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State Authority for Management of Zakat, Infaq, and Sadaqah as Locally-Generated Revenue: A Case Study at Baitul Mal in Aceh

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Abstract:

Aceh is a region with an autonomy in implementing Islamic law (sharia) and Baitul Mal is one of the institutions formed by the local government to support it. This article aims to discuss the authority of the state in managing zakat, infaq, and sadaqah (ZIS), and describe the authority of the Baitul Mal in managing

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ZIS as locally-generated revenue (PAD) in Aceh. The study used a case study approach by using the theory of authority as an analytical tool. Data collection techniques were carried out through interviews and document studies. The informants interviewed were the staff of the Baitul Mal and the staff management of the Ulema Consultative Council (MPU) in Pidie Regency and Sabang City. It found that the state, in this case, Baitul Mal, has the authority to manage ZIS which can be treated as PAD. This practice has contributed to poverty alleviation, scholarships, business capital, and community economic empowerment in Aceh. To facilitate the management of zakat funds, *lex specialis* can be applied as a position of Islamic law in the national legal framework.

Keywords:

State Authority; Zakat; Baitul Mal; Locally-Generated Revenue

Abstrak:

Aceh merupakan wilayah yang memiliki otonomi untuk menerapkan syariat Islam dan Baitul Mal menjadi salah satu lembaga yang dibentuk oleh Pemerintah Aceh untuk mendukung tujuan tersebut. Artikel ini bertujuan membahas kewenangan negara dalam mengelola zakat, infak dan sedekah (ZIS) dan otoritas Baitul Mal dalam mengelola ZIS sebagai Pendapatan Asli Daerah (PAD). Kajian ini menggunakan pendekatan studi kasus dengan teori kewenangan sebagai alat analisisnya. Teknik pengumpulan data dilakukan dengan wawancara dan studi dokumen. Informan yang diwawancarai adalah para pengurus Baitul Mal dan Pengurus Majelis Ulama Aceh (MPU) di Kabupaten Pidie dan Kota Sabang. Penelitian ini menyimpulkan bahwa Negara dalam hal ini Baitul Mal memiliki kewenangan dalam mengelola ZIS. Dijadikannya ZIS sebagai bagian dari PAD tidak dapat dipungkiri telah berkontribusi untuk pengentasan kemiskinan, pemberian beasiswa, modal usaha, dan pemberdayaan ekonomi umat di Aceh. Untuk lebih memudahkan proses, pengelolaan dana zakat dapat diperlakukan secara *lex specialis* sebagaimana kedudukan syariat Islam dalam kerangka hukum nasional.

Kata Kunci:

Kewenangan Negara; Zakat; Baitul Mal; Pendapatan Asli Daerah

Introduction

In the history of Islamic law, the state has the authority to manage religious assets such as *zakat* (obligatory charity), *infaq* (voluntary disbursement), *sadaqah* (alms), and even *waqf* (endowment), *jizyah* (yearly tax), *ghanimah* (spoils of war), *kharaj* (agricultural tax), and grants. For that purpose, the state usually forms an institution that manages these assets known as *Baitul Mal*.¹ This institution functions to regulate state finances, support the poor, and create various forms of community economic empowerment.²

In Indonesia, meanwhile, both government and non-governmental institutions carry out the management of *zakat*, *infaq*, and *sadaqah* (ZIS) funds. The government established the National Amil Zakat Agency (*Badan Amil Zakat Nasional/Baznas*) at the central level and Zakat Management Unit (*Unit Pengelola Zakat/UPZ*) at the regional level.³ On the other hand, non-governmental organizations such as institutions, community organizations, mosques and *musalla* (small mosques), and even companies have institutions that manage *zakat*, *infaq*, and *sadaqah*.⁴ These non-governmental institutions then

¹ Misri Abdul Muchsin and Abdul Manan, "Historical Development of Tax During the Early Islamic Period: Jizyah and Kharaj," *Journal of Tamaddun* 14, no. 2 (2019): 187-198.

² Abdurrohman Kasdi, "Development of Waqaf in the Middle East and Its Role in Pioneering Contemporary Islamic Civilization: A Historical Approach," *Journal of Islamic Thought and Civilization (JITC)* 12, no. 1 (2022): 187-198. See also 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* (2021): 304.

³ Syaikhu, "The Empowerment of Infaq and Waqaf Evaluation in Light of Maqashid Al-Sharia Perspektive in Mosques in Palangka Raya, Indonesia," *Samarah: Jurnal Hukum Keluarga dan Hukum* 5, no. 2 (2021): 1003-1020.

⁴ Ellimartati, "Strengthening Family Resilience Through the Tradition of Agricultural Zakat Payment in Nagari Lima Kaum in Tanah Datar District

formed *Baitul Mal wa al-Tamwil* (BMT) which manages funds from the community.⁵

Currently, there are around 3,874 BMTs operating throughout Indonesia managed by non-governmental institutions or organizations. BMTs have been around for more than ten years, starting with BMT Salman in the 1980s and BMT Ridho Gusti in West Java in the 1990s. Subsequently, the Small Business Incubation Center (*Pusat Inkubasi Bisnis Usaha Kecil/PINBUK*) was formed as a sharia cooperative and began to promote sharia cooperatives with the new label BMT in 1995; the number of BMTs increased rapidly until the end of 2010. The rapid growth of the BMTs began in 1995 with a large spike in numbers during the world and Asia's monetary crises in 1997 and 1998.⁶ BMTs have been proven to empower people in various productive businesses and have reduced the poverty rate in Indonesia; still, it is undeniable that many of the poor come from Muslims.⁷

Therefore, as a country with the largest Muslim population in the world, Indonesia should have a large state income to assist the country in overcoming social inequality in society. For example, in terms of *zakat*, the number of the Indonesian Muslim population is directly proportional to the magnitude of the potential for *zakat*. *Zakat* potential in Indonesia reaches IDR 327.6 trillion, and the amount will be even greater when added with *infaq*, *sadaqah*, and *waqf*. In terms of *waqf*, there are Islamic scholars allowing it as long it is not for the construction of houses of worship (mosques).⁸

of West Sumatera," *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 5, no. 1 (2021): 496-513.

⁵ Mahdi Syahbandir, "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh," *Ahkam: Jurnal Ilmu Syariah* 22, no. 1 (2022).

⁶ Muhammad Akhyar Adnan, "The Effectiveness of Baitul Maal Wat Tamwil in Reducing Poverty," *Humanomics* 31, no. 2 (2015): 160-182.

⁷ Euis Amalia, *Keadilan Distributif Dalam Ekonom Islam* (Jakarta: Grafindo Persada, 2009).

⁸ Siska Lis Sulistiani, "The Legal Position of Waqf for Non-Muslims in Efforts to Increase Waqf Assets in Indonesia," *Samarah* 5, no. 1 (January 2021): 357-371.

Likewise in Aceh, after the conflict and tsunami, the level of economic well-being continued to decline. Therefore, *zakat*, *infaq*, and *sadaqah* managed by *Baitul Mal* have duties and functions for development and economic empowerment for the poor. In this context, the Government of Aceh has established *Baitul Mal* which has the authority to manage ZIS based on *Qanun Aceh* Number 10 of 2007.

The Aceh Government through the *Baitul Mal* institution has empowered the community's economy in the form of distributing ZIS. *Zakat* not only functions as a vertical worship Allah but also functions as a horizontal form of worship. *Zakat* has vital and strategic benefits from the point of view of Islamic teachings as well as from the aspect of community economic development. Paying *zakat*, sociologically, is a form of social solidarity obligation.⁹

Baitul Mal is an institution established by the government to store and manage ZIS, especially in Aceh. Referring to Aceh *Qanun* Number 10 of 2007, *Baitul Mal* is a Non-Structural Regional Institution that is given the authority to manage and develop *zakat*, *waqf*, and religious assets, with the aim of benefiting people and serving as guardians/supervisors towards orphans and/or their assets as well as managing inherited assets with no guardianship based on Islamic law.¹⁰ Nonetheless, *Baitul Mal* as an institution authorized by the state to manage ZIS is still questionable for its contribution. This is especially valid for economic development and community empowerment and *Baitul Mal*'s contribution to the Regional Original Revenue (*Pendapatan Asli Daerah/PAD*) for Aceh.

Several studies have existed on the management of ZIS by *Baitul Mal*. Mas'udi, for example, concluded that the state has the legal authority to manage *zakat* as an instrument for social welfare and justice.¹¹ Musa, meanwhile, emphasized that ZIS funds which can be used as PAD will clearly provide added value economically for Aceh

⁹ Rizki Azhari, "Peran Pemerintah Dalam Pemberdayaan Ekonomi Masyarakat Melalui Baitul Mal Aceh," *Jurnal Al-Madaris* 2, no. 1 (2021).

¹⁰ Qanun Aceh, "Qanun Aceh No. 10 of 2007 Concerning Baitul Mal" (Banda Aceh, 2008).

¹¹ Farid Masdar Mas'udi, *Agama Dan Keadilan: Risalah Zakat (Pajak) Dalam Islam* (Jakarta: P3M, 1993).

which has special autonomy,¹² though he did not mention the authority of the state. Likely, Nasrullah explained that *zakat* funds managed by *Baitul Mal* contribute to economic empowerment in the form of business capital loans that function to improve people's welfare.¹³ Syahbandir et.al. also emphasized that *zakat* can also be used as a tax deduction as stipulated in Aceh Government Law number 11 of 2006 and is currently still waiting for regulations from the Minister of Finance.¹⁴

The above research partially discusses the authority of the *Baitul Mal* as a state institution in managing ZIS as PAD but without explicitly explanation. Therefore, based on this, this study aims to discuss state authority in managing ZIS. It used the theory of authority in constitutional law while paying attention to several relevant new legal regulations and *qanuns* in Aceh. It therefore aims to complement existing previous studies.

Method

This research is an empirical legal study using a case study approach, namely research that focuses on one particular object that studies it as a case.¹⁵ A case study is an approach that focuses on locations, and cases that occur at a certain time, making the cases more specific. Likewise, research on *Baitul Mal* in the management of ZIS in several districts/cities is certainly different.

The theory used in this study is the theory of authority. Authority (*gezag*) is formal power that comes from the power granted

¹² Armiadi Musa, "Kontribusi Pemerintah Dalam Pengelolaan Zakat Di Aceh (Kontestasi Penerapan Asas Lex Specialis Dan Lex Generalis)," *Media Syariah* 16, no. 1 (2014): 349-350.

¹³ Nasrullah, "Regulasi Zakat Dan Penerapan Zakat Produktif Sebagai Penunjang Pemberdayaan Masyarakat (Studi Kasus Pada Baitul Mal Kabupaten Aceh Utara)," *Inferensia: Jurnal Penelitian Sosial Keagamaan* 9, no. 1 (2015).

¹⁴ Syahbandir, "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh."

¹⁵ Hadari Nawawi, *Metode Penelitian Bidang Sosial*, 1st ed. (Yogyakarta: Gajah Mada University Press, 2003).

by law. Within authority, there are powers (*rechtsbe voegdheden*).¹⁶ Therefore, the theory of authority examines the power of government to exercise their authority, both in the public and private law domains.¹⁷ Through this theory, the study discussed the authority of the state, especially the *Baitul Mal* Aceh institution in managing ZIS.

The data collection techniques consisted of in-depth interviews and documents study. Interviews were conducted with 5 respondents from the staff of the *Baitul Mal* of Pidie Regency and the *Baitul Mal* of Sabang City, as well as the management staff of the Ulama Consultative Assembly (MPU) of Pidie Regency and Sabang City. The documents examined included the laws, *qanun*, or legal rules as well as reports on *Baitul Mal*'s activities and finances.

Discussions and Result

Baitul Mal as a State Institution

The management of *zakat* by the state has a historical basis of Islamic law starting from the time of the Prophet Muhammad to the time of the caliphate of Islam to this present time. At the time of the Prophet, Mu'az ibn Jabal was ordered to collect *zakat* in Yemen. Likewise, Caliph Abu Bakr fought against those who did not want to issue their *zakat* in the city of Medina. Caliph Umar ibn Khattab then professionally established *Baitul Mal* as an institution that managed sources of state finances and funds.¹⁸

Zakat was very well-managed during the Umayyad Caliphate of Damascus under the leadership of Caliph Umar ibn Abdul Aziz. At that time in the Islamic dominion, it was difficult to find the needy and the poor who were entitled to receive *zakat*.¹⁹ Likewise, during the Abbasid period, the management of *zakat* through *Baitul Mal* was increasingly widespread, and then Abu Yusuf, a *qadhi* (Islamic judge) during the time of Caliph Harun al-Rashid, authored the book of *al-*

¹⁶ Ateng Syafrudin, "Menuju Penyelenggaraan Pemerintahan Negara Yang Bersih Dan Bertanggungjawab," *Jurnal Pro Justisia Edisi IV* (2000).

¹⁷ Salim, *Penerapan Teori Hukum Pada Penelitian Tesis Dan Disertasi* (Jakarta: Rajawali Press, 2017).

¹⁸ Musa, "Kontribusi Pemerintah Dalam Pengelolaan Zakat Di Aceh (Kontestasi Penerapan Asas Lex Specialis Dan Lex Generalis)."

¹⁹Ibid.

Kharaj (tax).²⁰ Furthermore, during the al-Ayyubid dynasty, Salahuddin al-Ayyubi in Egypt granted state-owned land for the development of educational institutions for the *Ahlusunnah wa al-Jama'ah* school of thought such as Maliki, Hanafi, Shafi'i, and Hanbali.²¹

Therefore, the authority of the state in managing *zakat*, *infaq*, and *sadaqah* continued during the Islamic empire in Indonesian *Nusantara*, starting from Aceh, Palembang, Banten, Mataram, Demak, Banjar, Goa-Tallo, Bone, and Ternate. The state through the Islamic scholars, who acted as *qadhi*, *mufti* (Islamic jurist), *penghulu* (headman), and *petta kalie* (advisors to the sultans), managed religious assets.²² This shows that the state in the sense of the Islamic kingdom at the time had the authority to manage ZIS assets.

This practice has then continued until Indonesia became independent from colonialists. Various legal rules have been made by the state to regulate and manage ZIS.²³ The management of religious assets in Aceh has entered a period of transformation of independence since the Religious Assets Supervision Agency (*Badan Penertiban Harta Agama/BPHA*) was promulgated in 1973 based on the Governor's Decree Number 5 of 1973.²⁴ The institution was later changed into the Religious Assets Agency (*Badan Harta Agama/BHA*) in 1975, from

²⁰ Muchsin, "Historical Development of Tax During the Early Islamic Period: Jizyah and Kharaj."

²¹ Kasdi, "Development of Waqaf in the Middle East and Its Role in Pioneering Contemporary Islamic Civilization: A Historical Approach"; See Also M. Haris Hidayatulloh, "Peran Zakat Dan Pajak Dalam Menyelesaikan Masalah Perekonomian Indonesia," *Al Huquq: Journal of Indonesian Islamic Economic Law* 1, no. 2 (October 1, 2019): 102-121.

²² M. B. Hooker, "Southeast Asian Shari'ahs," *Studia Islamika* 20, no. 2 (2013): 183-242.

²³ Ridhwan, "The Petta Kalie's Contribution in The Development of Islamic Law During the Kingdom of Bone," *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 5, no. 1 (2021): 64-87.

²⁴ Sarkowi, "Akar Historis Formalisasi Hukum Islam Di Nusantara," *Jurnal Sejarah Citra Lekha* 5, no. 1 (2020): 14-27; See Also Erie Hariyanto and Moh Ali Al-humaidy, "Pelaksanaan Corporate Social Responsibility Dan Zakat Perusahaan Perbankan Syariah Di Madura," *Jurnal Hukum & Pembangunan* 49, no. 3 (2019): 688-709.

which it was again changed into Bazis and Bazda institution (*Badan Amil Zakat Infaq dan shadaqah/Bazis*) and (*Badan Amil Zakat Daerah/Bazda*) based on the Governor's Decree Number 2 of 2003. This institution became the *Baitul Mal* Agency based on the Governor's Decree Number 18 of 2003, and then based on the Aceh *Qanun* Number 10 of 2007, it became *Baitul Mal*. Later, the *Qanun* Number 10 of 2018 changed the name to *Baitul Mal Aceh*, shortened as BMA.

Previously, Law Number 11 of 2006 concerning the Government of Aceh states that the *Baitul Mal* Aceh and District/City *Baitul Mal* manage *zakat*, *waqf* assets, and religious assets. In this context, the role of *Baitul Mal* is closely related to the implementation of Islamic law in Aceh since 2001. One of the objectives of Islamic law is the economic empowerment of the people through *Baitul Mal*, in addition to Islamic banks.

Baitul Mal was established based on clear legal rules to manage *zakat*, *infaq*, and *sadaqah* funds. Likewise, the procedures for managing *zakat* as PAD by *Baitul Mal* are also regulated in *qanun* and governor regulations. The expenditure or distribution of *zakat* is adjusted to the guidance of Islamic law. The form of *zakat* distribution consists of the provision of business capital to productive *zakat* recipients through the Productive Zakat Management Unit (*Unit Pengelola Zakat Produktif*).²⁵ Therefore, *Baitul Mal* is an institution that manages religious wealth received by the state and distributes it to those who are entitled to receive it. In this sense, the funds managed by *Baitul Mal* can be categorized as state income.

The financing provided by *Baitul Mal* is not only consumptive but also productive in the fields of education, religion, and economy. The application of productive *zakat* is the provision of business capital loans based on *qardh al-hasan* to motivate business properly and maximally. This program has a significant impact on improving

²⁵ Armiadi Musa, "Zakat Sebagai Pendapatan Asli Daerah Dalam Undang-Undang Pemerintahan Aceh," *Kanun: Jurnal Ilmu Hukum* 18, no. 3 (2016): 403-415.

people's welfare²⁶, for example, though providing business capital to the poor for farming, animal husbandry, small traders, home industries, and assistance with working tools.

Theoretically, based on the rule of law, the authority of the State, in this case, the Aceh Government that forms the *Baitul Mal* has historical, juridical, and Islamic law-based powers. According to Mas'udi, the government shall go through official institutions that regulate and manage the affairs of ZIS. The main purpose of *zakat* is not only to worship Allah, but also to be a medium to enforce social justice in the economic context; the main part of *zakat's* objective. The state as a political institution that has legal authority is present as *amil* (*zakat* collector) to uphold justice and to provide welfare for the poor.²⁷

In practice, the collection of *zakat* and *infaq* is directly carried out by deducting employee salaries. The issue of *zakat*, in principle, is not a problem for the people as *zakat* is an obligation, unlike *infaq*, which is voluntary. *Zakat* is an act of worship and a social obligation for *aghniya'* (rich) after their assets meet the minimum limit (*nishab*) and a span of one year (*haul*).²⁸ The purpose of *zakat* is to manifest equitable distribution of justice and the economy. This is different from *infaq* because *infaq* is a voluntary expenditure that someone makes as much as he/she wants whenever one gets sustenance.²⁹

Furthermore, with the enactment of Law Number 3 of 2006 concerning Amendments to Law Number 7 of 1989, the state has the authority to regulate issues of ZIS and *waqf* as well as sharia economics through Religious Courts. This means that the issue of sharia economic disputes can be resolved in the Sharia Court in Aceh,

²⁶ Nasrullah, "Regulasi Zakat Dan Penerapan Zakat Produktif Sebagai Penunjang Pemberdayaan Masyarakat (Studi Kasus Pada Baitul Mal Kabupaten Aceh Utara.)"

²⁷ Mas'udi, *Agama Dan Keadilan: Risalah Zakat (Pajak) Dalam Islam*.

²⁸ Ahmad Rofiq, *Fiqh Kontekastual: Dari Normatif Ke Pemaknaan Sosial* (Yogyakarta: Pustaka Pelajar, 2004).

²⁹ Bagus Setiawan, "Infaq Dalam Tafsir Al-Qur'an Surat Al-Baqarah Ayat 261," *Jurnal Islamic Banking* 1, no. 1 (2015): 61.

aside from the cases of marriage, inheritance, wills, and grants that have always been the court's authority.³⁰

Hence, historically, *Baitul Mal* from the past to modern times had been under state authority.³¹ Then, theoretically, the management of religious assets in the form of ZIS carried out by the state will be well managed based on Islamic law.

The Authority of *Baitul Mal* in the Management of *Zakat*, *Infaq*, and *Sadaqah* in Aceh

Aceh *Qanun* Number 10 of 2018 stipulates that *Baitul Mal* Aceh has the authority to: a) make and formulate policies related to planning, management, development, evaluation, monitoring, reporting, verification, control, socialization, supervision of trustees, and certification; b) submit a general policy plan for the implementation of BMA to Sharia Advisory Board (*Dewan Pertimbangan Syariah/DPS*) for approval; c) submit a plan for the collection and distribution of *zakat* and/or *infaq* to DPS for approval; d) supervise the management and development as well as certification by the BMA Secretariat; e) determine the amount of *zakat* and/or *infaq* that must be distributed; f) establish and strengthen UPZ in SKPA and BUMD Aceh; g) facilitate the establishment and inauguration of UPZ in government agencies, state-owned enterprises, private enterprises, and cooperatives in Aceh; h) conduct guidance on the management of *waqf* and *nazir* assets; i) develop BMK institutional administration; and j) provide an approval of financing for certification and/or salvage of *waqf* assets.³²

Baitul Mal institutions in Aceh at the provincial, district/city, sub-district, and even village levels, therefore, have the authority to

³⁰ Idri, "Religious Court in Indonesia: History and Prospect," *Journal of Indonesia* 3, no. 2 (2009): 279–313; See Also Erie Hariyanto, "Public Trust in the Religious Court to Handle Dispute of Sharia Economy," *AHKAM: Jurnal Ilmu Syariah* 22, no. 1 (2022): 185–208, accessed October 22, 2022, <https://journal.uinjkt.ac.id/index.php/ahkam/article/view/26216/10512>.

³¹ Abidin Nurdin, "The Implementation of Meunasah-Based Sharia in Aceh: A Social Capital and Islamic Law Perspective," *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 5, no. 2 (2021).

³² *Qanun Aceh, Qanun Aceh Number 10 of 2018 Concerning Baitul Mal Aceh* (Banda Aceh, 2018).

manage religious assets. Such authority is strengthened by the legal rules, both the Laws and the Aceh *Qanun* and Regency/City *Qanun*. *Qanun* is a special legal rule that applies in Aceh as an autonomous region with formal Islamic law. For example, the authority of the *Baitul Mal* of Sabang City is regulated by the Mayor of Sabang Regulation Number 67 of 2017. It is a derivative of Law Number 10 of 1965 concerning the Establishment of the Municipality of Sabang, Law Number 11 of 2014 concerning the Management of *Zakat*, and the Aceh *Qanun* Number 10 of 2007 concerning *Baitul Mal*. Based on these regulations, it is necessary to have an organizational structure and work procedure for the *Baitul Mal* which is regulated by Sabang Mayor Regulation Number 67 of 2017 concerning the Organizational Structure and Work Procedure of the *Baitul Mal*.

The authority of *Baitul Mal* in managing *zakat* is furthermore explained by Zuhilmi, the Head of *Baitul Mal* of Sabang City. He said that the current *Baitul Mal* structure was still based on the previous 2007 *Qanun*, and that the structure of *Baitul Mal* in Sabang and West Aceh had not been screened at all because the term of office had not yet ended. Once the term of office is due, the structure will have to take another test to conform to the current applicable *Qanun*. The *Qanun* Number 10 of 2007 mandates that the establishment of *Baitul Mal* in the City District is regulated in Mayor Regulation (*Peraturan Wali Kota/PERWAL*), and so there will be only *PERWAL* under the *Qanun*. The *PERWAL* concerning the establishment of *Baitul Mal* is Number 67 of 2017. In this case, all districts and cities have the same legal basis, namely *Qanun* and *PERWAL*.³³

In addition, *Baitul Mal* in Pidie District has exercised their authority in the latest regulations, as conveyed by the Head of *Baitul Mal* Pidie. He stated that in terms of *zakat* management, the institution followed the guidance of *PERGUB* (*Peraturan Gubernur*, Governor Regulation) Number 08 of 2022. Further, the *Qanun* Number 10 of 2018 concerning *Baitul Mal* had been updated into *Qanun* Number 3 of 2021.³⁴ *Baitul Mal* Pidie has applied the rules of *PERGUB* of 2022 and

³³Interview with Zuhilmi, Head of *Baitul Mal* Sabang, August 12, 2022.

³⁴Interview with Head of *Baitul Mal* Pidie, Tgk. Zulkifli, August 29, 2022.

Qanun Number 3 of 2021, which is a refinement of *Qanun* Number 10 of 2018. The use of the latest rules will certainly affect the authority of *Baitul Mal* in the management of *zakat* and *infaq*. The Chairman of *Baitul Mal* Pidie also added that professional *zakat* (*zakat profesi*) since 2013 was the issuance of *Qanuns* and Governor *Circulars* regarding *zakat* and *infaq* which emphasized that all civil servants are required to issue *zakat* as income. Yet, in 2018, the Aceh *Qanun* concerning the *Baitul Mal* was issued, which requires professional *zakat* to be paid. In turn, *Baitul Mal* faced an obstacle in *infaq* management because from 2017 to 2020, there was no professional *zakat* in Pidie District, whereas there were only three areas of *infaq* that they could prosper, for example, economic empowerment, achievement, and poverty alleviation. *Infaq* is still subject to the Governor Regulation of 2013 because it has not been revoked.³⁵

The findings of the interview showed that there has been a change in the authority to manage *zakat* and *infaq* by *Baitul Mal* in Pidie District. There was a change regarding the non-compatibility of professional *zakat* in the old 2013 Governor *Circulars* regarding *zakat* and *infaq* to become compulsory in the latest 2018 regulation.

Likewise, the Chairman of the MPU Pidie disagrees that civil servant salaries are categorized as professional *zakat*. Furthermore, he argued that salaries cannot be handed over to *Baitul Mal* even though all civil servant salaries are still deducted by 2.5%, as professional *zakat*. For more details, the authority of the Provincial and Regency/City *Baitul Mal* in Aceh based on the rule of law can be seen in table 1 below:

³⁵Interview with Head of *Baitul Mal* Pidie, Tgk. Zulkifli, August 29, 2022.

Table 1
The Legal Basis of the Authority of the *Baitul Mal* in Aceh

No	Rule of Law
1	Aceh <i>Qanun</i> Number 10 of 2007 concerning <i>Baitul Mal</i>
2	Aceh <i>Qanun</i> Number 10 of 2018 concerning <i>Baitul Mal</i>
3	Aceh <i>Qanun</i> Number 3 of 2021 concerning changes to the Aceh <i>Qanun</i> Number 10 of 2018 concerning <i>Baitul Mal</i>
4	Governor's Circular Letter of 2013 concerning Direct <i>Zakat</i> and <i>Infaq</i> Collections to the Government of Aceh
5	Governor Regulation Number 08 of 2022 concerning <i>Zakat</i> and <i>Infaq</i> Management at <i>Baitul Mal</i>
6	Pidie Regent Regulation Number 49 of 2021 concerning the Structure and Authority of the <i>Baitul Mal</i>
7	Sabang Mayor Regulation Number 67 of 2017 concerning the organizational structure of the <i>Baitul Mal</i>

Based on the legal provisions in table 1 above, it can be emphasized that the *Baitul Mal* institution in Aceh has the authority to manage ZIS. This authority is based on the mandate regulated by laws, for instance, the state laws, *qanuns*, mayor, and regent regulations. Although there are two opinions about funds from civil servants, namely which categorize them as professional *zakat* and as *infaq*, all these funds are still managed by *Baitul Mal*.

Zakat, Infaq, and Sadaqah as Locally-Generated Revenue in Aceh

Aceh is a region with special authority based on Law Number 18 of 2001 and Law Number 11 of 2006 concerning the Governance of Aceh and therefore has special authority to regulate the issue of *zakat*.³⁶ Both laws have stated that ZIS is affirmed as one of the Locally-Generated Revenue sources.³⁷ If *zakat* has been declared a

³⁶ Mursyid Djawas, "Implementasi Pengelolaan Zakat Di Aceh," *Mazahib: Jurnal Pemikiran Hukum Islam*, *Mazahib: Jurnal Pemikiran Hukum Islam* 14, no. 1 (2016): 90-103.

³⁷Armiadi Musa, "Zakat as Locally-Generated Revenue: Its Accounting Treatment At Baitul Mal Aceh," *Share: Jurnal Ekonomi dan Keuangan Islam* 9, no. 2 (2020): 184-205; See Also Syukri Iska et al., "Implications of the Pagang Gadai Contract on Disharmony Social Actors in

source of locally-generated revenue, *zakat* shall be deposited into the regional treasury. Then, *zakat* distribution must be subject to the regulations on regional financial management, including Law Number 17 of 2003 concerning State Finance, Government Regulation Number 58 of 2005 concerning Regional Financial Management, Permendagri No. 13 of 2006 concerning Guidelines for Regional Financial Management, and other regulations related to locally-generated revenue.³⁸

Based on these laws, the funds received by *Baitul Mal* can be used as locally-generated revenue which functions to assist the Aceh government in developing the economy and empowering the community.³⁹ For example, *Baitul Mal* in Sabang City is in charge of not only managing ZIS but also empowering, socializing, and developing the funds in accordance with the provisions of the sharia. Additionally, in terms of collecting *zakat*, *Baitul Mal* prioritizes people who have a source of income from the City Expenditure Revenue Budget (*Anggaran Pendapatan Belanja Kabupaten/APBK*) including State Civil Apparatus (*Aparatur Sipil Negara/ASN*) and business entities whose budget sources come from the APBK.

Baitul Mal manages *zakat* and *infaq* collected according to the *qanun* orders. This means that ASN and business entities as well as the public are obliged to pay *zakat* to the *Baitul Mal* institution. Therefore, many people have paid their *zakat* to *Baitul Mal* suggesting that public awareness to pay *zakat* is high. However, some people do not pay *zakat* through such institutions; still, income from *zakat* funds from the community provides great contributions to the regions.⁴⁰ In other words, according to the *Baitul Mal* management staff, the funds from ASN are professional *zakat*, while according to the MPU, it is a voluntary *infaq*.

Minangkabau Community," *JURIS (Jurnal Ilmiah Syariah)* 21, no. 1 (June 9, 2022): 27-37, accessed December 28, 2022, <https://ojs.iainbatusangkar.ac.id/ojs/index.php/Juris/article/view/5647>.

³⁸ Musa, "Zakat Sebagai Pendapatan Asli Daerah Dalam Undang-Undang Pemerintahan Aceh."

³⁹ *Ibid.*

⁴⁰ Interview with Zuhilmi, Head of *Baitul Mal*, Sabang, August 12, 2022.

The Head of the Sabang Ulama Consultative Council explained that other than people whose income comes from the APBK, such as ASN and business entities, not all elements of society are required to pay *zakat* toward *Baitul Mal*. Meanwhile, the employee is not obliged to issue *zakat*, because it is included in the *infaq* scheme even though in practice, part of the employee's salary is deducted collectively to become *zakat* or *infaq*.⁴¹

Further, the Sabang Regional Secretary described that if the salaries of civil servants were not only deducted for *zakat* but also *infaq*, it would certainly cause a polemic within the community. This is mainly because of legal differences in which *zakat* was obligatory in accordance with the law and regulated in amount, whereas *infaq* was voluntary. In addition, he said that there has been PERWAL related to such deduction. He also did not agree that employees' salaries are categorized as *infaq* because *infaq* is free or voluntary with no fixed amount, and the salary deductions should be monthly, not annually like *zakat*.⁴² Even so, this is not a problem because, in fact, the deduction of funds from ASN is still carried out by 1% and goes into the *Baitul Mal* account every month which can be categorized as professional *zakat* or *infaq*.

In *Baitul Mal* of Pidie, the realization of revenue coming from the community, including from employees based on *qanuns*, has already followed the religious rules. The Head of *Baitul Mal* Pidie mentioned that the *infaq* collection has originated from ASN and entrepreneurs, which they took 1% from ASN and 0.5% from entrepreneurs every month. The deductions have been stated in the *qanun*, which was promulgated based on Islamic law. The basis of the *qanun* took into account the values of Islamic law. The funds are used for people who are entitled to receive them.⁴³

In relation to this, *Baitul Mal* at the provincial level has the authority to manage religious assets from the community, institutions,

⁴¹Interview with Tgk. Baharuddin, Head of MPU Sabang, August 12, 2022.

⁴²Interview with Drs. Zakaria, Regional Secretary of Sabang, August 12, 2022.

⁴³ Interview with Tgk. Zulkilfli, Head of *Baitul Mal* Pidie, August 29, 2022.

and companies. Although there are different views between the regions regarding the permissibility of civil servants to pay *zakat* or *infaq*, the difference has not shown any significant problem, especially since the Acehese people's awareness and trust of *Baitul Mal* are high. These funds have been able to contribute to locally-generated revenue in Aceh.

The locally-generated revenue from *zakat* in Aceh is enormous. The main goal of *zakat* management is to support the government in efforts to empower and alleviate poverty and reduce regional financial burdens. *Zakat* has been part of Aceh's locally-generated revenue, which is projected to keep increasing and becomes a significant source of income. Table 2 below is the revenue report for *Baitul Mal* Aceh for five years (2017-2021) sourced from *zakat*:

Table 2
Zakat Revenue in Five Years (2017-2021)

No	Year	Target	Revenue	Percentage
1	2021	73,600,000,000.00	59,169,323,476.55	80.39
2	2020	50,248,000,000.00	57,556,552,816.62	114.54
3	2019	50,248,000,000.00	59,551,675,959.85	118.52
4	2018	50,248,000,000.00	53,928,676,345.25	107.33
5	2017	35,864,400,000.00	52,180,580,303.10	145.49

Source: Report of *Baitul Mal* Aceh, 2021

The report, in table 2⁴⁴, shows that during five years, realization of regional original income from *zakat* in the *Baitul Mal* numbered IDR 282,386,808,901.3 or an average of IDR 56,477,361,780.27 annually.⁴⁵ Meanwhile, *zakat* funds regulated in the *qanun* are distributed to those who are entitled to receive them, including the needy, the poor, *amil* (administering *zakat*), converts, *gharimin* (owes), *fisabilillah* (in Allah's way), and *Ibn Sabil* (on a religious journey). The following table 3 shows the distribution of *zakat* in 2021:

⁴⁴ Baitul Mal Aceh, *Laporan Keuangan Baitul Mal Aceh Tahun Anggaran 2021* (Banda Aceh, 2021).

⁴⁵ Baitul Mal Aceh, *Laporan Akuntabilitas Kinerja Instansi Pemerintah/Laporan Kinerja 2020* (Banda Aceh, 2020).

Table 3
Realization of Zakat Distribution in 2021

No	Recipient	Budget Ceiling in IDR	Realization Rp in IDR	Percentage
1	The needy	15,120,000,000.00	8,581,000,000.00	56.75
2	The poor	68,196,000,000.00	54,029,854,845.00	79.23
3	Amil	800,000,000.00	709,630,350.00	88.70
4	Converts	4,666,455,585.00	3,589,910,200.00	76.93
5	<i>Riqab</i>	-	-	0.00
6	<i>Gharimin</i>	4,600,000,000.00	1,888,000,000.00	41.04
7	<i>Fi Sabilillah</i>	5,050,000,000.00	1,073,965,000.00	21.27
8	<i>Ibn Sabil</i>	23,741,700,000.00	22,569,827,287.00	95.06
Total		122,174,155,585.00	92,442,187,683.00	75.66

Source: Report of *Baitul Mal Aceh*, 2021

The groups of recipients mentioned in table 3 are recorded, verified, and analyzed for eligibility to receive *zakat* according to Islamic law. The needy refer to people over the age of 60 who are old, chronically ill, and have neither income nor family to support. The poor refers to people who have income but are not sufficient, and do not get help from other parties. *Amil* refers to an individual or a non-governmental institution serving as *zakat* volunteers. Converts are those converting to Islam, receiving *zakat* in the form of scholarships and economic empowerment assistance. *Gharimin* allocation is usually in the form of incidental natural disaster assistance while *fi sabilillah* refers to assistance to individuals or Islamic institutions who are unable to carry out activities such as developing *da'wah* and Islamic activities and increasing human resources. *Ibn Sabil*, at last, refers to the allocation of scholarships for poor students from elementary to college levels.⁴⁶

In general, assistance and distribution to the groups mentioned above are conducted in two forms: the first is consumptive in nature, such as providing scholarships and medical expenses as well as building houses for the poor and needy, and the second is

⁴⁶ Aceh, *Laporan Keuangan Baitul Mal Aceh Tahun Anggaran 2021*.

productive *zakat*, such as business capital assistance or business equipment, and business capital in the form of soft loans (*qardul hasan*). This program fosters recipients, namely individuals or small business groups in Banda Aceh and Aceh Besar by providing business capital to poor farmers, small traders, home industries, livestock farmers, and providing goods such as motorized tricycles and work tools. Business capital assistance revolves around *Gampong* (village) Baitul Mal (in collaboration with *Gampong*) which aims to increase small and medium enterprises within the community.⁴⁷ The process of distributing and providing assistance is carried out by submitting a proposal that is strictly verified.

The management of religious assets carried out by *Baitul Mal* Aceh has got recognition and appreciation from many parties. It is clear from some awards not only at the provincial level but also at the national level. This can be seen in table 4 as follows:

Table 4
Baitul Mal Aceh Awards

No	Award Name	Awarding Agency	Year
1	Aceh Province Leading ZISWAF Institution	Bank Indonesia Aceh Branch	2022
2	The Best Zakat Distribution Impact in Indonesia	Central Baznas	2022
3	Innovative Aceh Regional Apparatus Work Unit (SKPA)	Aceh Governor	2021
4	Supporter of the Zakat Awakening Movement	Central Baznas	2020
5	The Best National Zakat Distribution Province	Central Baznas	2020
6	The Third Best Booth of MSME Exhibition at Aceh Provincial Level	SME Cooperative Office	2019
7	National Best Zakat Institution	Central Baznas	2018

Source: <https://baitulmal.acehprov.go.id/penghargaan>, 2022.

⁴⁷ Baitul Mal Aceh, *Laporan Tahunan Baitul Mal Aceh Tahun Anggaran 2017* (Banda Aceh, 2017).

Table 4 describes that the management of *zakat*, *infaq*, and *sadaqah* funds has received recognition at the regional and national levels. The awards are an acknowledgment of the commitment, contribution, achievement, and partisanship of *Baitul Mal* in managing, distributing, fostering, and empowering groups in need based on the legal rules.

According to the legal rules in Aceh, *zakat* has become locally-generated revenue and has been included in the state financial management system managed by *Baitul Mal*. This institution is an official *amil zakat* established by the Aceh Government as a non-structural and independent institution. However, there are polemics and regulatory conflicts, and therefore *zakat* as locally-generated revenue should be specifically treated and regulated which differentiates it from other sources of regional income. The mechanism offered is to place *zakat* funds in a special account that is not delegated to other recipients.⁴⁸

Further, to avoid any polemics, the use of *zakat* should not be equated with other funds. It is the awareness of the Acehnese people to pay *zakat*, and the order to pay *zakat* is not only a religious one but it also a state order as it has been stipulated in the laws and *qanuns*. These laws and *qanuns* were made possible because Aceh has implemented Islamic law whose rules are *lex specialist* (specificity). Because of this, the regulation on *zakat* in Aceh should also be treated as a *lex specialist* within the framework of national law, such as the implementation of sharia (Islamic law) in Aceh but it remains within the framework of the Unitary State of the Republic of Indonesia.

Furthermore, it should be noted that *Baitul Mal* as an institution legally mandated to manage ZIS has provided assistance to the poor and the economic empowerment. Although there are still technical and juridical issues (for example, different legal rules are understood by districts/cities), *Baitul Mal* has already contributed to the economic development of the people in Aceh.

⁴⁸ Musa, "Zakat Sebagai Pendapatan Asli Daerah Dalam Undang-Undang Pemerintahan Aceh."

Conclusion

Baitul Mal as a state institution has the authority to manage ZIS based on legal rules that are specifically enforced in Aceh as an autonomous region. It has contributed to the economic development of the people in Aceh as proven by various awards received. The management of *zakat* fund, furthermore, is not only for consumptive such as assistance to the poor, scholarship assistance, and homes for the poor, but also productive such as business capital and assistance for Small and Medium Enterprises. Therefore, the management of ZIS carried out by the *Baitul Mal* is based on the authority granted by laws and regulations including PAD. On the other hand, based on Islamic law, the management of *zakat* must be viewed *lex specialist* according to the national legal system in Indonesia.

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