



PROCEEDINGS

3rd INTERNASIONAL CONFERENCE ON ISLAMIC LAW IN INDONESIA
“Reviving and Strengthening Islamic Law as a Living Law Within World’s Legal System”

September 4th-6th 2018
Faculty of Law, Mulawarman University
Samarinda

Samarinda
2018

eISSN 2559-204x

PROCEEDINGS

3rd INTERNASIONAL CONFERENCE ON ISLAMIC LAW IN INDONESIA

**“Reviving and Strengthening Islamic Law as a
Living Law Within World’s Legal System”**

September 4th-6th 2018
Faculty of Law, Mulawarman University
Samarinda



**PROCEEDINGS 3rd INTERNASIONAL CONFERENCE
ON ISLAMIC LAW IN INDONESIA
“Reviving and Strengthening Islamic Law as a Living
Law Within World’s Legal System”**

Responsible Agency	: Dr. Mahendra Putra Kurnia, S.H., M.H.
Chair	: Rini Apriyanti, S.H., M.H.
Secretary	: Poppilea Erwanta, S.H., M.H.
Treasurer	: Cici Normasari, S.H., M.H.
Secretariat Division	: 1. Erna Susanti, S.H., M.H. (Coordinator) 2. Insan Tajali Nur, S.H., M.H. 3. Imron Rosadi, S.Kom. 4. Muchmad Masykur, S.E. 5. Rukayat, S.H. 6. Peni Ariyanti, A.Md.
Event Division	: 1. Safarni Husain, S.H., M.Kn (Coordinator) 2. Rahmawati Al Hidayah, S.H., LL.M. 3. Yuki Aidani Mariti, S.H.
Public Relations and Communication Division	: 1. Rika Erawaty, S.H., M.H. (Coordinator) 2. Aruo Subroto, S.H., M.H. 3. Alim Utomo, S.Si. 4. M. Mahdan, S.H. 5. Siti Rahmah Achta, S.Kom.
Reviewers	: 1. Abdul Karim Munthe 2. Qurrata Ayuni 3. Ichsan Suryo Pramadhani
Editor	: 1. Heru Susetyo 2. Wirdyaningsih 3. Gemala Dewi
Cover	: Dede Wawan, S.H.
Layout	: Dede Wawan, S.H.
eISSN	: 2559-204x
Print	: First, October 2018
Publisher	: Publishing Agency Faculty of Law University of Indonesia Jl. Prof. Mr. Djokosoetono, Kampus UI Depok 16424 Faculty of Law Building D 4 th Floor Room D.402 Phone +61 21 727 0003, Ext. 173, Faxsimile. +62 21 727 0052 E-mail. law.publisher@ui.ac.id

TABLE OF CONTENTS

Title	i
Committee Arrangement	ii
Foreword Dean Faculty of Law, Mulawarman University	iii
Foreword to Chairman Of Islamic Legal Association Of Indonesia	iv
Table of Contents	v

A. Participant Paper

1.	The Prudential Principle Of Trademark As The Object Of Secured Transaction In Financing Author : Trisadini Prasastinah Usanti	1
2.	Tinjauan Hukum Islam Terhadap Zakat Fitrah Di Kelurahan Sambaliung Kab. Berau (Kajian Normatif Dan Sosiologis) Author : Bustani	11
3.	The Right Of Child From An Apostate Wife In The Perspective Of Inheritance Law Author : Fiska Silvia Raden Roro	23
4.	Prophetic Ethic Principle On Public Service Quality Improvement In Indonesia Toward Transcendental. Author : Insan T. Nur and Aullia V. Y.	44
5.	Civil Servants' Income Zakat (Sharia and Indonesian Law's Perspective) Author : Titin Fatimah and Heru Susetyo	60
6.	Pengaruh Kebijakan Pemerintah Dalam Pengelolaan Zakat Setelah Munculnya Undang – Undang Zakat 2011 Author : M.I. Abdul Aziz and Heru Susetyo	71
7.	The Implementation Of Marriage Registration In The Fishery Community In Kampung Nelayan I, Medan Belawan, North Sumatera Author : Idha Aprilyana Sembiring, Yefrizawati, Yusrin	87
8.	Ecological Justice In The Perspective Of Islamic Law And The National Law Of Indonesia Author : Haris Retno Susmiyati	101
9.	The Role Of Judge Mediator And Non-Judge Mediator In Heirs Dispute Resolution At Religious Court Pekanbaru Author : Anton Afrizal Candra	108
10.	Ratio Decidendi Of The Supreme Court Verdict Number 1400/K/Pdt/1986 About Interfaith Marriage In Islamic Law Perspective Author : Dr. Rosmini, Christ Amarta Harludi	116
11.	Configuration Of Act Number 21 Of 2008 Based On Act Number 12 Of 2011 And Qaidah Fiqih Author : Asep Rozali	123

12.	Study Of Islamic Law In The Implementation Of Corporate Social And Environmental Responsibilities In Indonesia Author : Nur Arifudin	133
13.	Justification Of Leader Intervention In Zakat Distribution Author : Irma Suryani, S.Ag, M.Ag	148
14.	<i>Murabaha</i> Based Credit Cards: The Appropriateness Of <i>Murabaha</i> And <i>Maqasid Al-Shariah</i> Author : Rahmadi Indra Tektona	155
15.	Tinjauan <i>Maqashid</i> Syariah Terhadap Pidanaan Dalam Hukum Pidana Islam Author : Abdul Karim Munthe	170
16.	Considering Authority Of Waqf By The Country: Study of Utilization of Abandoned Waqf Property by the State Author : Drs. Zainal Arifin, S.H., M.H.	178
17.	Norm Of Religious Law Delineates Religious Society In Indonesia Author : Burhanudin Harahap and Luthfiyah Trini Hastuti	188
18.	Penegakan Hukum Dan Perlindungan Hak Konsumen Terhadap Sertifikasi Dan Labelisasi Produk Halal Menurut Undang-Undang Nomor 33 Tahun 2014 Tentang Jaminan Produk Halal Author : Dr. H. KN. Sofyan Hasan, S.H.,M.H.....	198
19.	Legal Protection For Online Taxi Bike Drive Norma Hukum Religius Cermin Umat Beragama di Indonesiars In The Transaction Of Go-Send Application (Perspective <i>Maqashid Al-Shariah</i>) Author : Dyah Ochtorina Susanti	220
20.	Halal Certification As A Public Moral Exception In The World Trade Organization Author : Nabilla Syahdinda Putri and Yetty Komalasari Dewi	231
21.	The Implementation of Substitute Law on Financial Information Access as Indonesia Commitment in Automatic Financial Exchange of Information Author : Bambang Sugeng Ariadi Subagyono, Agus Yudha Hernoko and Zahry Vandawati Chumaida	244
22.	Implementation Of Sharia Compliance And Good Governance At Baznas In Zakat Management In Indonesia * Author : Nurfahmi Islami Kaffah and Heru Susetyo, SH, LL.M., M.Si. Ph.D.	257
23.	Studies For Islamic Inheritance Law In Indonesia Based On Legal Pluralism Approach For Wives Author : Didi Sukardi	269

24.	Guarantee Of <i>Halal</i> Product In Positive Laws Perspective In Indonesia To Protect Consumers Author : Erna Susanti	289
25.	Amil Rights And Zakat Management Operational Funding Author : Dr. H. Fachrul Ghazi, Lc, MA.	297
26.	Islamic Laws On Sexual Violence Involving Children Author : Rini Apriyani	304
27.	Agreement Technical Barriers To Trade And Indonesia Law Of <i>Halal</i> Product Assurance, An Overview Of Technical Barriers Within International Trade Author : Syukri Hidayatullah	313
28.	Standing Position Of Magistrate Guardian In Marriage In Religion Affairs Office (KUA) Author : Mardalena Hanifah	330
29.	The Fairness And Accountability Principles In Collection Of Tax And Zakat: The Study Of Rules And Their Application In Indonesia Author : Indah Purbasari, Encik Muhammad Fauzan, Yudi Widagdo Harimurti, Murni, Azizah	344
30.	Zakat Distribution And Utilization In Baznas Province Of Kalimantan Timur: Sharia Maqashid Study On Asnaf Fi Sabilillah Program Author : Dr. Mursyid	352
31.	Eksistensi Pemerintah Dalam Pengelolaan Zakat Untuk Kemakmuran Rakyat Author : Dr. Nur Insani, S.H.,M.H.	362
B.	Committee Arrangement	379

ZAKAT DISTRIBUTION AND UTILIZATION IN BAZNAS PROVINCE OF KALIMANTAN TIMUR: SHARIA MAQASHID STUDY ON ASNAF FI SABILILLAH PROGRAM

Dr. Mursyid

IAIN Samarinda

Email: mursyidhd@gmail.com

Zakat management in Indonesia is carried out by BAZNAS at the central, provincial and district / city levels. But then, with the limitations possessed by BAZNAS, zakat management is assisted by the Amil Zakat Institution (LAZ) and the Zakat Collection Unit (UPZ). Some problems then arise, including whether the management function is mainly the collection, distribution and utilization of zakat which is carried out by BAZNAS, LAZ and UPZ has reached the Islamic Maqashid or vice versa. The objective of this study is to ensure the maqashid sharia approach in the distribution and utilization of zakat in the category of Safillah fi fi nah. This study will also assess the programs that have been and will be run by BAZNAS East Kalimantan Province by using qualitative techniques that refer to the 2018 Annual Work Plan and Budget (RKAT). The results are expected to be able to answer programs that are appropriate and not with Maqashid Sharia and / or providing important notes for future improvement from the Maqashid Sharia side, it is hoped that it will become a model for distributing and utilizing zakat to fi sabilillah based on Maqashid Sharia in assessing achievements and achieving the distribution and utilization that have been done. The Sharia Maqashid model referred to in this study is Hifz Diin, Hifz Nafs, Hifz 'Aql, Hifz Nasl, Hifz Maal or as the Maqashid Sharia Imam al-Ghazali. The results of this study are expected to be a guide for the Leaders and Implementers of BAZNAS in East Kalimantan Province in the management of zakat, especially the distribution and utilization of zakat systems to be more systematic and efficient. But in general, this research is expected to provide a real contribution to the management of zakat in East Kalimantan and in Indonesia so that it can contribute to the Zakat Management Organization (OPZ) and other stakeholders.

Keywords: Distribution, Utilization, Asnaf, Maqashid Sharia.

I. Introduction

The concept of Islamic maqashid is often associated with the life of a Muslim in all aspects including the issue of zakat management. Maqashid shari'ah understanding can be seen from the opinion of Al-Tahir ibn Ashur who stated that maqashid knowledge in general is to ensure justice, equality and maintenance of human nature and Yusuf al-Qaradawi called it to maintain one's self.

The objective of the maqashid to be achieved is actually the public good and a noble goal in the teachings of Islam. Therefore, understanding and use of the Shari'ah maqashid rules is the most important element for every mujtahid in the process of berijtihad and the application of sharia law into real and future life in accordance with the will and purpose of Islamic teachings. A review of the position of sharia maqashid

according to the syara perspective, shows that each argument of Islamic law and its law has a certain maqashid and purpose (Mohammad al-Tahir al-Misawi, 1998).

Various schemes and forms of distribution and utilization of zakat have been carried out against Asnaf fi Sabilillah by BAZNAS East Kalimantan and the distribution and utilization scheme of alms fiqf sabilillah in 2018 shows that the distribution of this scheme still requires further study and improvement in distribution and utilization in the hope of conformity with maqashid sharia. The question that arises is whether the zakat distribution programs and schemes that are applied to the fi naf sabilillah are in accordance with the maqashid sharia or vice versa. Therefore, the scheme study of Distribution and Utilization of zakat al-fi sabilillah on BAZNAS East Kalimantan based on the maqashid sharia concept must be done to re-evaluate the existing Distribution and Utilization scheme.

There are some fundamental questions in this research, namely: whether the distribution and utilization of zakat fi sabilillah program is in line with the concept of sharia maqashid and how is the scheme of distribution and utilization of zakat funds based on Islamic maqashid. The purpose of this study was to propose a model Distribution and Utilization of alms fi al-fi sabilillah based on sharia maqashid in the current context. It is hoped that this research will guide the parties involved in implementing the distribution system for the distribution and utilization of zakat effectively, efficiently, transparently and accountably.

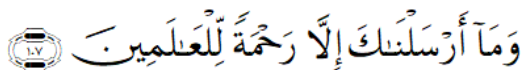
The research focuses on defining maqashid shari'a and maqashid zakat and its relationship with the program and scheme of the distribution of alaf fi fi sabilah alms and proposing a model of distribution and utilization of alms fi nd sabilillah based on the concept of sharia which emphasizes religion as the main element.

This is because the scheme of distribution and utilization of zakat focuses on only eight groups of blanks without regard to the benefits of maqashid sharia as a guide. So there are various perceptions, especially negative perceptions regarding the scheme of distribution and utilization of zakat which do not follow the concept of Islamic maqashid. Azman Abdurrahman, et al (2012) explained that the problems faced by zakat institutions, especially in Malaysia, are due to the weakness in the distribution of zakat funds due to a lack of understanding of the importance of zakat in Islam.

On the Distribution and Utilization side, Muhammad Syukri (2002) found that there is a bureaucratic issue which is a problem for the civil servants who want to get the distribution and utilization of zakat. These bureaucratic issues can be overcome if zakat institutions take proactive steps, and at the same time place the concept of al-Daruriyyat al-Khams as the main reference.

II. Maqashid Sharia Concept

The implementation of Sharia Maqashid on the Distribution and Utilization of ZIS is for the benefit of humanity more specifically mustahiq. This is as Allah says, that Rasuylullah Saw. sent to be Mercy for all nature.



Meaning: We have not sent you, but to (be) a mercy for the universe (QS. Al-Anbiya; 107)

The Maqashid Sharia that is to be achieved must be a milestone and direction in the Shari'a of Islamic law and teachings. Understanding and using the maqashid sharia method is the most important element for every mujtahid in the process of berijtihad and the application of sharia law 'in the current reality, along with the will and purpose of the reduction of Islamic Shari'a.

A review of the position of sharia maqashid according to the sharia perspective shows that each argument of Islamic law and its law has a certain maqashid and purpose (Mohammad al-Tahir al-Misawi, 1998). Therefore, the goal of shara law enforcement is to benefit the people in the world and the hereafter (Wahbah al-Zuhaili, 1986). Maqashid sharia is a parameter in assessing law that is legal and true. In other words, efforts to understand the law must be in accordance with the requirements of the Shara 'and achieve the maqashid standard which is in line with the objectives of the Shara' through the sources of the Qur'an and al-Sunnah.

The maqashid muta'akhirin fuqaha like Ahmad al-Raisuni (1995) define maqashid sharia as "the goal determined by the Shari'a to be realized for the benefit and interests of humans". The same definition is also by Ibn 'Ashur (1998), `Allal al-Fasi (1993) and Muhammad bin Sa'ad al-Yubi (1998).

This is because most maqashid shari'a jurists concluded that the mutaqaaddimin scholars did not clearly state the definition of maqashid sharia. The definition put forward only focuses from the point of the results or objectives just like the definition of al-Ghazali (1993), Al-Amidi (1998) and al-Shatibi (1997).

The main purpose of Islamic law is created to produce goodness for humans and reject evil from them

(المفاسد ودرء المصالح جلب).

The fuqaha interpret goodness (maslahah) and ugliness (mafsadah) here cover the worldly and ukhrawi aspects (Al-Shatibi, 1997). Al-Shatibi made a requirement or requirement to understand maqashid sharia as the main condition in the process of berijtihad and views like most of the current jurists such as Najmu al-Din al-Tufi, Ibn Taimiyyah and Ibn al-Qaiyim by stating that the law can be associated with 'illat ahkam.

Ta`lil al-ahkam is a maqashid sharia theory built on the principle of determining 'illat. This means, that the law of Allah SWT is built on the benefit of mankind both in the world and in the hereafter, so every law can be associated with a certain 'illat. Ah illah is generally defined as the reason and purpose of an enforced law. The ta`lil al-ahkam element is very important because it involves the construction process of Islamic law specifically involving methods such as maslahah mursalah, istihsan, 'urf and sadd al-dhara`i. Generally the interest of ta`lil al-ahkam is the main basis in understanding the science of maqashid sharia based on the right method and it is one of the most important qiyas that connects between origin and furu '. The role of ta`lil al-ahkam is also

considered as the embodiment of ah illah, which is clear and consistent, and is used as the main support in charity by *maslahah mursalah*, *istihsan*, and *sadd al-dhara`i*.

Al-Syatibi (1997) argues that in understanding the concept of *maqashid sharia*, the study of orders and prohibitions (*'illat al-'amr wa al-nahi*) must be carried out based on the *'illat* conditions which are clearly stated in the law for the purposes of the *shari'ah* of orders and ban can be achieved. However, if *'illat* law is not clearly known, then the attitude of *tawaqquf* must be carried out, namely by: first, it is not permissible to expand the scope of the *nash* without being known' by Allah, because it is like establishing a law without a proposition. Second, can expand the scope of the law, when it is known *'illat* and the purpose of the law in *maqashid sharia* is due to changes in value, place, *'urf* and *maslahah*. This is in line with the rules of *fiqh*:

والأمكنة الأزمان بتغير الأحكام تغيير ينكر لا

"It does not violate the law because of changes in time implications and changes in place".

Ibn Qayyim al-Jawziyyah (1977) emphasized that current research on *maqashid sharia* needs to emphasize local wisdom is very important and must be in line with the current issue of *ijtihad*, because ignorance in understanding it will have a negative impact on Islamic law or Islamic law itself.

Imam Al-Shatibi (1997) states that the stage of human interest is different based on individual needs, socioeconomics, educational background and so on. Islamic *Sharia* is dynamic and flexible in formulating *sharia* objectives in line with human needs and interests. Based on

to the perspective of Islam, the *maslahah* of the level of importance that needs to be maintained is categorized into three parts, namely *al-Daruriyyat*, *al-Hajiyyat* and *al-Tahsiniyyat* (Al-Shatibi, 1997), as agreed by the *ulama* 'such as Imam al-Haramayn, al-Ghazali, al'Izz al-Din 'Abd al-Salam, al-Qarafi, Ibn Taymiyyah and Ibn Qayyim;

Al-Daruriyyat: is a need for a *maslahah* that is needed and honored, until the stage of *darurah*, which is a situation that is so urgent that it is in a situation that is dangerous and threatening to someone's life if it is not fulfilled. *Daruriyyat* consists of the main things in religion called *al-Daruriyyat al-Khams*, which is maintaining religion (*ad-Din*), soul (*al-Nafs*), reason (*al-'Aql*), descendants (*al-Nasl*) and property (*al-Mal*). (Izz al-Din 'Abd Aziz Ibn 'Abd al-Salam, t.t)

Al-Hajiyyat: is a goal that is needed to reach space in life, thus eliminating the narrowness that usually causes trouble. If the *maqad* is not handled properly, it will face difficulties. Even so, it doesn't arrive at an emergency level or destroy the entire human life system. (Al-Shatibi, 1997)

Al-Tahsiniyyat: is a good and commendable act or a good and commendable custom and away from things that are considered bad. (Al Shatibi, 1997). Al-Ghazali argued that the interests of the public are helping and accommodating in an effort to achieve ordinary needs and basic or basic and complementary interests to the achievement of *hajiyyat* and *daruriyyat*. (Al-Ghazali, 1993).

In summary, al-Dharuriyyat al-Khams is a maintenance / safeguard carried out by Muslims in various situations and circumstances (Mohd Fikri Che Hussain, 2012). This realized maintenance includes all space that is not contained in the preceding or after teaching.

III. Fi Sabilillah concept

In terms of language, assabil means road, while Sabilillah means road to attaining the pleasure of Allah because of faith, belief and deeds and deeds. According to Syara terms, 'the jurists, the ulama and mufassirin divide into 2 (two) parts, namely: First - limit the meaning of fi sabilillah only to war in the way of Allah S.W.T and everything related to it. This group consists of a majority of A'immah al-mazahib scholars. This group consisted of the Hanafi, Maliki, Hambali, Syafi'i, Zahiri schools, and most of the jurists. Like the Word of the Prophet SAW which means "whoever fights and fights, enters into the path of Allah, that is the purpose of fi sabilillah (muttafaq'alaihi).

Second - The group that extends the meaning of the only fi sabilillah is not limited to war in the way of Allah Almighty and the things related to it. The group that extends the meaning of fi sabilillah is divided into four;

1. People who expand the meaning of fi sabilillah by interpreting it to the form of activities, virtues and actions that aim to get closer to Allah SWT and all actions taken as evidence of obedience to Allah SWT.
2. People who interpret the meaning of fi sabilillah can include matters that are solely related to the public interest (al-massoleh al-ammah).
3. People who interpret the meaning of war, Hajj and Umrah. This group consists of fuqaha like Al-Syaibani and Ahmad bin Hanbal.
4. People who argue that the Distribution and Utilization of ZIS to finance scientific activities (education), this group consists of several scholars from the Hanafiyyah school.

IV. Implementation of Distribution and Utilization of Asnaf fi Sabilillah in BAZNAS East Kalimantan

Distribution and Utilization Policy of asphalt fi sabilillah in BAZNAS East Kalimantan is divided into several parts, namely economic activities, educational activities, health, da'wah and humanity activities with the objectives:

1. Monitoring, evaluation and supporting facilities for Zakat Community Development points.
2. Increased Human Resources (SDI).
3. Increased support for treatment centers and medical assistance for scholars.
4. Help stimulant tahfizul qur'an, ulama tilawah, diniyah teachers, madrasas, pesantren.
5. Religious guidance for prisoners / detention inmates.
6. Educational assistance.
7. Aid for Islamic activities.
8. Socialization of ZIS on various media.

- 9. A compassion for ulama, muballigh, and
- 10. Other humanitarian activities.

Table
Data on Distribution and Utilization of Asnaf BAZNAS East Kalimantan
(RKAT 2018)

NO	ASNAF	TASHARUF	INFORMATION	
1	Fakir Miskin	Rp.	4.890.105.146	1. Asnaf Fakir and Miskin are not separated or merged into asafaf poor people. 2. Asnaf Muallaf, Ibn Sabil, Gharimin, and Riqab are also not separated. However, the Distribution and Utilization scheme is carried out proportionally
2	Fi Sabilillah	Rp.	4.176.149.795	
3	Muallaf, Ibnu Sabil, Gharimin, dan Riqab	Rp.	713.955.352	
Jumlah	Rp.	9.780.210.293		

From the data above, it is clear that alignments on asaf Ffi sabilillah have second place after the asnaf of the poor. This means that the asphalt fi sabilillah for BAZNAS East Kalimantan is the best way to break the chain of poverty and improve other social strata.

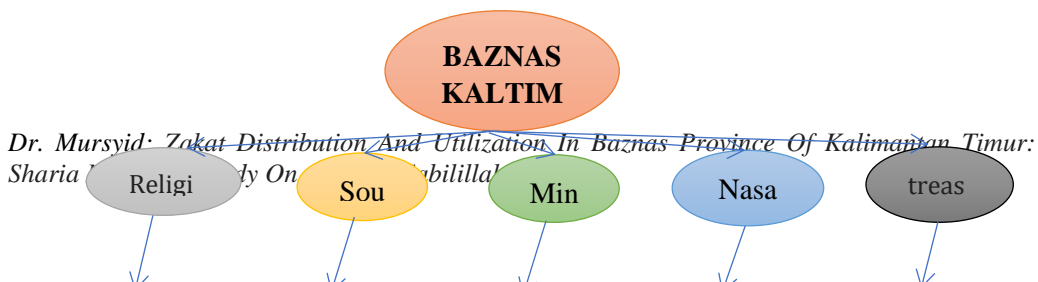
V. Proposed Model of Distribution and Utilization of Zakat Asnaf Fi Sabilillah Based on Maqashid Sharia in BAZNAS East Kalimantan

The concept of maqashid sharia shows that religion is the most important element in al-Daruriyyat al-Khams. Maintenance of religion is very important because it relates to the five pillars of Islam adopted, namely: prayer, fasting, hajj, zakat and two words of syahadah. The maqashid Sharia approach can be applied in the distribution of zakat distribution schemes based on five elements, namely religion, life, intellectuality, ancestry and wealth.

The following are proposed models of distribution and utilization of zakat Asnaf Fi sabilillah based on Maqashid Sharia in BAZNAS East Kalimantan.

Flow Diagram

Distribution and utilization model of Asnaf Fi Sabilillah based on Maqashid Sharia.



The flow chart above shows the model distribution and utilization of alaf fi Sabilillah alms based on maqashid sharia as a guide in the distribution and utilization of zakat. The main interest in the distribution and utilization of zakat distribution schemes in accordance with the maqashid sharia concept is that the distribution and utilization of alms fiqf sabilillah must be carried out in accordance with the five fundamental interests ranging from religion, life, intelligence, descent and wealth. The aspect of maintaining religion (M1) is the first thing that needs to be emphasized under the Program. The development of religious institutions and aspects of saving lives (M2) is the second aspect of the propaganda and humanitarian development program. The Human Resources Development Program (SDI) is the third aspect of intellectual preservation (M3) and the Social Development Program which is the fourth aspect of maintaining offspring (M4). The Economic Development Program is the fifth aspect of property maintenance (M5).

VI. Conclusion

The implementation of sharia maqashid in all aspects of life is very important in achieving the objectives of each of the things required. Islam has obliged Muslims to pay zakat to help each other. There is wisdom behind the obligation of zakat which must be understood by all Islam. To ensure that the zakat management system is well managed, fair and trustworthy, the zakat institution needs to make maqashid sharia as the basis for the collection, distribution and utilization and distribution of zakat by considering the five priority aspects in al-Daruriyyat al-khams namely maintenance of religion, maintenance of life, maintenance reason, maintenance of heredity and property maintenance.

In general, the scheme of distribution and utilization of zakat for asafaf fi Sabilillah in BAZNAS East Kalimantan keeps the second priority after the asylum of the poor and poor. However, in terms of maqashid sharia elements still need improvements. Researchers also suggested that BAZNAS East Kalimantan make in-depth research and review all programs and distribution and utilization schemes of zakat on BAZNAS East Kalimantan and the model of distribution and utilization of zakat can previously be considered in the attainment of maqashid sharia in the distribution and utilization of zakat, namely placing elements of al -Daruriyyat al-khams (religion (M1), soul (M2), reason (M3), descent (M4) and property (M5)) as the main purpose.

LIST OF LIBRARIES

- Al-Quran
- ‘Izz al-Din ‘Abd Aziz Ibn ‘Abd al-Salam. (t.t). *Qawa’id al-Ahkam fi Masalih al-Anam*. Beirut: Dar al-Ma’rifah.
- Abu ‘Ubaid. (1988). *al-Qasim bin Salam*. Kitab al-Amwal. Beirut: Dar al-Syuruk.
- Abd. Wahab, Norazlina & Abdul Rahman, Abdul Rahim. (2013). *Determinants of Efficiency of Zakat Institutions in Malaysia: A Non-parametric Approach*. *Asian Journal of Business and Accounting* Vol 6(2). hlm, 33-64.
- Ahmad Wifaq Mokhtar. (2010). *Maqashid al-Syariah inda al-Imam al-Syafie*. (Tesis Ph.D, Universiti Moulay Ismail, Maghribi)
- Ahmad, Sanep.(2009). *Agihan zakat merentasi asnaf: ke arah memperkasa institusi zakat/ (distribution of zakat (tithe) beyond asnaf: toward the empowerment of zakat institution)*. *PROSIDING PERKEM IV, JILID 2*, hlm 62-74.
- Al-Bukhari. (1320H). *Sahih*. Kaherah: al-Matba’ah al-Khariyah.
- Al-Ghazali, Abu Hamid Muhammad bin Muhammad bin Muhammad. (1993). *Al-Mustasfa Min ‘Ilm al-Usul*. Beirut: Dar al-Ihya’ al-Turath al ‘Arabi.
- Al-Ghazali, Abu Hamid Muhammad bin Muhammad bin Muhammad. (1993). *Al-Mustasfa Min ‘Ilm al-Usul*. Beirut: Dar al-Ihya’ al-Turath al ‘Arabi.
- Al-Ghazali, Abu Hamid Muhammad bin Muhammad. (t.t). *Ihya’ ‘Ulum al-Din*. Semarang: Karya Toha Putra.
- Al-Qardawi, Yusuf. (1980). *Musykilah al-Faqr wa Kayfa ‘Ilajuha al-Islam* (Kaherah: Maktabah Wahbah. Al-Raysuni.
- Ahmad. (1995). *Nazriyyah al-Maqashid ‘Inda as-Shatibi*. Riyadh: Dar al- ‘Alamiyyah li al-Kitab al-Islami. Al-Sa’ati.
- Ahmad Abd Rahman al-Banna. (1938). *Al-Fath al-Rabbani li Tartib Musnad al- Imam Ahmad Ibn Hanbal al-Syaybani ma’a Syarhih Bulugh al-Amani Min Asrar alFath al-Rabbani* .Mesir: Maktabah al-Fath al-Rabbani.
- Al-Shatibi, Abu Ishaq Ibrahim bin Musa Ibn Muhammad al-lakhmi.(1997). *Al-Muwafaqat fi Usul al-Shari’ah*. Beirut: Dar al-Ma’rifah.
- Auda, Jasser.(2008). *Maqashid Al-Shariah as Philosophy of Islamic Law: A Systems Approach*. London: The International Institute of Islamic Thought.
- Azman, Ab Rahman. Mohammad, Alias, Syed Mohd Najib, Syed Omar. (2012). *Zakat Institution in Malaysia: Problems and Issues*. *GJAT*. Vol 2 (1), hlm 35-41 Che Hussain,
- Mohd Fikri. (2012). *Pengenalan Ilmu Maqashid Syariah*. Johor: Perniagaan Jahabersa.
- Ibn Qayyim al-Jawziyyah dan Muhammad Muhyu al-Din ‘Abd ‘Aziz (ed).(1977). *I’lam al- Muwaqqi’in ‘An Rabb al-‘Alamin* .Beirut: Dar al-Fikr.
- Ibn Taymiyya, Taqi al-Din Ahmad Ibn ‘Abd al-Hakim. (1996). *Fiqh al-Zakah wa al-Siyam*. Beirut: Daral-Fikr al-`Arabi.
- Md Hussain, Md Hairi. (2009). *Determinants of Zakat Institutions Governance*. College of Business Universiti Utara Malaysia.
- Mohammad al-Tahir al-Misawi. (1998). *Ibn ‘Asyur wa Kitabuhu Maqashid al-Syariah al- Islamiyyah*. Kuala Lumpur: Dar al-Basyair li al-Intaj al-Ilmi.

- Mohd Radzi Embong, Roshaliza Taha, Mohd Nazli Mohd Nor. 2013. Peranan Zakat untuk Membasmi Kemiskinan di Malaysia. Jurnal Pengurusan. Cetakan ke 39, hlm 141-150.
- Muhammad ‘Uqlah Ibrahim. (1985). *al-Tatbiqat al-Tarikhiiyyah wa al-Mu’asarah Li Faridhat al-Zakah*. Jordan: Dar al-Diya’ li al-Nashr wa al-Tawzi’.
- Muhammad al-Khudari Bik. (1997). *Tarikh al-Tashri’ al-Islami*. Beirut: Dar al-Ma’rifah.
- Muhammad Syukri Salleh. 2002. *Lokalisasi Zakat: Satu Kajian Teoritis*. Kertas kerja dibentangkan di Muzakarah Pakar Zakat, Universiti Kebangsaan Malaysia.
- Sanep Ahmad, 2009. *Agihan zakat merentasi asnaf: ke arah memperkasa institusi zakat*. Prosiding perkem iv. Jilid 2, hlm 62-74.
- Yusuf al-Qaradawi. (1993). *Madkhal li Dirasat al-Syariah al-Islamiyyah*. Beirut: Muassasah al- Risalah