

Legal Conflict in Zakat Management in the Prismatic Communities of Kapuas Regency, Central of Kalimantan

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Abstract: *Legal Conflict in Zakat Management in the Prismatic Communities of Kapuas Regency, Central of Kalimantan.* This study is aimed at analyzing the legal conflict in the management of *zakat* (charity) among prismatic communities in Kapuas Regency, Central of Kalimantan. This intersection occurs between Islamic law relating to the management of *zakat* and the tradition, or customary law held by the local community. This phenomenon gives rise to poly normativism (legal overlap) between formal rules and living traditions in the local community. This research is empirical-normative in nature, using a combination of several approaches, i.e., the empirical, historical, normative, and conceptual approaches. The data were obtained through interviews, documentation, and direct observation of *zakat* management institutions and community behavior supported by the tradition of local society. The results of the study indicate that there is an intersection between the rules used in the management of *zakat* and the customary laws that live in a prismatic society in Kapuas Regency. For this reason, it is necessary to make adjustments in the regulation of *zakat* management while raising public awareness of the importance of optimizing *zakat* to support the interests of the state, in general, and in particular, for the interests of the local Muslims themselves.

Keywords: legal confrontation, prismatic society, zakat management.

Abstrak: *Persinggungan Hukum dalam Pengelolaan Zakat di Kalangan Masyarakat Prismatic di Daerah Kapuas, Kalimantan Tengah.* Penelitian ini bertujuan menganalisis persinggungan hukum dalam pengelolaan zakat di kalangan masyarakat prismatic di Kabupaten Kapuas, Kalimantan Tengah. Persinggungan ini terjadi antara hukum Islam yang berkenaan dengan pengelolaan zakat dengan tradisi, atau hukum adat yang dipegangi di kalangan masyarakat setempat. Fenomena ini menimbulkan polynormativisme (tumpang tindih hukum) antara aturan yang formal dengan tradisi yang hidup di kalangan masyarakat setempat. Penelitian ini bersifat empiris-normatif yang menerapkan kombinasi dari beberapa pendekatan, yakni pendekatan empiris, pendekatan kesejarahan, pendekatan normatif, dan pendekatan konseptual. Data diperoleh melalui kegiatan wawancara, dokumentasi, dan pengamatan langsung terhadap lembaga pengelola zakat dan perilaku masyarakat yang ditopang oleh tradisi setempat. Hasil penelitian menunjukkan adanya persinggungan antara aturan yang dipakai dalam pengelolaan zakat dengan hukum adat yang hidup di tengah masyarakat prismatic di Kabupaten Kapuas. Untuk itu diperlukan adanya penyesuaian dalam regulasi pengelolaan zakat serta penyadaran kepada warga masyarakat akan pentingnya

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mengoptimalkan peran lembaga zakat untuk menopang kepentingan negara, pada umumnya, dan khususnya, bagi kepentingan umat Islam setempat itu sendiri.

Kata kunci: persinggungan hukum, masyarakat prismatic, pengelolaan zakat.

Introduction

The Muslim community in Kapuas Regency has great potential and opportunities to excel in development to increase the standard of living and welfare of the community. This potential, if managed properly and correctly, can be used to cover social inequalities while at the same time increasing the economic standard of living of the community. If *zakat* is managed by a professional institution, it will encourage people's interest in trying and giving *zakat* which will ultimately increase community productivity.¹

Giving *zakat* (charity) through a *zakat* management institution is highly recommended. Even though giving *zakat* directly to those who are entitled to receive it is not wrong. In general, the Indonesian Islamic community, as happened in Kapuas Regency, Central of Kalimantan, issues *zakat* by giving it directly to *mustahiq* (people who are entitled to receive *zakat*) because they feel more confident that the *zakat* issued has been received by those who are entitled. In addition, the public lacks confidence in channeling their *zakat* through *Zakat* Management Institutions, because, according to them, the management seems unprofessional, not transparent, and not accountable.² In addition, the pattern of distribution of *zakat* that is applied is not professional and has even claimed lives due to the distribution of *zakat* which is crowded. Therefore, people prefer to distribute their *zakat* to *mustahiq* directly, without going through a *zakat* management institution.³

¹ Nine Haryanti, Yini Adicahya, Rizky Zulfia Ningrum, "Peran Baznas dalam Meningkatkan Perekonomian Masyarakat," *Iqtisadiya: Jurnal Ilmu Ekonomi Islam*, 7.2 (2020): 109.

² Nurani Sarji, Head of Baznas Kapuas Regency interview on May 15, 2022.

³ Nur Kabib et al., "Pengaruh Akuntabilitas dan Transparansi Terhadap Minat Muzakki Membayar *Zakat* di BAZNAS Sragen," *Jurnal Ilmiah Ekonomi Islam*, 7.1 (2021): 341, <https://doi.org/10.29040/jiei.v7i1.2156>.

The management of *zakat* carried out by *Zakat* Management Institutions in several places has not brought many benefits to the community what has happened is that there have been many irregularities committed by unscrupulous managers. The public's distrust of the *Zakat* Management Institution ultimately results in sub-optimal management of *zakat*, so that *zakat*, which is a potential for Muslims, cannot be felt by its benefits to improve the welfare of the people. The public's distrust of *zakat* institutions was revealed by Yarham and Saima through their research entitled Community Perceptions in Paying *Zakat* at BAZNAS, West Pasaman Regency. The results of this study stated that the people of West Pasaman lack trust in *zakat* management institutions and feel more *afdhal* (main) paying it directly to *mustahiq* (people entitled to receive *zakat*).⁴ The same phenomenon was encountered by Pila by Muhammad Ridhwan et al. the people who do not want to pay *zakat* through *zakat* management institutions is a lack of public trust in the *zakat* distribution mechanism carried out by these institutions.⁵

This paper tries to examine the same topic as has been researched by previous researchers, but with a different perspective and location; The research location chosen was among the prismatic people living in Kapuas district, Central of Kalimantan. Based on the preliminary survey, the impression was obtained that the awareness of the Kapuas people to entrust the management of *zakat* to *zakat* management bodies and institutions was still very weak. Therefore the writer is interested in examining it further at least to reveal what factors influence the emergence of these social phenomena.

⁴ M. Yarham and Saima Putri Siregar, "Persepsi Masyarakat dalam Membayar Zakat di BAZNAS Kabupaten Pasaman Barat," *Journal of Islamic Social Finance Management*, 2.1 (2021): 93–110, <https://doi.org/10.24952/jisfim.v2i1.3823>.

⁵ Muhammad Ridhwan Ab Aziz Ahmad Fahme Mohd Ali, Mohd Faisol Ibrahim, "Missing Items in *Zakat* Distribution: A Case in Kelantan, Malaysia," *International Journal of Zakat*, 4.1 (2019): 59.

Research Methods

This study is an empirical-normative research,⁶ which applies a combination of several approaches, namely the empirical approach, historical approach, normative approach, and conceptual approach.⁷ Data were obtained through interviews, documentation, and direct observation of people's behavior. Interviews were conducted with the head of Baznas and his staff, several informants from the Ministry of Religion of Kapuas Regency including community leaders who live in the research location. To complement the data obtained through interviews, observation, and documentation activities were also carried out with a focus on the legal intersection of *zakat* management in a prismatic society in Kapuas Regency. The data that has been obtained is then processed and analyzed using several theories such as prismatic society theory, *maqāshid al-sharīa* theory, legal political theory, and legislation theory. Apart from that, this study also examines several references which include: the al-Qur'an and Hadith; Law Number 38 of 1999 concerning *Zakat* Management; Law Number 23 of 2011 concerning *Zakat* Management; Government Regulation Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 concerning Management of *Zakat*; Decree of the President of the Republic of Indonesia Number 2 of 2001 concerning the National *Zakat* Amil Agency; 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; and other secondary materials such as documents, books, or related research results.

Zakat in Normative Review

Social and community life is bound by various social norms that develop in society. The social norms in question are laws, both written and unwritten. Social and legal institutions substantially share the goal of achieving stability and order so that the ideals of a prosperous, peaceful, and peaceful life can be achieved. Law and society are two entities that

⁶ Depri Liber Sonata, "Metode Penelitian Hukum Normatif dan Empiris: Karakteristik Khas dari Metode Meneliti Hukum," *Fiat Justisia Jurnal Ilmu Hukum*, 8.1 (2014): 30.

⁷ Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana, 2010), p. 57.

influence and strengthen each other in achieving the ideals of human life. The law will exist if there is a society. Conversely, the interests of society can be realized if the law is upheld.

Meanwhile, the obligation of *zakat* is an obligation that is not only related to the *Ibādah mahdah* (determined and specified worship) but also is a social charity related to the wider community. Thus there are two obligations at once contained in the *zakat* order, namely the obligation to Allah and the obligation to fellow human beings.⁸ Zakat is not a goal but a means to an end, namely realizing social justice to alleviate poverty. So, productive *zakat* can improve the economic conditions of society.⁹

The essence of *zakat* which aims to preserve religion (*hifdzu al-dīn*), save lives (*hifdzu al-nafs*), and protect property (*hifdzu al-māl*) is the main function of *zakat* to protect humanity from various problems of vulnerability in the economic and social fields. The function of *zakat* in the economic field places *maqāshid al-sharīa* as a philosophical foundation in realizing the hierarchy of *maslahat mustahiq* (people who are entitled to receive *zakat*), especially fulfilling the level of *maslahah dharūriyyat* (primary needs) in the form of clothing, food, and shelter for the needy and poor.¹⁰ Poverty in various situations can plunge people into disbelief. Conversely, wealth also affects a person's mental personality.

⁸ *Zakat*, as a social instrument, is reflected in the texts of Islamic law mentioning the obligation of *zakat* 27 times, and it is after the prayer order. See Didin Hafidhudin, *Zakat dalam Perekonomian Modern* (Jakarta: Gema Insani, 2008), p. 120.

⁹ Susilo Nur Aji Cokro Darsono et al., "The Impact of Productive *Zakat* on the Income Inequality of Mustahiq in Yogyakarta," *Journal of Economics Research and Social Sciences*, 3.1 (2019), <https://doi.org/10.18196/jerss.030107>. compare to M Shabri Abd Majid, "The Motivation of Muzakki to Pay Zakah: Study at The Baitul Mal Aceh," *Signifikan: Jurnal Ilmu Ekonomi*, 6.1 (2017): 159–76, <https://doi.org/10.15408/sjie.v6i1.4302>; Sahri Muhammad, *Mekanisme Zakat dan Permodalan Masyarakat Miskin, Pengantar Untuk Rekonstruksi Kebijakan Pertumbuhan Ekonomi* (Malang: Bahtera Press, 2006); M.Arief Mufraini, *Akuntansi dan Manajemen Zakat, Mengkomunikasikan Kesadaran dan Membangun Jaringan* (Jakarta: Kencana, 2006); Nurhadi, "Amil *Zakat* Authority According to Law of Islamic Law and Law," *Valuta*, 5.1 (2019); Hammudah Abdati, *Islam Suatu Kepastian* (Riyadh: National Offset Printing Press, 1896); Ahmad Fathonih, "Zakat As An Alternative Revenue and Financing Resources for The State", *Al-Adalah*, 16.1 (2019): 34-115; Abdul Qadir Zaelani, *Inkonstitusionalitas Bersyarat Pengelolaan Zakat (Studi Analisis Terhadap Putusan MK No. 86/PUU-X/2012)* (Bandar Lampung: Lembaga Penelitian dan Pengabdian Kepada Masyarakat (LP2M) IAIN Raden Intan Lampung, 2016).

¹⁰ Yusuf Qaradhawi, *Spektrum Zakat* (Jakarta: Zikrul Media Intelektual, 2010), p. 59.

In addition to being useful in directly supporting the people's economy, the impact of *zakat* can be useful in supporting the national economy such as increasing economic growth and equity and laying the foundations of the real economy in the life of the state.¹¹ *Zakat* which is well-managed can contribute to development, both nationally and locally. If the community and the government can work together, then access to an increase in the quality of life can be realized.¹² *Zakat* management, in a professional way, can promote the welfare of Muslim communities. This can be done by *zakat* management institutions through good *zakat* governance activities to build public trust.¹³ Strictly speaking, the effectiveness of *zakat* management in Indonesia is very dependent on the extent to which *zakat* funds can be extracted from existing sources, collected, managed, and then distributed to those who deserve it properly and on target.¹⁴

Based on the academic text and the Government's Final Speech at the DPR Plenary Meeting in the context of deciding on the Draft Law on *Zakat* Management, five basic ideas animate the birth of the formulation of regulations on *zakat* management. *First*, create an integrated system in the management of *zakat*. *Second*, the hierarchy in the management of *zakat*. *Third*, *Zakat* management is carried out in stages or tiered by the manager or *amil zakat*. Central and regional National *Amil Zakat* Agency (BAZNAS) and *Amil Zakat* Institution (LAZ) are one organizational unit that has a hierarchical relationship. *Fourth*, compliance or fulfillment of the provisions of the Shari'a. *Fifth*, accountability.¹⁵

Furthermore, based on the sound of Law of the Republic of Indonesia Number 23 of 2011 concerning Management of *Zakat* Article 7 paragraph

¹¹ Ma'ruf Amin, *Prospek Cerah Perbankan Islam* (Jakarta: LeKAS, 2007), p. 83.

¹² Mudita Sri Karuni, "Pengaruh Dana Zakat Terhadap Pembangunan Manusia di Indonesia," *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita*, 9.2 (2020): 174–85, <https://doi.org/10.46367/iqtishaduna.v9i2.245>.

¹³ Sri Wahyuni Sutan Febriansyah, "*Zakat* Management: Study the History of Islamic Philanthropy," *SARWAH*, 19.1 (2021), <https://doi.org/https://doi.org/10.47766/sarwah.v19i1.13>.

¹⁴ Deni Kamaludin Yusup, Dadang Husen Sobana, and Fachrurazy Fachrurazy, "The Effectiveness of *Zakat* Distribution at the National Zakat Agency," *Al-Adalah*, 18.1 (2021): 55–76, <https://doi.org/10.24042/adalah.v18i1.9912>.

¹⁵ Suprima dan Holilul Rahman, "Regulasi Pengelolaan *Zakat* gi Indonesia," *Yuridis*, 6.1 (2019), p. 79.

(1), it is stated that the National *Zakat* Amil Agency (BAZNAS) is tasked with carrying out the functions of: a. planning the collection, distribution, and utilization of *zakat*; b. implementation of the collection, distribution, and utilization of *zakat*; c. controlling the collection, distribution, and utilization of *zakat*; d. reporting and accountability for the implementation of *zakat* management. Meanwhile, in the distribution stage, as referred to in Article 26, the distribution of *zakat* is carried out based on a priority scale by taking into account the principles of equity, justice, and territoriality.

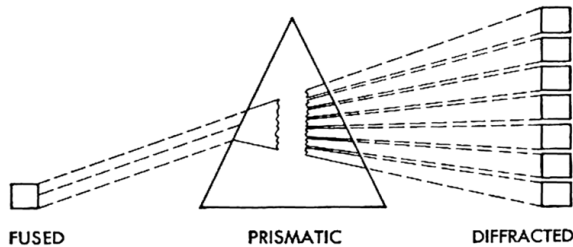
Furthermore, in the elucidation of the Law of the Republic of Indonesia Number 23 of 2011 concerning the management of *zakat* (in the General Provisions) it is stated that to assist BAZNAS in the implementation of the collection, distribution, and utilization of *zakat*, the public can form an Amil *Zakat* Institution (LAZ). The establishment of LAZ must obtain permission from the Minister or an official appointed by the Minister. LAZ is also required to report periodically to BAZNAS on the implementation of the collection, distribution, and utilization of *zakat* that has been audited by sharia and finance. *Zakat* must be distributed to mustahiq following Islamic law. Distribution is carried out based on a priority scale with due observance of the principles of equity, justice, and territoriality. *Zakat* can be utilized for productive businesses in the context of handling the poor and improving the quality of the people if the basic needs of mustahiq have been met.

Next, According to Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning the implementation of law number 23 of 2011 concerning the management of *zakat* Article 3 paragraph (1) BAZNAS is an institution authorized to carry out *Zakat* Management tasks nationally. (2) In carrying out the tasks referred to in paragraph (1), BAZNAS carries out the following functions: a. planning the collection, distribution, and utilization of *zakat*; b. implementation of the collection, distribution, and utilization of *zakat*; c. controlling the collection, distribution, and utilization of *zakat*; and d. reporting and accountability for the implementation of *Zakat* Management.”

Prismatic Society

Prismatic society was first written about by Fred W. Riggs in his book entitled *Administration in Developing Countries, The Prismatic Society*. Riggs distinguishes society into three groups: modern societies, traditional societies, and prismatic societies in which traditionality and modernity coexist.¹⁶ The concept of a prismatic model society is described as a society that in its development is between two extreme poles in a continuum of traditional or centralized society and modern or dispersed society. This form of society exists in developing countries. As an illustration, Riggs describes a prismatic society in this way:

Figure 1.1 Concentrated, prismatic, and scattering Riggs' model society



Riggs also argued that today's society is living in a transition from traditionality to modernity, so there is a combination of the two concepts. The essence of Riggs' theory is that the prismatic law combines many different elements to take the best concept from each element so that a new and reliable concept will be created.

Furthermore, Riggs mentions several criteria which are the main characteristics of a prismatic society. These criteria include (1) Heterogeneity, where there are differences and combinations between traditionality and modernity. (2) Formalism, where there is a difference between normative rules and the formality of implementing these rules. (3) Redundancy of life, where there is different and special treatment between formal and informal groups, heterogeneous social structures,

¹⁶ Fred W. Riggs, *Administration in the Developing Countries: The Theory of Prismatic*, Tranl. Tim Yogosama (Jakarta: Rajawali, 1986), p. 47.

overlapping rules, and substantial interdependence of all components of society.¹⁷

This prismatic society model is also explained by M. Munandar Soelaiman, in his book entitled *Dynamics of Transitional Society; Looking for Alternative Sociological Theories and Directions of Change*, as a transitional society from traditional society to industrial society. Transitional societies, which are between traditional and modern societies, have a high degree of heterogeneity, concerning the diversity of religions and their sects, political parties, mass organizations, groups in economic strata, social status, ethnic and cultural diversity, educational level, etc.¹⁸

Ishomuddin, in his book entitled *Reality Producing Religion: Islamic Interpretation: The Tradition of a Prismatic Model Society*, explains that a prismatic society can be seen as a mixed society between traditional values and the process of modernization, where there is an overlapping between the two values.¹⁹ The quality of a prismatic system is determined by the level of heterogeneity in society. The more heterogeneous a society, the more prismatic it will be and the greater the social gap. This can be distinguished between rural and urban areas. The big difference between cities and rural areas can be seen in the differences in social structure. The social structure of rural areas is closer to that of rural areas, while the social structure of urban communities is more likely to be scattered and easily subject to external influences. These influences are among the important forces that exist in transitional societies and influence the patterns of life of that society. Thus the city and the countryside cannot be understood separately.

Together with social stratification, social differentiation shows the existence of diversity in society. A society in which it consists of various elements, one with another which shows differences, both stratified and non-level (horizontal), is called a pluralistic society. For example, Indonesian society has a diversity of its constituent elements (race,

¹⁷ Fred W. Riggs.

¹⁸ Munandar Soelaiman M, *Dinamika Masyarakat Transisi: Mencari Alternatif Teori Sosiologi dan Arab Perubahan* (Yogyakarta: Pustaka Pelajar, 1998), p. 69.

¹⁹ Ishomuddin, *Agama Produsen Realitas: Tafsir Islam-Tradisi, Masyarakat Model Prismatic* (Malang: UMM, 2007).

ethnicity, language, religion, and so on) so it becomes a society that is not united by anything in common, except for the desire to become one.

Results and Discussion

Zakat management institutions in Kapuas Regency already exist and have even spread to the sub-district level. But, unfortunately, the performance of many of these institutions has not run effectively and optimally. The existence of a *zakat* management institution is already strong because it has received recognition from religion and the state. Normatively, the performance of *zakat* management institutions, including in Kapuas Regency, refers to Islamic law and statutory provisions. In particular to several regulations which include: Law no. 23/2011 concerning the management of *zakat*, the Republic of Indonesia Government Regulation number 14 of 2014 regarding the implementation of Law Number 23 of 2011 regarding the management of *zakat*. The activities of this institution are supported and strengthened by several implementing regulations such as the President Instruction of the Republic of Indonesia number 3 of 2014 concerning optimizing the collection of *zakat* in Ministries/Institutions, Secretariat General of State Institutions, Secretariat General of the State Commission, Regional Governments, State-Owned Enterprises, and Business Entities Owned by the Region through the National Amil *Zakat* Agency.²⁰

Although the existence of *zakat* management institutions is already strong, however, based on the findings that the authors obtained, it can be said that the performance of *zakat* management institutions in Kapuas Regency is still not optimal. This is evidenced by the data available at BAZNAS Kapuas Regency as of May 31 2020 which shows that the number of obligatory *Zakat* in Kapuas Regency was recorded at 342,880 subjects, but only 24,396 subjects (7.11%) who gave *zakat* through BAZNAS. Thus there are still more than 92% (367,276 subjects) who have not yet paid *zakat* through the *Zakat* Management Institution formed by the Government.²¹ Even though the facts show that the performance of this institution is still not optimal, it cannot be said

²⁰ Nurani Sarji.

²¹ Zunaidi, Secretary of Baznas Kapuas regency, interview on May 16, 2022.

that the function of this institution is not working at all. Because, as confirmed by the Head of Baznas of Kapuas Regency, before being managed by BAZNAS, the management of *zakat*, *infāq* and *shadaqah* had not gone well. After being managed by BAZNAS, then its reception and utilization will increase and run systematically according to its goals.²²

The next fact that the writer managed to get at the research location is that there is a tendency for the majority of citizens (*muzaki*) to issue *zakat* by giving it directly to *mustahiq* (people entitled to receive *zakat*). This kind of phenomenon does not only occur among the people of Kapuas Regency; because this kind of symptom is a common symptom and can be found in almost all circles of the Indonesian Muslim community. This is because the community still lacks confidence in channeling their *zakat* through *Zakat* Management Institutions because according to them, the management is not professional, not transparent, and not accountable. The majority of residents feel more confident if the *zakat* they issue is distributed by themselves because they have witnessed firsthand that the *zakat* has been received by those who are entitled to receive it. Moreover, according to them, the management of *zakat* carried out by the *Zakat* Management Institution so far has not benefited much, in fact, what has happened is that there have been irregularities in the management of *zakat* carried out by some unscrupulous administrators.

However, the choice of citizens to distribute their *zakat* to *mustahiq* is not without risk. The facts that the writer has encountered in the community show that the distribution of *zakat* independently, if not done properly, can bring unwanted results. As an example, there was a *Muzaki* who announced to the surrounding audience via radio that he invited all poor people to come to his house to receive a *zakat*. Hearing this announcement, the residents, especially pedicab drivers and motorbike taxi drivers, flocked to Muzaki's house to receive *zakat*. Unfortunately, because the number of people who came was not anticipated beforehand, the queues for the recipients of *zakat* became chaotic and uncontrollable, causing casualties due to fatigue due to overcrowding.²³

²² Nurani Sarji.

²³ Hasbullah, Public figure, interview on May 21, 2022.

Starting from the facts above, several factors influence the suboptimal management system of *zakat*, especially in Kapuas Regency. These obstacles can originate from conceptual-philosophical aspects, and can also originate from people's understanding and awareness of the function of *zakat*.

Conceptual obstacles are supported by the paradigm shift and people's understanding of the true concept of *zakat*. The definition of *muzakki* (parties who are obliged to tithe) is still widely interpreted as a person and has not yet been extended to business entities or corporations as referred to in Article 1 number 5 of Law Number 23 of 2011 concerning the Management of *Zakat*. Apart from that, the word obligatory, which means a must, when mentioned by regulations means that it is not permissible or must be carried out.²⁴ However, in reality, this obligation cannot be enforced because there are no legal sanctions attached to it. *Zakat* management institutions that are not yet optimal, *zakat* management patterns that still tend to be traditional, including the lack of socialization of regulations regarding *zakat* management to the wider community. Besides that, the amount of *zakat* that has been 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. It is these latter matters that occur the most in the community, including among the people of Kapuas Regency.

Moreover, it is necessary to take strategic steps from the government and related agencies to encourage and build public trust so that they can pay *zakat* through BAZNAZ. BAZNAS also needs to convince the public that payments through *zakat* institutions are very safe and will be distributed on target. This is important considering that one of the reasons people do not want to pay *zakat* through *zakat* management institutions is the lack of public trust in the *zakat* distribution mechanism carried out by institutions. *Muzakki* who has the view that channeling *zakat* done by oneself is more "*afdhal* more recommended" than through *zakat* institutions needs to be made aware that such behavior will have

²⁴ Abdul Ghafur Anshori, *Hukum dan Pemberdayaan Zakat* (Yogyakarta: Pilar Media, 2006), p. 61.

consequences for weak management of the community's economic resources.²⁵

Furthermore, the phenomenon of *zakat* management in Kapuas Regency, when connected with the theory of prismatic society, shows that there is an interaction of complementary relations between law and society. In the legal sociology paradigm, society is a resource that gives life (to nature) and drives the law. Meanwhile, the community lives the law with values, ideas, and concepts, and at the same time lives the law by cultivating legal awareness (legal culture) of the community to implement the law.²⁶ Faced with the provisions of the modern *zakat* management legal system regulated through statutory provisions in Indonesia, it seems that the *zakat* management system in Kapuas Regency is dominated by the behavior of people who tend to manage and distribute their *zakat* without involving *amil zakat* institutions or bodies that are mandated by the government.²⁷ This kind of community behavior still seems traditionalist and is in contrast to the behavior of modern society which emphasizes adherence to rules. This phenomenon ultimately gave birth to legal conflict in the management of *zakat* in the Kapuas Regency community.

Legal intersections in the regulation of *zakat* management, between positive legal rules and laws that grow in the social reality of the life of the people of Kapuas Regency, eventually lead to poly normativism (overlapping legal norms or rules) due to legal heterogeneity between modern formal rules and traditional ways. For this reason, bearing in mind that the social structure of Kapuas Regency tends to be prismatic, prismatic laws need to be created to adapt them to the situation, conditions, and needs that develop in society. In other words, it is necessary to strive for the emergence of a form of prismatic law in which the best values from the social norms of society are extracted, even though some of these values may conflict with one another, to be combined into one. An example of the application of such a law can be described as traditionally paying

²⁵ Sajarawan, Head section of FAIS Ministry of Religious Affair of Kapuas Regency, interview on May 16, 2022.

²⁶ Sajarawan.

²⁷ Sajarawan.

zakat, then transitioning to paying *zakat* through a cleric or religious figure, and finally paying the testicles in a modern way at BAZNAS.

Conclusion

The *zakat* management institution in Kapuas Regency, although not yet optimal, has carried out its duties following applicable regulations. However, harder and more serious efforts are still needed to provide understanding and awareness to the public of the importance and function of optimizing the role of *zakat* in state development and economic improvement as well as the welfare of Muslims. Apart from that, community participation in supporting the optimization of the role and function of *zakat* management through BAZNAZ also needs to be developed to make *zakat* the main source of increasing the people's economy. Besides that, considering that the people of Kapuas Regency are still in a transitional (prismatic) phase, it is also necessary to consider adjusting *zakat* management regulations to adapt them to the situation, conditions, and needs that develop in society.

Author Contribution

The first author is the main researcher, while other researchers contribute to support research and writing. The second and third authors as research supervisors. The fourth author assisted in the writing.

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