



Reconstructing Zakat Management through Political Culture: Insights from Madura

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Abstract

The gap between the potential of zakat funds and the reality of zakat collection is caused by the lack of trust and awareness among the community. This research aims to provide a solution through cultural reconstruction in zakat execution. This reconstruction is called cultural politicization, which combines social theory and legal institutions. Furthermore, this reconstruction generates an ideal organizational relationship proposal for zakat management institutions and reduces social non-compliance. By conducting in-depth interviews with zakat institutions (BAZNAS and LAZIZNU) in Sumenep Regency, Madura, using a qualitative-phenomenological approach, this research is based on legal sociology focusing on zakat culture and institutional relations. This research yields findings, namely the cultural construction in zakat law implementation consists of three aspects; 1) authority construction, where zakat collectors ranging from BAZNAS, LAZ to individual collectors (kiai, ulama, ustad) compromise the roles, with kiai and ulama as zakat collectors and BAZNAS as partners. 2) personal community construction, making the community as the subject of empowerment for productive fund programs and supportive stakeholders. 3) literacy-stigmatization construction, where the community is made as members of partner organizations of zakat collectors. Another finding is that the development of zakat management organization (OPZ) relations involves making BAZNAS, LAZ, and individual collectors as business partners who cooperate. This study also implies that BAZNAS acts as a regulator and formulator of productive zakat programs, while LAZ and individual collectors act as operators who carry out zakat management functions from collection to distribution and implement productive zakat utilization programs.

Keywords: Political Culture, Zakat Institution, Islamic Law, Islamic Pilantrophy.

Abstrak

Jurang antara potensi dana zakat dan realitas pengumpulan zakat disebabkan oleh kurangnya kepercayaan dan kesadaran di kalangan masyarakat. Penelitian ini bertujuan untuk memberikan solusi melalui rekonstruksi budaya dalam pelaksanaan zakat. Rekonstruksi ini disebut politisasi budaya, yang menggabungkan teori sosial dan lembaga hukum. Selanjutnya, rekonstruksi ini menghasilkan proposal hubungan organisasional ideal bagi lembaga pengelolaan zakat dan mengurangi ketidakpatuhan sosial. Dengan melakukan wawancara mendalam dengan lembaga zakat (BAZNAS dan LAZIZNU) di Kabupaten Sumenep, Madura, menggunakan pendekatan kualitatif-fenomenologis, penelitian ini didasarkan pada sosiologi hukum yang berfokus pada budaya zakat dan hubungan institusional. Penelitian ini menghasilkan temuan, yaitu konstruksi budaya dalam implementasi hukum zakat terdiri dari tiga aspek; 1) konstruksi otoritas, di mana pengumpul zakat mulai dari BAZNAS, LAZ hingga pengumpul individu (kiai, ulama, ustad) mengkompromikan peran, dengan kiai dan ulama sebagai pengumpul zakat dan BAZNAS sebagai mitra. 2) konstruksi komunitas personal, menjadikan komunitas sebagai subjek pemberdayaan untuk program dana produktif dan pemangku kepentingan yang mendukung. 3) konstruksi literasi-stigmatisasi, di mana masyarakat dijadikan sebagai anggota organisasi mitra pengumpul zakat. Temuan lain adalah bahwa perkembangan hubungan organisasi pengelolaan zakat (OPZ) melibatkan BAZNAS, LAZ, dan pengumpul individu sebagai mitra bisnis yang bekerja sama. Studi ini juga menyiratkan bahwa BAZNAS bertindak sebagai regulator dan perumus program zakat produktif, sementara LAZ dan pengumpul individu bertindak sebagai operator yang menjalankan fungsi pengelolaan zakat mulai dari pengumpulan hingga distribusi dan menerapkan program penggunaan zakat produktif.

Kata Kunci: Budaya Politik, Lembaga Zakat, Hukum Islam, Pilantropi Islam.



Introduction

Throughout history, the administration of zakat in Indonesia has been ongoing since the country gained independence.¹ It is strongly believed that zakat has been practiced since the early days of Islam's presence in the archipelago. Snouck Hurgronje, a prominent Western scientist and a very influential actor in breaking the power of the ulama during the Dutch colonial period even suggested that the quality of zakat management greatly influenced the social and economic stability of Islamic kingdoms.² Zakat's contribution goes beyond mere religious obligation; it serves as a vital aspect of the country's socio-economic landscape. In Indonesia, zakat is not perceived merely as a religious tax or political tribute; rather, it is carried out voluntarily. Mosques and Islamic boarding schools play pivotal roles as institutions for zakat management. This voluntary nature fosters a harmonious integration between the community and informal institutions, deeply embedded within the cultural fabric.

The profound integration led to institutional challenges and breakdown. These challenges involve all Zakat Management Organizations, spanning from the National Zakat Agency (BAZNAS) as a government entity, to the Amil Zakat Institution (LAZ) established by the community, and individual *amil*s. The pattern of coordination and function among these zakat management organizations has not been executed with precision and unity. The equality in zakat management functions among these institutions fosters cultural conflicts within the community, manifesting as a battle for trust among community members.³

Institutional challenges manifest in two ways, authority issues and religious culture. First concerning authority issues, zakat is regulated in the presence of Law No. 23/2011, which covers coordination dynamics between government-formed amil zakat agencies and community-established amil zakat institutions. According to the latest regulations, LAZ is placed under the supervision of BAZNAS. However, this hierarchy creates a discrepancy as LAZ predates BAZNAS. This authority is reflected in the requirement for LAZ to 'report' their status to BAZNAS. Second, there are challenges related to religious culture. Many people perceive zakat solely as a religious matter for the afterlife. Entrusting zakat funds to religious leaders for management is often seen as the preferable option compared to institutions or bodies with a tarnished reputation in the community.⁴ This cultural norm has deteriorated trust in BAZNAS within the community. Besides institutional issues, significant challenges also arise in the realm of social constructs. The public's trust in religious figures or non-state religious authorities often overshadows the presence of zakat institutions. This crisis of extension has consequences, leading to reluctance and unawareness in contributing zakat to

¹ Maghfirah Maghfirah, "Zakat Management and Poverty Alleviation in Indonesia," *Jurisdictie* 11, no. 2 (2021): 286–313, <https://doi.org/10.18860/j.v11i2.9261>.

² Afief El Ashfahany, Wulan Galuh Savitri, and Sheila Putri Anggraeni, "Strategy Of Professional Zakat Fundraising In Zakat Management Institutions," *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita* 12, no. 1 (2023): 35–47, <https://doi.org/10.46367/iqtishaduna.v12i1.1042>.

³ Annisa Rizqa Alamri et al., "Management of Productive Zakat Management of Mustahic Welfare in Baznas Gorontalo District," *Prosperity: Journal of Society and Empowerment* 3, no. 1 (2023): 19–29, <https://doi.org/10.21580/prosperity.2023.3.1.14631>.

⁴ Afief El Ashfahany and Muhammad Iqbal Nur Ishlahudin, "Efficiency Analysis of Zakat Management Institutions in Banyumas Regency: Case Study of LAZISMU, LAZISNU and BAZNAS," *Iqtisad: Reconstruction of Justice and Welfare for Indonesia* 10, no. 1 (2023): 51, <https://doi.org/10.31942/iq.v10i1.8261>.

these institutions.⁵ Consequently, all planned productive programs aimed at socio-economic development stand a standstill.

There are three social deconstruction issues in society. Firstly, the majority of individuals prioritize the validity of zakat over its necessity. The presence of religious scholars becomes a determining factor for the legitimacy of distributing zakat funds, driven by the prevailing perception that zakat solely pertains to religious affairs. Secondly, there's a belief among some individuals that fulfilling the obligation of zakat is an Islamic cultural practice imbued with worshipful significance. While it can indeed be distributed to zakat recipients (*mustahik*), it's often perceived as a charity, primarily providing consumptive assistance to the needy. This outlook aligns with the prevalent religious culture within communities, where religious figures serve as primary points of reference. These figures are regarded as the only reliable and accurate authorities in distributing zakat funds, while non-religious authorities are often viewed as less competent.⁶

Consequently, this perception fosters public mistrust in government institutions, resulting in minimal zakat collection by these institutions. Thirdly, there's a notable lack of amil zakat competence in managing zakat funds. In completing the needs, a workshop or guidance in making them more productive and innovative is highly considered. Other than that, the insufficient understanding of zakat fiqh and deficiencies in leadership character are significant factors driving individuals to prefer religious figures as amil. The competence of amil has been a longstanding issue; several studies indicate that amil zakat within institutions lacks qualifications in zakat fiqh expertise, Islamic management, ethical leadership, and social influence.⁷

The emergence of the above issue has led to a more serious problem, which relates to the public confidence crisis. Responding to this, the government formed a zakat institution as a way to manage the problem. The accumulation of these issues has led to a widespread lack of trust in zakat institutions, particularly those established by the government. This crisis of confidence has resulted in a decrease in zakat fund collection, primarily because it fosters curiosity about alternative forms of zakat management, like professional zakat, lease zakat, valuables zakat, and using zakat as a tax deduction. This lack of awareness is referred to as public ignorance regarding zakat payment, posing a strategic challenge for the government to address. Another crisis that emerged was trustworthiness. They had been encouraged to potential programs such as modern zakat, lease zakat, valuables zakat, zakat as a tax deduction, Sukuk, and so on. ChatGPT. The absence of public awareness to pay zakat is considered a serious issue for the government to solve.⁸

Society plays a dual role concerning awareness and trust in the ideal management of zakat. On one hand, it delves into the socio-cultural aspects as the spirit of voluntarism in zakat principles, while on the other hand, this culture shapes a cluster known as the structural

⁵ Muhammad Iqbal, Rusli Rusli, and Musyahidah Musyahidah, "Management Strategies of Professional Zakat Funds for Mustahiq Family Welfare By Amil Zakat Body," *International Journal of Contemporary Islamic Law and Society* 1, no. 1 (2019): 39–51, <https://doi.org/10.24239/ijcils.vol1.iss1.4>.

⁶ SOLAHUDDIN ABDUL HAMID et al., "Zakat Distribution Management and Poverty Issues: A Study in the State of Kedah," *Russian Law Journal* 11, no. 4s (2023): 372–79, <https://doi.org/10.52783/rlj.v11i4s.859>.

⁷ Basar Dikuraisyin, "Kompetensi Amil, Persyaratan Sampai Pelaporan: Analisis Efektifitas UU Nomor 23 Tahun 2011 Di Lembaga Zakat Jawa Timur," *Management of Zakat and Waqf Journal (MAZAWA)* 1, no. 1 (2020): 1–14, <https://doi.org/10.15642/mzw.2019.1.1.1-13>.

⁸ Rangga Ardani, Abu Kosim, and Emylia Yuniartie, "Analisis Kinerja Lembaga Amil Zakat Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Ogan Ilir Dengan Metode Indonesia Magnificence Zakat (Imz)," *Akuntabilitas* 13, no. 1 (2019): 19–32, <https://doi.org/10.29259/ja.v13i1.9526>.

relationship among zakat management institutions. It can be argued that building an ideal regulatory model for zakat institutions depends on their ability to gain trust and awareness from the public. Therefore, this research targets the socio-cultural aspect as its focus.

Sumenep Regency collaborates with the Zakat institution of Nahdlatul Ulama to construct a social framework concerning political culture. Political culture, in this context, refers to the endeavor to transform the characteristics, thought patterns, behaviors, paradigms, and social discourse regarding zakat to align with the evolving contextual framework. Unlike literacy, political culture is not a formal program; rather, it aims to alter mindsets and consensus through a scientific method that integrates religious, eco-authoritative, and sociological elements.⁹ Both zakat institutions employ these three elements to steer the community away from adhering to old, fanatical, and textual culture.

According to Mens, political culture is a normative legal element that serves as the foundation for effective structural relationships. However, structures formed with irrelevant cultures can lead to dysfunction and disparity. This is evidenced by the dysfunction between zakat institutions and zakat amil institutions in Indonesia, which is a manifestation of a failure to master culture.¹⁰ To form ideal relationships and direct culture towards national aspirations, an effort known as political culture is necessary. Indirectly, political culture also shapes structural relations. Therefore, this research is important for uncovering socio-cultural aspects through the practice of political culture by zakat institutions in Madura as a model for forming structural relationships among zakat institutions.

Several previous research studies have been conducted. However, the problem of trust crisis and public unawareness as well as dissonance among zakat institutions has not yet found a solution. So far, the focus of the study is only directed at strengthening zakat institutions, contextualization, and zakat management patterns. Ritonga revealed that the weak relationship between BAZNAS and zakat institutions is caused by the necessity of reporting zakat to BAZNAS.¹¹ While on the other hand, zakat institutions are able to collect and distribute according to the mandate of the law.¹² Another research result, the performance of too many zakat institutions in Indonesia with the same division of tasks, this causes the community to be passive.¹³ The transformation of religiosity towards the economy cannot be done well, because community participation is only as an economic object.¹⁴ Creating disparity between assets and amil performance. In fact, if zakat is juxtaposed with the state's poverty

⁹ Rizal Fahlefi, "Model of Zakat Utilization Based on Local Geographical Potential in West Sumatra," *ZISWAF: JURNAL ZAKAT DAN WAKAF* 9, no. 1 (2022): 32, <https://doi.org/10.21043/ziswaf.v9i1.14551>.

¹⁰ Danica Dwi Prahesti and Priyanka Permata Putri, "Pemberdayaan Usaha Kecil Dan Mikro Melalui Dana Zakat Produktif," *Ilmu Dakwah: Academic Journal for Homiletic Studies* 12, no. 1 (2018): 141–60, <https://doi.org/10.15575/idajhs.v12i1.1905>.

¹¹ Pandapotan Ritonga, "ANALISIS AKUNTANSI ZAKAT BERDASARKAN PSAK NO. 109 PADA BADAN AMIL ZAKAT NASIONAL (BAZNAS) SUMATERA UTARA," *KITABAH: JURNAL AKUNTANSI DAN KEUANGAN SYARIAH* 1, no. 1 (2017): 109.

¹² Qurroh Ayuniyyah, Didin Hafidhuddin, and Hambari Hambari, "The Strategies in Strengthening the Role of Zakat Boards and Institutions in Indonesia," *International Journal of Zakat* 5, no. 3 (2020): 73–87, <https://doi.org/10.37706/ijaz.v5i3.244>.

¹³ Mohammad Bintang Pamuncak, Bayu Taufiq Possumah, and Diva Azka Karimah, "Investigating Zakat Institution Performance in Indonesia : A DnD Analysis on PSAK Syariah No . 109," *International Journal of Zakat (IJAZ)* 6, no. 2 (2021): 91–104, <https://ijazbaznas.com/index.php/journal/article/view/282/110>.

¹⁴ A A K Karim, A Jumarding, and A Ahmad, "The Role of Zakat in National Economic Transformation through Regional Economic Growth in South Sulawesi Province," *International Journal of ...* 8, no. 2 (2022): 75–98, <https://doi.org/https://ijcf.ticaret.edu.tr/index.php/ijcf/article/view/300>.

alleviation program, it has not been able to reduce poverty because of the crisis of trust.¹⁵ There is no research that examines the construction of social culture to build trust as the inclusion of zakat institutional relations in Indonesia.

Method

This research employs a qualitative design with an institutional phenomenological approach, chosen due to its focus on social and institutional phenomena.¹⁶ The phenomenon of legal institutions in society serves as the object of study, forming the basis for the application of philanthropic institutional policies to uncover the ideal relationships among zakat institutions. The selection of research samples is conducted through the purposive sampling technique, where the selected samples are considered capable of meeting data quality standards.¹⁷ Samples are drawn from various segments of Madura society, including BAZNAS Sumenep Regency, the management of LAZIZNU Branch Sumenep, young religious leaders, and community members. From these samples, data regarding the construction of political culture aimed at building trust and institutional relationships are obtained. Data for this research are collected through interviews with informants as per the research needs.¹⁸ Once the data are gathered from interviews, they are reduced according to the primary focus, narrated, and summarized into field data using Miles and Huberman's data analysis techniques.¹⁹

Community culture in zakat implementation

The presence of the community is a crucial element in zakat management. To achieve a successful management function, community participation is essential.²⁰ This is because the community plays a dual role in management; on one hand, as muzakki or zakat payers, and on the other hand, as mustahik or beneficiaries of empowerment. Muzakki plays a pivotal role in zakat disbursement since their presence determines the mustahik as the recipients.²¹ Therefore, focusing strategies on muzakki to pay zakat becomes more important and absolute. The community's awareness to pay zakat in fulfilling zakat obligations depends on how this culture is built. Currently, the community's awareness remains at a basic level and affects trust in zakat institutions. It can be said that to foster trust in zakat awareness through socio-cultural construction, it is crucial to build trust in zakat institutions through the construction of social culture.

In the religious aspect, the Madurese community is known as a devout and tradition-oriented society, as evidenced by their daily lives characterized by religious observance. Religion serves as a strong foundation in all political, social, economic, and cultural activities.

¹⁵ Hary Djatmiko, "Re-Formulation Zakat System as Tax Reduction in Indonesia," *Indonesian Journal of Islam and Muslim Societies* 9, no. 1 (2019): 135–62, <https://doi.org/10.18326/ijims.v9i1.135-162>.

¹⁶ Burhan Bungin, *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, Dan Ilmu Sosial Lainnya* (Jakarta: Kencana Prenada Media Group, 2018).

¹⁷ John W. Creswell, *Research Design, Qualitative, Quantitative and Mixed Methods Approaches, Trans* (Yogyakarta: Pustaka Pelajar, 2016).

¹⁸ Lexy J. Meleong, *Metodologi Penelitian Kualitatif Edisi Revisi*, 22nd ed. (Bandung: PT REMAJA ROSDAKARYA, 2006).

¹⁹ Mohammad Faizal Amir, *Metodologi Penelitian Dasar Bidang Pendidikan*, 2nd ed. (Sidoarjo: UMSIDA Press, 2017).

²⁰ Mudita Sri Karuni, "Pengaruh Dana Zakat Terhadap Pembangunan Manusia," *I-Finance: A Research Journal on Islamic Finance* 6, no. 2 (2020): 125–35, <https://doi.org/10.19109/ifinance.v6i2.6469>.

²¹ Fiqih Afriadi and Yulizar D Sanrego, "Mengurai Permasalahan Distribusi Zakat Kepada Fakir Miskin: Pengalaman Organisasi Pengelola Zakat Baznaz, Dompot Dhuafa, Dan Lazizmu," *Jurnal Madania* 20, no. 1 (2016): 23–36.

The logic of religious understanding among the Madurese has reached a high level, and their firmness and devoutness often lead to fervent devotion.²²

However, apart from being known for their devoutness and piety towards Islamic teachings, the Madurese community is also recognized for their adherence to traditions and customs, which are fundamental values of Madurese behavior. Obedience and adherence to religious teachings and local customs can only be altered by the leaders commonly referred to as "elders" (pangaseppo in the Madurese language) and religious figures. Similarly, in the implementation of zakat as part of the pillars of Islam, its execution is entrusted to religious figures, namely, ulama (religious scholars) and community leaders.²³

Zakat is a religious ritual aimed at fulfilling an obligation. However, in certain contexts involving the interests of many families and individuals closely tied to their status, class, and social strata within the community, the culture of giving zakat follows longstanding social patterns that have remained unchanged. Therefore, socio-economic impact is not a specific consideration, but rather the role of the zakat collector within the community.²⁴ Based on this, a persuasive approach and acknowledgment of piety are essential requirements for zakat collectors, both individually and institutionally.

The culture within society is also greatly influenced by religious thoughts and actions. This gives rise to three forms of culture within society. First is religious culture. In religion, including fulfilling the obligation of giving zakat, individuals follow the structural patterns established by religious figures, religious leaders, or clerics. In society, understanding and practicing religion cannot be separated from tradition. Tradition is a phenomenon or condition that has existed for a long time, performed repeatedly, and believed to be true. The distribution of zakat, both zakat on wealth and zakat on income, which must be paid by every Muslim before *Eid al-Fitr* in the holy month of Ramadan, is influenced by religious and traditional norms.²⁵

There is a specific pattern in the religious culture, which is also known as a religious tradition. The first perspective perceives the implementation of zakat solely as an act of worship. This perception leads to an ambiguous religious understanding that does not consider social productivity. On another note, productivity itself is deemed taboo because it has the potential to diminish the value of worship. Blending worship with socio-economic values is considered a fatal aspect of religion. Moreover, zakat is a fundamental pillar of Islam, its existence being highly sacred compared to other religious practices. However, such sanctity gives rise to a character that is resistant to change or becomes fanatical.²⁶

²² Karim, Jumarding, and Ahmad, "The Role of Zakat in National Economic Transformation through Regional Economic Growth in South Sulawesi Province."

²³ Edi Sahputra Siregar, "The Views of NU Ulama in Medan about Polygamy," *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences* 3, no. 3 (2020): 2551–59, <https://doi.org/10.33258/birci.v3i3.1242>.

²⁴ Fernando Gertum Becker et al., "The Poligamy in Indonesia: Tradision and Culture," *Syria Studies* 7, no. 1 (2015): 37–72, https://www.researchgate.net/publication/269107473_What_is_governance/link/548173090cf22525dcb61443/download%0Ahttp://www.econ.upf.edu/~reynal/Civil_wars_12December2010.pdf%0Ahttps://think-asia.org/handle/11540/8282%0Ahttps://www.jstor.org/stable/41857625.

²⁵ Amirullah et al., "Functions of the Agency of Amil Zakat, Infaq, Sedakah and Its Management in Gowa District, South Sulawesi Province, Indonesia," *Asian Journal of Applied Sciences* 10, no. 4 (2022): 366–78, <https://doi.org/10.24203/ajas.v10i4.7023>.

²⁶ Basar Dikuraisyin, Ghosyi Harfiah Ningrum, and Julianinggar Lusiana Isnaini, "Asset Waqf Management Model in the Health Sector LAZNAS Daarut Tauhiid Peduli Surabaya," *AL-FALAH: Journal of Islamic Economics* 7, no. 2 (2022): 227, <https://doi.org/10.29240/alfalah.v7i2.4921>.

“Zakat is one of the commandments of Allah and the Prophet, obligatory for Muslims as it is one of the pillars of Islam. Zakat signifies the relationship between a servant and their Lord, reflecting sincerity and obedience to His command. We understand that zakat on wealth can be donated to the poor, which is highly noble. However, if extended to other economic realms, we believe it would be unethical and inappropriate. Improper allocation could diminish its virtues. Let the Kyai distribute it to the needy here”.²⁷

The second, there is a transcendental social culture that links worship practices to divine matters. Every act of worship holds a divine value. The connection of worship to divine elements reinforces the view that zakat is a worship practice that cannot be mixed with social activities.²⁸ Zakat holds a transcendental value as it can purify the soul from negative traits. Altering the essence of zakat or expanding it into the social realm is seen as diminishing its sacred value. In other words, the distortion between worship in the socio-economic sphere can reduce the divine values.

“Zakat is different from charity. Zakat is obligatory and charity is sunnah. Because it is an obligation, Allah rewards it immediately. Zakat is a matter with Allah, not to humans. So it cannot be entrusted to people who are far from Allah. Zakat is also to purify our sins, to get closer to Allah”.²⁹

Thirdly, there is a culture of obedience to religious figures. The religious adherence pattern of the Madurese community is influenced by religious authorities such as ulama (Islamic scholars). In this regard, the community's religious attitude towards ulama is nurtured in all aspects of life. The role of the kiai (religious leaders) is not only limited to spiritual aspects but also extends to broader social aspects. Geertz suggests that the role of the kiai is not just as a mediator of Islamic law or doctrine but also as a social change agent and cultural broker. This means that the Kiai has a very broad scope to enter into all aspects of community life.

The extensive role of the kiai in society has given rise to a sacred cult around zakat. The administration of zakat is considered unblest if it is not distributed through the figure of the kiai.³⁰ Consequently, zakat through the kiai is deemed sacred and normatively valid. Conversely, zakat given to non-religious authorities may diminish the legitimacy of the wealth. Kiai is a religious term (authority power), and likewise, zakat is part of religious rituals, thus religious rituals are considered complete when channeled through the role of the ulama.

²⁷ Quraisy Makki, “Interview” (Sumenep, 10 November, 2023).

²⁸ F A Yahya and N Nasrulloh, “The Relevance of Maqashid Sharia in Green Economy (Study of Coastal Tourism Area Mangrove Park Labuhan, Bangkalan-Madura),” *El-Faqih: Jurnal Pemikiran Dan Hukum ...* 8 (2022), <https://ejournal.iaifa.ac.id/index.php/faqih/article/view/731%0Ahttps://ejournal.iaifa.ac.id/index.php/faqih/article/download/731/601>.

²⁹ Moh. Djazuli, “Interview” (Sumenep, 13 September, 2023).

³⁰ Ahmad Hakam; Dewi Anggraeni; Abdul Fadhil, “Tren Gerakan Keislaman Di Perguruan Tinggi: Tipologi, Metode Dan Responnya Terhadap Fenomena Keberagamaan Di Indonesia,” *International Conference on Islam and Civilization (ICIC)*, 2019, 355.

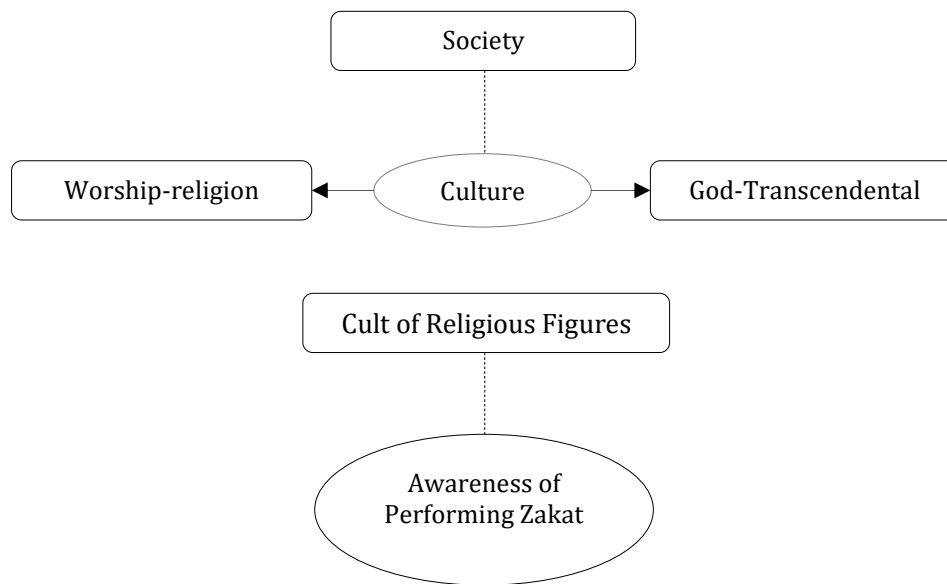


Figure 1. Community Culture in the Implementation of Zakat

Political culture construct in building zakat awareness

The Madurese community exhibits a deeply religious character and attitude, representing the culmination of religious phenomenology in Indonesia. One aspect of this is their socio-religious character, which still reinforces the roots of classical Islamic tradition; less adaptable to change and firmly rooted in past traditions. This is evident in zakat practices, where the tradition of channeling zakat to village leaders and reluctance to accept contextualization of obligatory zakat objects such as professional zakat, productive zakat, investment zakat, and others are strongly believed by the community. Such cultural characteristics are reinforced by zakat institutions such as BAZNAS and NU Zakat Amil Institutions in Madura through an effort known as political culture, which is a theory of social construction that combines cultural elements and authority structures in religious aspects.

The culture of zakat implementation in Madurese society is built through three models of political culture; first, the authority comparison model. The presence of religious leaders such as ulama, traditional leaders, and dignitaries has been established and institutionalized as the authoritative figures for issuing fatwas on religious issues in the community and as guardians of newly introduced cultures.³¹ Religious figures play a crucial role in shaping understanding, character, and religious attitudes in practicing religion. Moreover, the authority of these religious figures supersedes other authorities, including in zakat-related matters, following the dialectics of religious thought and behavior of the ulama. In clearer terms, if the religious understanding of the ulama does not accept contextualization, then zakat practices in the community also reflect this stance.

Meanwhile, other authorities - in the field of zakat - are established by the government to manage zakat funds based on the principles of benefit, justice, and productivity, and can

³¹ Perspektif Wael B Hallaq, "Kontekstualisasi Hukum Islam Dalam Realitas Sosial-Budaya" 3, no. 1 (2022): 17-38.

evolve based on Law number 23 of 2011 concerning Zakat Management.³² These authorities are known as zakat collectors in BAZNAS and LAZIZNU. These authorities aim to develop zakat funds in the socio-economic realm and even enhance state revenue. The evolution of religious worship aspects into religious-economic ones, a pattern of zakat management practiced during the golden age of Islam, underwent a shift when Islam entered Indonesia and was not yet able to translate the function of zakat into broader domains.³³

Recognizing the authority of religion - individual ulama - as an authority inseparable from the culture of society and, on the other hand, the presence of non-religious authorities difficult to replace the role of ulama, the pattern of comparison between authorities becomes the solution. BAZNAS, as a zakat institution established by the government, is an authority that finds it difficult to win hearts or enter into social subcultures. Meanwhile, LAZIZNU is a zakat institution that possesses social capital but lacks structure, which can be the basis for cooperation with religious figures. Therefore, religious figures, ulama, who are trusted as the sole authorities in religious affairs in society, are appointed as zakat collectors in partnership with LAZIZNU and BAZNAS.

The existence of ulama within society is not a new phenomenon. Within the framework of social structure, the ongoing cultural order cannot be challenged with reality in a frontal manner, but rather through the intensity of language communication and social cooperation. Introducing counter-authorities is a frontal way to integrate with the culture of society. Thus, making ulama as zakat collectors in LAZIZNU and BAZNAS is a cultural policy to transform the religious character of society, including in the zakat administration.³⁴

Structural comparison, as Antony Giddens refers to it, is where external social agents and internal social agents are integrated into one structure. Ulama are internal social agents that should be likened to a social structure, namely zakat institutions. Therefore, ulama, as authorities with crucial influence in society, are placed as zakat collectors, representing the place of non-religious authority.³⁵ The comparison between these two authorities gives rise to trust and awareness in carrying out zakat and accepting contextualization as a normal matter. Secondly, there is the stigmatized literacy model. This model delves into the ego aspect of religious understanding and knowledge. The community's knowledge of zakat is transformed through direct participation. As Duhrendorf stated, to change the fanatic knowledge and thoughts of the community towards religion, they must be involved in the change.³⁶ This means that the concept of literacy in understanding zakat is subtly carried out by making humans as the capital and structure as the agent. The community is not placed as an object

³² Mohammad Muchlis Solichin and Achmad Muhlis, "Correlation between Religiosity and Student Achievement Motivation in Islamic Education Science Students," *International Journal of Innovation, Creativity and Change* 11, no. 10 (2020): 406–20.

³³ T M Putri and S Herman, "Pengaruh Model Penerimaan Teknologi Dan Literasi Keuangan Syariah Terhadap Niat Transaksi Zakat, Infaq, Dan Sedekah (ZIS) Berbasis Digital (Studi Kasus ...," *Al-Istimrar: Jurnal Ekonomi Syariah* 1 (2022): 186–214, <https://jurnal.islahiyah.ac.id/index.php/istimrar/article/view/149%0Ahttps://jurnal.islahiyah.ac.id/index.php/istimrar/article/download/149/113>.

³⁴ Enden Haetami, "Islamic Law Enforcement Through Religious Courts in Indonesia," *ENDLESS: International Journal of Future Studies* 2, no. 2 (2019): 71–81, <https://doi.org/10.54783/endlessjournal.v2i2.105>.

³⁵ Wasilatur Rohmaniyah, "Optimalisasi Zakat Digital Melalui Penguatan Ekosistem Zakat Di Indonesia," *Al-Huquq: Journal of Indonesian Islamic Economic Law* 3, no. 2 (2022): 232–46, <https://doi.org/10.19105/alhuquq.v3i2.5743>.

³⁶ Mimit Primyastanto et al., "The Business Evaluation Analysis of Milkfish Otak-Otak (Chanos Chanos) at Gresik District, East Java," *International Journal of Scientific and Technology Research* 8, no. 12 (2019): 444–48.

merely playing a role in giving zakat funds but also as a subject collectively managing some zakat fund programs.

As part of social capital, the community is involved as participants or active members in events organized by BAZNAS and LAZISNU partner organizations. They are indirectly provided with modern zakat knowledge filled by ulama as zakat collectors. This is done because of their strong emotional religious connection, enabling the community to accept forms of change. Additionally, the form of social capital applied by BAZNAS and LAZISNU involves incorporating *mustahik* (beneficiaries) into empowerment programs. Examples include the sustainable cart program, "Mother" catering, and individual beneficiary business capital assistance. Like a snowball effect, pebbles thrown directly into the mass will dismantle the structure. Similarly, the solid religious understanding will crumble with changing stigmas.

"Initially, many were fanatical about productive zakat, but gradually it changed. The type of people in Madura and Java, as well as many in other countries, are obedient to ulama or traditional leaders. The key is, we give ulama to fill zakat literacy activities. We also involve the *mustahik* community who manage zakat funds. So over time, they change their view that zakat is not only in the form of assistance but can also be used for business. We are together with BAZNAS and supported by the local government".³⁷

Third, the personal community model. In this third model, cultural politics are directed towards internalization, where - in social structure theory - individual communities have detached themselves from ancestral traditions and collective norms. They are capable of independent thinking and decision-making while understanding their religion. In this aspect, the community acts as the fund collector for zakat and directly engages in efforts for zakat management function, not as zakat collectors, but as drivers of religious ego and organizational members. The assumption is that in every community, there are primary stakeholders who influence families or societies.

These individuals are known as societal figures or non-religious leaders who influence the thinking of others. They are strategically placed within organizations to carry out grassroots zakat management work. Sociologically, individuals in society require recognition in the form of social institutions (social orders) to actualize their potential and strength as a result of the trust brought by their families.³⁸ Therefore, their social role is manifested in their role as members of an organization such as joining NU as part of LAZISNU and partnering with BAZNAS. In this position, branches of LAZISNU are formed in villages to drive zakat collection efforts

From the three political cultures above, the pattern of social constructs in the implementation of zakat is illustrated below.

³⁷ Moh. Djazuli, "Interview."

³⁸ Zakiyuddin Baidhawiy, "Building Harmony and Peace through Multiculturalist Theology-Based Religious Education: An Alternative for Contemporary Indonesia," *British Journal of Religious Education* 29, no. 1 (2007): 15–30, <https://doi.org/10.1080/01416200601037478>.

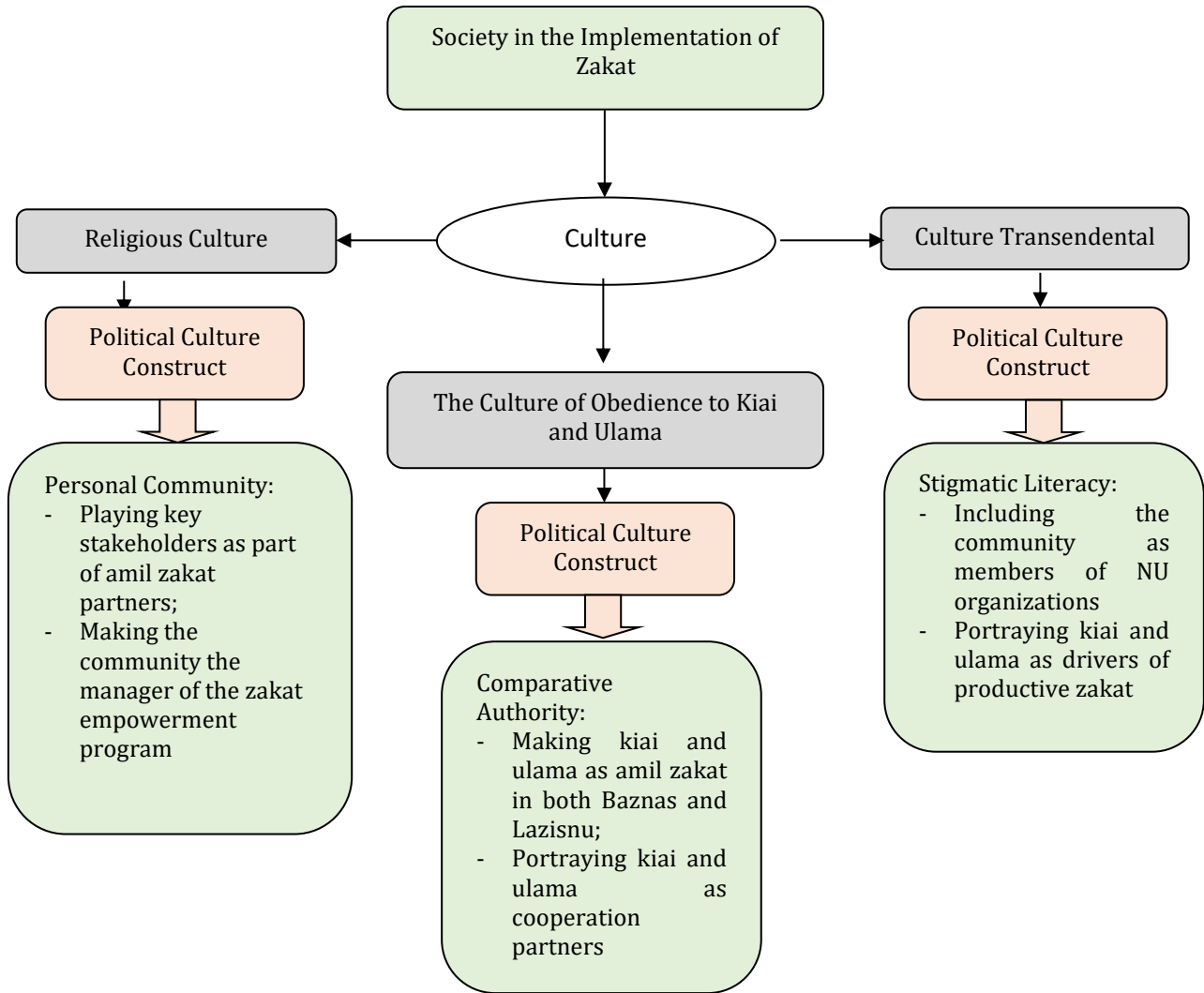


Figure 2. Pattern of social contract in the implementation of zakat

Reconstructing the institutional relationship of zakat

Law Number 23 of 2011 highlights the urgency of Zakat Management, which regulates the institutional relationship between BAZNAS as a government-established institution and amil zakat institutions established by the community. From a regulatory perspective, both BAZNAS and LAZ have management functions to collect, manage, distribute, and oversee zakat funds. However, in terms of relationships, BAZNAS acts as a supervisor and controller of zakat management in LAZ, while LAZ must report to BAZNAS. The organizational hierarchy of zakat management in Indonesia can be depicted in the diagram below.

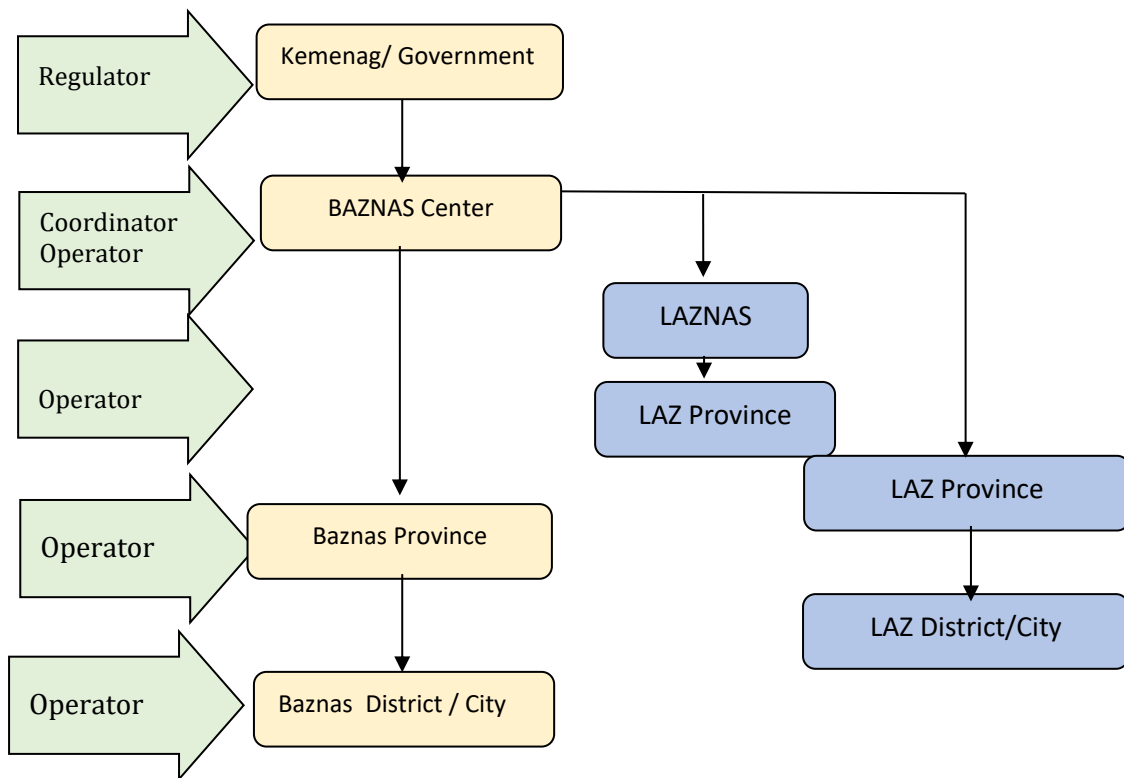


Figure 3. The hierarchy of duties and functions of zakat management organizations in Indonesia
Source: processed by author ³⁹

The diagram above illustrates that BAZNAS plays a dual role; on one side as a coordinator and on the other side as an operator. As a coordinator, BAZNAS functions as a supervisor and regulator where, according to Indonesian laws and regulations, BAZNAS holds a higher position compared to private amil zakat institutions. This position is equivalent to specialized institutions in Persia and Saudi Arabia, where the government establishes independent zakat institutions overseeing zakat institutions in smaller areas (subdistricts).⁴⁰ Besides acting as a coordinator, BAZNAS also serves as an operator, carrying out zakat management functions such as collection, distribution, and utilization of zakat funds. In this position, BAZNAS is on par with LAZ, which is also an operator.

This hierarchical pattern, sociologically, gives rise to crucial issues, including social jealousy. LAZ, as a socio-economic institution that existed before BAZNAS, feels superior. This is because LAZ has strong ties, trust, and contributions to the microeconomy, even before Indonesia's independence. The role and contributions of LAZ cannot be disregarded easily. This existential jealousy, in practice, leads to integration issues among zakat organizations, especially in competition within society. Secondly, there is a gap between potential and attention. Despite the significant potential of zakat funds, only 20% to 30% are effectively

³⁹ Aris Puji Purwatiningsih, "Why Do Indonesia Zakat Collection Not as Effective as Malaysia's?," *HIKMATUNA: Journal for Integrative Islamic Studies* 6, no. 1 (2020): 74–90, <https://doi.org/10.28918/hikmatuna.v6i1.2100>.

⁴⁰ Siah Khosyi'ah et al., "Absolute Competence in the Fields of Alms in the Religious Courts," *International Journal of Islamic Khazanah* 11, no. 2 (2021): 90–102, <https://doi.org/10.15575/ijik.v11i2.12428>.

utilized.⁴¹ This indicates that the public's trust in BAZNAS is very low because the community's interests tend to focus on LAZ. This situation leads to organizational relationship issues negatively impacting management patterns, favoring specific potentials and attention, especially regarding the community.

The relationship pattern depicted in the section requires effective reconstruction that can facilitate collaboration among zakat organizations.⁴² Reconstruction is based on social realities because, fundamentally, the construction of relationships is sociological, not merely normative. The Madura region is among the areas capable of aligning BAZNAS, LAZ, and individual amil zakat. Inter-organizational zakat relationships can run parallelly in carrying out zakat management functions. The relationships among zakat organizations are based on social compliance, preferences, and religion, where community organizations as institutional assets can restructure communities with cultural patterns.⁴³

Some organizational relationship constructions undertaken by BAZNAS, LAZIZNU, and Young ulama in Madura are, firstly, the reconstruction of role relationships. If we look at the role map among zakat organizations according to the law, BAZNAS has a dual role; coordinator and operator, while LAZ only functions as an operator.⁴⁴ Such a position creates a significant gap in relationships. Therefore, BAZNAS Madura, LAZIZNU, and trusted individual Amil Zakat within the community are making sociological breakthroughs aimed at collaborating on the roles and functions of each Zakat organization. This involves mapping out areas and coordinating priority scales, and cultural relationships.

“The first sociological breakthrough is mapping out collection areas and coordinating priority distribution scales. In the corporate, institutional, and profit-seeking organizational sectors, fundraising is conducted by BAZNAS. Meanwhile, at the grassroots level in the community, the task of fundraising falls to LAZ. Thus, what occurs is not a competition but rather a comparison of roles. The presence of BAZNAS in companies, hospitals, banks, and so forth is for coordination purposes. This allows employees who are required to pay zakat to have their zakat collected. In the community, such as traders, farmers, boarding house owners, and others, the task falls to LAZ to collaborate with ulama or individual amil zakat”⁴⁵

The second one is a cultural relationship. The existence of laws and regulations must not contradict the social norms prevalent in society. Cultural aspects related to zakat implementation, such as the role of kiai and ulama as zakat figures, the perception of zakat merely as an act of worship, fanaticism towards specific recipients, and so forth, are deeply

⁴¹ Robiatul Auliyah and Basuki Basuki, “Ethical Values Reflected on Zakat and CSR: Indonesian Sharia Banking Financial Performance,” *Journal of Asian Finance, Economics and Business* 8, no. 1 (2021): 225–35, <https://doi.org/10.13106/jafeb.2021.vol8.no1.225>.

⁴² Leni Nurmala and Yoslan Koni, “DIFFERENCES AND SIMILARITIES IN THE DIVISION OF INHERITANCE LAW ACCORDING TO ISLAMIC LAW AND JAVANESE CUSTOMARY LAW IN INDONESIA IN A COMPARATIVE STUDY OF LAW, so That,” *International Journal of Educational Review, Law And Social Sciences (IJERLAS)* 2, no. 1 (2022): 129–42, <https://doi.org/10.54443/ijerlas.v2i1.134>.

⁴³ Firman Ardiansyah et al., “Digitalisasi Filantropi Islam Pada Pesantren Di Pulau Madura Digitalization of Islamic Pillantrophy in Islamic Boarding Schools on the Island Of,” *Journal Of Islamic Banking And Shariah Economy* 1, no. 2 (2021): 225–55.

⁴⁴ Purwatiningsih, “Why Do Indonesia Zakat Collection Not as Effective as Malaysia’s?”

⁴⁵ Moh. Djazuli, “Interview.”

ingrained beliefs that government regulations cannot spontaneously change.⁴⁶ Not all laws can be accepted by society, as the essence of law is twofold: as a form of control and social engineering. In situations of cultural conflict and state regulations, one party must adhere to the principle of submission to create social engineering. Therefore, the existence of Zakat Law No. 23 of 2011 is subject to the cultural norms of society following the pattern of social engineering.⁴⁷ Such a pattern does not diminish the substance of the law in any way but rather achieves the objectives of the law through a different approach.

Secondly, there's a reconstruction of business relationships. Sociologically, LAZ, as a zakat institution formed by society, is more trusted and has a stronger social interest in the community.⁴⁸ However, in practice, concerning the management of growing and productive zakat funds, both ulama and LAZ have not fully managed them effectively. Unlike BAZNAS, which has more established human resources in economic concepts and is equipped with an entrepreneurial spirit.⁴⁹ With these differing potentials, BAZNAS is granted specific authority to create community economic empowerment programs, to develop zakat funds productively. BAZNAS is positioned as the formulator of economic development products, while LAZ is positioned as the program implementer.

"There is a tough cart program for *mustahik* or people who have ultra-micro businesses, a weekly basic food program for families who sell necessities, the "EmBer" (rice economy) program and so on, those who initiate starting from planning, achievement, evaluation are Baznas, we don't understand the knowledge. Like PSAK 109, measurements of performance achievements, those who understand are BAZNAS. So we trust and entrust it. While we move to collect in the community. So there is good collaboration, not competition or conflict. That's how zakat institutions in the regions should be".⁵⁰

Thirdly, there's a reconstruction of partnership relationships. In the social construct, the position of ulama holds a strategic position in society. Ulama has cultural, social, and religious authority. In some regions, ulama establishes zakat institutions as entities that collect and distribute zakat funds from muzakki to mustahik. Society fully trusts the decisions of these zakat institutions. However, there are also areas where zakat institutions are not established, and zakat is collected and distributed solely by ulama on an individual basis.⁵¹ This second pattern is known as individual amil based on the Constitutional Court decision in 2012. Such a hierarchical structure is strong and cannot be changed even though the government has established BAZNAS, which is led by professional resources.

⁴⁶ Yusuf Faisal, Ety Murwaningsari, and Tatik Mariyanti, "MAQASHID SHARIAH MUZAKKI' S REVIEW USING THE LATEST SEVEN DIMENSIONS," 2022, 1285–97.

⁴⁷ Cahyo Budi Santoso, Mohammad Nizarul Alim, and Slamet Riyadi, "Reconstruction of Zakah Governance in Indonesia (Review on the No. 23 Year 2011)," *International Journal of Engineering & Technology* 7, no. 2.29 (2018): 1015, <https://doi.org/10.14419/ijet.v7i2.29.14300>.

⁴⁸ Norliyana Izzati Mohd Nazri Nazri and Hasanah Abd Khafidz, "Zakat Harta Ahli Keluarga Dan Tanggungan Menurut Fiqh Islam Dan Impaknya," *Jurnal "Al-Shafi'i: Jurnal Antarabangsa Kajian Islam Kontemporari" Pusat Penyelidikan Mazhab Syafi'i* 1, no. 1 (2020): 1–24.

⁴⁹ Mazro'atus Sa'adah and Uswatun Hasanah, "The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) According to Maqasid Al-Sharia Perspective," *Al-Ihkam: Jurnal Hukum Dan Pranata Sosial* 16, no. 2 (2021): 302–26, <https://doi.org/10.19105/AL-LHKAM.V16I2.4990>.

⁵⁰ Moh. Djazuli, "Interview."

⁵¹ Erie Hariyanto et al., "Effectiveness of the Economic System to Zakat and Waqf for Empowerment of the Ummah in Indonesia," *International Journal of Advanced Science and Technology* 29, no. 6 (2020): 1910–16.

Referring to the strong structural pattern of ulama, BAZNAS and LAZIZNU in Sumenep Regency have developed a comparative-integrative relationship pattern so that both elements of zakat management can operate effectively. This relationship is built based on the development of culture and economy, by making all zakat organizations partners in cooperation.⁵² BAZNAS acts as a regulator ensuring that zakat institutions and individual amils operate in accordance to the law, facilitating real conditions in society, and formulating productive zakat programs in terms of distribution. In this regard, BAZNAS's zakat management function in the community is always accompanied by kiai and ulama.

The ulama and zakat institutions perform the functions of collecting, distributing, and implementing productive zakat empowerment programs. All zakat organizations carry out management functions together according to the relational roles built based on culture and social agreement. Similar to Syria and Morocco, the role of baitul maal that existed before the establishment of the wazir body has its division of roles, where the wazir body collects zakat from state and private company employees. In contrast, the baitul maal in non-company villages operates harmoniously.⁵³ Thus, BAZNAS, LAZ, and individual amils can synergize according to good zakat management functions. Below is the nurturing of zakat organization relations that have undergone a reconstruction process.

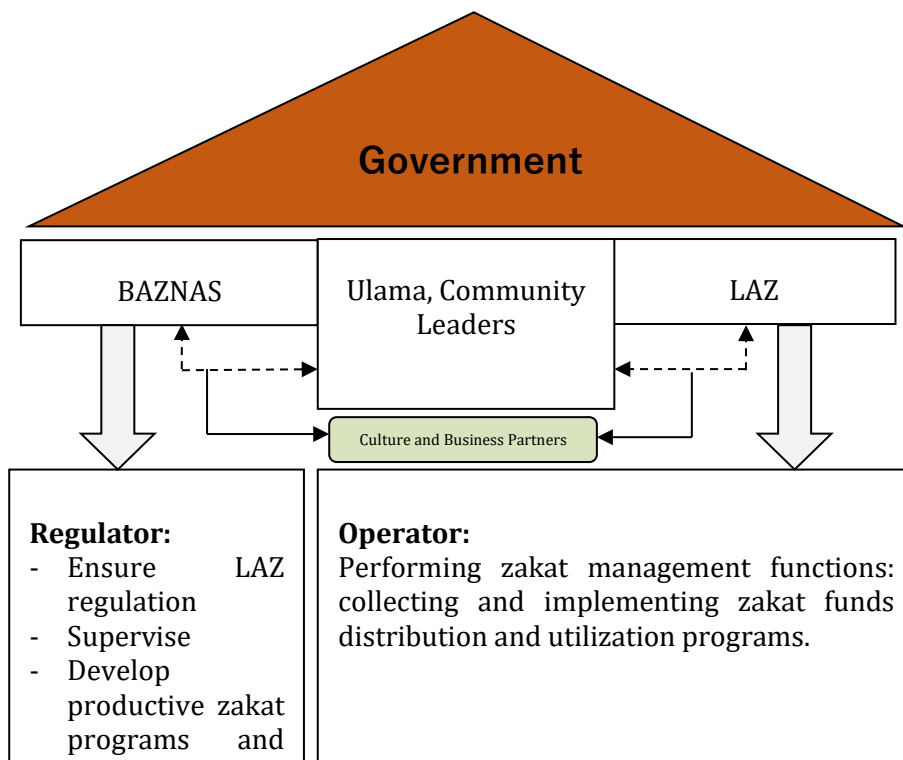


Figure 4. Relationship building of zakat organization post reconstruction

⁵² Ika Kartika Kusumawardani, "The Effect of Quality of Public Governance, Accountability, and Effectiveness of Intention to Pay Zakat in Zakat Institutionss With Trust As Moerating Variables," *International Journal of Economics, Business and Accounting Research* 4, no. 1 (2020): 266–82.

⁵³ Ajeng Sonial Manara, Arif Rachman Eka Permata, and R. Gatot Heru Pranjoto, "Strategy Model for Increasing the Potential of Zakat through the Crowdfunding-Zakat System to Overcome Poverty in Indonesia," *International Journal of Zakat* 3, no. 4 (2018): 17–31, <https://doi.org/10.37706/ijaz.v3i4.104>.

Conclusion

The research findings and discussions in the previous section lead to the following conclusions. First, efforts to cultivate a culture among communities in implementing zakat laws consist of three constructs: 1) authority construct, where zakat administrators ranging from BAZNAS, and LAZ to individual amils (ulama) compromise, with kiai and ulama serve as zakat administrators and BAZNAS as a partner. 2) contracting personal community, by making communities the subjects of empowerment programs for productive funds and as supportive stakeholders. 3) stigmatized literacy construct, where communities are made members of zakat institution partner organizations. Second, this study offers the nurturing of zakat management organization relationships that make BAZNAS, LAZ, and ulama partners in business, collaborating synergistically. BAZNAS acts as a regulator and formulator of productive zakat programs, while LAZ and individual amils serve as operators carrying out zakat management functions from collection to distribution and implementation of productive zakat utilization programs.

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