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SHIFTING *FIQH* TRADITION IN ZAKAT MANAGEMENT: Nahdlatul Ulama's Strategies to Enhance the Social Welfare of *Nahdliyin*

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Abstract: This article aims to analyze the shift in the orientation of Nahdlatul Ulama's (NU) *fiqh* (Islamic jurisprudence) tradition in managing zakat in Indonesia. The shift occurs in the zakat fund management institution through the Lembaga Amil Zakat Nahdlatul Ulama (LAZISNU) and their *fiqh* understanding of zakat recipients (*mustaḥiq*). The article also explores the forms of involvement of the NU's structural and cultural members, known as *Nahdliyin*, in their efforts to improve social welfare. As an Islamic philanthropy institution, LAZISNU strategically synergizes with social welfare issues for its community. Despite being the most prominent Islamic community organization in Indonesia and globally, most *Nahdliyin* fall into the lower to middle-income category. The article employs a qualitative research approach with a descriptive-argumentative methodology, utilizing Harry J. Benda's theory of change and sustainability as an analytical tool. The findings reveal a shift in the *Nahdliyin* zakat management *fiqh* tradition in three aspects: zakat fund collection through LAZISNU, the broadening of the meaning of *fī sabīlillāh* (on the path of God), and the differentiation between zakat collectors (*'āmil*) and zakat committees. This shift is attributed to changes in the method of NU legal opinion (*fatwā*) determination from the *qawlī* to the *manhaji*. To enhance the social welfare of *Nahdliyin*, NU consistently participates actively through its Islamic philanthropic actions by modernizing zakat management adapted from technological advancements.

Keywords: Islamic Philanthropy, LAZISNU, Nahdlatul Ulama, Zakat Management

Abstrak: Artikel ini bertujuan untuk menganalisis pergeseran orientasi tradisi fikih Nahdlatul Ulama (NU) dalam pengelolaan dana zakat di Indonesia. Pergeseran orientasi itu tidak hanya terjadi pada lembaga pengelola dana zakat melalui Lembaga Amil Zakat Nahdlatul Ulama (LAZISNU), tetapi juga pada pemahaman fikih mereka terkait para penerima zakat (*mustaḥiq*). Artikel ini juga mengeksplorasi bentuk keterlibatan para warga NU stuktural maupun kultural (*nahdliyin*), dalam upaya peningkatan kesejahteraan sosial. Sebagai lembaga filantropi Islam, LAZISNU memiliki peran strategis dalam upaya melakukan sinergitas terhadap isu-isu kesejahteraan sosial bagi warganya. Meskipun NU merupakan organisasi masyarakat Islam terbesar di Indonesia, bahkan seluruh dunia, namun mayoritas pengikutnya masuk dalam kategori penghasilan menengah ke bawah. Artikel merupakan penelitian kualitatif dengan pendekatan deskriptif-argumentatif. Sementara teori perubahan dan keberlanjutan Harry J. Benda digunakan sebagai pisau analisisnya. Artikel ini menemukan bahwa terjadi pergeseran tradisi fikih pengelolaan zakat *nahdliyin* pada tiga hal: pengumpulan dana zakat melalui LAZISNU, perluasan makna *fī sabīlillāh* dan pembedaan antara *amil* zakat dengan panitia zakat. Pergeseran tersebut disebabkan oleh perubahan metode penetapan fatwa *nahdliyin* dari *qawlī* ke *manhaji*. Untuk meningkatkan kesejahteraan sosial *nahdliyin*, NU secara konsisten berpartisipasi aktif melalui tindakan filantropi Islamnya dengan melakukan pengelolaan dana zakat secara modern yang diadaptasi dari perkembangan teknologi.

Kata Kunci: Filantropi Islam, LAZISNU, Nahdlatul Ulama, Pengelolaan Zakat.

Introduction

Philanthropy is understood as an individual's generosity towards others based on willingness. [1]. This attribute resides internally within every individual. [2]. It can take material and immaterial forms (Ilchman et al., 1998). Material forms include donating valuable items from one individual to another based on charity or willingness. In contrast, immaterial forms encompass acts such as kind words, friendly gestures, cleaning streets, etc. [3]. When philanthropy is associated with Islam, termed "Islamic philanthropy," it takes the form of benevolence taught in Islam, such as zakat, *infāq*, *ṣadaqah*, and *waqf*.

The concept of Islamic philanthropy among Muslims in Indonesia has intertwined with poverty and social welfare issues[4]. It can manifest in various organized and unorganized ways within institutions or individuals. Practices may stem from socially religious or non-religious humanitarian platforms[5]. Socially religious Islamic platforms include the National Zakat Agency[6], Department of Amil Zakat, *Infāq* and *Ṣadaqah* Nahdlatul Ulama[7], Department

[1] Robert L. Payton and Michael P. Moody, *Understanding Philanthropy: Its Meaning and Mission* (Bloomington & Indianapolis: Indiana University Press, 2008).

[2] Hilman Latief, *Melayani Umat: Filantropi Islam Dan Ideologi Kesejahteraan Kaum Modernis* (Yogyakarta: Suara Muhammadiyah, 2017).

[3] W.F. Ilchman, S.N. Katz, and E.L. Queen, *Phylantropy in The World's Tradition* (Bloomington: Indiana University Press, 1998).

[4] Hilman Latief, *Politik Filantropi Islam Di Indonesia: Negara, Pasar, Dan Masyarakat Sipil* (Yogyakarta: Ombak, 2013).

[5] Amelia Fauzia, *Faith and State: A History of Islamic Philanthropy in Indonesia* (Leiden, Boston: Brill, 2013).

[6] BAZNAS, "No Title," 2023, https://baznas.go.id/.

[7] NU Care, "No Title," 2023, https://nucare.id/.

of Amil Zakat, *Infāq* and *Ṣadaqah* Muhammadiyah[8], Department of Amil Zakat, *Infāq* and *Ṣadaqah* (LAZ) Dompet Dhuafa[9], Dana Sosial Al-Falah, RZI, and others. Meanwhile, non-religious institution-based philanthropy platforms include Yayasan Peduli Kasih, MER-C[10], Yayasan Mawar Sharon[11], and Pundi Amal Bakti Umat. The phenomenon of philanthropy through the distribution of food donations by individuals, such as Edho Zhell providing free meals every Friday through his *Warung Tegal* (*Warteg*) [12] or Yusuf Hamka distributing the *nasi bungkus* (wrapped rice) every Friday, and other instances like YouTubers sharing[13], although the latter may involve a 'content reciprocity transaction,' still demonstrates the charitable nature of these activities. Philanthropic institutions with a basis in Civil Society Organizations (LSM) often spontaneously become international partners with other LSMs[14], contributing to the increasing prevalence of philanthropic institutional practices in Indonesia.[15]

Various studies on Islamic philanthropy cover the legality of zakat, legislative issues, and legal sanctions compatible with sharia for zakat. Zakat management legal politics [16] zakat legal politics in Aceh [17] legal legislation for zakat as an effort to integrate sharia [18] legal positivization strengthening bureaucratic projects (formalization) of Sharia into legislation [19] zakat management in the digital era [20] zakat management comparisons [21] Democracy[22], social welfare [23], and even terrorism [24].

8 Lazismu, "No Title," 2023, https://lazismu.org/.

9 Dompet Dhuafa, "No Title," *Dompet Dhuafa*, 2023, https://www.dompetdhuafa.org/.

10 Mer-c, "No Title," 2023, https://mer-c.org/.

11 MSP, "No Title," 2023.

12 Burhan Solihin, "Gerakan Filantropi Dan Sedekah Makin Marak," *Tempo.Co*, 2021, https://nasional.tempo.co/read/1433170/gerakan-filantropi-dan-sedekah-makin-marak.

13 Shelma Rachmahyanti, "Viral! Cara Jusuf Hamka Sedekah Lewat Jual Nasi Kuning Patut Ditiru Nih," *MNC Media*, 2022, https://economy.okezone.com/read/2022/08/31/320/2658211/viral-cara-jusuf-hamka-sedekah-lewat-jual-nasi-kuning-patut-ditiru-nih.

14 Martin Van Bruinessen, "Prawacana: Globalisasi Neo Hakim, Budi Rahmat, et al. "Reactualization of Maslahat and Social Justice Principles in the Contextualization of Fiqh Zakat." Syariah: Jurnal Hukum dan Pemikiran 24.1 (2024): 102-118liberal Dan Kedermawanan Islam," in *Melayani Umat: Filantropi Islam Dan Ideologi Kesejahteraan Kaum Modernis*, ed. Hilman Latief, Revisi (Yogyakarta: Suara Muhammadiyah, 2017), xvii–viii.

15 Hakim, Budi Rahmat, et al. "Reactualization of Maslahat and Social Justice Principles in the Contextualization of Fiqh Zakat." Syariah: Jurnal Hukum dan Pemikiran 24.1 (2024): 102-118

16 Ali Murtadho Emzaed, Kamsi Kamsi, and Ali Akhbar Abaib Mas Rabbani Lubis, "The a Politics of Recognition: The Legislation of Zakat Law in a Transition of New Order and Reform Era," *Ulumuna* 24, no. 2 (December 31, 2020): 320–47, https://doi.org/10.20414/ujis.v24i2.404.

17 Mahdi Syahbandir et al., "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh," *Ahkam: Jurnal Ilmu Syariah* 22, no. 1 (2022): 161–84.

18 Aristoni Aristoni, "Integration of Sharia in Zakat Law," *Ziswaf: Jurnal Zakat Dan Wakaf* 8, no. 1 (2021): 18.

19 Asep Saepudin Jahar, "Bureaucratizing Sharia in Modern Indonesia: The Case of Zakat, Waqf and Family Law," *Studia Islamika* 26, no. 2 (2019): 207–45, https://doi.org/10.15408/sdi.v26i2.7797.

20 South East, Najib Kailani, and Martin Slama, "Accelerating Islamic Charities in Indonesia : Zakat, Sedekah and the Immediacy of Social Media Accelerating Islamic Charities in Indonesia : Zakat, Sedekah And" 6874 (2020), https://doi.org/10.1080/0967828X.2019.1691939.

21 Irma Rachmawati Ma'ruf et al., "A Comparative Study on Zakat Management Law Practices between Malaysia and Indonesia," *International Journal of Science and Society* 2, no. 2 (2020): 328–41, https://doi.org/10.54783/ijsoc.v2i2.164.

22 Ali Murtadho Emzaed, Kamsi Kamsi, and Ahmad Bahiej, "Saprah Amal , Democratization and Constitutional Rights The Habitus of Philanthropy Practices for the Banjar Muslim Society in South Kalimantan," *Al-Syir'ah* 55, no. 2 (2021): 393–414,

LAZISNU is an organizational component with autonomous status within Nahdlatul Ulama (NU) as outlined in the NU Statute and Regulation. Functionally, LAZISNU is a nationally scaled amil zakat institution that obtains operational permits through the Decree of the Ministry of Religious Affairs. In performing its duties as an *ʻāmil* zakat (zakat collector) institution, LAZISNU adheres to Zakat Management Law No. 23 of 2011 [25]This is a significant indication that Islamic philanthropy management traditions have shifted from non-institutional to institutional orientation. This shift is attributed to the fact that NU's structural and cultural members, known as Nahdliyin, traditionally manage Islamic philanthropy in an individualistic manner. [26], such as through the prominence of *kiwis* (religious leaders) and Quran teachers at mosques, *muscles* (small mosques), *pesantren* (Islamic boarding schools), *madrasah*s (Islamic schools), and so on [27]. Typically, these management practices are not formalized or carried out under the auspices of the NU Islamic organization.[28]

The presence of LAZISNU is significant, playing a strategic role in synergizing social welfare issues for *Nahdliyin*. LSI Indonesia's 2019 survey, led by Deny J.A., revealed that the Muslim population totaled 229 million. Approximately 40.5%, or 108 million, were NU community members. This survey affirmed NU as Indonesia's largest social-religious Islamic organization and the largest globally. [29]. However, most NU community members fall into the lower to middle-income bracket. [30], with less prosperous economic conditions. This real-life scenario poses a challenge for LAZISNU in facing the future of NU's Islamic philanthropy as it approaches its centenary of serving the nation. Thus, LAZISNU becomes strategically crucial in addressing social welfare issues for *Nahdliyin* through the religious social institutions of zakat, *infāq*, and *ṣadaqah*, which serve as the primary projects for mobilizing religious social funds. Studies indicate that this presence cannot be detached from the context of individual awareness transforming into collective consciousness regarding the importance of charitable behavior. [31]. Although NU was established in 1926, coinciding with issues of poverty and underdevelopment, the establishment of Islamic philanthropy institutions, specifically LAZISNU, only occurred in 2004 in Boyolali during the 31st NU Congress.[32]

This article aims to discuss the shift in the orientation of *Nahdliyin*'s zakat management

https://doi.org/https://doi.org/10.14421/ajish.v55i2.1031.

23 Ahmad Fathonih, *The Zakat Way:Strategi Dan Langkah-Langgkah Optimasi Fungsi Zakat Dalam Menyejahterakan Fakir-Miskin Di Indonesia* (Bandung: Ihyaaut Tauhid, 2019).

24 Evan F. Kohlmann, *Al-Qaida's Jihad in Europe: The Afghan-Bosnian Network* (Oxford: Berd, 2004).

25 Youtube Channel, "Apa Dan Bagaimana Lazisnu?," 2020, https://www.youtube.com/watch?v=f_eNNX0vHIo&t=4s.

26 Amelia Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*, Cet. I (Yogyakarta: Gading, 2016).

27 Arskal Salim, *Challenging The Secular State: The Islamization of Law In Modern Indonesia* (Honolulu: University of Hawaiʻi Press, 2008).

28 *Maulida, Sri, et al. "Post-Pandemic Digital Transformation in Zakat Management: Insights From Maqasyid Syari'ah in South Kalimantan." El-Mashlahah 14.2 (2024): 281-302.*

29 Noname, "Ormas Terbesar Ttak-Tertandingi Hasil Survei LSI Soal NU," *Www.Ngopibareng.Id*, 2019, https://www.ngopibareng.id/read/ormas-terbesar-tak-tertandingi-hasil-survei-lsi-soal-nu.

30 (NU Online, 2017)

31 Latief, *Politik Filantropi Islam Di Indonesia: Negara, Pasar, Dan Masyarakat Sipil*.

32 Suparto, Suparto, Admiral Admiral, and Deni Jaya Saputra. "Local Government Authority in The Field of Religion; A Study of Regional Regulation (Perda) on Zakat in Riau Province." Jurnal De Jure: Jurnal Hukum dan Syar'iah 14.2 (2022): 244-261.

fiqh (Islamic jurisprudence) tradition through the existence of LAZISNU, from non-institutional to institutional and their involvement in the welfare efforts of their community. These two aspects distinguish it from previous research. Therefore, based on the aforementioned issues, the research questions can be formulated as follows: Why is there a shift in the orientation of *Nahdliyin*'s zakat management *fiqh* tradition? What efforts can *Nahdliyin* make in anticipation of NU's centenary of service to the nation? This research contributes to understanding the development of *Nahdliyin*'s zakat management *fiqh* tradition, shifting the method from the *qawlī* to the *manhaji*. This shift implies the importance of zakat institutions through LAZISNU, a broadening of the meaning of *fī sabīlillāh* (on the path of God), and the differentiation between *'āmil* zakat and zakat committees as two distinct entities. With wide-reaching benefits, this shift solves contemporary issues, especially in zakat management traditions.

Nahdlatul Ulama And The Genealogy Of Lazisnu's Birth

As the most prominent Islamic religious organization in Indonesia, NU represents the traditional Islamic group. The integration of local values into Islam has been based on the belief that a practice can be adopted and applied legitimately as long as it does not contradict Sharia. Greg Fealy provides examples such as the practice of thanksgiving (*slametan*), pilgrimage, and various other magical rituals as outcomes of syncretism with Hindu teachings. Not all Islamic scholars approve of these cultural practices, but many argue that they have the potential to strengthen a Muslim's faith and serve as a tool for spreading Islam. [33].

NU was established in 1926 due to domestic and international factors. Its inception was prompted domestically as a counterpoint to the formation of Muhammadiyah and the Islamic Union, which held opposing ideologies to traditional Islam. Modernist Islam aimed to contest the "friendly" practices of traditional customs, culture, and local traditions through the role of KH. Hasyim Asy'ari, supported by KH. Wahab Chasbullah, other religious figures, and the Islamic organization NU were successfully established. Among the 27 founding members of NU, 15 were religious scholars, while the remainder were non-scholars. Secondly, external factors played a role in the Muslim community's lack of a unifying leadership system, including the leadership of international Islam facing a critical decision point following the dissolution of the Ottoman caliphate by Kemal Ataturk. [34].

In the context of social movements, an organization can accumulate the ability to establish itself if it meets four parameters: collective challenge, shared purpose, social solidarity, and sustained interaction. In the context of this article, the second parameter is one of the main parameters. The presence of NU as a social movement was initiated by the economic hardship faced by Muslims at that time, as well as the cultural fragmentation and oppressive colonization. Post-Dutch colonialism, which shifted to Japanese colonialism, did not make the people of Indonesia prosperous but instead caused them to suffer through forced labor. There was hope among the *Nahdliyin* to improve their welfare and quality of life, mainly in rural areas. However, some kids were among them, and very few played roles as bourgeois (landowners) and

[33] Greg Fealy, *Ijtihad Politik Ulama: Sejarah Nahdlatul Ulama 1952-1967*, ed. Farid Wajidi (Yogyakarta: LKiS, 1998).

[34] Martin Van Bruinessen, *NU: Tradisi, Relasi-Relasi Kuasa, Dan Pencarian Wacana Baru*, ed. Farid Wajdi (Yogyakarta: LKIS-Pustaka Pelajar, 1994).

traders[35]. There was a collective awareness among the scholars that colonization was the leading cause of poverty, hunger, and suffering. The most substantial reason underlying the birth of NU was the solidarity factor that carried the identity of traditional communities, aiming to revitalize the nation's beneficial cultural traditions as long as they did not interfere with the pure acts of worship (*ibadah Mahwah*). This served as an antithesis to the existence of Muhammadiyah, which was established earlier. [36]

The origins of LAZISNU, which manages zakat for *Nahdliyin*, can be traced back to the 27th NU Muktamar (Congress) in Situbondo in 1984. During this assembly, it was determined that NU branch administrations could establish a zakat institution to serve *muzakkī* (zakat payers) who would pay zakat.[37] This decision marked a shift in the orientation of zakat management from unstructured to structured. However, the community did not fully support this decision to establish a specialized zakat management institution. [38].

Efforts to develop zakat management in an institution received a less positive response. The response of *Nahdliyin* seemed to reflect the tradition of directly giving zakat to rightful zakat recipients (*mustaḥiq*), whether they are the poor, local *kiai*s, Quranic teachers, prayer leaders (*tengu*), or *kiai*s in *pesantren*.[39] The idea of establishing a zakat institution among Nahdliyin only emerged after the affirmation in the 31st Muktamar in Asrama Haji Donohudan, Boyolali, in 2004, with the establishment of LAZISNU led by Prof. Dr. H. Fathurrahman Rauf, M.A. The establishment of LAZISNU was legally confirmed through Minister of Religion Decree No. 65/2005 in 2005. LAZISNU is considered a non-profit organization that serves the community to achieve prosperity through the utilization of zakat, *infāq*, *ṣadaqah*, and *waqf*, as well as other religious social funds.

In 2010, the leadership of LAZISNU shifted to KH. Masyhuri Malik through the 32nd NU Muktamar in Makassar. The Central Board of Nahdlatul Ulama (PBNU) Decree No.14/A.II.04/6/2010 determined the composition of the LAZISNU management for the 2010–2015 period. Subsequently, in 2016, LAZISNU rebranded to NU CARE-LAZISNU to adapt to the increasingly massive technological developments. This rebranding received legal confirmation from the Ministry of Religion through Decree No. 255 of 2016 as LAZNAS. Under the leadership of Syamsul Huda, NU CARE-LAZISNU implemented the ISO 9001:2015 Management System from the NQA Certification Body and the Management System from UKAS with certificate number 49224 on October 21, 2016, with the tagline MANTAP (Modern, Accountable, Transparent, Trustworthy, and Professional).

In 2017, CARE-LAZISNU continued its improvement by launching the *infāq* box (*kotak infak*) campaign. The same year, the institution launched four pillars of humanitarian programs (economic, education, health, and disaster relief). Furthermore, in 2018–2019, NU CARE-LAZISNU launched the Humanitarian Care Movement program by assisting the Asmat

35 Abdree Feilard, *NU Vis-a-Vis Negara*, 13th–14th ed. (Yogyakarta: L"Harmattngan Archipel, 1999).

36 (Noer, 1982).

37 Mubin, Muhammad Ufuqul, and Achmad Siddiq. "Contextualization of Mustaḥiq Zakat at LAZNAS Nurul Hayat Surabaya." Al-Manahij: Jurnal Kajian Hukum Islam (2022): 193-208.

38 Amelia Fauzia, *Filantropi Islam: Kontestasi Sejarah Masyarakat Sipil Dan Negara Di Indonesia* (Yogyakarta: Gading, 2016).

39 Fatchurrohman, M., et al. "Shari'a Stock Zakat: Alternative Financial Inclusion for Empowering Mustaḥiq MSMEs with Qarḍ al-Ḥasan Products." Al-Ahkam 34.2 (2024): 257-288.

Papua children who experienced stunting and were affected by measles. In 2020-2021, there was institutional strengthening by granting operational permits to NU CARE-LAZISNU to regional administrators, branch administrators, and deputy branches to manage zakat. The change in nomenclature from LAZISNU to NU CARE-LAZISNU positively impacted the development of this philanthropic institution. NU CARE-LAZISNU has branches in 29 countries, 34 provinces, and 376 districts and cities in Indonesia, involving 10 million volunteers[40].

Fikih Of Zakat Management Among *Nahdliyin*

The *fiqh* thought adopted by the *Nahdliyin* is based on two main foundations: rhetorical reasoning (*bayānī*) and school of thought (*madhab*) thinking. *Bayānī* reasoning encompasses the tradition of Islamic legal thought that not only relies on the texts of the Quran and Hadith as legal sources (*nash*) but also utilizes *ijmā'* (consensus) and *qiyās* (analogical reasoning) as the basis of knowledge in Islam. [41]. The school of thought refers to various Islamic legal schools, such as Shafi'i, Hanbali, Maliki, and Hanafi, which developed during the Umayyad-Abbasid era, or schools that originated from the time of the companions, such as the schools of Umar, Ali, Aisha, Ibn Umar, Ibn Abbas, and others. Nevertheless, the inclination of *Nahdliyin* tends to lean towards the Shafi'i school of thought, mainly due to historical considerations. [42], as the majority of the spread of Islam in the archipelago in the past followed the Shafi'i school [43].

The characteristic of *Nahdliyin*'s thought, following a school of thought, is a cautious attitude toward preserving the transmission of knowledge from one generation to the next. [44]. This aligns with the teachings of Sheikh KH. Hasyim Asy'ari emphasizes the crucial role of previous scholars in transmitting knowledge of Islamic Sharia until reaching the Prophet Muhammad. Without the intermediaries of these preceding scholars, Islamic Sharia would not have reached present-day Muslims. This transmission is carried out through the reliable books (*al-kutub al-mukhabarat*)[45].

The *fiqh* thought pattern adopted by *Nahdliyin* can be categorized as *mazhab qawlī*. This pattern emerged from the tendency of NU's deliberations on issues from 1926–1992, where contemporary issues were answered by referring to the exegesis and jurisprudential books of the four schools of thought. This pattern is characterized by textual writing to address modern problems, utilizing texts from the jurisprudential books of the four schools of thought, especially Imam Shafi'i. This *mazhab qawl*ī dominates the understanding of the jurisprudential tradition in managing zakat among *Nahdliyin*.[46] Two main issues related to zakat management emerge within this community. Firstly, there are issues related to zakat collection. Initially, *Nahdliyin* showed little

[40] NU CARE-LAZISNU.

[41] Muhammad Abid Al-Jabir, *Bunyah Al-'Aql Al-"Arabi: Dirasat Tahliliyyah Nahdiyyah Li Nudhumi Al-Ma'rifah Fi Al-Tsaqafah Al-'Arabiyyah* (Beirūt: Markaz Dirasat al-Wihdah al-'Arabiyyah, 1990).

[42] Muchith Muzadi, "Bermazhab, Takut Beresiko," *Buletin Pesantren* III, no. 4 (1998).

[43] Azyumardi Azra, *Jaringan Ulama Timur Tengah Dan Nusantara Abad XVII-XVIII* (Bandung: Mizan, 1993).

[44] Zamakhsyari Dhofier, *Tradisi Pesantren: Studi Tentang Pandangan Hidup Para Kyai* (Jakarta: LP3ES, 1984).

[45] K.H. Hasyim Asy'ari, *Qanun Asasi Nahdlatul Ulama* (Kudus: Menara Kudus, 1971).

[46] *Putra, Dedisyah, and Jannus Tambunan. "Optimizing the Role of Body-Bathers as a Priority for Zakat al-Fitr Recipients in Sikilang, Sungai Aur Pasaman Barat."* *Al*-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan. Vol. 22. No. 2. 2022.

interest in discussing the collection aspect of zakat, whether institutional or non-institutional. They focused more on topics related to distribution and the use of Zakat funds. Zakat management through institutionalized payments was considered disadvantageous for *Nahdliyin*, with the prevailing practice involving religious leaders as recipients of zakat[47]. *Muzakkī* directly makes zakat payments to them. Secondly, there are issues related to zakat distribution. This issue has become a topic of intensive discussion among *Nahdliyin*. They argue that zakat funds, such as mosques, musallas, pesantrens, madrasahs, etc., should not be used for public facility development. These public facilities already have their sources of funds aside from zakat, namely through *infāq*, *ṣadaqah*, and *waqf*[48].

The *fatwā* (legal opinion) in the first Nahdlatul Ulama Muktamar on October 21, 1926, emphasized that zakat funds should not be used for financing the construction of mosques, *musalla*s, *pesantren*s, and *madrasah*s. The *fatwā* states that zakat should only be used for *fī sabīlillāh* interpreted as those who fight in the path of Allah. Any contrary quotes from Al-Qoffal are considered weak. The *fatwā* explicitly mentions:

Question: Is it permissible to use zakat funds to construct mosques, *muscles, pesantren, and madrasahs, as all fall under "fi sabīlillāh,"* as quoted by Imam al-Qoffal?

Answer: No, it is not permissible, as "*fī sabīlillāh*" specifically refers to those who engage in warfare in the path of Allah. The opinion of Al-Qoffal is considered weak (*dha'if*). In *Rahmat al-Ummat*, it is mentioned that scholars prohibit allocating zakat funds for building mosques or purchasing burial shrouds. In the first volume of *Tafsir al-Munir*, Al-Qoffal quotes several Islamic jurists who allow the allocation of zakat for various benevolent purposes, such as buying burial shrouds, establishing dormitory buildings, or covering the operational costs of mosques, because "*fī sabīlillāh*" is considered a general category. [49].

The *fiqh* of zakat management adhered to by *Nahdliyin* tends to follow the understanding of Imam Shafi'i. Imam Shafi'i interprets verse 60 of Surah al-Taubah, which relates to the distribution of zakat to the eight zakat recipients (*asnāf*) without overly interpreting the texts of the Quran and Hadith. One of the eight zakat recipients that receive attention is *fī sabīlillāh*, interpreted as voluntary warriors who do not receive a salary from the government. [50]. *Nahdliyin* maintains a strong tradition of following the thought of Imam Shafi'i, choosing not to make direct interpretations of the Quran and hadith texts. They prefer to follow the ijtihad of scholars, and the results of jurisprudential understanding among *Nahdliyin* and its *pesantren* can confidently be identified as the Shafi'i school of thought. [51].

There are at least two reasons why the meaning of *fī sabīlillāh* cannot be interpreted generally for all goodness, including using zakat funds to develop public facilities. Firstly, the transfer of ownership of goods (zakat) can only occur to individual entities, not objects other than humans. Using *ṣadaqah*

[47] Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*.

[48] Greg Fearly, *Ijtihad Politik Ulama: Sejarah NU 1952-1967*, ed. Translated by Farid Wajidi and Mulni Adelina Bachtiar (Yogyakarta: LKiS, 2003).

[49] Abu Hamdan Abd al-Jalil Hamid (ed.), *Ahkam Al-Fuqaha Fi Muqarrarat Mu'tamarat Nahdlatul Ulama, Kumpulan Masalah2 Diniya Dalam Mu'tamar NU Ke 1 s/d 15* (Semarang: Pengurus Besar Nahdlatul Ulama, n.d.).

[50] Yusuf Qaradawi, *Hukum Zakat: Studi Komparatif Mengenahi Status Dan Filsafat Zakat Berdasarkan Qur'an Dan Hadis* (Jakarta: Lentera Antar Nusa, 1993).

[51] MA. Sahal Mahfudh, *Nuansa Fiqh Sosial* (Yogyakarta: LKiS, 2012).

as a substitute for zakat indicates that the *muzakkī* has transferred zakat ownership to its *mustaḥiq*. Secondly, Surah al-Taubah verse 60 begins with the word *'innamā,'* indicating that the word is intended to limit the *mustaḥiq* of zakat only to the eight eight zakat recipients. [52] Therefore, this verse does not cover the use of zakat funds for the development of public facilities.

Unsurprisingly, NU did not include zakat funds in its Articles of Association in 1934, 1984, and 1999. The Articles of Association explain that financial funding sources include entrance fees (*uang pangkal*), monthly assistance fees, annual support fees, donors, non-binding contributions, and other lawful efforts that are not contrary to NU's purposes such jurisprudential understanding is inseparable from Nahdliyin's textual interpretation of the Quran and Hadith and the tendency to follow Imam Shafi'i's understanding without considering interpretations beyond the texts. They even argue that Ibn al-Qaffal's view is a weak perspective.

Shifting *Fiqh* Traditions In Zakat Management Among *Nahdliyin*

The shift in the *fiqh* of zakat management occurred after a methodological approach to jurisprudence changed. This shift, described as a method used by the Imams of the School of Law in resolving religious issues using the principles of deduction of law (*istinbāṭ al-aḥkām*), was adopted by *Nahdliyin* in legal decision-making through institutions such as *bahth al-masāil*. The utilization of Islamic legal maxims (*fiqhiyyah* and *uṣūliyyah*) as the basis for legal reasoning became characteristic of this pattern of thought. [53]. This shift is believed to have started after NU's National Conference (MUNAS) in Lampung 1992. It was not only due to new challenges in facing life issues, including legal aspects, but also because of the emergence of a younger generation of *Nahdliyin* with different thoughts compared to the previous, more orthodox generation [54]. Following the opinions of the four schools of thought was considered inadequate in dealing with contemporary dynamics, necessitating a reformation of *Nahdliyin*'s thinking. [55].

In this context, the existence of Islamic philanthropy institutions among *Nahdliyin* was considered delayed compared to other zakat institutions. Although some *Nahdliyin* paid zakat, the payments were non-institutional. Zakat, *infāq*, and *ṣadaqah* payments were made individually to *mustaḥiq*. The tradition of directly paying zakat from *muzakkī* to *mustaḥiq* became the most common among *Nahdliyin*. Even the role of *kiais* and *pesantren*s was seen as central in zakat, *infāq*, and *ṣadaqah*, payments for *muzakkī* [56]

At least, the shift in the orientation of zakat management traditions among *Nahdliyin* can be identified in three aspects. Firstly, there was a shift from non-institutional to institutional with the establishment of LAZISNU. Initially, NU was not interested in raising zakat fund issues through institutions. The traditional Islamic way of paying zakat was for *muzakkī* to pay zakat to mustaḥiq directly. Generally, local *kiai*s,

[52] Oni Syahroni et. al., *Fikih Zakat Kontemporer* (Jakarta: Rajawali Pers, 2019).

[53] Ahmad Zahro, *Ahmad. Lajnah Bahtsul Masail 1926-1999; Tradisi Intelektual NU* (Yogyakarta: LKiS, 2004).

[54] Imam Yahya, "Akar Sejarah Bahtsul Masail," in *Kritik Nalar Fiqih NU: Transformasi Paradigma Bahtsul Masail*, ed. Imdadun Rahmat (Jakarta: Lakpesdam, 2002), 20.

[55] Zahro, *Ahmad. Lajnah Bahtsul Masail 1926-1999; Tradisi Intelektual NU*.

[56] Hoerul Umam et al., "Strategi Rebranding Hubungan Masyarakat LAZISNU Pada Upaya Pengentasan Kemiskinan Di Jawa Barat," *PRofesi Humas Jurnal Ilmiah Ilmu Hubungan Masyarakat* 6, no. 2 (2022): 267, https://doi.org/10.24198/prh.v6i2.35288.

Quranic teachers, and *kiai*s in local *pesantren* and people experiencing poverty became the *mustaḥiq* of zakat. This tradition overlooked the need for zakat management by a separate institution. Reluctance to address zakat fundraising issues through NU as an organization was considered detrimental to NU members themselves. Local *kids* and religious leaders, classified as *mustaḥiq* of zakat, would lose their roles if zakat management was done through the NU zakat institution.

The tradition of non-institutional zakat payments began to shift towards institutional after the 31st Muktamar in Asrama Haji Donohudan, Boyolali, in 2004, mandated the establishment of LAZISNU. The *fiqh* thought pattern of *Nahdliyin* shifted towards a methodological approach after the National Conference (Munas) NU in Lampung in 1992. The 31st Muktamar became the starting point for a shift in orientation within the NU institution regarding the importance of a zakat management institution (Usman, Interview, 2023). The collective awareness of *Nahdliyin* to manage zakat institutionally represents a change in the cognitive domain that has implications for the practical domain. Zakat management practices began to shift from non-institutional collection towards institutional collection. Therefore, LAZISNU's existence should be understood as an effort to empower local resources that originate from the collective consciousness of *Nahdliyin* and are decided through NU's *bath al-masāil* institution.[57].

Secondly, there is a shift in understanding the meaning of *fī sabīlillāh*, which is no longer rigid. In the *bahth al-masāil* held by the Regional Executive Board of Nahdlatul Ulama (PWNU) East Java at Pondok Pesantren Tremas Pacitan on November 9-10, 2014, it was decided that the meaning of *fī sabīlillāh* is no longer limited to voluntary warriors but also encompasses all aspects of goodness. For example, the use of zakat for burial shrouds for those in need and the construction of mosques, *mullahs*, and other public facilities have a general impact on goodness. [58].

Thirdly, *Nahdliyin* also clearly distinguished between the *'āmil* zakat and zakat committee. In the Munas of Islamic Scholars and the Grand Conference of Nahdlatul Ulama (Konbes NU) on November 23–25, 2017, in West Nusa Tenggara, it was recommended that *'āmil* zakat and zakat committees are two different institutional entities. *'Āmil* zakat is one of the eight *mustaḥiq* who works based on an appointment from the imam or head of state through a decree. It could be the president, governor, regent, or mayor. Without an appointment letter from the head of state, *'āmil* zakat cannot function as a zakat manager. [59]. Meanwhile, the zakat committee is a community group formed to collect zakat but does not have the authority to manage zakat. Zakat committees in mosques, *mullahs*, *pesantren*, or *madrasah*s without an appointment letter from the head of state are considered illegal. [60]

[57] Umam et al., "Strategi Rebranding Hubungan Masyarakat LAZISNU Pada Upaya Pengentasan Kemiskinan Di Jawa Barat."

[58] Fakhrudin Al-Razi, *Mafatih Al-Ghaib* (Beirut: Daar al-Fikr, n.d.).

[59] Mujib Qulyubi et al., *Hasil-Hasil Munas Dalim Ulama Konbes NU 2017*, ed. K.H. Mahbub Ma'afi and Alhafiz Kurniawan (Jakarta: Lembaga Ta'lif wan Nasyr PBNU, 2017).

[60] Ali Murtadho Emzaed, "Restriction of Islamic Civil Society Participation : Genealogy of Zakat Legal Politics and Its Centralized Management in Indonesia Pembatasan Partisipasi Masyarakat Sipil Islam : Genealogi Politik Hukum Zakat Dan Sentralisasi Pengelolaannya Di Indonesia," *Journal Islamic Law (JIL)* 4, no. 2 (2023): 148–71, https://doi.org/10.24260/jil.v4i2.1444.

Table 1.
Shift in Orientation of Zakat Management Traditions among *Nahdliyin*

No	Meaning Before Shift	Meaning After Shift	Type of Zakat Management
1	Non-Institutional	Institutional through LAZISNU	Zakat fundraising
2	A rigid interpretation of *fī sabīlillāh* limited to individuals volunteering for war without receiving government salary.	A broad interpretation of *fī sabīlillāh*, including zakat for those in need, construction of mosques, prayer halls, and public facilities with a wider impact.	Zakat distribution
3	Amil zakat and zakat committee become *mustaḥiq*.	Amil zakat as *mustaḥiq* zakat and zakat committee, not *mustaḥiq* zakat	Zakat distribution

Table 1 above shows significant changes in cognitive aspects related to the importance of zakat institutions, the broadening of the meaning of *fī sabīlillāh*, and the differentiation between *'āmil* zakat and zakat committee. These changes shift the orientation of zakat management jurisprudence among *Nahdliyin*, especially in the context of the collection and distribution of zakat. This shift is a solution to address contemporary issues, particularly in the zakat management tradition, with widespread beneficial impacts.

Shifting Orientation In Zakat Management: From Non-Institutional To Institutionalized

Six factors explain why *Nahdliyin's* jurisprudential orientation shifted from non-institutionalized zakat management to institutionalized zakat management through LAZISNU. Firstly, there are the factors of professionalism and accountability. LAZISNU has a more professional zakat management system covering structured collection, distribution, and reporting procedures. *Muzakkī* can monitor directly through reporting to the central LAZISNU [61], enhancing the level of accountability and trust among *Nahdliyin* in channeling their zakat (Usman, Interview, 2023). Massive socialization among NU members is crucial to strengthening the NU CARE-LAZISNU institution (Syamsuri Yusuf, Interview, 2023).

Secondly, the security of zakat funds. LAZISNU guarantees the security of zakat funds entrusted by *muzakkī*. By relying on this institution, *Nahdliyin* can be assured that their zakat will not be misused or lost. Thirdly, more effective distribution. LAZISNU has a deeper understanding of local community conditions and needs (Usman, Interview, 2023), bridging *muzakkī* with *mustaḥiq* so that zakat flows effectively. They can better assess where and how zakat should be channeled for the most positive impact. Fourthly, structured humanitarian programs. Through LAZISNU, *Nahdliyin* can participate in more extensive and structured humanitarian programs. Their zakat can support more significant and sustainable

[61] Muhammad Faizin, "Kemudahan Dan Manfaat Salurkan Zakat Dan Sedekah via LAZISNU," *Nuonline*, 2017, https://nu.or.id/daerah/kemudahan-dan-manfaat-salurkan-zakat-dan-sedekah-via-lazisnu-xP4Aj.

education, health, poverty alleviation, and economic development programs. [62].

Fifthly, it is a driver for moderate Islam. NU, as a mild and inclusive Islamic organization, supports a rational and organized approach to zakat management, aligning with Islamic teachings that require zakat to be managed well and transparently (Mariadi, Interview, 2023) and maximizing zakat fundraising effectively[63]. Sixthly, religious solidarity and identity. Participation in LAZISNU can help *Nahdliyin* feel more connected to other Muslim communities and experience solidarity in practicing Islamic teachings. It can also be part of their religious identity (Usman, Interview, 2023)—Seventhly, ease and efficiency. LAZISNU can provide a more efficient solution in collecting and distributing zakat funds, sparing Nahdliyin from administrative and logistical difficulties associated with distributing zakat directly to recipients. This has a broadly beneficial impact on society[64].

This shift reflects an effort to ensure that collected zakat is used optimally to assist those in need and to support the moderate, inclusive, and progressive Islamic vision embraced by NU. Thus, the collective awareness of *Nahdliyin* through the shift from the *qawlī* to the *manhaji* method becomes the cause of the change in zakat management jurisprudence. This shift is considered a positive response to the dynamics of the times, including zakat management, to have a far-reaching impact on benefits.

Participation Of *Nahdliyin* Through Nu Care-Lazisnu

The success of NU in the socio-religious field, especially in nurturing national ideas, has not been matched by success in the socio-economic realm of the people. [65]. This issue is urgent and requires serious commitment from *Nahdliyin*. There is a need to emphasize that many NU members should strengthen the community's economic resilience based on people's economies. Suppose this strength can be transmitted to most NU members, notably the largest population in Indonesia. In that case, it will make people's economic resilience an integral part of national resilience accumulation. During the 98th NU anniversary event through a virtual conference, Vice President KH. Ma'ruf Amin acknowledged the economic lag of NU followers. Therefore, maximum efforts are needed to overcome this lag. The spirit of predecessors, such as Nahdhatul Tujjar entrepreneurs who emerged in 1918, is an everlasting flame. This spirit is the embryo of NU's formation, inspired by Sarikat Islam (SI) and born from an economic base. [66].

LAZISNU, as NU's zakat institution, plays a strategic role in synergizing with Nahdliyin's welfare issues. Its position is crucial for NU and the nation to be part of the solution. Nahdliyin's position structurally and culturally, especially those classified as wealthy and acting as *muzakkī*, must be monitored. Awareness is required from *Nahdliyin*, who acts as *muzakkī*, to channel their philanthropic funds to LAZISNU.

[62] Hamzah Hamzah and St Umrah, "Potensi Lazisnu Dalam Meningkatkan Sosial Ekonomi Masyarakat Kota Sorong Papua Barat," *Khazanah Theologia* 1, no. 1 (2019): 64–73, https://doi.org/10.15575/kt.v1i1.8051.

[63] Muhammad Faizin, "Keberadaan LAZISNU Penting Untuk Memaksimalkan Zakat," *Nuonline*, 2017.

[64] Faizin, "Kemudahan Dan Manfaat Salurkan Zakat Dan Sedekah via LAZISNU," 2017.

[65] Kominfo, "Wujudkan Kesejahteraan Umat, NU Perlu Maksimalkan Gerakan Kemasyarakatan," *Kemenkominfo*, 2021, https://www.kominfo.go.id/content/detail/32981/wujudkan-kesejahteraan-umat-nu-perlu-maksimalkan-gerakan-kemasyarakatan/0/berita.

[66] Muhammad Faizin, "Kemudahan Dan Manfaat Salurkan Zakat Dan Sedekah via LAZISNU," *NU Online*, 2017.

Meanwhile, the management of charitable funds can be carried out by applying modern institutional management patterns.

The *Nahdliyin* eagerly awaits the establishment of LAZISNU, even though it is a relatively new institution in the context of other zakat institutions[67]. A significant upward trend in zakat, *infāq*, and *ṣadaqah* donations by *Nahdliyin* has become evident, as revealed by research conducted by Hafid Ismail and his colleagues[68]. This trend has become a tradition for NU members to maintain the continuity of Sharia implementation through zakat payments. Many young NU members are trying to understand the role of LAZISNU in future Islamic philanthropy projects through seminars and discussions[69], especially as NU enters its centennial.

LAZISNU's positive fundraising progress covers the period 2004–2010 when it managed to collect around 800 million annually under the leadership of Prof. Dr. Fathurrahman Rouf. It then increased to 6 billion annually from 2010–2015 under the leadership of KH. Masyhuri Malik, and in 2016, under the leadership of Syamsul Huda, successfully raised 50 billion. In 2021, LAZISNU even managed to collect more than 1 trillion. [70]This philanthropic fundraising shows a significant surge. The programs developed by LAZISNU are already oriented towards modern zakat management. Education, health, and humanitarian programs implemented in various programs indicate that LAZISNU, as an institution, focuses on long-term scale without neglecting short-term scale programs. All these programs certainly need to have priority scales, become part of an effective zakat management strategy, be helpful, and be in line with the predetermined goals of the programs.

In response to modern zakat institutions, LAZISNU has introduced the zakat management tagline "MANTAP," as expressed by Habib Ali Hasan al-Bahar, Chairman of LAZISNU PBNU, for the period 2022–2027 [71]. This tagline is a principle that inspires efforts to manage Islamic philanthropy through LAZISNU. This tagline must also be understood as part of NU's creed of adopting new and better traditions to make LAZISNU the best zakat management institution. However, the continuity of old traditions must be preserved, especially in the context of zakat payment as a religious obligation channeled to the deserving. The known creed among *Nahdliyin* is *al-muḥāfaḍatu ala al-qadīm al-ṣālīh wa al-akhdhu ala al-jadīd al-aṣlaḥ* (preserving old elements that are virtuous and admitting new ones that are purposeful for man).

The zakat management with the "MANTAP" tagline can become a new spirit in zakat management carried out by LAZISNU when facing the future. LAZISNU East Java recently declared the Panca Harakah Amil Nahdlatul Ulama throughout

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67 Muhammad Faizin, "Ngobrol Filantropi Di Pringsewu, Saatnya NU Jadi Pelaku," *NU Online*, 2021, https://www.nu.or.id/nasional/ngobrol-filantropi-di-pringsewu-saatnya-nu-jadi-pelaku-62jdT.

68 Hafid Ismail Et.all, "Perilaku Donasi Dan Potensi Filantropi Warga Nahdlatul Ulama : Survei Lazisnu Di 15 Kota Dan Kabupaten Di Indonesia," *LIB.UI*, 2019.

69 Haafidh Nur Siddiq Yusuf, "Ngobrol Filantropi LAZISNU Lahirkan Deklarasi Panca Harakah Amil NU Se-JatiENCTEDm," *NU Online*, 2022, https://jatim.nu.or.id/malang-raya/ngobrol-filantropi-lazisnu-lahirkan-deklarasi-panca-harakah-amil-nu-se-jatim-ZWQe9.

70 Norhadi, "Habib Ali Hasan Optimistis LAZISNU Jadi Lembaga Filantropi Islam Terkemuka," *NU CARE-LAZISNU*, 2022, https://nucare.id/news/habib_ali_hasan_optimis_lazisnu_jadi_lembaga_filantropi_islam_terkemuka.

71 Kedi Setiawan, "Filantropi Jadi Media Diplomasi," *Nuonline*, 2022, https://nucare.id/news/filantropi_jadi_media_diplomasi.

East Java; one of its most essential contents is fully supporting LAZISNU by applying the MANTAP principle. [72]This declaration enthusiastically supports the zakat actors who are part of LAZISNU. Currently, LAZISNU has obtained ISO 9001:2015 certification, occupies the number 1 Alexa ranking for the website traffic of Zakat Institutions in Indonesia, and has won the Baznas Award as the National LAZ with the Most Extensive Service Network in Indonesia and abroad. Finally, LAZISNU obtained an Unqualified Opinion (WTP) from a public accountant in the 2021 financial report. This achievement provides confidence that LAZISNU has become a leading philanthropic institution in Indonesia.

Along with the critical moment of NU's birthday, which has entered its centennial, the existence of LAZISNU is expected to continue to benefit the nation and the state through its attention to the underprivileged, representing LAZISNU for the world's civilization. Theoretically, participation at the degree of participation level has placed the community as a group facing the state to maintain balance. Through participation in fundraising by LAZISNU, both as *muzakkī* and as *'āmil* zakat, *Nahdliyin* has fulfilled the function of participating in the state regarding responsibility for social welfare issues.

The role of *Nahdliyin* in the LAZISNU institution is part of the citizens' participation in the development efforts of their country. The obligation to carry out development is the state's responsibility to provide welfare to its people. Following the Fourth Alinea of the 1945 Constitution's Preamble, which states that one of the state's goals is to advance the general welfare, the welfare of the Indonesian people becomes the state's domain. However, constitutionally, civil society has the right to participate in contributing to the development of their community, nation, and state, as stipulated in Article 28C paragraph (2), which states, "*Everyone has the right to advance themselves collectively in fighting for their rights to build their society, nation, and state*." Development in this context includes building Indonesian society by improving moral and material welfare.

Conclusion

The existence of LAZISNU plays a strategic role in bridging the interests of the state and the welfare of *Nahdliyin*. Despite being the majority in this country, *Nahdliyin* faces economic challenges as a group with medium to low incomes. This article notes significant changes in the understanding of zakat *fiqh* among *Nahdliyin*, especially regarding the management of zakat through LAZISNU. These changes include the collection of zakat, broader distribution through an understanding of the meaning of *fī sabīlillāh*, and differentiation between *'āmil* zakat and zakat committee. Es. Collective awareness emerges alongside the shift in the knowledge of zakat management *fiqh* from the *mazhab qawlī* to the *mazhab manhaji* as an adaptive response to contemporary development and issues dynamics. The management of zakat, which has undergone a shift in *fiqh* tradition, is considered capable of providing significant impact and benefits.

The participation of *Nahdliyin* in the management of Islamic philanthropic funds, primarily through NU CARE-LAZISNU, reflects modern management practices with the "MANTAP" principle (modern, accountable, transparent, trustworthy, and professional). Legal support from the 1945 Constitution of the Republic of Indonesia, Article 28C, makes this participation a societal contribution to national development, particularly in responding to

[72] Yusuf, "Ngobrol Filantropi LAZISNU Lahirkan Deklarasi Panca Harakah Amil NU Se-Jatim."

welfare issues. The 100th anniversary of NU is an essential milestone for LAZISNU to demonstrate its strategic role in addressing the welfare issues of Indonesian society. With the tagline "LAZISNU for Indonesia, LAZISNU for the world civilization," this institution represents the active participation of *Nahdliyin* in creating positive changes at both local and global scales.

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