Worldview of Kiyai Sasak in the Practice of Individual Zakat Model in Lombok Indonesia

Zaenudin Mansyur\(^1\) Riduan Mas’ud\(^2\)

Abstract
This article focuses on Kiyai Sasak as an exemplary figure in a zakat management system based on equity, justice, and welfare. In reality, Kiyai Sasak implemented an individual zakat model that did not guarantee the eligible deservers’ (mustahiq) welfare of zakat at all. This study employed a sociological-normative approach and Weberian social action theory to scrutinize the issue of Kiyai Sasak's strong belief in the practice of the individual zakat model in Lombok and the sociological aspects contained in it. This research resulted in a thesis that the zakat management in the Sasak community was conducted in traditionalist, theological, and institutional manners. In addition, the individual zakat administered by Kiyai Sasak in Lombok was based on strong assumptions on accuracy (being on target), the textual understanding of religious texts, the lack of socialization, and the limited objects of zakat. These Kiyais' reasons are a form of justification for noble social principles and actions against the reality of the economic downturn of the people around him. Moreover, many Kiyai Sasak practiced the dualism of zakat at the same time, especially Kiyais who also work as Civil servants.

Keywords: Worldview, Kiyai Sasak, Individual Zakat Practice, Lombok

1. Introduction
The pros and cons of the zakat regulations managed by the government continue to persist, even though it is not publicly exposed (Rais et al., 2020). As a result, fewer people support the legal and formal regulations of zakat compared to those who refuse. This is evident from the results of zakat collection managed by the Badan Amil Zakat Nasional which is very limited in amount. On the other hand, the refusal dominantly comes from people who are not involved in government agencies in terms of work, business, and profession. This refusal has almost touched all levels of Indonesian society as a whole, starting from people with limited religious understanding to the level of religious elites (Maulana, 2017). They think that the government regulations are not important because the distribution of zakat should not be limited to certain people, but to all Indonesians who are underprivileged. As a result, the zakat management practices that have been carried out so far can be identified as the Individual Zakat Model.

\(^1\) Lecturer at the Faculty of Sharia, Mataram State Islamic University, Indonesia Email: zaenudinmansyur@uinmataram.ac.id
\(^2\) Lecturer at the Faculty of Economics and Islamic Business, Mataram State Islamic University, Indonesia. Email: riduanmasud@uinmataram.ac.id
One of the areas in the country where the condition of the society is very religious, but many do not heed the zakat regulations initiated by the government, are the people of Lombok Island, West Nusa Tenggara Province. The religiosity of the NTB Muslim community is not only obvious in the consistent implementation of ritual and social worship, but also shown by the religious community jargon (Hakim, 2019). This jargon is basically an implementation of the attitude and personality of the Muslim community on the island of Lombok, who obeys the rules of God, the Messenger of Allah, and the leader. However, the jargon of the Lombok Muslim community as a religious community that obeys the leader’s rules does not seem to be apparent, especially when viewed from the rejection of zakat regulation through the NTB Province’s BAZNAS that is actually organized to benefit many people as mandated by the Zakat Law no. 23 of 2011. Another fact is that most of the Sasak Kiyai who are not state servants have a perception, as expressed by Muslim scholars in general, that the individual zakat model is the most appropriate zakat management model to provide justice, welfare, and economic equity (Al-Ghazali, 1983). A charismatic Kiyai Sasak, Tuan Guru H. Muhammad Munir, one of the Retired Heads of the Mataram Religious Affairs Office from Rembige Mataram Lombok stated that “it is important to distribute zakat directly to help the mustad`afin people. Giving zakat directly is far more beneficial than through the Badan Amil Zakat Nasional formed by the government”. Since becoming an employee, this Tuan Guru has never given zakat through intermediaries such as the Badan Amil Zakat Nasional, Lembaga Amil Zakat, and Badan Amil Zakat, Infaq, and Shodaqoh (Munir, 2018).

The same statement was postulated by H. Muhammad Yusuf Penghulu (religious leader) in Pringgarata, Central Lombok. According to him, zakat must be given directly to people who are considered entitled to receive it because there will be doubts if it is managed by others (Yusuf, 2018). This doubt does not mean distrust of BAZIS, LAZ, or BAZNAS, but rather because they do not directly see the management mechanisms. Thus, the individual zakat model is the best choice for the distribution of zakat so that it is delivered accurately or on target to people who are in the poor criteria according to Kiyai (Munir, 2018).

Taking these facts into account, this paper aims to reveal the doctrines and factors that underlie the practice of the individual zakat model that is consistently carried out by the Kiyai Sasak in Lombok. In addition, the uniqueness of this research becomes the researchers’ strong basis for studying it. Although there are many other researchers who discuss Kiyai but the ones who examine the practice of the Kiyai’s individual zakat model have not existed at all. For example, the dynamics of Tuan Guru's thoughts on Islamic law until the issuance of a regional regulation on zakat in Lombok. Moreover, this research is very different from the results of Saprinal Manurung's research, which examined the role of Islamic religiosity in the development of Zakat Institutions for the welfare of society (Manurung, 2014). Thus, the purpose of this study is to examine the zakat management in the Sasak community, which focuses on the individual model of zakat management by Kiyai to reveal the motivations that encourage them to do it consistently.
2. Literature review

2.1 Kiyai as Social Figures in Lombok Sasak Community

The title of Kiyai is based on the ability of a person to understand and apply religious concepts and theories in his life (Saiful Akhyar Lubis, 2007). It is not only the religious knowledge that they emphasize, but also the person's ability to maintain the customs or traditions that exist around them (Fahrurrozi, 2018). Meanwhile, the Kiyai title referred in this study aligns with Rahiman Dani who defined Kiyai as a figure who has a sufficient ability in administering religious affairs and to act as role models in daily life (Khoiri, 2022). In a spiritual practice aspect, he has a consistent attitude in carrying out his obligations as a servant of Allah and his obligations as a social being. Therefore, according to Qolbi Khoiri, a Kiyai has a devout personality to perform the five daily prayers, fasting, and other Mahdah worships. In a social dimension aspect, they have a noble social personality that is characterized by the spirit of helping the community through words, actions, and thoughts. In terms of words, they can give advice to others if needed. Meanwhile, the results of the interview could strengthen the Kiyai's terminology declared by the aforementioned figures. For example, H. Muridun stated that Kiyai's actions must be marked by their loyalty in carrying out social tasks that have been programmed in society. In terms of thoughts, they are often asked for help to provide solutions in resolving cases that occur in a family (Muridun, 2018).

The Kiyais who were the target of this research were the Kiyai Sasak, who embraced the Islam Waktu Lima like the Islamic community in general who made Islam a religion that guides humans in all aspects of life in the world. It is not Kiyais who is meant by Islam Wetu Telu who consider a local customary law as a highly crucial aspect to be pursued and preserved as well as a guide to undergo all dimensions of life in the world and the hereafter. The Kiyais in this study are slightly different from the Kiyais on the island of Java who generally have extensive religious knowledge, a very noble social personality, many Islamic boarding schools and students, and teach religious lessons both in the Islamic boarding school and in the society (Djamas, 2008). The name of the Kiyai, the object of this research, is the Kiyai title which is indeed a cultural heritage name given to people who are considered experts in the field of religious study.

The daily task of the Kiyai is to take care of dead bodies. Starting from the stage of making the mortuary carriage, bathing, shrouding, praying, and digging a hole to be prepared as a grave (Asnawi, 2009). Asnawi's opinion was strengthened by the results of the researchers' interview with H. Djafri Badri, a Kiyai in Lombok Mataram, who said that this model of Kiyai is very enthusiastic in leading Dzikir and Tahliyan events in each grieving family. As long as the events are held, for example, the ninth-day, fortieth-day event, a hundredth-day, and there is even a thousandth-day event, it becomes an advantageous platform to get money that they cannot leave behind.

2.2 Religious belief as a driver of individual zakat practices

To talk about religion in its function as a motivator of human social action, it is to re-explain the differences in views on the definition of religion
caused by differences in one's understanding and spirit (Kahmad, 2002). In Max Weber's analysis, the religion that can motivate a person's social behavior depends largely on the level of belief in the religion he adheres to. This reality is a sociological phenomenon about human behavior that wants the meaning of life in the form of ideas about rational actions in understanding and interpreting human behavior known as the concept of Ideal type (Weber, 2002). Max Weber's theory became relevant to the practice of individual zakat in the Kiyai community in Lombok, Indonesia. Because the power of belief about the diversity of each member of society in the management of zakat assets is very influential. It is therefore true that later Max Weber stated that people would continue to follow the rules of experience told by religion, although it did not seem to be of much importance in their lives. It is therefore no wonder that Max Weber divides the ideal social action of man according to one's level of religious understanding can be categorized into four categories; 

First, is it a zweckra-tional or rational practice; that is, human behavior rational ideals. This form of orientation includes precise calculations and the taking of the most effective means for clearly selected and considered, or targeted (Greisman & Ritzer, 1981). This frame of mind is logical, scientific, and economical so that it is naturally very relevant to the motivation of the Kiyai Sasak in distributing their zakat assets individually because they are considered to be rationally distributed so that firmly believe their zakat is right to have been distributed on target. Second, is the wertrational or rational behavior of values. According to this model, a performer is engaged in an absolute important value or value of the activity in question. He pursues values more than takes into account the means in an evaluative-neutral way. This theory is also very appropriate in dissecting the view of kiyai sasak in the distribution of zakat individually because what they are looking for is that the value of zakat is not for people to know many through. Ketiga, is an ideal type for affective or emotional acts; This action is completely emotional, because it becomes irrational in human daily life (Foa et al., 2006). The Kiyai action dominated by the strong feeling that through the individual path zakat can be channeled appropriately is a practice that fits this theory as its scalpel in this study. The fourth is, traditionalist. This category includes behaviors that are based on habits that arise from established practices and respect for existing authority. Weber also takes into account intentionality as something implicit and relatively subconscious (Lu et al., 2004).

2.3. Justice-based Zakat distribution model

The word justice is synonymous with al-qist, namely equality. Therefore, the term justice should not be equated with an equation. In line with this understanding Yusuf Qardawi gave statement that justice is a balance between various individual potentials, both moral and material, between individuals and society, between society and other societies based on Islamic shari'a (Afzal-ur-Rahman, 1974) Justice equivalent to the meaning of al-qist or equality is synonymous with the meaning of giving something to a person according to his portion or needs. The fairness of the distribution of zakat property is more intended as expressed by Afzalur Rahman in his monumental work Islamic
economic doctrine is the process of mutual assistance in establishing a more just and equitable system of distribution of zakat property or goods (Afzal-ur-Rahman, 1974).

From the above, it can be described that the fairness of the distribution of zakat property is actually based on the system of distribution. According to Yusuf Qardawi, the basic concept that must be embedded in Muslim personality in achieving distribution justice is faith in Allah and keeping Him in mind. Yusuf Qardawi further explained that with the aforementioned foundation, it can instill an attitude of deep human awareness of God who owns the universe, the controller of affairs and the owner of their control (Safian, 2016).

The theory of the equitable distribution of zakat becomes subjective in its meaning when translated by each expert. For example, the National Amil Zakat Institute management will translate the fair distribution of zakat when it can distribute it in accordance with the management it has set. This means that the distribution of zakat is more towards the public interest and contains the principle of empowerment. But when the fair distribution in the zakat is faced with religious figures or Kiyai Sasak becomes different, the fairness of the distribution of zakat is interpreted as a direct division to the receiving society and its model is consumptive. This is where the muzakki so that the position of the Kiyai Sasak who continue to pay importance of using the theory of justice in the management of zakat is not to be faced with zakat That individual is getting brighter through this research.

3. Research methodology
This research is a type of qualitative research because the object of research is in the form of symptoms that are difficult to handle and it is easier to explain them thoroughly with a description of words. This choice was taken because the data unearthed was the recognition of Kiyai Sasak in practicing the individual zakat model. Meanwhile, this research approach is a sociological normative approach that focuses on analytical studies not only looking at the case of Kiyai Sasak in practicing individual zakat normatively but it is more wisely studied with a sociological approach so that you can see the bright spot of justification for the practice of individual zakat among Kiyai.

In the collection of valid data, observation, interview, and documentation techniques are used (Adi, 2021; Usman, 2009). Observation is carried out in order to observe field conditions as well as determine the location of Kiyai Sasak in practicing zakat individual which is the most among the people of Sasak tribe Lombok, Indonesia. Meanwhile, the interview was used to interview community leaders and Kiyai who practiced individual zakat in Lombok as informant respondents. Meanwhile, documentation is needed to dig up data from writings in the form of books, magazines, journals, which are related to the worldview Kiyai Sasak in practicing individual zakat in Lombok. In addition, it also needs the history of the island of Lombok and the identity of the Sasak people who inhabit it through Lombok history books as additional data, so as to strengthen primary data (Sari et al., 2021)
4. The Management of Zakat funds in the Sasak Community

4.1. Tradisonalist Management

The traditional zakat management practice as commonly practiced by the Sasak people is a practice that cannot be said to be a futile or void act, although in practice, it appears to be slightly different from the practice of zakat that is generally implemented by the Muslim society. Because according to Mubarok, it is very important to carry out good traditions in a society (Mubarok, 2016). Meanwhile, the traditions that can be carried out and can be practiced by the society are traditions that do not conflict with Islamic law. For example, the implementation of zakat management in the internal Sasak Wetu Telu whose distribution focuses only on Kiyai and Penghulu does not conflict with Islamic sharia. This means that this reason becomes at least a basis for accommodating the spirit of the traditional people’s desire to do zakat (Amran, 2015).

The distribution of zakat, which is centered on the Kiyais, represents an embodiment of the zakat mechanisms that were initiated by the wali who taught Islam at that time. They did not receive a lesson on how to distribute zakat to mustahiq as it should be. It is the results of their direct observations that later became a habit that these Muslims would not abandon. The findings of a study by Hannani et al. (2022) stated that historically, the wali/dai who taught Islam in the early stages integrated many Islamic values and local culture, so that in practice, zakat was commonly given to Kiyai who became the heirs of the wali at the beginning of the arrival of Islam (Hannani et al., 2022).

4.2. Theological Management

In addition to the traditional distribution of zakat, there is also an implementation of zakat based on the Sasak people's strong understanding of theological teachings. The mechanism for distributing zakat in this community has a higher degree than those who do the traditional zakat. The entire implementation of zakat is dominated by understanding of strong doctrinal texts, because of the influence of the preaching of Tuan Guru, Kiyai, and religious leaders who still prioritize the text rather than the context, thus forcing their beliefs to act and proceed (Jayus et al., 2020). In carrying out the obligation to pay zakat, the Sasak people are accustomed and guided by Tuan Guru to justify the texts of fiqh products to be implemented. Therefore, it is not surprising that the leaders in Lombok share the Islamic law mindset of Tuan Guru and Kiyai in Lombok, for example, Masnun (Tahir, 2008), because people become very certain and believe that the practice of zakat is given directly to mustahiq as stated in The Qur'an at-Taubah verse 60.(Kementerian Agama, 2019).
The existence of the text in this verse can lead the Sasak people’s spirit to distribute their zakat to the people mentioned above. The rise of the individual zakat model is a proof that they are very strong in a textual understanding of fiqh (Zuhdi, 2014). They firmly believe that their zakat will provide justice, equity, and welfare for mustahiq even though in reality there is an inequality due to the unequal distribution of zakat (Muridun, 2018).

This opinion cannot be claimed as an illegal or void action even if they look at the conditions that they do are very true as declared by Wahbah Zuhaili in the Fiqh Islam wa Adillatuhi, namely Islam, adult, sane, possess a minimum amount of wealth held for a year, 2.5% (Az-Zuhaili, 2011). Nevertheless, it becomes less appropriate and even becomes weak if the reason underlying the act of distributing zakat is guided by a theological method or fiqh texts. Because the target to achieve justice and equitable welfare can be neglected (Abror, 2019).

4.3. Institutional Management

The implementation of zakat management in the internal Sasak community is not only carried out in the two ways mentioned above. However, the method that is of the highest level is more contemporary and has the potential to create equitable welfare for the community, which is the pattern of institutional management. This pattern is more widely used by residents of heterogeneous communities living in urban areas (Munir, 2018). The institutional pattern according to the researcher is higher in level when compared to the two models of zakat distribution in the internal Sasak community because the distribution of zakat is done in a selective, effective, and efficient way (Aini, 2016).

From the explanation above, it can be concluded that the management of zakat funds through institutions is more secure and equitable because it is based on an effective management so that the expectations can be achieved. The practice of this model is very much needed in modern regional contexts. Community members are busy with their respective professions, so they do not have time to register the poor who deserve to be mustahiq. Thus, it is not surprising that the zakat funds are handed over to certain institutions that specifically manage zakat. Nevertheless, the zakat institution referred is Baznas or LAZ which already has a good management, especially in its management. For example, a simple management, but it can achieve the expected targets as exemplified by James Stoner, namely planning, organization (organizing), direction (actuating), and supervision (controlling) (Harahap, 2017).

<table>
<thead>
<tr>
<th>No</th>
<th>Subject Basics</th>
<th>Zakat management model</th>
<th>Prosentase</th>
<th>Subject</th>
<th>Work Indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ancestral customs must be preserved</td>
<td>Traditional</td>
<td>45 %</td>
<td>Traditional society</td>
<td>Welfare of a particular society</td>
</tr>
</tbody>
</table>
4.4. Management of Zakat Kiyai Sasak in Lombok

As a religious leader, Kiyai Sasak, in managing zakat assets, has never escaped the *theological* model of zakat management. Because as an example of society, they try to convince their people to be sure that the correct model of zakat management is to refer to the text of the Qur'an and the Sunnah of the Prophet. The similarity in management is also in the infaq, almsgiving, and waqf, although most of them understand the differences in each. The Kiayi Sasak believe that zakat, as stated by Kiyai Muridun, is the obligation of every Muslim to give a portion of his excess property to a specific size, a specified time, and to a particular person as well (Muridun, 2018). Meanwhile, according to them, almsgiving is the opposite of zakat property because the giver can be from the poor and the recipient from the rich. Likewise, he is not bound by time and how much must be spent so that the giver's intention is only to get the rida of Allah Almighty. Meanwhile, waqf for Kiyai is a voluntary gift in the form of valuable things to certain people and institutions to be managed professionally so that the socio-economic welfare of the community is guaranteed (Ramdani, 2018).

Kiyai's concept of zakat, almsgiving, infaq, and waqf reflects its distinctive management model, which is *theologically individual*. Because they all refer to the texts of the Qur'an, hadith, and *fatwa fuqaha* their distribution does not take into account the welfare of the economy on an ongoing basis but rather temporal consumptive well-being. This means that when distributing zakat, infaq, sadaqah, and waqf funds, they are guided by the principles of social ethics, which the author thinks are extraordinary. Since their belief in the recipient of zakat is apparent according to the references contained in religious doctrine, they have no other consideration than to give directly to the person concerned without considering the recipient to be a *muzakki* or to remain a *mustahiq*. In this context, the kiyai in distributing zakat, infaq, alms, and waqf treasures to the recipients based on the closest to their residence because, theologically, the closest person takes precedence over distant neighbors (Kementerian Agama, 2019). Therefore, they feel guilty if they then take out the zakat treasure that is a foreign person while the nearest mustahiq is still in dire need. This Kiyai Sasak policy shows significant social behavior because, according to Gorge Ritzer, there must be a tendency behind it. After all, this distribution is based on Kiyai's concern for the nearest Muslim brothers and sisters, who are responsible for prospering first before going to other more distant mustahiq (Wirawan, 2012).
No | Social Activities | Mustahiq | Object | Distribution on Time | Sum | Management
---|-------------------|---------|--------|---------------------|-----|-------------------|---------|-------------------|---------|-------------------|---------|
1 | Zakat | Asnaf Zakat | Staple food and business results | 1 nisab | 2.5% | Collection | Distribution | Empowerment |
2 | Alms | Free economic status | Object-free | Time-free | Unspecified | Live Society | Mustahiq Live | None |
3 | Infaq | People who desperately need | Much-needed objects | When needed | As needed | For those who need it | Mustahiq Live | None |
4 | Waqf | Person or Institution | Valuables | Waqf's Will | Free Amount | Wakif | None | Must not |

### Picture of zakat, infaq, sadaqah, and waqf management model

From the picture above, it is clear that the management of Kiyai Sasak zakat in Lombok, Indonesia has no relevance to the development of zakat in modern terms because it is very traditional and does not require administrative bookkeeping. The direct collection is then carried out by direct distribution to the mustahiq to satisfy the Kiyai Sasak. However, in terms of social attitudes exemplified by Kiyai Sasak, it is very relevant to the management of the modern zakat model, especially in collecting zakat treasures. Prioritizing poor closest neighbors is one example that can be applied in the classification of mustahiq zakat so that the distribution becomes fair. Because the inferior status of modern people is different from that of traditional society. Modern poor are divided into three categories: poor consumption, poor clothing, and a poor place to live (Mansyur, 2005).

The relevance of Kiyai social behavior to modern society's social ethics is reflected in distributing infaq property because Kiyai's determination to the recipient of infaq for the needy is a practical example in the management of modern infaq treasures. For example, the determination of mustahiq with a priority scale related to disaster management, scholarships, and health. Current zakat managers must selectively look at the situation and condition of potential infaq recipients. Suppose they are affected by earthquakes, landslides, and floods. In that case, the emergency is the infaq of disaster management, such as consumptive materials and health medicines so that they are preserved from death problems which is the primary purpose of Islamic shari'a (As-Syatibhi, 2004). In addition, the management of waqf property, which is influenced by the dominance of the textual understanding of Kiyai Sasak, which states that waqf property should not move or stop and should not be empowered anymore, can also be a reference for modern waqf managers even though on the other hand this kind of Kiyai attitude interferes with the economic welfare of the community. This means that the traditional understanding of Kiyai provides an education that in the management of waqf assets, it is not allowed to seek or take advantage of personal interests except for specific financing with a certain amount in the empowerment process. This is legally sharia, according to Sabit Haji is haram taking advantage of private interests in the management of waqf property (Mohammad, 2011).
A Sociological Analysis of Kiyai Sasak’s Motivation in Individual Zakat Practices

In the context of religious practices, a person's ability to carry out religious values really depends on the extent to which he understands the religious values in his life (Yunus & Syahriza, 2022). This statement at least indicates that the fatwa delivered by Max Weber is true, in which he has always stated that religion and public belief are very efficient in carrying out religious practices. The practice of zakat carried out by Kiyai in the Sasak tribal community can run consistently because it is based on the belief in God's existence, who creates and regulates all of human lives. In addition, as an expert in the field of religion and even becoming an example for the community becomes a strong basis that encourages enthusiasm in carrying out ritual and social obligations. This phenomenon is very much in accordance with the results of Zaenudin Mansyur's research that self-esteem as a charismatic source is a significant aspect that should be maintained.

This kind of Kiyai's attitude is very relevant to the rational theory declared by Laurence R. Iannaccone that a person's motivation to carry out religious activities is to obey and get maximum luck. This means that this practice of individual zakat is considered as a religious activity that creates self-satisfaction as a maximum benefit when seeing the mustahiq of zakat really need help. The sincere attitude that appears because of this practice can also represent the attitude of Kiyai Sasak to be happy, sincere, and grateful (Fahrurrozi, 2018). However, all the practices of religious life are not free from the main factors that encourage them. There are several factors that can encourage the Kiyai Sasak to manage the individual zakat model, including the following:

4.1 Being on Target

Zakat, which is distributed by giving it directly to the predetermined mustahiq is based on the motivation that this is the most correct way. Because they believe that this method can accurately reach the target of zakat. This reason can happen if one looks at Weber's view which stated that people will continue to take actions due to the fact that they believe that this method has a very meaningful significance for themselves and for mustahiq (George Ritzer, 2004). This means that the Kiyai subjectively claim that this action is the only way to bring about economic justice and welfare for the mustahiq. In the perspective of the sociology of religion, this kind of Kiyai's action is not considered a bad act, because the individual Kiyai's zakat practice is actually a socially real action that is directed directly to the mustahiq. This Kiyai’s tendency also at least strengthens the theory of Robert N. Billah, a student of Max Weber, which stated that the understanding of religious rituals is the basis of social action. This becomes true when the Kiyai Sasak are consistent with their opinions that the individual zakat management is a manifestation of appropriate social action, even in the socio-economic tradition, it is a representation of economic equity and social welfare in its most genuine form (Robert M. Goldenson, 1972).
In Weberian theory, this action is called sociological verstebende (KJ. Veeger, 1985). It means that the Kiyai who try to do the practice cannot be separated from the subjective belief toward the socio-economic reality around him that has a low economic status. The Kiyai Sasak strongly believe that the concept of being on target by giving zakat directly to mustahiq has its own meaning in socio-historical activities. They understand the details of mustahiq's life, especially their poor economic status. Thus, the only way is to create a social action, where the mustahiq people desperately needs help to sustain their life, on the other hand the muzakki must be motivated to provide various forms of helps to them. (Beilharz, 2008).

4.2 The Doctrine of Kiyai’s Textual Understanding

The Kiyais are greatly influenced by doctrinal texts both from the Qur'an and Hadith. This concept is substantive because the concept of Kiyais’ beliefs comes from God through the rules that He brings. Many verses in the Qur'an and hadith explain how to implement a good zakat management in the society, but in these verses and hadith, nothing is mentioned about mustahiq zakat in an institutional form. The zakat obligation is only given to those who are mentioned in the Qur'an at-Taubah verse 60 (Kementerian Agama, 2019). The Kiyai's obedience is reflected in the strong acknowledgment that carrying out an obligation is theologically right and final so that things that arise on the basis of human thoughts are something that cannot be followed (Salim, 2018).

The actions taken by the Kiyai for the reasons mentioned above can be claimed as the basis for the management of zakat funds initiated by zweckra-tional behavior or rational goals; human behavior comes from rational ideals. This form of orientation includes a precise calculation and a selection of the most effective means for clearly selected and considered goals, or objectives (Clifford Geertz, 2001). This view is a very utilitarian or instrumentalist framework. This framework of thought is logical, scientific, and economic, so it is natural that it is very relevant to the motivation of the Kiyai Sasak in distributing their zakat funds individually because they are considered to be distributed rationally so that they are very sure that their zakat has been distributed on target and provides economic equality and supports welfare. The scientific view of this Kiyai’s zakat practice is that it begins with a strong view of the doctrines, the process through which it calculates the amount of property to be given, then determines the number of mustahiq, and finally it is distributed directly to mustahiq (Durkheim, 2011).

Furthermore, the practice of zakat through this individual model becomes urgent to be applied in the internal Sasak community because the Kiyai’s attitude, who are motivated by his understanding of the doctrine they received from the Tuan Guru, that the distribution of zakat will result in self-satisfaction if it is handed over directly to the community. The Kiyai do not want to get praise from the people and be known by others, but what they are really looking for is the value of togetherness, brotherhood, and friendship between Kiyai and mustahiq (Rasmianto, 2009). In the social theory, the Kiyai’s actions is categorized as
wertrational or rational values. According to this model, an actor is involved in the absolute and important value of the activity (Weber, 2002).

4.3 The Strength of Kiyai’s Social Solidarity

The social attitude shown by the Kiyai is very noble. Affirmation, concern, and sympathy are attitudes that cannot be separated from the personality of the Kiyais in the Sasak community. It can be imagined that Kiyais in the Wetu Telu community can guarantee the safety of the people by taking a representative role to carry out fasting and other worships. According to Parsons, this Kiyai model is very affectionate and caring for their people. In the present era, Kiyai in the Sasak community, who follow the Islamic Waktu Lima, are regarded as figures who have a very high credibility and accountability so that people feel comfortable and safe. They are trusted by the community to help and resolve the religious affairs in the community due to their abilities. (Arar et al., 2022).

Based on the aforementioned social attitudes of the Kiyai Sasak, it can be concluded that Kiyai Sasak always based their actions on an intention to help people in carrying out their activities. Thus, it is not surprising that in carrying out the distribution of zakat, they are guided by the social spirit rooted in their personality. This high solidarity attitude is actually aligned to the theory of social solidarity raised by Emile Durkhaem, that the practice of zakat through an individual management is a form of shared moral feeling and belief that people strive together in achieving the desired goals, namely justice and economic equity (Beilharz, 2008). For example, while they know that there is an Aamil who are willing to manage zakat funds in the village, the distribution of zakat funds is still given directly to the poor who are addressed as mustahiq. They carry out this kind of practice due to their empirical experiences that poor people are identifiable.

The noble social attitude shown by Kiyai in their zakat practice indicates that they can be classified - as stated by Max Weber - as effective or emotional actions. This Weberian theory argues that people’s behavior is under the direct domination of feeling. In this sense, conscious formulations, values, or rational calculations toward appropriate actions are absent. This action is totally emotional, and therefore becomes irrational (Weber, 2002). The Kiyai's actions that are dominated by a strong feeling that through this individual manner, zakat can be distributed appropriately. This means that the Kiyais, in carrying out zakat actions, based their actions on the results of their direct observations in the region that the people who are addressed as mustahiq are poor people. (RAHO, 2020).

4.4 The Limited Objects of Zakat

The limited objects of zakat became an obstacle in distributing zakat to BAZIS and LAZIS. Some Kiyais stated that the reason they practiced the distribution of zakat funds directly to the mustahiq is the limitation of the object of zakat to be given. In this case, it does not mean that the spirit to manage zakat through certain institutions did not exist, it was because of the limitation. The real intention to be shown is that when you want to give zakat through an institution,
it should be in a relatively large amount because it will logically be distributed to more people as well (Muridun, 2018).

This Kiyai’s reason can actually happen if certain amount of their economic income is deducted through tax payments. Meanwhile, if it is paid to BAZNAS, the expenditure will be doubled because both are institutions managed by the government. In the context of Indonesia, taxes and zakat are actually two different obligations for Indonesian citizens. When it comes to taxes, it is mandatory for every citizen to pay certain amount of money depending on their income. On the other hand, when it comes to zakat, it is a religious obligation for the Muslim community in Indonesia (Edy Suprianto, 2014). The interpretation of the dualism of Indonesian people's obligations is actually an area of debate among Indonesian scholars, especially if zakat is subordinated to tax obligations. As a result, big questions arise among the Muslim community even though taxes are not specifically related to a religious obligation (Arifah, 2019).

It seems that there are numerous Kiyais in the Sasak community that have been contaminated by the thoughts of famous fiqh scholars. For example, Shaykh Yusuf Qardawi that postulated that tax payments are not zakat payments, and zakat payments are not taxes (Qardawi, 1980). That is why the following problem that arises is the dualism of the collection of the same object. Consequently, it will confuse the benefactors. The contradiction between funds and the dualism of this system has the potential to have a counterproductive effect in the context of people’s welfare.

Thus, when there are some Kiyai who declare that they will never give their zakat to BAZNAS, it is a choice and a human right that is protected by the state. When they argue that what they are doing is right, it is also their respective rights that no one can intervene (Myrs S. Mcdougal, 2020). Moreover, it is driven by a motivation that the amount of funds owned is too limited to be managed by National Amil Zakat Agency. While this reason is debatable, they are entitled to have their own views. Because human rights, according to Budiarjo, are the rights that come from the inherent dignity of humans. This right is actually inherent in human beings without having to distinguish between different races, religions, and genders (Miriam Budiadjo, n.d.).

Even though the individual and direct distribution of zakat to mustahiq conducted by the Kiyai is monotonous, they have the freedom to determine their attitudes and actions whenever and wherever they are. However, the Kiyai, who do this practice, still pay taxes through deductions of their employees’ salaries, but they continue to pay zakat both fitrah in the month of Ramadan and mal when they receive their monthly salary. They do not feel that they have paid zakat when they do not give it themselves to people who deserve to accept it. Thus, in the author’s view, the reasons and factors that motivate them to distribute their zakat individually are weak reasons. The problem is that the Kiyais, as individuals who are trusted by the community and as religious leaders, are concerned that if they do not do zakat individually, it will disadvantage the mustahiq. Thus, their strongest argument is actually trying to maintain the tradition of distributing zakat directly so that it can really benefit the mustahiq people. In addition, they also want to show themselves as a figure or role model who possess noble values and attitudes toward social solidarity (Fahimah, 2018). Meanwhile, the arguments
that have been conveyed become their basis for not distributing zakat through official government institutions.

5. Conclusion

The practice of zakat in Muslim communities is administered through different manners. Specific to the Sasak community on the island of Lombok, the practice of zakat was conducted in traditional, theological, and modern models. In the traditional model, the muzakki, including the Kiyais, practiced zakat individually. The Kiyais determined the mustahiq that deserved the zakat. Once the mustahiq people had been determined, they immediately gave the zakat funds to them. It is based on several motivations; First, there is a strong assumption that the zakat that is given directly will be on target. Second, the Kiyais’ strong textual understanding on the doctrines taught by Tuan Guru who conveyed religious messages textually so that zakat management must be oriented to the text of the Qur’an and hadith including the decision on people who are entitled to receive it. Third, the noble social attitude of Kiyais because they believe that they have not paid zakat yet if they have not submitted their zakat funds directly to mustahiq even though their salary has been deducted at their office for zakat. Fourth, the object of zakat is limited. It means that the distribution of zakat through formal institutions must be done with a relatively large amount of funds because they believe that it will be utilized to empower sustainable prosperity. Fifth, the socialization of Aamil zakat institution managers to the community remains lacking regarding their management that is based on welfare, justice, utilization, and economic equity.

References


Durkheim, E. (2011). *The elementary forms of the religious life [Sejarah bentuk-bentuk agama yang paling mendasar]*, terj., Inyiak Ridwan Muzir dkk. IRCiSoD.


Mubarok, N. (2016). Living Law and URF as a Source of Positive Law in

**Acknowledgments**

We would like to say thank you very much for supporting and funding this research from Research Institution and Community Service of Universitas Islam Negeri Mataram, Lombok, Indonesia.