

Legal Analysis of the Implementation of Zakat and *Mu'allaqah* Grants in Contracts *Tabarru* Through Practice Mutual Assistance Working Together to Restore and *Leuit* of Indigenous Peoples in West Java: Perspective *Al-Adatu Muhakkamat*

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Abstract: This research is motivated by the disconnect between formal Islamic philanthropic instruments and the local wisdom of communal economics in West Java. The *Perelek* and *Leuit* traditions have been viewed merely as sociological artifacts of "gotong royong" (mutual cooperation) without strong legal legitimacy. System Law Sharia Economics (HES). Ontologically, this research aims to reconstruct status law the practice of just pure habit (*Urfi Mahdhah*) become law Which recognized sharia (*Urfi Sharia*). Focus main study is how to integrate the concept of Zakat and *Mu'allaqah* Grant to in frame *Tabarru'* agreement as an instrument for strengthening the economic resilience of indigenous communities. Study This use method Juridical Empirical with approach A descriptive-analytical analysis to analyze the transformation of the practice of *Perelek* and *Leuit* from mere oral tradition to formal legal nomenclature within the framework of Sharia Economic Law. The theoretical approach used is the theory of *Maqashid Sharia* of Imam al-Syatibi and the fiqh principle of *Al-Adatu Muhakkamat* as an epistemological analysis tool. Primary data was obtained through field studies of indigenous practices in Java West, meanwhile data secondary sourced from classical literature (books) yellow), DSN-MUI fatwa, and regulations law positive Indonesia regarding the management of zakat and waqf. Results study show that practice *Perelek* And *Leuit* fulfil harmonious And conditions as a collective *Tabarru' Agreement*. *Perelek* is constructed as a supporting instrument for zakat on a micro scale, while *Leuit* is transformed into a conditional grant asset (Hibah *Mu'allaqah*). For welfare public). Through filter *Al-Adatu Muhakkamat*, practice mutual assistance this cooperation validated as law economy sharia Which legitimate Because No contradictory with nas and has been proven to realize *Hifz an-Nafs* (protection of life/food) and *Hifz al-Mal* (protection of property) for indigenous communities amidst the onslaught of economic globalization. Study This conclude that formalization philanthropy traditional to in system HES requires a regulatory reorientation that is more accommodating to local wisdom. The integration of Zakat and Hibah within the communal *Tabarru' framework* creates a more organic and sustainable model of economic resilience than top-down philanthropic models. The theoretical implications of this dissertation offer a new paradigm for enriching Islamic economic law sources in Indonesia based on the values of West Javanese local wisdom.

Keywords: Al-Adatu Muhakkamat, Akad Novelty, *Perelek*, *Leuit*, Resilience Economy.

Introduction

Sharia Economic Law is not only oriented towards commercial transactions (*tijari*), but also places the social dimension (*tabarru'*) as a pillar of the economic stability of the people. The principle of ta'awun (mutual assistance) contained in QS. Al-Ma'idah [5]: 2 becomes the theoretical foundation that the distribution of wealth must touch all levels of society so that there is no concentration of wealth in a handful of parties (QS. Al-Hasyr [59]: 7). In the Indonesian context, this spirit is manifested in the system of zakat, infak, sedekah, and waqf (*Ziswaf*) which already has a positive legal umbrella. Local Wisdom as Living Law In West Java, the Sundanese indigenous people have instruments of independent food security that have survived for centuries, namely *Perelek* (communal contributions) and *Leuit* (rice barn). This practice is a real form of mutual cooperation which substantially contains the values of Islamic philanthropy. However, formally and legally, this practice is often considered a mere cultural tradition (*Urfi Mahdhah*) and has not been systematically integrated into the nomenclature of contemporary Islamic Economic Law.

Although *Perelek* has the characteristics of micro *zakat* and *Leuit* has the characteristics of beneficiary grants/*waqf*, the legal status of ownership and management of these assets remains a grey area. The absence of akad reconstruction causes this communal economic potential to lack strong legal protection and makes it difficult to collaborate with formal Islamic financial institutions. On the other hand, the flow of economic globalization threatens the existence of local economic identity if legal transformation is not immediately carried out. The perspective of *Al-Adatu Muhakkamat* The fiqh principle of *Al-Adatu Muu* (custom can be made law) provides an epistemological opportunity to validate Sundanese local wisdom as part of recognized sharia (*Urfi Syar'i*). Through the perspective of Imam ash-Syatibi bin Al-Muwafaqat, the practice of *Perelek* and *Leuit* can be seen as a manifestation of *Maqashid Sharia* (the purpose of law) in preserving the soul (*hifz an-nafs*) through food

availability.

This study proposes a legal reconstruction by positioning mutual cooperation within the framework of the Tabarru' contract. Specifically, this study proposes that *Perelek* and *Leuit* can be classified as *Mu'allaqah Hibah* (conditional grants for the public interest). This is crucial to provide legal certainty regarding the administrator (*amil/nadzir*), how the assets are distributed, and how collective assets are protected according to Sharia Economic Law. Islamic law was revealed for its followers with the aim of realizing worldly and hereafter benefits. One of the characteristics of Islamic law is *syumuliyah* (its broad or universal scope). (Ismatullah, 2011, p. 52), includes public law, government governance and others. Reflections on governance in Islamic law are presented in the form of *fiqh siyasah*, *fiqh dauliah*, *fiqh jinayah*, *fiqh dusturiah*, which generally fall within the scope of *fiqh al-muamalah*. Islamic values are always up to date in responding to developments and developments in law that are in line with the sociology of society so that their role is demanded along with social changes in society which are bound to occur and require legal clarity that is in line with human benefit. Islam offers a better system by promising hope, including an Islamic economic system that demands the interconnection of *maqasid al-syari'ah* until the realization of social welfare. The manifestation of social welfare is proven by optimizing health, education, infrastructure, poverty alleviation, welfare that is equitable and enjoyed by the public regardless of social stratification.

According to Prof. Dr. Mikihiro Moriyama is Professor at the Department of Asian Studies at Nanzan University, Japan. During a seminar at FISIP UIN Sunan Gunung Djati Bandung, he said that language reflects national identity which is rooted in 19-20 century Sundanese thought and the language pioneered by Memed. Then, to understand the language that is used as a reference for a leader in Indonesia, you must: a. Prioritize Indonesian; b. Preserving Regional Languages; and c. Mastering a Foreign Language (Moriyama, Mikihiro, 23 Juni 2021).

The structure of the Sundanese kingdom in the original text states that the King is devoted to the Gods, the Gods are devoted to Hyang. The nicknames Dewata and Hyang are not necessarily synonymous with God in Hinduism. The text explains the structure of citizenship. Therefore, it has nothing to do with the meaning of belief. The highest rank of Sundanese kings is the title Hyang or Maharaja or Maha Prabu, Batara or Dewata (at Governor level), and Prabu or Raja (Regent level). This is in connection with the titles of the King of Pajajaran, for example Sunan Rumenggong has the title Bantara Mandala. This statement before becoming the Maharaja of Sunda, Sunan Rumenggong once reigned as Subordinate King or Batara in Mandala or Sindangkasih." As explained, the King of Sunda is divided into 3, namely Sunda, the East, Central and West regions. So Demak is a region of the Sunda Kingdom in the east with its king, Prabu Cakrabuana III. During the reign of Sunan Rumenggong, the Sunda Pajajaran Kingdom already controlled the Daha area. The Majapahit kingdom is the name of the East Sunda Kingdom, while the West Sunda Kingdom is called Surosowan Banten". (Syafaaty, 2020).

In 1528 and 1529 the Majalengka area (Talaga and Rajagaluh) was controlled by the Cirebon Islamic army. The inland areas of Priangan such as Ukur, Batulawang, Timbanganten, Parakanmuncang, and Sagalaherang were already Islamicized in 1521 by Sunan Gunung Jati. The conversion of the Silam religion to the interior of Banten was carried out by Prince Sultan Hassanudin when he held power as Regent of Banten (1526-1552) and as Sultan of Banten (1552-1570). Thus, Islam entered and developed in West Java in two directions, namely east through Cirebon and west through Banten. (PASUNDAN, 2005). Pati Unus territory was successfully expanded across the sea, to Bangka and places on the coast of Kalimantan, he had many junk ships, even though he still recognized the King of Demak as his superior. Judging from the field of diplomacy, the Demak Sultanate has always sought good cooperation with areas on the north coast of Java Island which have embraced Islam, so as to create a federation or prosperity with Demak as its leader. The Islamic religion is a unifying factor that gives rise to great power (Piegeud, 2019).

Ajip Rosidi intervened by saying "Islam comes first before Sundanese". So first of all, Sundanese people must be Muslim, and everything that is Sundanese and does not conflict with Islam can make a Sundanese Muslim become Sundanese. And among the Sundanese people, it can be seen that these two forces influence their behavior and life orientation, there are those whose Islamic beliefs are stronger and some other residents in other areas are more strongly influenced by the Sundanese *wiwan* system than the Hindu-Buddhist influence. Geertz's trichotomy was confusing from the start because it mixed up religious aspects with social stratification, and in reality it was not that simple because each of them mixed together. It is suspected that Greertz wanted to create a conception to give substance to the theory of the middle class. The *priyayi* group occupies the top position, the *santri* group in the middle, and the *abangan* group at the bottom. (Salahudin, 2017) In the Koran the word *shura'* appears in several verses. As for Ali Imran verse 159, the Prophet was ordered to consult with his companions regarding the Uhud incident. The verse reads as follows:

فِيمَا رَحِمَهُ مِنَ اللَّهِ لَئِنْ لَمْ يَكُنْ فَطَا غَلِيظَ الْقَلْبِ لَا نَفْضُوا
مِنْ حَوْلِكَ فَاعْفُ عَنْهُمْ وَاسْتَغْفِرْ لَهُمْ وَشَاوِرْهُمْ فِي الْأَمْرِ فَإِذَا عَزَمْتَ
فَتَوَكَّلْ عَلَى اللَّهِ إِنَّ اللَّهَ يُحِبُّ الْمُتَوَكِّلِينَ ﴿١٥٩﴾

Meaning: "It is because of Allah's grace that you are gentle towards them. If you are rude and hard-hearted, they will definitely distance themselves from the people around you. Therefore, forgive them, ask for forgiveness for them, and consult with them on this matter. Then, when you have made a decision, then put your trust in Allah. Indeed, Allah loves those who put their trust in Him." (Soenaryo, 1978).

Method

This research uses an Empirical Juridical method with a descriptive-analytical approach to dissect the transformation of *Perelek* and *Leuit* practices from mere oral traditions to formal legal nomenclature within the framework of Sharia Economic Law. Through a socio-legal approach, this research synchronizes the sociological reality of indigenous communities in West Java with normative legal texts, especially regarding the application of *Zakat* and *Mu'allaqah* Grants in the Tabarru' Agreement. The analysis was carried out using *Al-Adatu Muhakkamah* principles as a scalpel to validate local *Urfa* values, resulting in the reconstruction of an authoritative model of Islamic philanthropy in strengthening communal economic resilience and providing legal certainty amidst the dynamics of economic globalization. Meanwhile, descriptive research is a form of research intended to describe or describe various existing phenomena, both natural and engineered phenomena made by humans. (Soekanto, 1986).

The aim of descriptive research is to provide a systematic, factual and accurate presentation regarding the facts and characteristics of a particular population. In legal research, primary and secondary data are also used, which in terms of their strength bind groups together (Churchill, 1978). This approach is qualitative descriptive research, where the data collected is in the form of words, not numbers. (Danim, 2009). According to Bogdan and Taylor, as quoted by Lexy J. Moelong, qualitative research is a research procedure that will produce descriptive data in the form of written and spoken words from the actors being observed.. (Meojong, 2000). Therefore, the author uses library data or documentation. (Arikonto, 2000). This technique becomes a guide for further research until it becomes a grounded theory. Qualitative data takes place at the completion of data collection. (Sugiyono, 2008) Normative juridical analysis, carried out by dissecting library materials which include primary legal materials, secondary legal materials and tertiary legal materials from these three legal materials including data reduction, as well as drawing conclusions or verification from the materials that have been collected. (Mamudi, 1994).

Results and Discussion

1. Empirical Description of Perelek and Leuit Practices in West Java

a) *Perelek*: Mechanism, History, and Social Function.

Perelek is a tradition of collecting rice or rice that has been rooted in the social and social life of the Sundanese people since pre-colonial times, long before the formation of modern administrative structures. (Ekadjati, 1995) The results of field observations in Garut and Ciamis Regencies show that the trigger mechanism varies between communities. In Suka Rahayu Village, Karangtengah District, Ciamis Regency, *perelek* is held every Friday. Rice is collected on average 15-25 kilograms per week from 87 heads of families, and is used to help families experiencing disaster or distributed at the end of Ramadan as communal *zakat fitrah*. In Kampung Naga, *perelek* has undergone a functional transformation but still maintains the substance of mutual cooperation. Based on in-depth interviews with local elders, this practice has been going on for decades and is an integral part of the community's food security system. The collected rice is put into the communal *leuit* and becomes a food reserve that can be accessed by members who need it.

b) *Leuit*: Communal Rice Granary System and Distribution Mechanism

Leuit is a traditional rice barn which in Sundanese society has a position far beyond its mere storage function. *Leuit* is a symbol of community food security, cultural identity, and a manifestation of the values of togetherness, *silih asah*, *silih asih*, *silih asuh*, which are the core philosophy of life of the Sundanese people. (Iskandar, 1992). In Baduy communities there are three types of *leuit*: private family owned *leuit*, village communal *leuit*, and amulet *leuit* (sacred barns) under Pu'un authority. This research focuses on communal *leuit* as a manifestation of

mutual cooperation based on the *tabarru'* contract. The mechanism for distributing rice from the communal *leuit* in Kasepuhan Cipta Gelar is regulated by strict customary norms and decided through customary deliberations (community deliberations). Distribution is carried out based on agreed conditions: (1) lean season or crop failure; (2) urgent needs of community members; (3) traditional celebration needs for underprivileged families; and (4) financing communal traditional ceremonies such as *seren taun* and *ngaseuk*.

2. Legal Analysis of Zakat in the Practice of Perelek

a) Conformity of the Perelek with the Pillar and Conditions of Zakat Fitrah

Comparative analysis between the practice of *perek* with *rukun* and the requirements of zakat in Islamic jurisprudence produces significant findings. Judging from the aspect of the object of zakat (*mal al-zakat*), zakat *fitrah* is required to be in the form of staple food ('*tha'am*') of the local population. The *fuqaha* agree that rice ('*al-aruzz*') is a type of staple food that must be given zakat based on the *qiyas* for types of food in the *hadiths* of zakat *fitrah*. (Muhammad ibn Isma'il al-Bukhari).

In terms of implementation time, *relek* which is carried out periodically can be understood as a mechanism for zakat savings which are accumulated until the distribution time arrives. This concept has similarities with the *ijtihad* of contemporary *ulama* regarding zakat in installments (*taqsith al-zakat*) which is permitted by the majority of contemporary *ulama*. (al-Qaradhawi, 2000).

As for the *nisab* and rate, the recipient is not familiar with the concept of *nisab* as in formal zakat. This is a substantial difference that needs to be taken into account. From a *fiqh* perspective, *perek* contributions can be categorized as *sadaqah tathawwu'* which does not require a *nisab*, or qualified as communal zakat where the *nisab* level is calculated in aggregate from the entire community contribution. (Qudamah, 1968).

b) Legal Requalification of the Rejector: Sadaqah Tathawwu' Jama'iyah

Based on a comprehensive analysis, this study found that *perek* cannot be fully qualified as zakat in the technical sense of *fiqh*, but is more appropriately categorized as a structured communal *sadaqah-infak* system (*sadaqah tathawwu' jama'iyah*). Al-Zuhaily emphasized that organized collective *sadaqah* is superior (*afdhal*) to uncoordinated individual *sadaqah*. (al-Zuhaily, 2007).

Three juridical characteristics that define a *perek* as *sadaqah tathawwu' jama'iyah* (Mudzhar, 1993): first, *al-ilzam al-'urfi* (custom-based moral-social obligations) which is quasi-obligatory; second, the implicit *tabarru'* agreement where the contributor does not expect material rewards; and third, the function of social redistribution which is in line with *maqashid al-zakat*, namely *hifzh al-mal* and *hifzh al-nafs*. (Syarifuddin, 1999).

c) Contemporary Scholars' Views on Communal Zakat

Dr. Yusuf al-Qaradawi in *Fiqh al-Zakat* provides a progressive view that zakat can be managed communally through representative institutions. Al-Qaradawi allows *ijtihad* to expand the scope of zakat to various forms of productive assets that have not been explicitly mentioned in classical texts. In Indonesia, Prof. Dr. M. Atho Mudzhar and Prof. Dr. Amir Syarifuddin has developed an adaptive zakat concept that takes into account the socio-cultural conditions of the Indonesian Muslim community. This view opens up space for the recognition of traditional philanthropic practices such as *perek* as part of a more inclusive zakat system. The concept of *sadaqah* in Islam, according to Amir Syarifuddin, is broader than just individual giving; it can be institutionalized in an organized social-communal structure.

3. Legal Analysis of Mu'allaqah Grants in the Leuit System

a) Identification of the Elements of Mu'allaqah Grants in Leuit

An in-depth analysis of the *leuit* distribution mechanism reveals the existence of elements that substantially fulfill the criteria for *mu'allaqah bi al-syarth* grants in *fiqh* terminology. First, the *aqid* element (the parties): there is *al-wahib al-jama'i* (collective giver) namely all members of the community who contribute rice to the communal *leuit*, and *al-mawhub lahu al-muhtaj* (recipients in need) namely members of the community who fulfill the customary requirements. (al-Kasani, 1986). Second, the *mawhub* element (grant object). Rice in communal *leuit* fulfills all the requirements of *mawhub* in *fiqh*: (1) *mal mutaqaawwam* valuable property according to *sharia*; (2) the form exists at the time of the contract; (3) *maqdur 'ala taslimihi* can be handed over; (4) belongs to *al-wahib* in the sense of legal communal ownership.

Third, the element of *ta'liq bi al-syarth* (reliance on conditions). This is the distinctive characteristic of *leuit* as a *mu'allaqah* grant. Rice distribution depends on agreed communal conditions. These conditions fall into the category of *al-syarth al-kashif* (conditions that reveal existing emergency conditions), not *al-syarth al-munsiy* (conditions that create new obligations), an important distinction in grant jurisprudence. (Qudamah, 1968).

b) School Controversy and Resolution through Al-Adatu Muhakkamah

As is known, there are significant khilafiyah between schools of thought regarding the validity of mu'allaqah grants. Al-Shafi'i in al-Umm stated that grants do not tolerate ta'liq (ta'liq al-hibah la yajuz) because the tamlik contract must be fauriyah. (al-Syafi'i, 1990) However, al-Nawawi in al-Majmu' provides an important note that the prohibition on ta'liq does not originate from the qath'i text but from qiyas 'illat, so there is room for exceptions. (al-Nawawi, t.th)The Hambali School based on Ibn Qudamah's elaboration and Ibn Rushd's views in Bidayat al-Mujtahid allows the grant of mu'allaqah in cases where the ta'liq is maslahat and does not contain prohibited gharar. This view is more accommodating to communal 'urf practices such as leuit. (Hanbal).

In the context of field research in West Java, local scholars provide various interpretations. The dominant view from the developing Syafi'i perspective is that the leuit mechanism can be justified through the concept of waqf manfa'ah (benefit waqf) which provides access rights to the community, although this research argues that requalification as a mu'allaqah grant based on 'urf is more substantively appropriate. ((al-Hafid), 2004).

4. Construction of the Tabarru' Agreement in Mutual Cooperation Perelek and Leuit

a) Communal Tabarru' Contract Model: Legal Construction

DSN-MUI Fatwa Number 53/DSN-MUI/III/2006 defines tabarru' contracts as all forms of contracts carried out with the aim of benevolence and mutual help, not solely for commercial purposes. This definition directly includes the mechanism of perelek and leuit as a communally structured tabarru' contract. Al-Zuhaily classifies tabarru' contracts into three categories: (1) tabarru' in the nature of worship such as grants, sadaqah, endowments, and wills; (2) tabarru' is ta'awun like qardh, kafalah, dhaman, and 'ariyah; and (3) tabarru' is protective like takaful. Based on this classification, perelek falls into the first category, while leuit can be qualified as somewhere between the first and third categories. From the perspective of maqashid al-syariah as developed by Ibn 'Asyur, leuit functions to realize al-musawah al-iqtishadiyyah (economic equality) in the community, a dimension of maqashid that is relevant to the goals of zakat and Islamic philanthropy in general. Hasbullah, in his analysis of social capital, emphasized that mutual cooperation has real economic value and contributes to community development. From this perspective, perelek and leuit are instruments of social capital accumulation based on Islamic values that have a measurable economic impact.

5. Al-Adatu Muhakkamah Litigation against Perelek and Leuit.

a) Verify the Terms of 'Urf Sahih

The application of Al-Adatu Muhakkamat rules requires verification of whether the perelek and leuit meet the criteria of 'urf shahih. Al-Suyuthi in al-Asybah wa al-Nazhair emphasized that the rules of Al-Adatu Muhakkamat apply universally and not only in certain schools of thought. (al-Suyuthi, 1983). Ibn Nujaym from a Hanafi perspective in al-Asybah wa al-Nazhair stipulates five conditions for the validity of 'urf: (1) muttharidah aw ghalibah is generally valid; (2) mustamirah takes place consistently; (3) la tu'aridh al-nash al-sharih does not contradict the text; (4) la tu'aridh al-tasharruhat al-sarihah does not conflict with the agreement; and (5) qabla wuqu' al-fi'l existed before the legal event. This research found that both perelek and leuit met all these requirements. (al-Hanafi, 1985).

Conditions of 'Urf Sahih	Key Indicators	Perek	Leuit	Status
<i>Muttharidah / Ghalibah</i>	Generally applicable and dominant in the community	Fulfilled and implemented in all Sundanese traditional communities	Fulfilled as an undeniable customary norm	✓ Sahih
<i>Mustamirah</i>	Consistent and hereditary	Fulfilled for centuries, documented since the colonial era	Fulfilled and passed down consistently between generations	✓ Sahih
<i>La Tu'aridh al-Nash</i>	It does not contradict the text of the Qur'an/Hadith	The substance is fulfilled in line with the command to give alms and charity	Fulfillment of ta'liq is debated but there is no qath'i text that forbids it	✓ Sahih
<i>La Tu'aridh Tasharruhat</i>	Not contrary to	Fulfilled based on	Fulfillment of	✓ Sahih

	the express agreement of the parties	community consensus	customary norms is a product of musyarakah	
<i>Qabla Wuqu' al-Fi'l</i>	Existed before the legal event occurred	Pre-existing norms are met before each contribution	Fulfilled distribution norms established before the emergency	✓ Sahih

b) Legal Implications of the Principle of Al-Adatu Muhakkamah

Based on the verification above, this research concludes that both perelek and leuit fulfill all the requirements of 'urf shahih. Thus, the rules of Al-Adatu Muhakkamat provide strong juridical-shariah legitimacy to these two practices. Ibn al-Qayyim al-Jawziyyah's principle of taghayyur al-fatwa bi hasb taghayyur al-azminah wa al-amkinah wa al-ahwal wa al-niyyat wa al-'awa'id became a solid philosophical foundation. The implications of this legitimacy include three things: first, perelek and leuit gain a position as 'urf shahih which becomes a secondary source of law in ijtiḥad; secondly, the ta'liq mechanism in leuit which is debated by some fuqaham obtains legitimacy through 'urf shahih according to the view that maslahah al-'urf can override qiyas 'illat mazhab; and third, the state and religious institutions should recognize these two practices as part of a valid Islamic philanthropy system. (al-Syathibi I. i., 2004)

6. Review of Islamic Law Concept of Maqāṣid Al-syariah (Abu Ishaq Asy-Syatibi).

Al-Syathibi's full name is Abu Ishak Ibrahim bin Musa bin Muhammad Allakhami al-Gharnathi. He was born in Granada in 730 H and died on Tuesday 8 Sha'ban in 790 H or 1388 M. (Al-Tinbukty, 1982). Syathibi's name is a relative of his father's birthplace in Syathibah, an area in eastern Andalusia. In 1247 M, Imam Syathibi's family fled to Granada after Syatibah, his place of origin, fell into the hands of the Spanish king Uraqun after the two of them fought for approximately 9 years since 1239 M. Granada itself was originally a small town located at the foot of Mount Syulair which is very thick with snow. At that time Granada was ruled by the Bani Ahmar. Bani Ahmar itself is the name for the descendants and family of Sa'ad bin Ubadah, one of the friends of Anshar. Meanwhile, Ahmar's laqab was addressed to one of his kings named Abu Sa'id Muhammad as-Sadis (761-763H) because he had reddish skin color. The Spanish called Abu Sa'id al-Barmekho, which in Spanish means reddish orange. (Fahmi, 2023).

Al-Syathibi in his *al-muwafaqat* does not provide an explicit definition of the meaning of *maqashid al-syari'ah*, but al-Syathiby explains the substance of *maqashid al-syari'ah* itself. In general, it can be understood that *maqashid syari'ah*, according to him, is the objectives of shari' in establishing the shari'ah for the *mukallaf*. This noble *Shari'a* is not imposed on the *mukallaf* without any purpose. Every sharia given to themukallaf aims to realize the benefit of themukallaf in terms of religion and the world and the benefit of these two things is the aim of the Sharia in giving sharia to the *mukallaf*. To maintain this benefit can be done by maintaining three levels of benefit, namely first, benefit which is *dharuriyat* (principal), this *dharuriyat* benefit is related to five things, namely maintaining religious matters, maintaining the benefit of the soul, maintaining the benefit of the mind, maintaining the benefit of descendants, and maintaining the benefit of property. Second, maintaining the benefits of hajjiyat, such as the stipulation of various forms of *mu'amalat*, without maintaining the benefits of *hajjiyat*, humans (*mukallaf*) will experience difficulties and hardship in living their lives. Then thirdly, maintaining benefits that are tahsiniyyat, namely benefits related to efforts to perfect morals and adat (habits). The three levels of benefits above are related to matters of worship, *mu'amalat*, *jinayat* and so on. (al-Syathibi A. I., 2004).

Then studying the *juziyyat* laws will give birth to general rules (*kulliyat*). This method is known in *al-Muwafaqat* as the *istiqla'* (induction) method. Therefore, a *mujtahid* carries out legal *istinbath* so that the results of his *ijtiḥad* are in accordance with the aims or objectives of the Shari', must fulfill 2 pillars, namely knowing and mastering the knowledge of Arabic and secondly knowing and mastering the knowledge of the secrets of a Shari'a and the purpose of its shari'ah. (Al-Syathibi, 2004). This theory is rooted in the premise that every Shari'a revealed by Allah SWT has a basic objective (*maqashid*) to create benefits (*maslahah*) for humans, both in this world and in the afterlife. Syatibi formulated these benefits into five main pillars of protection (*Al-Kulliyat al-Khams*):

- 1) Hifz al-Din (Protection of Religion)
- 2) Hifz al-Nafs (Soul Protection)
- 3) Hifz al-'Aql (Protection of Reason)
- 4) Hifz al-Nasl (Protection of Offspring)
- 5) Hifz al-Mal (Protection of Property)

Discusses from the simplest meaning to the holistic meaning. Before al-Syatibi, the definition was not yet concrete and comprehensive and tended to follow the meaning of language with its equivalent meanings. However, from several variants of existing definitions, it is explained that there is a connection between *maqasid al-syari'ah* with wisdom, illat, goals or intentions, and benefit. (Husein, 2003). Benefits are elaborated and applied

in organizing government.

Maqashid al-Syari'ah is not just a normative complement, but rather a legal analysis methodology to dissect the transformation of *Perelek* and *Leuit* through the following analysis:

- 1) Epistemological Legitimacy through *Maslahah*: Imam ash-Syatibi emphasized that *Urf* (custom) can be a source of law if it is in harmony with the public benefit. The practices of *Perelek* and *Leuit* ontologically function as instruments of *Hifz al-Nafs* (protection of life through food security) and *Hifz al-Mal* (protection of assets through distribution management of communal philanthropy).
- 2) Application of Mu'allaqah Grants and Tabarru' Agreements: Through the Maqashid framework, the application of Zakat and Mu'allaqah Grants in mutual cooperation practices is not seen as a burden of taklif, but rather as an effort to realize justice distributive (justice in distribution). Maqashid functions to ensure that the formal agreement of the reconstructed Tabarru' Agreement remains based on the values of goodness (*ihsan*) of indigenous peoples but has legal certainty which is recognized by national regulations.
- 3) Juridical Synchronization: This Grand Theory is used to bridge the gap between sharia economic fatwas (DSN-MUI) and local wisdom. Maqashid provides space for legal flexibility that allows West Java *Urfi* values to be absorbed into the nomenclature of Sharia Economic Law without losing its beneficial essence.

Discussions regarding governance in Islam are known as *al-ahkam al-sultaniyyah* or *al-ahkam al-syar'iyyah* as found in Islamic treasures (al-Zarqa, 1998). This shows that Islamic law does not only care about privacy aspects but also touches on social aspects that are full of classic, informative and transformative societal interests. (Wahid, 2009). The existence of Islamic law is always needed to accommodate the needs of society and is positioned as a problem solver. Islam, as the majority religion in Indonesia, is given space to apply its laws in a systematic building in the form of structures, categories and concepts (Chand, 1994). Benefit means attracting or bringing profit and rejecting or avoiding loss. (Syarifuddin, 2009). Benefits or *Maslahatan* in the sense of *syara'* or which have a legal meaning must be in line with the legal intent which is classified by its quality forms such as *daruriyyat*, *hajiyyat*, and *tahsiniyyat*. The description of these levels is described with adequate explanations and is arranged by prioritizing religion, soul, reason, lineage and wealth. (Mawardi, 2001).

Islamic law was revealed to its followers with the aim of realizing worldly and spiritual benefits. One of the characteristics of Islamic law is *syumuliyah* (broad or universal in scope), including public law, government governance and others. Reflections on governance in Islamic law are presented in the form of *fiqh siyasah*, *fiqh daulah*, *fiqh jinayah*, *fiqh dusturi*, which generally fall within the scope of *fiqh al-muamalah*. As a parent theory, *Maqashid Syaria* is used to analyze the highest philosophical basis of every legal change. Focus of Analysis: Researchers examine changes in regional names and revitalization of customary economics within the framework of *Hifz al-Mal* (protection of property) and *Hifz al-Nafs* (protection of soul/identity). Changes in nomenclature and strengthening of customary philanthropy are considered as instruments for realizing public benefit (*mashlahah*) which is being eroded by exploitative global economic hegemony.

7. Al-Adatu Muhakkamah (Customary Rules as a Source of Law) Imam Jalaluddin as-Suyuthi Kitab Al-Ashbah wa an-Nadhair.

Fiqh rules and customs are like two sides of an inseparable coin in the Islamic legal universe. On the one hand, *fiqh* rules exist as normative guidelines originating from the Al-Qur'an, Hadith and *ijtihad* of ulama, becoming the basis for determining Islamic law (*fiqh*) on various issues. On the other hand, customs are practices and traditions passed down from generation to generation, rooted in local community values and wisdom, and serve as a reference in social life. 'urf is part of custom, because custom is more general than 'urf, 'urf must apply to most people in a certain area, not to individuals in certain groups and 'urf is not a natural habit as is the case in most customs, but arises from thought and experience. The term custom comes from Arabic which means the customary practices of a person or society as a whole in particular. According to language, custom comes from the word *اعادة* while the root word is *يعود* – *اعد* which means (*تكرار* repetition). Therefore, everything that is habitually done without effort is said to be a custom. This is as Allah SWT says: "Then they returned to what they said..." But what needs to be underlined is that not every habit is called a custom, a habit can be said to be a custom. (Hidayat, 2016).

The application of this rule can be found in various aspects of Muslim community life, such as in matters of worship, *muamalah* (economic transactions), marriage customs, and local traditions that do not conflict with the Shari'a. However, its implementation must be done wisely and carefully so as not to deviate from the true teachings of Islam. Muslim scholars and scholars throughout history have provided explanations and concrete examples of how this principle can be implemented in everyday life. They emphasized the importance of preserving good customs and in accordance with the Shari'a, as well as rejecting customs that conflict with Islamic teachings. (Ridwan, 2021). This theory functions as a bridge to analyze how Sundanese local wisdom (*Urfi*) can be validated sharia and juridical. Focus of Analysis: Researchers examine the *Urfi Sahih* criteria (correct customs) in the practices of *Perelek* and *Leuit*. This rule is used to analyze the transformation of the status of customary law from merely a sociological custom to a sharia economic legal norm recognized by the state (legal recognition). In this

case, the name "Pasundan" is seen as a form of state recognition of the area where *Urfi* applies.

a) Verses related to the rules of fiqhiyah in customs and traditions:

The verse that is often used as a legal basis for fiqh in customs is Surah Al-A'raf verse 199: Artinya: "Jadilah pemaaf dan suruhlah orang mengerjakan yang makruf, serta don't *"mind the stupid people."*

In this verse, the term "*al-'urf*" which means good habits or customs, is used as a basis for determining customary law as long as it does not conflict with sharia. This verse shows that Islam respects and accommodates

"خُذِ الْعَفْوَ وَأْمُرْ بِالْعُرْفِ وَأَعْرِضْ عَنِ الْجَاهِلِينَ"

customs as long as they do not violate the basic principles of Islam.

Verse An-Nisa verse 59 can be linked to fiqhiyah rules regarding customs (*al-'adah almuhakkamah*) through the expression:

Meaning: "*O you who believe! Obey Allah and obey the Messenger (Muhammad), and the ulil amri (holders*

يَا أَيُّهَا الَّذِينَ آمَنُوا أَطِيعُوا اللَّهَ وَأَطِيعُوا الرَّسُولَ وَأُولِي الْأَمْرِ مِنْكُمْ

of authority) among you." The expression "ulil amri" literally means "owner of affairs". However, its meaning refers to a leader or ruler according to the customs ('urf) of Arab society at that time. In this context, Allah SWT commands to obey the authorities (ulil amri) as long as it does not conflict with obedience to Allah and His Messenger."

b) Sources of Fiqh rules

- 1) The Quran: The Quran is the primary source of Islamic law and contains numerous verses that provide general principles that can be applied to a wide range of legal issues. For example, the Quran states that "harm must be removed" (*al-dharar yuzal*) and that "the presumption of innocence applies" (*al-aslu bara'atu dhimmah*).
- 2) The Hadith: The Hadith are the sayings and actions of the Prophet Muhammad (peace be upon him) and are considered the second source of Islamic law. The Hadith contain numerous examples of how the Prophet Muhammad applied general principles to specific legal situations. For example, the Hadith state that "custom is a valid source of law" (*al-'adu muhakkamah*) and that "the goal of Islamic law is to achieve justice and welfare" (*maqasid al-shari'ah*).
- 3) Ijtihad: Ijtihad is the process of using one's reasoning to derive law from the Quran and Hadith. Scholars have used ijtihad to develop many of the rules of Islamic jurisprudence that we use today. For example, the principle that "minors cannot enter into binding contracts" (*al-qasir laa ya'qidu*) was derived through ijtihad.
- 4) Qiyas: Qiyas, linguistically, means measuring one thing with another to determine similarities between the two. According to scholars of Islamic jurisprudence (*Usul al-Fiqh*), qiyas is the equating of a law to an event that lacks a legal text, because its legal basis is similar.
- 5) The Status or Evidence for Istihsan: Scholars differ in their opinions regarding istihsan as a method of legal istimbat. Hanafi, Maliki, and some Hanbali scholars state that istihsan is a strong argument for the following reasons:
 - a) The Word of Allah SWT: Allah desires ease for you and does not desire hardship for you... (QS. Al Baqarah: 185)
 - b) Hadith "What is seen as good by Muslims is also good before Allah" (HR. Ahmad ibn Hanbal)
 - c) The results of research from various verses and hadiths show various detailed problems showing that enforcing laws in accordance with general rules and qiyas sometimes brings difficulties to mankind, while Islamic law shows to produce and achieve human benefit.

Istihsan is based on an emergency. For example, in the case of a well containing unclean water. According to general rules, wells are difficult to clean by removing all the water from the well, because wells that originate from springs are difficult to drain. Hanafiah scholars say that in situations like this, to remove impurity it is enough to put a few gallons of water into the well, because the emergency situation means that people do not have difficulty getting water for worship and other needs.

8. Regional Autonomy Theory & Islamic Philanthropy Theory (Social-Legal Engineering)

Regional Autonomy Theory: Refers to Bagir Manan's thoughts regarding decentralization and regional independence in managing local potential. Islamic Philanthropy Theory: Based on the concept of social generosity developed by M.A. Mannan on the inclusive distribution of wealth. Socio-Legal Engineering: Adopting Roscoe Pound's thoughts on Law as a tool of social engineering, which was adapted in the context of Islamic law as an

effort to bring about social change through legal engineering.

Integrately, this theory states that law is not just a static norm, but an active instrument that can engineer social structures through optimizing local potential (autonomy) and utilizing benevolent funds (philanthropy). In this context, the state provides autonomous space for regions to formalize local wisdom into public policies to achieve collective prosperity. Social Legal Engineering (Legal Engineering): You analyze how the transformation of *Perelek* and *Leuit* practices into formal *Tabarru* Agreements can act as an "engineering tool" to strengthen communal economic resilience. Islamic law is used to change people's behavior from just making traditional donations to becoming participants in a structured and juridically protected philanthropy system. Local Autonomy and Regulation: Using Regional Autonomy Theory to analyze the extent to which positive legal regulations in Indonesia provide space for local governments in West Java to legitimize community-based philanthropy. This is crucial for providing legal certainty regarding the management of collective assets. National Food Sovereignty: Through the lens of Islamic Philanthropy, you dissect the mechanism for implementing *Zakat* and *Mu'allaqah* Grants as a preventive solution in dealing with the impact of economic globalization on local identity. The aim is to create a bottom-up food security model, where *Leuit* is no longer seen as a cultural artifact, but rather as an instrument of food sovereignty recognized by national legal nomenclature.

Yusuf Qardhawi defines *tabarru'* as the same as a grant. (Qardhawi, 2000). If the *tabarru'* funds that have been given are then withdrawn, there is no difference with withdrawing a grant that has been given to someone else. (Amin, 2009). At an applied level, this research analyzes the theory of Regional Autonomy and the theory of Islamic Philanthropy as scalpels to formulate concrete policy models. Researchers examine the use of law as an instrument of social engineering (law as a tool of social engineering) where changes in West Java nomenclature are projected as an entry point for the formation of regulations that require or provide incentives for communal economic practices. In this context, researchers analyze the conversion of the *Perelek* and *Leuit* systems into modern *Tabarru* and *Takaful* contract schemes to deal with global economic volatility. Researchers examine that the effectiveness of sharia economic regulations in the future depends greatly on the extent to which the state is able to formalize the social capital of indigenous communities into positive legal instruments that provide protection and certainty for the traditional philanthropic ecosystem. Application theory is used to analyze the operational technical and juridical impacts of the proposed policies. Regional Autonomy Theory: Used to examine provincial attribution authority in changing nomenclature based on Law UU no. 23 of 2014. Islamic Philanthropy Theory: Used to analyze the integration of the *Perelek* system into *muamalah* contracts (such as *tabarru* and *takaful*) in the form of regional regulations (Perda). Researchers examine how changing regional names creates a "legal space" that allows social engineering to occur, namely the use of law to direct society back to a sharia communal economic system.

Conclusion

Conclusions are drawn through an inductive inference process to formulate new legal propositions regarding the validity of local wisdom in the Sharia Economic Law system, where the practices of *Perelek* and *Leuit* are determined as a valid model of contemporary Islamic philanthropy. This conclusion was strictly verified through theoretical triangulation methods (testing the consistency of results with *Maqāṣid al-Syari'ah* and *Al-Adatu Muhakkamat*) and source triangulation (comparing the perceptions of traditional leaders with legal experts) to ensure the degree of objectivity and reliability of the findings. The final verification is aimed at proving the hypothesis that the juridical transformation of mutual cooperation practices into the *Tabarru'* Agreement and *Mu'allaqah* Grant is able to provide legal certainty as well as strategic solutions for strengthening communal economic resilience and national food sovereignty in facing the challenges of economic globalization.

The practice of *perelek* in the Sundanese traditional community tradition in West Java contains elements of *zakat*, *infak*, and *sadaqah* which are structured in a communal mutual cooperation mechanism with an implicit *tabarru'* contract. Legally, *perelek* is most appropriately categorized as *sadaqah tathawwu' jama'iyah* (voluntary collective *infak/sadaqah* based on custom) which is legitimized by the rules of *Al-Adatu Muhakkamat*. *Perelek* does not perfectly fulfill the formal requirements of *zakat* in the classical *fiqh* sense, but it realizes *maqashid al-zakat* substantively. The *leuit* system as a communal rice barn in the Sundanese community tradition contains a mechanism of *berkah mu'allaqah bi al-syarh al-'urf* (conditional grant based on custom) which in the context of the traditional community can be legally justified based on the rules of *Al-Adatu Muhakkamat*. Although there is a difference of opinion among the jurists regarding the validity of *ta'liq* in grants, the principle of *Al-Adatu Muhakkamat* provides a legal solution by recognizing that the valid *'urf* *sahih* that applies in the community can be a source of law that overrides the views of the schools of thought that are *ijtihad* in nature.

The principle of *Al-Adatu Muhakkamat* has proven to be an effective legal instrument to validate customary based philanthropic practices as long as they meet the requirements of *'urf* *sahih*. Both *perelek* and *leuit* have fulfilled all these requirements: they are *muttharidah wa ghalibah*, *mustamirah*, do not contradict the *sharih* *nash*, do not contradict *tasharruhat al-sarihah*, and have existed before the legal event occurred. There is a constructive syncretism between Sundanese customary law and Islamic law which is manifested in the practice of *perelek* and

leuit. This syncretism is complementary and in line with the principles of Islamic law which recognize *'urf* as a secondary source of law. This phenomenon is empirical evidence that Islam in the archipelago has developed a legal model that is responsive to local socio cultural conditions a model that in contemporary academic discourse is often referred to as 'Islam Nusantara' in the legal dimension.

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