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Determination of the Poor Mustahiq From Maqasid Shariah Jasser Auda Perspective (Study After the Decision of Baznas's Chairman Number 33 of 2019)

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Abstract

Poverty alleviation is one of the highlights of the Baznas movement as a zakat management center in Indonesia. This highlight is realized in the determination of the poor mustahiq carried out by Baznas. This is where it becomes important to have a comprehensive assessment of the determination of the poor mustahiq. This research is a library research using a normative-philosophical approach. The use of the Maqasid Shariah theory of Jasser Auda in this study is used as a philosophical perspective for analyzing the Decision of Baznas's Chairman Number 33 of 2019. The results indicate that through the Decision of Baznas's Chairman Number 33 of 2019, the determination of the poor mustahiq is carried out by involving the Integrated Data Social Welfare belonging to the Ministry of Social Affairs as an instrument in the analysis of "*had kifayah*" by Baznas. This determination is intended to explore the greater benefit in the distribution of zakat. The theoretical perspective of the systems approach from Maqasid Shariah Jasser Auda in analyzing the Decision of the Chairman of Baznas Number 33 of 2019 is the determination of the poor mustahiq to be an element that will always be dynamic and in harmony with the aim of providing more benefits of zakat distribution than before.

Keywords: Baznas, Jasser Auda, Maqasid Shariah, Mustahiq, Poverty.

Introduction

Poverty and economic inequality are social problems that have been a classic polemic in Indonesia for a long time. This problem has become a priority for the government to date in an effort to carry out the national goals enshrined in the preamble of the 1945 Constitution, namely advancing the general welfare by creating a just and prosperous society. Data released by the Central Statistics Agency (BPS) shows that in the period 2020-2021, the population in Indonesia who are below the poverty line has increased by 0.36%, from 26.42 million people in March 2020 to 27.54 million. soul in March 2021 (Statistik, 2021). One way to overcome the problem of the magnitude of the poverty rate in Indonesia is through the distribution of wealth between the wealthy and the poor. This road is realized in the role of Baznas in determining the poor mustahiq. But on the other hand, increasing the number of zakat management institution (BAZ and LAZ) at the regional level is something that does not escape the responsibility of BAZNAS to coordinate it. If this increase is not followed by the Baznas's coordination, it will result in the possibility of double distribution of one mustahiq in one area. Therefore, the determination of the poor mustahiq is not only aimed at making it right on target, but also establishing a systematic mustahiq with all BAZ and LAZ. In other words, the determination of the poor mustahiq is intended for the distribution of zakat in a targeted and systematic manner (Lubis, Ridho Lubis, & Almaarif, 2019).

The existence of a good determination of the poor mustahiq is a tool to minimize errors and problems and to realize effectiveness in the distribution of zakat. This is mainly related to efforts to distribute zakat on target. The distribution of zakat continues to increase in the number of mustahiq and the level of Allocation to Collection Ratio (ACR) every year. ACR is an indicator that shows the effectiveness of zakat management by Baznas by comparing the quantity of zakat distribution funds with zakat collection funds. However, this increase has not proven that the distribution of zakat that has been carried out has been well targeted and systematic (Baznas, 2019). This encourages Baznas to innovate in the distribution of zakat, which is stated in the Decision of the Chairman of Baznas Number 33 of 2019.

Table 1. The Distribution of Zakat by Baznas in 2018-2020

Years	Distribution Quantity	Mustahiq	Allocation to Collection Ratio (ACR)
2018	Rp. 6.800.139.133.196	22.186.918 People	83,77% (Effective)
2019	Rp. 8.688.221.234.354	23.505.660 People	84,95% (Effective)
2020	Rp. 11.530.645.166.257	16.578.320 People	92,77% (Very Effective)

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Decision of the Chairman of Baznas Number 33 of 2019 is a juridical product from the Baznas that legitimizes the birth of innovation in determining of the poor mustahiq. These innovations lead to quick wins of zakat institutions in 2019-2024 as an effort to integrate poverty alleviation with government programs. The aim is to avoid overlapping zakat receipts in one mustahiq and to establish coordination with zakat management institutions (Komite Nasional Keuangan Syariah, 2018). This innovation determination was carried out by involving the Ministry of Social Affairs.

Considering the novelty of the Decision of the Chairman of Baznas Number 33 of 2019 which only came into effect at the end of 2019 towards 2020, therefore research and analysis on it is an interesting thing to do. Moreover, the mandate in the decision is the focus of Baznas' future movement. In addition, the assessment of the poor mustahiq has an urgency value which is intended to be a reference for Baznas in an effort to maximize the distribution of zakat in Indonesia. There have been several previous studies that are related to the focus of the discussion raised in this article. These previous studies then became a reference for the authors to further develop and find an analysis of research results related to the Decision of the Chairman of Baznas Number 33 of 2019, the determination of the poor mustahiq, as well as the contribution of Baznas in poverty alleviation efforts in Indonesia through the distribution of zakat.

First, research by Anju Ayunda on "Alternatif Kolaborasi Sistem Data Mustahiq Antara Organisasi Pengelola Zakat dan Lembaga Pemerintah." This research found that coordination involving philanthropic organizations with the government is a strategy that has urgency to be implemented. The aim is to establish an effective, efficient, and targeted zakat management for mustahiq (Ayunda, 2018). The difference between this research and the authors' research lies in the purpose and object of the research. Anju's research aims to describe the form of collaboration that has the potential to involve OPZ and the government in the mustahiq database system. Meanwhile, the author's research aims to analyze the mustahiq database system in Baznas regulations with normative-philosophical analysis.

Second, an article by Ririn Tri Puspita with the title "Analisis Metode Penetapan Kriteria Kemiskinan dan Implikasinya Terhadap Standarisasi Mustahiq di Indonesia." This study finds that the divergence between government and Islam in poverty standards can be mediated by the concepts of *'urf* and *'adah* (Ririn Tri Puspita Ningrum, 2017). The point of difference between the two lies in the approach used in the study. Ririn uses a normativesociological approach that transforms Islamic values and social aspects. While the authors use a normative-philosophical approach based on legal norms and the concept of Maqasid Shariah Jasser Auda. In addition to the two previous studies, generally the existing research is field research that focuses on assessing the placement of the poor mustahiq. E.g. studies on determining the the poor mustahiq in Yogyakarta (Nurul Aulia Syafarina, 2020), Baznas of Papua Province (Alam, Nurhayati, Waja, Robo, & Widiyantoro, 2021), Baznas of Riau Province (Sastraningsih & Suryadi, 2021), and Dompet Dhuafa and Lazismu (Fiqih Afriadi & Sanrego, 2016).

The decision of the Chairman of Baznas Number 33 of 2019 was used as a reference material that in this regulation sparked the value of innovation in determining the poor mustahiq carried out by Baznas. Furthermore, the lack of studies on the determination of the poor mustahiq after the issuance of the Decision of the Head of Baznas in 2019 also makes the results of this research very important and needed. Therefore, the author considers it important to discuss and analyze more deeply regarding the determination of the poor mustahiq based on the concept of Maqasid Shariah Jasser Auda. With this perspective, this research is expected to become a reference and provide solutions in order to further maximize the determination of the poor mustahiq by Baznas.

Literature Review

The Concept of Maqasid Shariah Jasser Auda

The concept of Maqasid Shariah is an important element in the philosophy of Islamic law and becomes a methodology that has an important position in the process of discovering Islamic law. Starting from this concept, it also became the basis for the development of Islamic law.The term of Maqasid Shariah is a combination of two words namely Maqasid and Shariah. Etymologically, the word Maqasid is a plural form of the word *al-qasd* which means intention, purpose and purpose (Munawir, n.d.). Combining the word maqasid with the word Shariah creates a definition as an attempt by Islamic law to maintain the benefit as well as to avoid harm that harms humans through the establishment of law.

Scholars from the classical to the contemporary have conducted many studies on Maqasid Shariah, including Jasser Auda. According to him, the seeds for the emergence of Maqasid Shariah have been going on for a long time in simple discussions in the form of the works of scholars in the classical era (Auda, 2014). Regarding Maqasid Shariah, Auda put

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forward the concept system approach (system approach) as an alternative methodology of extracting Islamic law. The concept is divided into six features, namely (AUDA, 2019):

1. The Cognition Feature, namely the middle between the system and reality in order to validate the legal formula that has been formulated.
2. The Wholeness Feature, namely a perspective that views cause and effect as a unified whole by avoiding a point of view that only refers to one part and overrides the other part.
3. The Openness and Self-Renewal Feature, namely a necessity to interact with external elements outside the system so that the system is able to adapt and produce alternative solutions.
4. The Interrelated Hierarchy Feature, which is a perspective that positions the entire system as an integration-connection, so that each system can represent one another.
5. The Multidimensionality Feature, which is a paradigm involving various aspects (religious-science, physical-metaphysical, deductive-inductive, collective-individual, objective-subjective) in order to avoid fragmentary (separate) understandings.
6. The Purposefulness Feature, namely the essence of the systems approach as an ultimate goal that can be achieved in various ways in the same or different environments.

The six features above are interrelated with one another which then forms a framework. Jasser Auda places Maqasid Shariah as a fundamental principle and fundamental methodology in the reform of Islamic law (Gumanti, 2018). Therefore, the theory of Maqasid Shariah Jasser Auda become a relevant theory for analyzing the concept of strengthening the Baznas mustahiq database system so that it is in accordance with the objectives of the Shariah. It is also on this basis that the authors position this theory as an explanatory theory (*bayan at-tasyri'*) and use it as a tool for analysis in research.

Method

This research is a qualitative research using descriptive-analytic characteristics. Through these characteristics, the pattern of this research begins by describing the research problem and then proceeds to analyze the problem to obtain complete results (Bungin, 2007). Through this research, the author tries to systematically explain the discussion materials regarding the mandate in the Decision of the Chairman of Baznas No. 33 of 2019 in relation to the determination of the poor mustahiq and philosophical analysis based on the perspective of Maqasid Shariah Jasser Auda.

Based on the research pattern above, this study uses a normative-philosophical approach to draw research conclusions. The normative approach is an approach that uses Islamic law in analyzing the problem. This approach is used to analyze the determination of the the poor mustahiq before and after the Decision of the Chairman of Baznas Number 33 of 2019. The philosophical approach is an approach to finding the nature, values, and goals, as well as understanding the philosophical developments that underlie a rule of law. The philosophical approach in this study is used to find out the review of Maqasid Shariah Jasser Auda on the determination of the poor mustahiq by Baznas.

In order to complete this research, the required data were collected through library research techniques. The data collected is in the form of library data that has relevance to the object of research and is categorized into types of primary data and secondary data. Primary data is authoritative legal material which includes legislation and decisions (Marzuki, 2013). The primary data here is the Decision of the Chairman of Baznas Number 33 of 2019 and the juridical products related to it. The secondary data are materials and works related to law that are published, but not in the form of official documents, including books, journals, or references related to zakat, Baznas, poverty and Maqasid Shariah Jasser Auda. The data that has been obtained is then analyzed by using content analysis techniques, namely analysis that targets data such as theoretical text sources. This analysis aims to find out the meaning between existing concepts and then find out the results of them (Hardani. Ustiawaty, 2017).

Analysis

The Decision of the Chairman of Baznas Number 33 of 2019 as a New Color in Determining of The Poor Mustahiq

Baznas Chairman Decision Number 33 of 2019 is a juridical product issued by Baznas regarding the application of Mustahiq Identification Number (NIM) in Baznas and LAZ throughout Indonesia. The decision of the chairman of Baznas is a form of Baznas' authority to autonomously regulate the institutions and apparatus under it. The mandate in the Decision of the Head of Baznas Number 33 of 2019 concerning Mustahiq Identification Numbers (NIM) provides a new color in determining the poor mustahiq in Indonesia.

Through this decision, Baznas cooperates with the Ministry of Social Affairs to be able to establish data strengthening in the poor category. This is then formulated as Mustahiq Identification Number (NIM) replacing the Mustahiq Registration Number (NRM) that was previously applicable. Following below are the differences between Mustahiq Registration Number and Mustahiq Identification Number.

Table 2. The Difference Between Mustahiq Registration Number (NRM) and Mustahiq Identification Number (NIM)

Differentiating Factors	Mustahiq Registration Number (NRM)	Mustahiq Identification Number (NIM)
Legal Basis	The Decision of The Chairman of Baznas Number Kep.018/BP/ Baznas/IX/2012	The Decision of The Chairman of Baznas Number 33 of 2019
Formula	7 digit numbers from the organization code of each BAZ/LAZ, 1 digit number based on the type of mustahiq, and 16 digit number from the Population Identification Number	10 digit numbers from the Unified Database area code and 6 digit numbers from the Baznas mustahiq serial number
Enforcement	September 10th 2012– Oktober 31th 2019	November 1st 2019 – Now
Stakeholders	Baznas	Ministry of Social Affairs and Baznas
Goal	Data integration within Baznas institutions	Mustahiq is right on target and data integration

Based on the table above, it can be understood that the enactment of the Decision of the Chairman of Baznas No. 33 of 2019 makes the use of the Ministry of Social's Integrated Social Welfare Data in the zakat distribution agenda. This is what later became a new color in the determination of the poor mustahiq by Baznas. To be precise, it is the format and numbering system for mustahiq that combines data managed by the Ministry of Social Affairs and data managed by Baznas. The Integrated Social Welfare Data (DTKS) is an electronic database system that contains information on the names, addresses, as well as the socio-economic and demographic conditions of individuals with low welfare levels in Indonesia (Tim Nasional Percepatan Penanggulangan Kemiskinan, 2013). This DTKS contains two types of data, namely: data on the poor and people underprivileged living in each household and other social welfare data such as data on recipients of social assistance, and data on the need for Social Welfare Services (PPKS) (Kementerian Sosial, 2020).

Practically, the availability of DTKS is derived from several poverty indicators. Among them are:

1. The presence or absence of having a source of livelihood to meet basic needs;
2. Difficulty in getting access to public health;
3. The ability to buy underwear once a year for each member in the household;
4. The ability to send children to school in the household only up to the junior high school level;
5. Condition of the house;
6. Home lighting conditions;
7. The size of the house you live in;
8. Source of drinking water consumed every day.

Based on the criteria for the poor that have been described above, it can be explained that the poor in the Ministry of Social's view are focused on the economic aspects that surround a household. Overall refers to the presence or absence of a source of income in the family and the level of the family's ability to meet basic needs for him. Besides that, If you look at the indicators above, the relation with determining the poor mustahiq is Baznas which gets practical data containing poverty data so that it helps Baznas to be more optimal in determining the intended mustahiq targets. However, what must be considered here is the suitability of the poverty indicators used in DTKS with the poverty indicators in Baznas and the meaning of the poor themselves in Islam.

Independently, Baznas has its own formula for determining the poor mustahiq. This formula is known as *had kifayah*. As a formula, for Baznas *had kifayah* serves as a reference for the adequacy limit on the basic needs of a person or family which includes seven dimensions of poverty indicators, namely food, clothing, worship, shelter, health, education, and transportation. According to Baznas, *had kifayah* is a limit to the adequacy and standard of basic needs for a person or family and their dependents as a method of determining the eligibility of zakat recipients for indigent and poor mustahiq based on the economic and demographic conditions in which the mustahiq is located. The seven dimensions that are used as references in the determination come from the sharia foundation which includes the

Qur'an, Hadith, the study of maqasid Shariah, the opinions of scholars and relevant supporting foundations derived from the law, survey results, journals, and other literature.

The concept of *had kifayah* in general can be analogous to the poverty line set by the Central Statistics Agency. This analogy is based on the similarity of the characteristics of the two in the form of a minimum standard of basic needs in one family. However, specifically, the indicator of measuring *had kifayah* is different from the poverty line, namely the concept of *had kifayah* is based on a sharia basis through maqasid ash-Shari'ah while the poverty line does not use that basis. The position of *had kifayah* Baznas can be described in the following triangle (Badan Amil Zakat Nasional, 2018).

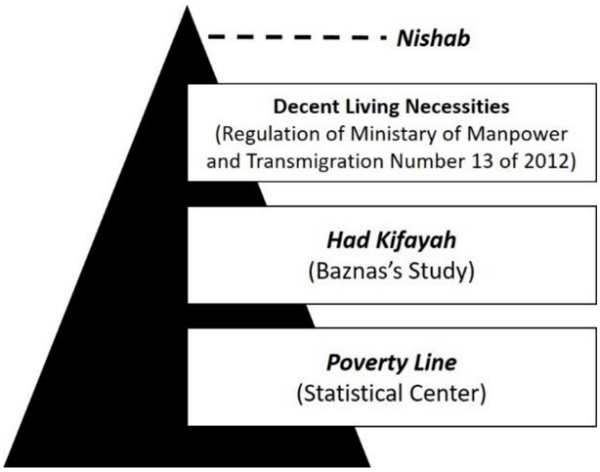

Figure 1. Triangle Level of Poverty Line, *Had kifayah*, and Decent Living Necessities

Based on the picture above, it can be seen that the position of the results of the Baznas study in the form of the concept of *had kifayah* as the standard for determining the poor is above the poverty line as determined by the Central Statistics Agency (BPS). This is due to the use of different measuring tools in determining poverty standards between Baznas and BPS. Baznas uses the maqasid Shariah foundation as a measuring tool in the *had kifayah* concept. The poverty line at BPS is based on the results of the National Socio-Economic Survey (Susenas) on consumption and expenditure modules. In Addition, there are differences in poverty indicator between two, where Baznas includes aspect of worship as one of the indicator poverty, and this doesn't exist in the poverty indicators in the DTKS.

The entire description above shows that after the issuance of the Decree of the Head of Baznas No. 33 of 2019 concerning Mustahiq Identification Numbers, Baznas in its efforts to determine the poor mustahiq involved the Ministry of Social Affairs in sharing Integrated Social Welfare Data (DTKS) for handling the poor. The point of contact between the two institutions is the information on names, addresses, as well as socioeconomic and demographic conditions of a person or family in the Social Welfare Integrated Data (DTKS) at the Ministry of Social Affairs which is an instrument that can assist Baznas in determining the mustahiq of the needy and poor. This is because the categorization of *had kifayah* used by Baznas is based on the area where the mustahiq lives. So there is a point of contact between the two in terms of the territory of a person or family which becomes a new color in the determination of mustahiq indigent and poor by Baznas.

Comparing the poverty indicators used in the Ministry of Social Affairs' DTKS with the poverty indicators in the *had kifayah* baznas, it can be concluded that there are similarities in the two poverty indicators. However, the point is that the poverty indicator in the *had kifayah* Baznas also means poverty in terms of worship. Meanwhile, this is not owned by the DTKS poverty indicator. This means that the poverty standard that applies in Baznas is above the poverty standard in the DTKS. So it can be concluded that the new color presented through the Decision of the Chairman of Baznas Number 33 of 2019 is an effort to help Baznas in order to improve the quality of zakat distribution that is right on target. Through the use of the DTKS belonging to the Ministry of Social Affairs which contains poverty data, Baznas obtains valid and practical data in determining people who live in poverty in Indonesia. Even so, Baznas still carries out its function in determining the poor mustahiq through the *had kifayah* formula. This is because the poverty standard applied in *had kifayah* is above the poverty standard in DTKS.

The Intersection Between The Determination of The poor mustahiq After The Decision of The Chairman of Baznas Number 33 of 2019 With Maqasid Shariah Jasser Auda

The term Maqasid Shariah is a combination of two words, namely Maqasid and Shariah. Etymologically, the word Maqasid is a plural form of the word al-qasd which means intention, purpose, and intent (AUDA, 2019). The merging of the word Maqasid with the word Shariah gives rise to a definition as an attempt by Islamic law to maintain the benefit as well as to avoid harm that harms humans through legal determination. Scholars ranging from classical to contemporary have conducted many studies on Maqasid Shariah, including Jasser Auda.

When discussing Maqasid Shariah at the historical level and its development, various literatures and references generally stop at the time of asy-Syatibi as the last character. In addition, references about Maqasid Shariah that came later were generally partial in their discussion and their explanations only recounted the results of thoughts in the classical era.

Seeing this, it appears that the development of Maqasid Shariah which is essentially a necessity throughout the ages, is not fully illustrated. Worse yet, this seems to show that it is enough to use the results of classical Maqasid Shariah thinking to answer them. But that is not the case.

According to Auda, Maqasid Shariah is an Islamic discipline that explains the wisdom behind the rules of shariah (*hikmah at-tasyri'*). that already exists. The different side of Jasser Auda's contribution is the use of contemporary scientific, social, and humanitarian approaches in developing Maqasid Shariah. On this basis, Jasser Auda's Maqasid Shariah offers an open, flexible, and universal point of view in understanding the objectives of sharia. Jasser Auda places Maqasid Shariah as a fundamental principle and fundamental methodology in the renewal of Islamic law (Gumanti, 2018). This makes Jasser Auda's Maqasid Shariah a relevant concept to analyze phenomena that develop in the contemporary era. Likewise, Decision of the Chairman of Baznas Number 33 of 2019 presents a new color in determining the poor mustahiq by Baznas.

If it is interpreted more deeply, the mandate after the Decision of the Chairman of Baznas Number 33 of 2019 in relation to the determination of the poor mustahiq has several characteristics. Among others are:

1. Focus on the poor mustahiq;
2. Use of Social Welfare Integrated Data (DTKS) belonging to the Ministry of Social Affairs;
3. Attention and consideration to poverty standards imposed by the Ministry of Social Affairs;
4. Enriching data instruments to produce more valid mustahiq feasibility analysis results using *had kifayah*.

Looking at the characteristics of determining mustahiq after the Decision of the Chairman of Baznas Number 33 of 2019 using an analytical knife from the perspective of Maqasid Shariah Jasser Auda, a common thread can be drawn between the two. The point of contact lies in paying attention to the problem of poverty. The formula for determining the poor mustahiq that is promoted in the Decision of the Chairman of Baznas Number 33 of 2019 is an innovation so that Baznas can contribute to alleviating the problem of poverty even more. The Maqasid Shariah Jasser Auda is a methodology for developing Islamic law which is full of human values in it. So it is clear that the intersection of the two lies in the characteristics that surround them.

Decision of the Chairman of Baznas Number 33 of 2019 legitimizes the application of the Mustahiq Identification Number within the Baznas environment. After the enactment of the decision, Baznas brought up the idea of utilizing the Social Welfare Integrated Data (DTKS) belonging to the Ministry of Social Affairs. With the use of external data, it further enriches data instruments in the feasibility analysis of Baznas mustahiq. In addition, the use of the data also directs Baznas towards data integration within Baznas and sharing data on the distribution of government assistance through the Ministry of Social Affairs. This shows that Baznas in realizing the goal of distributing zakat which is integrated and on target in handling the poor, has realized it with a complex idea in determining the poor mustahiq.

The description of the concept above indicates that the new color in determining the poor mustahiq by Baznas contains many beneficial values in it. This is where then becomes the point of intersection between the determination of the the poor mustahiq at Baznas and the goals and objectives of Islamic law (maqasid ash-Shari'ah). Indications of the meeting point can be seen from the value of the prospects and benefits that are carried out in the Decision of the Chairman of Baznas Number 33 of 2019, including:

1. Targeted zakat distribution to the poor mustahiq;
2. Distribution of zakat to transfer status from mustahiq to muzaki;
3. Distribution of zakat which has transparency;
4. Distribution of zakat without any cheating or manipulative acts in it;
5. Distribution of zakat without double counting to the same mustahiq within Baznas;
6. Distribution of zakat without overlapping with the distribution of social assistance programs from the government through the Ministry of Social Affairs.

In my opinion, the author concludes that the determination of the the poor mustahiq after the Decision of the Chairman of Baznas Number 33 of 2019 contains many beneficial values in it. This is where then becomes the meeting point between the determination of the poor mustahiq by Baznas with the goals and objectives of Islamic law (Maqasid Shariah). Indications of the meeting point can be seen from the value of prospects and benefits contained in the mandate of the Decision of the Chairman of Baznas Number 33 of 2019. These values include the distribution of targeted zakat to the poor mustahiq, distribution of zakat to transfer status from mustahiq to muzaki, distribution of zakat which has transparency, distribution of zakat without any fraudulent or manipulative acts in it, distribution of zakat without double distribution to the same mustahiq within the Baznas environment, and distribution of zakat without any overlapping with the distribution of social assistance programs from the government through the Ministry of Social Affairs.

The Features of The System Approach in Determination of The poor mustahiq After The Decision of The Chairman of Baznas Number 33 of 2019

The values of Maqasid Shariah through Jasser's thoughts have crystallized into six features of a systems approach in reading the Maqasid Shariah. The six features of the system approach are cognitive features, wholeness features, openness-self renewal features, features, interrelated hierarchy, multi-dimensionality features, and purposefulness features. Studying the determination of the poor mustahiq after the Decision of the Head of Baznas Number 33 of 2019 from the perspective of Maqasid Shariah Jasser Auda means seeing the application form of the six features of the system approach in it. The following is a form of application of the six features of the Maqasid Shariah Jasser Auda system approach in determining the poor mustahiq promoted by Baznas.

The Cognitive Feature in Determination Mustahiq After the Decision of the Chairman of Baznas Number 33 of 2019

Cognitive features in the systems approach are intended to position sharia and fiqh in a clear position in the building of Islamic law. Through cognitive features, validation is produced that contains clear boundaries between sharia which means as a prophetic treatise that was revealed to the Prophet Muhammad. and fiqh as a product of human cognitive as a result of interpreting activities on texts (AUDA, 2019). The determination of the the poor mustahiq after the Decision of the Chairman of Baznas Number 33 of 2019 can be called a cognitive product of Baznas for the purpose and interest of distributing zakat. There is an idea to enrich the mustahiq feasibility analysis instrument through the use of Integrated Social Welfare Data to become the cognitive value produced by Baznas in its rationalization. This shows that the determination of the poor mustahiq after the Decision of the Chairman of Baznas Number 33 of 2019 is in the realm of *zanni* and not in the realm of *qat'i*. So, it is reasonable if the determination of the mustahiq Baznas undergoes changes and refinements such as NRM to NIM due to the cognitive value in it.

The Wholeness Feature in Determination Mustahiq After the Decision of the Chairman of Baznas Number 33 of 2019

The wholeness feature in the systems approach raises the need for a holistic mindset in viewing phenomena in the contemporary era. Maqasid Shariah which in the classical era only touched the realm of individual benefit, in contemporary reading, Maqasid Shariah is directed to a wider space that includes issues of justice, freedom, and humanity. The mindset referred to in the wholeness feature here is the thematic mindset (the use of thematic interpretation) as a basis for consideration in the renewal of Islamic law in the contemporary era (Prihantoro, 2017). Baznas in its idea of determining mustahiq uses external data – Integrated Social Welfare Data managed by the Ministry of Social Affairs – to determine the poor mustahiq. There are at least two reasons behind Baznas for using external data, namely DTKS can help Baznas in determining the poor mustahiq in an area and DTKS has the same thematic element as the purpose of distributing Baznas zakat to mustahiq, namely for handling and alleviating the poor in Indonesia. This is where the holistic mindset (wholeness) used by Baznas can be seen in initiating the concept of strengthening its mustahiq database system.

The Openness and Self-Renewal Feature in Determination Mustahiq After the Decision of the Chairman of Baznas Number 33 of 2019

The features of openness and self-renewal in the approach proposed by Jasser Auda system present two strategies in responding to and viewing Islamic law reform, namely openness to the perspectives of fiqh experts and openness through philosophical thought. The first aspect of the features of openness and self-renewal is measured by the conflicting or non-contradictory perspective used by fiqh experts with the basics of Maqasid Shariah. The second aspect is the reinterpretation of the text as a form of philosophical investigation, which is as far as language allows and is in harmony with reason (AUDA, 2019). Referring to the first aspect, the determination of the the poor mustahiq after the Decision of the Head of Baznas Number 33 of 2019 which was born from the demand for effective zakat distribution is considered as something that contains benefits in the distribution of zakat and is in line with Maqasid Shariah. Likewise with the second aspect related to philosophical openness, the new color in determining the poor mustahiq by Baznas is functioned to perfect the obligation to distribute zakat for the poor. This is in line with the argument of at-Taubah (9) verses 60 and reasoning so that the distribution of zakat is carried out properly.

The Interrelated Hierarchy Feature in Determination Mustahiq After the Decision of the Chairman of Baznas Number 33 of 2019

The interrelated hierarchy features offer improvements to Maqasid Shariah based on two dimensions, namely the reach and target dimensions. The improvement of the dimension range is in the form of classifying general Maqasid and special Maqasid from those previously only reaching particular Maqasid (reaching a small part). While the improvement of the target dimension is in the form of Maqasid which accommodates broad dimensions concerning social and public universally from the previous only Maqasid that targets individually (Auda, 2015). The implications of interrelated hierarchical features in reading Maqasid Shariah give birth to Maqasid that are able to reach wider social aspects and targets. This is what is contained in the determination of the poor mustahiq after the Decision of the Chairman of Baznas Number 33 of 2019. The shift in the formula for determining mustahiq from NRM to NIM is due to weaknesses and has not yet reached the level of effectiveness expected by Baznas, so it is demanded to switch to NIM involving the Ministry of Social Affairs. This indicates that Baznas is trying to reach a broader targeting of mustahiq and the poor.

The Multi-Dimensionality Feature in Determination Mustahiq After the Decision of the Chairman of Baznas Number 33 of 2019

The multi-dimensionality feature in the systems approach offers a solution to strengthen the paradigm of Islamic law as a system that involves multiple dimensions (multi-dimensional) and not only focuses on one dimension (mono-dimensional). The solution is to choose the text based on the priority scale by considering the existing social conditions. The point is that binary opposition which leads to the assumption that there are contradictory propositions must be responded to by prioritizing the values of Maqasid Shariah contained in these arguments (Amin Abdullah, 2012). The new color in determining the poor mustahiq is related to increasing effectiveness in the distribution of zakat from Baznas. Consideration of the social conditions contained in this case is the consideration of determining the right target of the poor mustahiq so that the distribution of zakat runs according to the objectives. This is a priority in zakat distribution activities, that zakat distribution is addressed to mustahiq who have been mentioned textually in the Qur'an. In addition, the involvement of the Ministry of Social Affairs in providing valid poverty data also enriches the dimensions of zakat distribution in Islamic law.

The Purposefulness Feature in Determination Mustahiq After the Decision of the Chairman of Baznas Number 33 of 2019

The purposefulness feature in the systems approach realizes the goal that elaborating Maqasid Shariah means returning it to the main sources in Islamic law, namely the Qur'an and Hadith. This feature positions Maqasid Shariah as the core of Islamic law itself. Through the features of intent, it appears that Maqasid Shariah is the estuary of the substance of the overall linguistic and rational methodology. This will give birth to renewal, openness, flexibility, wholeness, and multi-dimensionality in Islamic law without relating it to the tendencies of the school of thought or the mindset of a *faqih* (AUDA, 2019). The feature of intent in determining the poor mustahiq after the Decision of the Chairman of Baznas Number 33 of 2019 can be seen from the objectives contained in it. The goals carried in it contain human values, namely distributing zakat which is aimed at improving the welfare of the poor mustahiq. This goal is very relevant to the objectives of the shariah contained in Islamic law, namely for the benefit of human life. The values of renewal, openness, flexibility, integrity, and multi-dimensionality contained in the determination of the the poor mustahiq at Baznas also further verify the embodiment of Maqasid in it. That is, through the intentional feature in Maqasid Shariah Jasser Auda, the determination of the poor mustahiq after the Decision of the Head of Baznas Number 33 of 2019 contains benefits that are relevant to Maqasid in Islamic law.

Conclusions

The Decision of the Chairman of Baznas Number 33 of 2019 became the legal basis for the birth of a new color in determining the poor mustahiq by Baznas. The new color is the involvement of the Social Welfare Integrated Data (DTKS) belonging to the Ministry of Social Affairs. Through the use of the DTKS which contains poverty data, Baznas obtains valid and practical data in determining people who live in poverty in Indonesia. Even so, Baznas still carries out its function in determining the poor mustahiq through the *had kifayah* formula. This is because the poverty standard applied in *had kifayah* is above the poverty standard in DTKS.

The determination of the poor mustahiq after the Decision of the Head of Baznas Number 33 of 2019 contains many beneficial values in it. This is where then becomes the meeting point between the determination of the poor mustahiq by Baznas with the goals and objectives of Islamic law (Maqasid Shariah). The theoretical perspective of the systems approach from Maqasid Shariah Jasser Auda in analyzing the Decision of the Chairman of Baznas Number 33 of 2019 is the determination of the poor mustahiq to be an element that will always be dynamic and in harmony with the aim of providing more benefits for zakat distribution than before.

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