a share of zakat to *Sabîlillâh* in the country, even if they are rich. Secondly, the current Hizbullah army is also included in *Sabîlillâh*. NU's stance in interpreting the *Sabîlillâh* category has changed. At first, NU understood this category in a limited way, interpreting it as those who fight in the cause of Allah. However, as its thinking has evolved, it has accepted the concept of using zakat in the *fî sabîlillâh* category by referring to the interpretation of "public good" as described by Imam al-Qaffal (Rahmawati & Fauzi, 2020: 75). Despite these developments, the NU has remained true to its orthodoxy. It continues to approach the law dynamically, applying the *nash-nash fuqoha*, especially from the Shafi'i perspective, in the context of the issue at hand.

Meanwhile, the method of *istinbath* (derivation of law) within the boundaries of the *madzhab*, while more practical, can be done by all NU scholars who understand well the description of the fiqh books and the terminology used. For example, the decision of the National Conference of 'Alim Ulama in Kaliurang Yogyakarta on 30 Syawal 1401 H. (30 August 1981 AD) shows that NU allows zakat to be given to mosques, huts and madrasas based on the interpretation of *Tafsir al-Munir*. This opinion is also supported by jurists who state that zakat can be allocated to various positive social sectors, such as the construction of mosques, madrasas, funeral arrangements, and so on. This view is also supported by the fatwa of Shaykh Ali al-Maliki in the book of *Qurrah al-'Ain*.

### **Muhammadiyah's View of *Asnaf* *Sabillah***

Muhammadiyah was founded in Kauman Village Yogyakarta on 8 Dhulhijjah 1330 H or 18 November 1912 by Muhammad Darwis, known as KH. Ahmad Dahlan. KH. Ahmad Dahlan worked as a *Khatib* and merchant in the Sultanate of Yogyakarta. Seeing the condition of Muslims at that time who tended to be rigid, shackled by mystical practices, and away from the true teachings of Islam based on the Qur'an

and Hadith, KH. Ahmad Dahlan was moved to invite them to return to pure Islam. (Amsani, 1986: 63) KH. Ahmad Dahlan led Muhammadiyah from 1912 to 1922 by implementing the annual meeting deliberation system. At the 11th annual meeting, the leadership of Muhammadiyah was taken over by KH. Ibrahim, who led the organisation until 1934. The annual meeting system then changed to the Annual Congress in 1926 and further developed into a three-year Congress, and currently into a five-year Congress as it applies today (Sejarah Singkat Muhammadiyah, <https://muhammadiyah.or.id>, accessed, Wednesday, August 2023).

In the context of philanthropy, *Amal Usaha Muhammadiyah* (AUM) is actually an effort to do good deeds and provide benefits, which are not only material or physical. AUM also includes programmes that are non-physical or immaterial in nature. History records that the establishment of AUM began with a challenge posed by KH. Ahmad Dahlan to his students to practice Surat Al-Ma'un. This process began with the establishment of *Madrasah Ibtidaiyah Diniyah Islamiyah* in Kauman on 1 December 1911. The main foundation and spirit in the AUM movement is based on the seven Principles of Thought contained in the Muqaddimah of the Muhammadiyah Articles of Association. In its journey, AUM is also strategically involved in the management of public funds through an institution known as LAZISMU (*Lembaga Amil Zakat, Infak, dan Sedekah Muhammadiyah*).

LAZISMU was established by the Muhammadiyah Central Leadership in 2002, during the leadership of the late Prof. Dr. Buya Ahmad Syafii Maarif. This institution was officially recognised as a National Amil Zakat Institution (LAZNAS) based on Decree No. 457/21 November 2002 from the Minister of Religious Affairs of the Republic of Indonesia. Along with the enactment of the Zakat Law number 23 of 2011, Government Regulation number 14 of 2014, and Decree of the Minister of Religious Affairs of the Republic of Indonesia number 333 of 2015, LAZISMU then obtained reaffirmation through Decree No. 730 of 2016 (Afandi, 2022: 5). In this institution, the management of zakat funds including asnaf fî sabîlillâh is managed with various extensions of meaning according to the times.

According to Muhammadiyah, it is important to expand the meaning of "*fî sabîlillâh*" in asnaf zakat. "*sabîl*" refers to the road, while "*Sabîlillâh*" refers to the path both in the form of beliefs and deeds that lead us to the pleasure of Allah SWT. Some scholars narrow the meaning of "*sabîlillâh*" only in the context of war (*ghazwah*), which is for people who are involved in fighting, either as the attacking party or the party defending the country. This opinion is the majority in various books of tafsir. However, in *Tafsir Al-Munir*, there are differences of opinion regarding the meaning of "*fî sabîlillâh*", which connects to the pleasure and decree of Allah SWT (Tajdid, 2022).

The meaning of *fî sabîlillâh* according to its historical development is divided into meanings: First, it means war, defence and security in Islam. Second, it has the meaning of the interests of Islam. Third, it has the meaning of benefit or public interest. These three meanings, in the Indonesian context, include human development as a whole and society in general. According to Yusuf Al-Qardhawi, the understanding of "*sabîlillâh*" must be in the middle ground, neither too narrow (meaning only war and defence), nor too broad (meaning only public benefit). This

is because too narrow or too broad an understanding of the meaning of "*sabîlillâh* " can damage the understanding of the eight mustahiq zakat that has been determined by the Qur'an with the word "*Innama*" (only), and can blur the boundaries between one category and another. All of these categories were created as a path to benevolence and the interests of the ummah. In this context, jihad is not only understood as using the sword, but can also be done through the tongue, mind, education, pen, books, social activities, economics, politics, and defence and security. Any endeavour related to the glory of Islam is considered an act of jihad.

Furthermore, the Fatwa of the *Tarjih* and *Tajdid* Council of Muhammadiyah has allowed this organisation to receive a share of zakat *ashnâf fî sabîlillâh*. In the fatwa, it is stated that the meaning of "*fî sabîlillâh* " is general and includes all things intended for Allah. Therefore, all forms of goodness intended for Allah, such as da'wah, education, health, and others, are also included in the scope. Based on this, the Muhammadiyah Association, which is a movement of *da'wah amar ma'ruf nahi munkar* with all its efforts, is considered entitled and eligible to receive a share of the zakat *fî sabîlillâh*. This answer has been delivered by the Tarjih Council in response to the question of its jama'ah which was heard on Friday, 13 Rabiulawal 1434 H / 25 January 2013 and published in Suara Muhammadiyah Magazine, No. 06, 2013 (Tarjih, 2020).

Another expansion of the meaning of *ashnâf fî sabîlillâh* according to LAZISMU is the support for the issuance of fatwas to be given to human rights defenders. According to Yulianti Muthmainnah (Mutmainnah, 2021; 6), author of the book Zakat for Victims of Violence against Women and Children, that Women Human Rights Defenders (WHRD) are included in the category of *fî sabîlillâh* when viewed from the eight groups of zakat recipients. The reason is because they are people who struggle, maintain life, and their struggles are considered important and worthy of appreciation and support by philanthropic institutions.

LAZISMU supports the author of the book to deconstruct and re-read the understanding of *asnaf* zakat. Zakat should not only be limited to the eight traditional recipient groups, but there must be a new interpretation of who actually deserves and fulfils the criteria for receiving zakat. Thus, a more inclusive and relevant view is needed in determining zakat recipients, including human rights defenders who fight for justice and human rights (Doddy, 2021).

## CONCLUSIONS

The Indonesian Ulema Council (MUI), as an institution that accommodates various Islamic organisations in Indonesia, plays an important role in providing fatwas and becoming a reference for Muslims and the government. One of the concerns of MUI is the expansion of the meaning of *Asnaf Fî sabîlillâh* (ASNAFIS) in the context of zakat. MUI's role in this case is to produce several fatwas related to the expansion of the meaning of *asnaf fî sabîlillâh*, including:

1. Fatwa of MUI in 1996 About Giving Zakat for Student Fees
2. MUI Fatwa No. 8 Year 2011 About Amil Zakat
3. MUI Fatwa No. 15 Year 2011 Regarding the Withdrawal, Maintenance and Disbursement of Zakat Assets

Nahdlatul Ulama (NU), through Lembaga Zakat dan Infak Shadaqah NU (LAZISNU), has a view that ASNAFIS has a broad meaning and covers various aspects of Muslim life. In addition to the defence of Islam and the Muslims, NU also views that zakat in this category can be used to build schools and hospitals that benefit the general public.

Meanwhile, Muhammadiyah, through Lembaga Zakat dan Infak Shadaqah Muhammadiyah (LAZISMU), interprets ASNAFIS in three more specific categories. First, ASNAFIS is defined as efforts in Islamic war, defence and security. Second, ASNAFIS includes Islamic religious interests, such as da'wah and religious education. Third, ASNAFIS also takes into account the public good or interests, such as the development of social and economic infrastructure.

This research is expected to make a valuable contribution in enriching the understanding of the views of the three major mass organisations on the expansion of the meaning of ASNAFIS in the context of zakat. This is important to accommodate the times and the needs of society. In addition, this research also emphasises the importance of Islamic legal certainty related to zakat, especially in the face of the rapid development of zakat payment technology in Indonesia. In managing zakat, it is necessary to ensure that zakat is managed properly and on target in accordance with the views and fatwas given by MUI and based on the principles set by Islamic organisations such as NU and Muhammadiyah.

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