The Zakat Management Legal Conflict of the Prismatic Society in Central Kalimantan

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Abstract: The Government established the National Amil Zakat Agency to manage zakat, but the prismatic society tends to be traditionalists in Kapuas Regency are reluctant to pay zakat through it. The study aims to determine the legal conflict in the zakat management of the prismatic society and to find out the causes of the prismatic society’s reluctance to pay zakat through the zakat institution. It is descriptive qualitative with an empirical and legislative approach. The results indicate that the legal conflict between the law of zakat management and the prismatic law that applies in society makes the rules overlap and the zakat management for public interests became less optimal. Meanwhile, the causes of why they are reluctant to pay zakat through BAZNAS are the feeling better to give zakat directly to mustahiq, the lack of public understanding of the zakat management benefits by the institution, and the lack of public trust in the institution. There is a need for adjustments to zakat management regulations and providing comprehension that the society and zakat managers must have the awareness to optimize zakat, which is useful for the development of the country and Muslims.

Keywords: Legal Conflict, Prismatic Society, Zakat Management


Kata Kunci : Konflik Hukum, Masyarakat Prismatic, dan Pengelolaan Zakat
Introduction

Zakat as manifests in Islamic philanthropy has a crucial role in attaining maqashid sharia. Muslims’ philanthropic activities may serve as a foundation for addressing issues that prevent human progress in numerous areas, such as meeting basic requirements and alleviating suffering. The concept of stipulating zakat in Islam is a solution to solve the gap between the rich and the poor. It places the assets owned by every human being as a commandment from Allah SWT. The effects of zakat can benefit the national economy by boosting economic growth and fairness and establishing the true economic pillars of the state, in addition to immediately boosting the local economy.

Al-Qardhawi offers the concept of zakat management which can be classified into two approaches. First, through a structural approach, an institution was formed specifically to deal with zakat. Second, an operational, zakat management to empower the people’s economy can be carried out with an investment system, namely, zakat funds can be used to establish business units, and provide jobs for the poor to get equable jobs then they have a reasonable source of livelihood.

Based on the law of zakat management Number 23 of 2011, the administrator of zakat is represented by the intermediary institution such as the Zakat Amil Agency (BAZ) formed by the government and the Amil Zakat Institution formed by the community, then confirmed by the government. Likewise, it was emphasized by Imam Al-Ghazali when talking about wealth (zakat) regarding how to collect, manage and distribute it, arguing that the management of zakat assets should be handled by a special institution (‘amilin) that is independent away from government interference and judges (courts). It also requires the professionalism of managers and in-depth knowledge of the characteristics of zakat targets and their needs. Meanwhile, Ibn Taimiyah argued that assets (including zakat) are state assets and part of the Islamic monetary and social system, so the management mechanism is needed the same as other state assets such as ghanimah and fiae.

The state, an organization with both authority and coercive power, must conduct the management. People should not ignore the state context in zakat. According to the history of Muslims in the past, zakat helped the state to realize the benefit of society.

The presence of these two zakat entities will optimize the system for collecting zakat funds. BAZ and LAZ are professional institutions that collect zakat, and they undoubtedly have established plans with specific timetables and are still based on worshiping Allah SWT sincerely. The zakat amil has various things that can be accounted for as an institution generally, such as records or thorough bookkeeping regarding the number of zakat funds received, the muzakki (people who pay zakat), the mustahik, use, etc. Thus, the data held is accurate and transparent.

In terms of the collection of zakat, there is still a great demand for and a need to continue to promote zakat socialization—the need of the community (Muslims) to pay zakat. As a result, it is feasible to impart zakat knowledge and awareness to all tiers of Islamic society as soon as possible. When Muslims correctly comprehend their need to do zakat, they will be more motivated to do so. It is vital to realize that spreading awareness of the zakat duty is not just necessary for creating a community of zakat-aware Muslims; it is also crucial for determining if a Muslim is required to pay zakat, which requires a computation. It means that knowledge and comprehension of held assets, such as income, living expenditures, obligations owed, and priority and secondary demands, must be acquired. Muslims should be familiar with the fundamentals of sharia economics. Accounting to calculate and decide the appropriate amount of zakat to be issued.\footnote{Sahri Muhammad, Mekanisme Zakat Dan Permodalan Masyarakat Miskin, Pengantar Untuk Rekonstruksi Kebijakan Pertumbuhan Ekonomi (Malang: Bahtera Press, 2006), 169.}

Once the zakat has been collected, the next step is to distribute the money to the proper parties (mustahik), as described in the Qur’an’s Surah At-Taubah [9]: 60, which states that the zakat money is meant for eight asnaf. If observed carefully, in the concept of fiqh, the distribution of zakat funds adheres to local empowerment, and it is a priority. That is, how the surplus party (poor/rich people) in an area can redistribute their income (issuing zakat) to the deficit (poor/poor people) in the same area. If the collected funds (zakat) are still in surplus (have an excess), then the funds (zakat) are directed or distributed to the empowerment of other regions.\footnote{M.Arief Mufraini, Akuntansi Dan Manajemen Zakat, Mengkomunikasikan Kesadaran Dan Membangun Jaringan (Jakarta: Kencana, 2006), 147.}

Zakat management is expected to be ideal. Therefore, a good strategy is needed to reflect that amil zakat institutions have scientific and technical capabilities to achieve their goals.\footnote{Sondang P. Siagian, Manajemen Strategik (Jakarta: Bumi Aksara, 2005), 31.} Any initiatives created with the goal of strengthening zakat are permitted as long as they primarily serve to raise the standard of living for the less fortunate population relative to that of the wealthy. As a result, in accordance with Zakat Law Number 23 of 2011 Concerning Zakat Management, the steps for using the proceeds of zakat collection for productive businesses are as follows: conducting a feasibility study, identifying the kind of productive business, conducting guidance and counseling, monitoring, controlling, and supervising; conducting evaluations; and making reports that make reference to the guiding principles of zakat management, which include Islamic law, trustworthiness, and expediency.

Management of zakat needs to be made productive-active-creative efforts in the perspective of maqashid sharia is a policy that cannot be avoided for the benefit of the people, welfare, and prosperity of the poor. Any efforts related to zakat to achieve the objectives of the stipulation of zakat, realizing social justice to alleviate poverty must be carried out. In this case, an example can be given, for example, if referring to an institutional setting, the National Amil Zakat Agency (BAZNAS) or the Amil Zakat Institution (LAZ) must strive to manage zakat, both mal and fitrah, optimally and productively. Zakat funds in BAZNAS are managed productively first and used in various kinds of businesses that can be done so that zakat funds can increase and develop.

Muslims in Indonesia have great potential to excel in development, namely to improve the standard of living and welfare of the community. These potentials include zakat which is managed properly and correctly as mentioned. However, some people still do not believe in issuing zakat through zakat management institutions. As happened in Kapuas Regency, Central Kalimantan, many...
people issue zakat by giving directly to mustahiq so that they can make zakat giving only to some mustahik. Zakat is not evenly distributed. A society that seems traditional, which is contrary to the behavior of modern society, which has very little awareness to entrust the management of zakat to agencies and institutions, is called a prismatic society.

The characteristic of the prismatic society is a relevant study considering the people of Kapuas as Indonesian. The prismatic society is in a transition period now which means all its strengths and weaknesses are useful to know for further improvements or interventions in the future period. In transitional societies, it is more formalistic. That formally means there are rules in the implementation of an activity, such as rules for managing zakat, but what is common in transitional societies is that these rules are more formal than practiced in the field.

The zakat management in Kapuas can be seen as an interaction relationship, between law and society. They have a complementary relationship related to their existence. In the sociology of law paradigm, society is a resource that gives life (to nature) and moves the law. While, the community lives the law with values, ideas, and concepts. Besides, the community also lives the law by fertilizing the legal awareness (legal culture) of the society to carry out the law. Law is one of the means of social change in society. Because there is an interactive relationship between the legal sector and social changes that occur in society. Then, it is clear that the legal intersection in the arrangement of zakat management is between the legal rules made by the government and the social reality of the life of the people of Kapuas Regency. The rule of law made by the government is not a sociological reflection. The government has not been able to empower the community’s awareness to do zakat through BAZNAS. It is the reality that happens to the people of Kapuas Regency. Therefore, studying legal conflicts in the context of a prismatic society is needed.

Research on the legal conflict of zakat management in the prismatic society in Kapuas Regency is empirical-normative research. Empirical research, commonly referred to as field research, is the gathering of resources that the researcher must look through because the data are not yet available. The activities carried out can be in the form of making interview guidelines, followed by finding and interviewing informants. The normative research uses legal materials such as the Qur’an and Hadith, laws and regulations, and government regulations. In this study, a researcher always bases his thoughts on the rule of law as the main research data.

The sources of data used by researchers in this study are primary data and secondary data. Primary data is data obtained directly from people’s lives utilizing interviews, observations, and documentation. It is obtained directly from the first source, namely the community, community institutions, or agencies involved in the legal intersection of zakat management in prismatic communities in Kapuas Regency. Secondary data includes primary legal materials such as the Qur’an and Hadith, Law Number 38 of 1999 concerning Zakat Management, Decree of the Director General of Islamic Community Guidance and Hajj Affairs (DIRJEN BIMAS) Number D/291 of 2000 concerning Technical Guidelines for Zakat Management, Presidential Decree of the Republic of Indonesia Number 2 of 2001 concerning the National Amil Zakat Agency, Law Number 23 of 2011 concerning Management of Zakat, Government Regulation Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Management of Zakat. Then secondary legal materials include official documents, books, research results in the form of reports, and so on.10

10 Soerjono Soekanto, Introduction to Legal Research (Jakarta: UI Press, 2008), 12.
The discussion in this paper will convey the management of zakat and the prismatic community in Kapuas Regency, the legal conflicts of zakat management in the prismatic community, and the causes of the reluctance of the prismatic community in paying zakat through BAZNAS. Regarding the reluctance of the prismatic community, it is known that society dominantly adheres to traditional life, but all elements, both the government BAZNAS and LAZ managers, as well as the wider community, must know other causes to be able to seek and help them adjust the transition to the modern development and indeed the purpose of zakat management for the benefit (maslahah) of the people can be increased.

The Zakat Management in Kapuas Regency

Al-Baqarah verse 43 of the Qur'an provides the zakat’s justification and supporting evidence. It is known as “clean property” because, after paying zakat, both the property and the owner are freed from the impurities and sins brought about by their possession and by the rights of others tied to it. Therefore, if the zakat is not granted, the property contains the rights of others, and if we use it or consume it, it is haram.

According to maqashid al-syariah, managing zakat must be done in a constructive, dynamic, and creative way for the good of the populace and the welfare and prosperity of the underprivileged. It is necessary to make all zakat-related efforts to realize social justice, meet the stipulations of zakat, and lessen poverty.

Through the notion of zakat, resources that are seen to be mandates from Allah rather than products of human labor will be restricted and regulated so that they can be dispersed to those who are eligible. Zakat, infaq, and shadaqah are Islamic economic principles centered on balance in the management of assets. In the area of economics, maqasid sharia, which prioritizes the use of zakat monies, is one of the main objectives of Islamic law as compassion for all of nature (rahmatan lil ‘alamin), particularly in balancing property ownership.

Head of BAZNAS Kapuas, Nurani Sarji, said that the purpose of zakat is not only to support the poor consumptively but has a more permanent goal, namely alleviating poverty. Zakat can function as a source of socioeconomic funds for Muslims. It means that the utilization of zakat managed by the National Amil Zakat Agency (BAZNAS) or the Amil Zakat Institution (LAZ) is not only limited to certain activities based on conventional orientation but can also be used for economic activities of the people, such as in educational programs, health, poverty alleviation, and unemployment by giving zakat to those in need as business capital.11

The law on zakat Number 23 of 2011 concerning Zakat Management is stated in article 1 that zakat management is an activity of planning, implementing, and organizing the collection, distribution and utilization of zakat. BAZNAS Kapuas has carried out these activities. Based on the Decree of the Regent of Kapuas Number 558/ ADMINKEMASKESRA YEAR 2017 December 11, 2017. Previously, zakat, infaq, and sadaqah were not well organized, but after being managed by BAZNAS, the revenue and utilization went well. However, the interest of the Kapuas community is still low to pay zakat through BAZNAS Kapuas.

The Prismatic Society in Kapuas Regency

Indonesia has a distinct prismatic social structure and culture due to its status as a developing nation. There are societal levels that already favor modernization, while many continue to uphold the local wisdom’s principles and values, believing in and following their forefathers and local authorities. Beginning with this, it is clear that using Fred W. Riggs’ prismatic theory of society to evaluate the patterns and behavior of emerging societies—both traditional cultures and contemporary civilizations—is quite pertinent. According to the prismatic society hypothesis, the message is represented by a light that enters the prism (triangle), radiates out to all sides, or reflects the light itself. The concentrated light depicts a portrait of a traditional (agrarian) society, while the scattered light depicts a modern (industrial) society. The existence of the type of society between traditional and modern society is what is called a transitional society or a traditional society that is on its way to a developing society.

The theory of prismatic society considers the state as trying to accelerate industrialization or transition. The term “transition” refers to a temporary stage between a certain past and a predictable future state. A transitional society is a society that is or is moving from an agrarian society to an industrial society. "In general, people in these countries are transitional societies, namely between societies that have both traditional and modern characteristics. Riggs places the transitional phase in the development of society as a prismatic which, if drawn a linear line, lies between what is called a fused model society for traditional societies and a diffracted model society for more advanced.

According to Fred W. Riggs, the division of prismatic society is into three groups, they are traditional, prismatic, and modern. Traditional society (concentrated) is an agrarian society, ascriptive, particularistic, and vague. The traditional model of society views a condition as sacred, supernatural, and blessed. Meanwhile, modern society (spread) is an open and organic interpersonal relationship. The position of prismatic society is in the middle space between traditional society (concentrated) and modern society (scattered). 

The Division of Prismatic Society by Riggs

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<tr>
<th>Traditional Society</th>
<th>Transition Society</th>
<th>Modern Society</th>
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<tr>
<td>Agrarian/diffused society, Thesis value: particularism, Specialization has not developed, and Feudal-absolute</td>
<td>Prismatic society, The transition from traditional to modern, Formally modern but traditional values are still dominant, and Formalism</td>
<td>Industrial/diffracted society, Achievement value: universalism, high specialization, A democratic political system, and Rational bureaucracy</td>
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This prismatic society model is also explained by M. Munandar Soelaiman in his book entitled The Dynamics of Transitional Society; Looking for Alternative Sociological Theories and Directions of Change, as a transitional society from a traditional society to an industrial society, a transitional society that is between traditional society and modern society, a society with high heterogeneity, concerning the diversity of religions and their sects, political parties, mass organizations, groups in economic strata, social status, ethnic and cultural diversity, education level, and so forth.

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Transitional or prismatic societies are between traditional and modern, between cities and villages. The big difference between the city and the hinterland is that the hinterland is closer to the social structure of the countryside, whereas the city is more likely to be a center of outside influence. These influences are among the important forces that exist in a transitional society, especially when they affect the patterns of life of that society, then the city and the countryside cannot be understood separately.

Geographically, Kapuas Regency is located between the cities of Palangka Raya and Banjarmasin and is surrounded by villages in 17 sub-districts. Therefore, as a transitional society, the Kapuas community has modern and traditional influences.

**Legal Conflict of Zakat Management and Prismatic Society**

The community structure of Kapuas Regency tends to be prismatic, so prismatic laws can be created to meet the needs of the community. Riggs argues that today’s society is living in a transition from traditionality to modernity, so there is a combination of the two concepts. Furthermore, Riggs distinguishes society into three groups: modern society, traditional society, and prismatic society where traditionality and modernity coexist. Therefore, the essence of Riggs’s theory is that the prismatic law combines many different elements to extract the best concept from each element so that a new and reliable concept will be created to implement.

Prismatic law is placed as an excuse to stretch the law and truth of a society that has developed for a long time. Prismatic concepts cover many principles, many concepts, various traditions, and in different fields. The prismatic concept is suitable to be applied in Indonesia because the basis of Indonesian society is a prismatic society. Prismatic legal framework based on Pancasila.

Anthropologists have examined law as a social behavior of a community, not just as the result of the abstract logic of a group of individuals who mandate specific authority. As a result, the study of the law has focused on how social interaction is shaped by other cultural factors including politics, economics, philosophy, and religion. In other words, the law has been observed as a social process inside society and examined as an important aspect of culture as a whole, together with other parts of culture.

The law must be created democratically and nomocratically based on wisdom. In determining wisdom, it must absorb and involve the aspirations of the people and the law can not only be formed based on the majority vote (democratic) but it must be with procedures and consistency between law and the philosophy that must be based on it and its hierarchical relationships; the law is based on civilized religious tolerance in the sense that there should be no public law based on the teachings of a particular religion. Indonesian laws must guarantee the integration or integrity of the nation and therefore there should be no discriminatory laws based on primordial ties, where national law must maintain the integrity of the nation and state both territorially and ideologically.
Viewing from the point of view of the relationship between the state and religion, the Indonesian state with prismatic Pancasila law is not a religious state (theocracy) that makes one religion the official state religion, nor is it a secular state that completely ignores the religions of its people. Thus, believing in and embracing religion is an absolute right that cannot be violated by anyone, including the state. Indonesia does not base itself on one particular religion, but it is also inseparable from religion and religious life. The right name for the characteristics of the Indonesian state is the religious nation-state which respects and fosters all religions professed by its people as long as it is humane and civilized.\(^{16}\)

Philosophically, the source of national law comes from three laws that exist in Indonesia, namely Islamic law, customary law, and western law. Using Islamic law as one of the materials for drafting national laws is allowed as long as it does not conflict with the principles and spirit of Pancasila and the 1945 Constitution.

Institutionally, zakat institutions in Indonesia have legality with the enactment of Law Number 23 of 2011 concerning Zakat Management. The zakat management law is part of the Indonesian legal system related to the legal hierarchy. Prior to the enactment of Law Number 23 of 2011 concerning Zakat Management, Indonesia had an old zakat management law, namely Law Number 38 of 1999. Due to various considerations, in the end, the law was no longer enforced with the birth of Law No. Number 23 of 2011.

Four basics form the basis of thought that inspirit the realization of the formulation of articles and paragraphs in Law no. 23/2011 concerning the management of zakat.\(^{17}\)

First, realizing an integrated system (unified system) in the management or management of zakat. Zakat collection or collection activities, distribution, and empowerment of zakat in Indonesia must be integrated with the National Amil Zakat Agency (BAZNAS). The National Amil Zakat Agency (BAZNAS) is designed as an agency for collecting or managing zakat. The relationship between religion and state is used as the basis for zakat management. Allah ordered the collection of zakat to amil zakat or a “legitimate” government following the QS. Al-Taubah (9) verse 103 by appointing and sending zakat collectors to carry out their duties.” Take zakat “from some of their wealth, with that zakat you clean and purify them and pray for them. Verily, your prayer (becomes) peace of soul for them. And Allah is All-Hearing, All-Knowing.” (Surat At-Taubah (9): 103). The theological and historical background is the background of the thought to formulate the dictum of the articles in the Act. It is understood that everyone who acts as amil performing zakat management must obtain permission from the competent/authorized official. On the other hand, there is a criminal threat for each individual who intentionally acts as an amil without the permission of the competent/authorized official.

Second, the hierarchy in the management of zakat. Zakat management is carried out in stages by the manager or amil zakat. The central and regional National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution (LAZ) are organizational units that have a hierarchical relationship. The fundamental change was the birth of Law no. 23/2011 which contains the management or management of zakat concerning the relationship between the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution (LAZ) at all hierarchical levels. The form of hierarchy in zakat management is


illustrated in the flow of reporting and accountability of zakat managers to the National Amil Zakat Agency (BAZNAS) and from BAZNAS to the President through the Minister of Religion of the Republic of Indonesia and to the House of Representatives of the Republic of Indonesia (DPR RI) once a year.

Third, compliance with the provisions of the Shari’a. The principles of Islamic law were confirmed as the first basis in the basic order of zakat management. This principle underlies the clause that to obtain a permit as an Amil Zakat Institution (LAZ) must meet the requirements to be registered as an Indonesian social organization that regulates the fields of da’wah, education, and social in the form of a legal entity. The consideration is that zakat management cannot be carried out by legal entities outside of Muslims. That zakat is a basic norm regulated by law which is a religious domain as regulated in Islamic law.

Fourth, accountability of zakat management. Managing zakat is essentially a mandated job that must be carried out by zakat amil. Management of zakat requires reliable accountability to the management institution. Therefore, the principle of accountability is the key to the success or failure of the trust given by the muzakki to be utilized and distributed to the ashnaf.

Applicatively, the role of the state is integrated towards zakat amil with the stipulation of zakat regulations. The regulation of zakat has significance as an essential right or ability of the amil in managing zakat by trying to make the purpose of the state in the 1945 Constitution of the Republic of Indonesia, namely promoting prosperity and the general benefit. Then the constitution tries to carry out the objectives of the state by providing guarantees for the poor, poor, and abandoned people to be taken care of, cared for, and cared for by the state. Guaranteeing the needy, poor, and abandoned is the goal of the national economy and social welfare for all the people of Indonesia. Therefore, Law Number 23/2011 contains the management of zakat and other derivatives of legislation to inform or demonstrate the implementation of partisanship and the role of the state in making the goals of the state by the constitution in force in Indonesia.18

Provisions of Law Number 23 of 2011 concerning Zakat Management stated the notion of being obliged to pay zakat refers to Article 1 number 5 of Law Number 23 of 2011 concerning Zakat Management, muzakki is a Muslim or business entity that is obliged to pay zakat. The word mandatory when it comes to regulations means it must be carried out until there is an exceptional arrangement. However, the coercive power against muzakki who are the subject of zakat (people who issue zakat) in our positive law is not firm. This is what the government must pay attention to in the future. For empowering the people's economic system through zakat, the government must emphasize the coercive power of the obligation to pay zakat for muzakki, if it is found that muzakki do not pay zakat, they can be forced to apply the law (sanctions).

The absence of legal sanctions for zakat obligors will make zakat management not optimal. People will ignore the law. Sanctions are an element of legal norms that distinguish them from other norms. The law is a rule or norm that lives as a guide to behavior in a society whose implementation can be enforced with sanctions.19 The absence of sanctions only makes the Zakat Management Act only a recommendation or an appeal for zakat obligors. Sanctions are only found in Article 21 which mentions every zakat manager who because of his negligence does not record and record incorrectly.

18 Rahman.
zakat, infaq, alms, grants, wills, inheritance, and kafarat as referred to in Article 8, Article 12, and Article 13 in the Law. The law is threatened with imprisonment for a maximum of three months and or a fine of up to Rp. 30,000,000.00 (thirty million rupiahs) later, also regulated in Article 21 letter c), every officer of the Amil Zakat Agency and an officer of the Amil Zakat institution commits a criminal offense is subject to sanctions in accordance with the applicable laws and regulations.

This provision clearly states that the sanctions are only imposed on zakat managers (amil), and in no way mentions sanctions for violators of the obligation to pay zakat (muzakki). This is further compounded by the issue of jurisdiction because the Zakat Management law does not specify which court has the right to try, whether the District Court or the Religious Courts. Although it is recognized, it will be very difficult to apply legal sanctions for violators of obligatory zakat. Besides Indonesia is not an Islamic country, Indonesian people are also accustomed to paying their zakat informally to people they trust, giving zakat directly to mustahik. So it will be difficult to know whether there are people who violate the obligation of zakat.

One of the acts of worship that Islamic society’s officials specifically highlight is zakat. In addition to being kind (giving), it is also authoritative (there needs to be coercive power). Zakat requires coercive strength, which comes from both the within, in the form of ethical consciousness, and the outside, in the form of legal norms. This is because, if its collection and distribution are administered in a trustworthy, open, and professional manner, zakat has a highly crucial role and position in fostering prosperity, reducing poverty, and enhancing the community’s economy.

In reality, Indonesia’s zakat administration has not been successful in fulfilling its strategic function. When there wasn’t political will from the government to better control the zakat administration before the 1990s, this problem was extremely prevalent. The Circular Letter of the Ministry of Religion Number A/VII/17367 of 1951, which follows the Dutch ordinance’s stipulations that the state “should not” meddle in the collecting and distribution of zakat but simply oversees it, is the legal document that governs zakat, particularly in Indonesia. According to Law of the Republic of Indonesia Number 23 of 2011 of the Management of Zakat, which replaced Law of the Republic of Indonesia Number 38 of 1999, “Zakat Management” is defined as an activity that includes planning, organizing, implementing, and supervising the distribution and utilization of zakat.

Law No. 38/1999 on Zakat Management was put into effect for ten years before a discussion for a modification started in 2003 and intensified in 2007–2008. Law Number 38 of 1999 was unable to foresee national zakat issues and challenges, such as governance, transparency, and accountability problems in zakat management due to the lack of clear regulatory and supervisory institutions, partnerships, and synergies between UPZs that are not established despite the fact that they have the same mission, and the issue of unresolved zakat and tax relations. This is the reason for the amendment discourse.

The enactment of Law Number 23 of 2011 concerning Zakat Management drastically changed the national zakat regime by centralizing the management of national zakat entirely by the government through BAZNAS. The law was compiled based on three core foundations: philosophical, sociological, and juridical. The philosophical basis of the law seeks to describe the existence of divine principles and social justice contained in Pancasila. Through zakat, the principle of divinity can be seen
considering zakat is one of the teachings of Islam. Likewise, the principle of social justice is realized by placing equity and social solidarity as important principles embodied in the will to realize the common good. The sociological basis is based on the urgent need for laws and regulations that can create good governance in the management of zakat, infaq, and sadaqah.

Management of Zakat in Kapuas Regency which is normatively limited to carrying out formalities carried out by BAZNAS has not been effective in forming public awareness of paying zakat, as evidenced by the data on mandatory zakat of 342,880, those who pay zakat is 24,396, and those who have not paid zakat 367,276 data from BAZNAS Kapuas dated May 31, 2020. It shows the high level of heterogeneity and overlap between paying zakat in the zakat institutions and paying zakat traditionally. The modern zakat management legal system which is regulated through statutory provisions in Indonesia seems to have not been effectively implemented because zakat management in Kapuas Regency is contrary to the behavior of people who seem to manage and distribute the zakat themselves, without involving zakat institutions or agencies that are mandated by the government to manage the zakat funds.

The Causes of Prismatic Society’s Reluctance to Engage Zakat Through Zakat Institutions

The chairman of BAZNAS in Kapuas Regency said the majority of the community is aware of the duty to pay zakat and the BAZNAS’s existence. However, most Muzakki still pays their zakat individually within the community with their families because they are based on nisab and haul. Meanwhile, those who pay zakat, infaq, and sadaqah through BAZNAS are Muslim civil servants because they carry it out based on Yusuf Qardawi’s fiqh, zakat income is calculated by line only without haul, so it is paid every month. However, they do not really know about the zakat law based on Yusuf Qardawi’s fiqh and some of them agree with the four mazhab of zakat jurisprudence. Besides issuing directly to mustahik of their choice, some of them are handed over to zakat amil (BAZNAS). They feel proud and happy to pay zakat and are grateful to Allah SWT, work and worship in a balanced way.

Regarding zakat management through modern management patterns, in the perspective of traditional communities such as the people of Kapuas Regency, it is something foreign and far from the values of blessing. Meanwhile, modern zakat management from the perspective of modern society seeks to find a practical and efficient way of social behavior. The existence of a traditional society that will lead to a modern society then forms a transitional society pattern that seeks to adapt the pattern of modern society.

Modern management standards are challenging to implement. If modern systematics is characterized by paperlessness and the small role of government to the community due to the strong awareness at the new root arisapable of managing people’s social funds in developed countries, then this is not the case with the pattern of managing social funds in developing nations like Indonesia. Indonesia’s prismatic social structure and culture are distinctive since it is a developing nation. In addition, there are societal levels that already favor modernization, and while many continue to uphold the morals and customs of the land, following in the footsteps of their ancestors and local authorities.

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Community culture in zakat management as mentioned shows that the phenomenon of paying zakat to religious leaders is a blessing. Furthermore, the community is used to paying zakat directly to mustahiq. People feel afdhol managing zakat in their own way, as distributing zakat directly to mustahik. Paying zakat directly implies that zakat can be ensured on target, even though with this concept there has been an accumulation of zakat assets in only one mustahik and other social vulnerabilities have occurred. They do not realize the importance of the equitable distribution of zakat and the management of zakat collected by zakat managers can advance the economy of the people. One of the efforts to reduce poverty is distributing zakat funds fairly and comprehensively. The proper distribution cannot be done personally and without management, except through institutions that are professional in managing zakat so that the purpose of the distribution of zakat funds is achieved.\(^\text{21}\)

In general, zakat receipts in Kapuas Regency are still below their potential. Poorly coordinated receipts and distributions may be the reason for the low zakat received. There are two main motives of muzakki paying zakat: worship and social activities. Then this motif gives meaning to the life of a believer. Likewise, the meaning of zakat for mustahik is worship and social. Thus, the activities of the three pillars of Islam, zakat for muzakki and mustahik, are complementary worship activities. The amount of zakat received by mustahik is still limited to consumption needs for the next few days, so the concept of poverty alleviation through zakat is still far from expectations. Muzakki has the view that distributing zakat is done by oneself is more afdhal than through zakat institutions, which has the consequence of weak management of economic resources.

Utilization of zakat funds can be classified into four forms\(^\text{22}\), they are:

a. The first form is traditional consumptive, zakat is distributed to mustahiq to be distributed directly, such as zakat fitrah given to the poor to meet their daily needs or zakat mal (wealth) distributed directly to the mustahiq.

b. The second form is creative consumptive, zakat which is realized in other forms from the original goods, such as being given in the form of school tools, scholarships, hoes, pottery and etc.

c. The third form is traditional productive, where zakat is given in the form of productive goods such as goats, cows, shaving tools, carpentry, sewing machines, and others. Giving in this form will be able to create a business or provide new jobs for the poor.

d. The fourth form is creative productive, zakat is realized in the form of revolving capital either for social project capital or to help or increase the capital of traders/small entrepreneurs.

The utilization of zakat in the third and fourth forms is closer to the meaning of utilization that must be developed, so that the meaning of the shari’a of zakat, both in terms of worship and social functions, can be achieved as expected.

There needs to be more massive socialization so that the wider community knows the benefits of paying zakat through BAZNAS and what BAZNAS service programs are, including transparency of zakat receipts and distribution. It is also useful in building public trust in BAZNAS in Kapuas Regency. So far, some people assume that the management of zakat by BAZNAS is not carried out in a transparent, integrated, and accountable manner. The management of zakat carried out by the Zakat


\(^{22}\) Dimyati, “The Urgency of Productive Zakat in Indonesia,” Al-Tijary Journal of Islamic Economics and Business 2, no. 2 (2017), 197.
Management Institute has not been able to benefit the community much, even what has happened is that people are worried about irregularities in zakat management.

In response to it, socialization and education in society are a necessity. BAZNAS can synergize with preachers, extension workers, and even influencers in Kapuas offline and online. It is to grow public understanding and awareness to engage in zakat activity through the institution. In addition, a credible zakat manager is also essential to build public trust.23

Conclusion

The law on zakat Number 23 of 2011 concerning Zakat Management is stated in article 1 that zakat management is an activity of planning, implementing, and organizing the collection, also distribution, and utilization of zakat. Society should participate to support the regulation. However, the prismatic society is dominantly reluctant to participate. They fulfill the command of zakat in their own way as prismatic people.

The legal conflict in the management of zakat, between the legal rules in zakat regulation and the law that occurs in the social reality of the life of the people of Kapuas regency, causes polynormativism (overlapping norms or rules with legal heterogeneity between modern formal rules and traditional methods).

Apart it is known the prismatic society characteristic dominantly adhering to traditional life, the causes of why they are reluctant to pay zakat through BAZNAS are the feeling better to give zakat directly to mustahik, the lack of public understanding of the zakat management benefits by the institution, and the lack of public trust in the institution.

As a transitional society that is between traditional society and modern society but they tend to be traditionalist, the prismatic society should be given socialization or education then they can develop and engage in zakat activity with BAZNAS. It is in purpose to achieve and to rise the society’s welfare.

Bibliography


23 Fauzi Muharom, “Model-Model Kreatif Distribusi Zakat Berbasis Masyarakat,” *IJTIHad: Jurnal Wacana Hukum Islam Dan Kemanusiaan*, 2010, https://doi.org/10.18326/ijtihad.v10i1.35-51. the unnecessary impacts of zakat sometimes occur such as creating envy and quarreling among the people. Zakat can be distributed in consumptive and productive models. Consumptive models is a model in which zakat is directly give to the people to consume. In the productive models, zakat is distributed in such a way that zakat not is directly consumed at once but is given to the people for production activity. Productive models involve In Kind, Revolving Fund (al-qard al-hasan


