

Strengthening Gampong Autonomy Through Baitul Mal Revitalization in North Aceh, Indonesia

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Abstract

Establishment of Baitul Mal in North Aceh District based on North Aceh District Head Decree No. 22 of 2004 concerning the establishment of the organizational structure and working procedures of the North Aceh Baitul Mal, previously the zakat management institution was carried out by the Amil, Zakat, Infak and Sadaqah Agency (BAZIZ) of North Aceh Regency. The existence of Baitul Mal until now most of its income comes from zakat services from the State Civil Apparatus Mustabik only, then the institution is also only at the Regency level, even though the potential for zakat at the gampong level cannot be worked out optimally, currently at the gampong level the gampong government only implements zakat fitrah and Agriculture only. This study attempts to analyze the Baitul Mal revitalization efforts in accordance with the design of Acehnese local cultural entities. The method used is descriptive qualitative analysis. The results of the study show that Baitul Mal Revitalization can be carried out because it is in accordance with according to the specialty that Aceh has, as one of the special institutions in Aceh Law No. 11 of 2006 concerning the Government of Aceh, therefore the institution can be formed at the Gampong level so that it can manage other sources of income, such as zakat assets, agricultural zakat, plantations, fisheries and infaq and sadaqah, thus the potential for zakat, infaq and sadaqah at the Gampong level will be absorbed optimally and will also have an impact on efforts to improve people's welfare.

Keywords: Revitalization; Baitul Mall; Gampong Autonomy

INTRODUCTION

Aceh Province as a region that gets specialization in the Indonesian state administration system through Law No. 11 of 2006 concerning the Governance of Aceh. This specificity is derived from Article 18B of the 1945 Constitution which states that the Aceh region is a special region and a special area. Special regions are related to territoriality, namely privileges in the fields of religion, customs, education and the role of the clergy, as stipulated in Law no. 44 of 1999, while special regions are related to the system of government in the regions, as stipulated in Law No. 18 of 2001, therefore Aceh has 2 (two) categories of regions, namely as a special area and as a special region, so that the name Aceh can be mentioned as a region specifically the province of the special region of Aceh.

In connection with this specificity, as a follow-up to Law no. 44 of 1999, the Aceh Qanun No.5 of 2000 concerning the implementation of Islamic law, one of the points of which is the establishment of Baitul Mal in provinces and districts and cities in Aceh. Furthermore, the establishment of the Baitul Mal in North Aceh district based on North Aceh Regent Decree No. 22 of 2004 concerning the establishment of the organizational structure and working procedures of Baitul Mal Aceh Utara, dated 10 February 2004. Based on the Regent's decision, the Amil, Zakat, Infak and Sadaqah (BAZIZ) agency of North Aceh Regency was officially declared dissolved (liquidated) and all of its assets were transferred to Baitu North Aceh Mall.

Referring to North Aceh Regent Decree No. 22 of 2004 concerning the establishment of the organizational structure and work procedures of the North Aceh Baitul Mal, the main tasks and functions of the Baitul Mal were also expanded in accordance with the intent of UUPA No. 11 of 2006, not only as a manager of religious assets, but also as a sharia-compliant financial institution and manager of regional income and expenditure budgets from the Zakat sector. The objectives of the establishment of the Baitul Mal are as follows:

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1. Help improve the standard of living of Muslims, especially the lower middle class through productive zakat distribution units.
2. Accommodate and maintain customer funds or people who want to be free from the interest system to be managed in accordance with Islamic law in the form of profit sharing and buying and selling.
3. Restore the principle of cooperative solidarity (partnership, togetherness, trust and justice) among Muslims.

Thus the main tasks and functions of the Baitul Mal are getting bigger and becoming a symbol of sharia-based financial management, but the phenomena that have occurred so far have been less than optimal, including not yet reaching all gampongs in North Aceh, totaling 852 gampongs. The Baitul Mal institution is only in the Regency, even though the North Aceh region is very broad and mustahik and muzaki are at the Gampong level, thus their activities are less flexible in reaching mustahik and muzaki, because the institution does not yet exist at the Gampong level, the muzaki only pay zakat fitrah and agricultural zakat. Of course, thus many other zakat potentials are lost or not managed institutionally.

Furthermore, it relates to information accessibility in Baitul Mal, North Aceh Regency, which does not yet have a report in accordance with PSAK No. accounting standards. 109 this is bound by various government regulations regarding the confidentiality of transaction data so that public access to this information. So that the accountability system in the Baitul Mal of North Aceh Regency is still one-way, namely from the Baitul Mal to the Regional Secretariat in its accountability to the Regent as the Head of the Region. While accountability to the community cannot be realized and the information obtained by the community is semi-closed, which means that the community must go directly to the Baitul Mal office to ask for explanations and information, (Armiadi, 2019)

Then there was the dismissal of 13 professional staff at the Baitul Mal in North Aceh Regency, without clear reasons as of December 2022, the dismissal which was carried out unilaterally by the Head of the Baitul Mal Secretariat suddenly shocked the public. Besides that, there were allegations The corruption in the North Aceh Regency duaafa house construction project in 2021 is valued at IDR 11.2 billion. (CNN, 2022). This phenomenon has created a bad perception by the public regarding the management and institutionalization of the North Aceh Baitul Mal, which should be a respected institution because its existence is in accordance with Islamic cultural entities but has instead become an oblique issue. In this regard, efforts are needed to revitalize its existence in accordance with the mandate of Law no. 11 of 2006 concerning the Government of Aceh, as a financial institution with sharia principles and manager of regional income and expenditure budgets from the zakat, infaq and sadaqah sectors. Similar research that has been conducted includes (Nasrullah, 2015), (Muliadi & Amri, 2019), and (Husni kamal, 2023). The substance of the three is an emphasis on the urgency of the existence of Baitul Mal as a pioneer in reducing poverty on a local basis in Aceh.

LITERATURE REVIEW

Gampong Autonomy

Decentralization has gained world recognition, especially in developing countries try because of its connection to democratic, transformative participation of citizens national and regional governance, effective service delivery and sustainable development management results (Fatile et al., 2022) Likewise in Indonesia, decentralization is realized with a Continental Decentralization approach, for example the special autonomy of Aceh. In line with this, (Lawal, 2019) also views local government as the level of government closest to the community, which is given certain powers to exercise control over its territory, similar to the view of the United Nations Office of Public Administration (1976) which calls local government a political subdivision of a country, which is formed by law and has great control over local affairs, including the authority to impose taxes or use labor for specified purposes

The regional autonomy policy was born with the aim of saving the government and integrity of the Indonesian state, freeing the central government from unnecessary burdens, encouraging the initiative and creativity of local governments and local communities in pursuing prosperity. However, in its development the

implementation of regional autonomy experienced serious problems which resulted in a weakening of public trust in the government. Ryass Rasyid in (Haris, 2007) so that various efforts are needed to create a form of autonomy that is in accordance with the characteristics of the nation, then the concept of special autonomy, village autonomy and others appears, In acknowledging the existence of village autonomy and authority or in implementing the recognition of village authorities, it must be understood that the village autonomy is the core of the Unitary State of the Republic of Indonesia, (Rahmawati et al., 2023)

The basis for granting special autonomy to Aceh is through MPR-RI Decree Number XV/MPR/1998 concerning the Implementation of Regional Autonomy; Equitable Arrangement, Distribution, and Utilization of National Resources; as well as Central and Regional Financial Balance within the Framework of the Unitary State of the Republic of Indonesia and MPRRI Decree No. IV of 2000 concerning Policy Recommendations in the Implementation of Regional Autonomy. So that the implementation of Aceh's special autonomy is regulated specifically by a separate law with Law no. 11 of 2006 concerning the Government of Aceh, (Ferizaldi, 2016). Enthusiasm for decentralization has an enviable origin. Arguments about the benefits of devolving authority to subnational units of government date back at least to Montesquieu and The Federalist Papers. The belief that the natural or most beneficial organization of society involves multiple hierarchies goes back even further (Faguet, 2023) and village autonomy is seen as a concept of decentralization based on the origins or uniqueness of local government

Furthermore, village autonomy and village regulation in Indonesia as a follow-up to the mandate of article 18 of the 1945 Constitution was the issuance of Law Number 22 of 1948 concerning Principles of Regional Government, and subsequently re-arranged in the replacement Basic Law of Regional Government, Reinforced by Law Number 5 of 1979 concerning Village Administration, Law Number 22 of 1999 concerning Regional Government, Law Number 32 of 2004 concerning Regional Government which has been revised to become Law no. 23 of 2014, and Law no. 6 of 2014 concerning Villages as a special regulation governing village autonomy.

Village autonomy in Aceh is regulated through Law No. 18 of 2001, the Aceh government reorganized the structure of the mukim and gampong institutions. This change was followed by the enactment of Qanun No. 4 of 2003 concerning mukim and Qanun No. 5 of 2003 concerning gampong governance. With the existence of these two Qanuns, the gampong is the lowest government organization under the mukim in the organizational structure of the government of the Province of Nanggroe Aceh Darussalam. Gampong institutions have the task of administering government, carrying out development, fostering society and improving the implementation of Islamic law,(Mahmuddin, 2019)

Especially for the task of improving the implementation of Islamic law as stated in Qanun Aceh No. 5 of 2003 concerning Gampong authority contained in article 5 paragraph 1 letter a. that the authority of the gampong includes one of the existing authorities based on the rights of origin of the Gampong and provisions on customs and traditions, then the gampong in Aceh is given the authority to manage and administer the Baitul Mal institution as an institution that is specific in Aceh. Gampong in Aceh as a legal community unit has rights and powers in regulating and managing the interests of the local community, especially in improving the welfare of its people. Gampong has the task of administering government, carrying out development, fostering the community and improving the implementation of Islamic Shari'a, (Mukhlis, 2017)

Baitul Mal

Baitul Mal is a house or place that manages assets collected from zakat, infaq and shodaqoh with social goals in accordance with sharia rules, (Tanjung & Novizas, 2021). Law no. 44 of 1999 concerning the Implementation of the Specialties of the Special Region of Aceh Province states that the specialties of the Aceh region are the recognition of the Indonesian people for the Aceh region which has had the essential values of society for generations, even these values have been used as the spiritual, moral and humanitarian foundation of the Acehnese people. . In terms of implementing regional government for special areas, Law no. 44 of 1999 limits it to 3 (three) sectors related to social aspects, such as: 1) the implementation of religious life, 2) the implementation of traditional life, and 3) the implementation of education, (Sanur, 2020) is in line with this, the

existence of Baitul Mal Aceh is as the implementation of the implementation of religious life and the implementation of traditional life.

Based on Qanun Aceh No. 10 of 2007 concerning Baitul Mal, determines the position of Baitul Mal as a regional institution. Strengthened by Regulation of the Minister of Home Affairs (Permendagri) No. 18 of 2008 concerning Organizational Guidelines and Working Procedures of the Privileges Institutions of the NAD Province (including Baitul Mal) stipulates that the Baitul Mal Aceh Secretariat is an Aceh Work Unit in a structural position. At the district/city level, Regulation of the Minister of Home Affairs No.37 of 2009 concerning Organizational Guidelines and Work Procedures of the Regency/City Privileges Institutions of the Province of Aceh stipulates that the Regency/City Baitul Mal Secretariat is a Regency/City Working Unit in a structural position. It is hoped that Baitul Maal can be a solution in regulating and resolving the economic problems of the people in order to get closer to Allah SWT. After observing the economic development of society, both nationally and globally, (Mustaring, 2016)

In the current Aceh government, Baitul Mal as an institution quasi-governmental institutions that obtain authority from the government to carry out several governmental affairs that are funded directly by the government and other parties. Its institutions in North Aceh Regency are directly under the Regent, then chaired by an Independent Officer appointed by the Regent and in carrying out their duties are assisted by several Sections and Sub-Sections under the coordination of the Baitul Mal Secretariat, all of which are officials of the State civil apparatus, as stated in the Decree of North Aceh Regent No. 22 of 2004 concerning the establishment of the organizational structure and working procedures of the North Aceh Baitul Mal.

The activities carried out by Baitul Mal Aceh Utara to date are collecting zakat and infaq from the people in North Aceh Regency, then distributing it to mustahik according to Islamic law. Distribution of zakat is done in the form of consumptive and non-consumptive. Consumptive distribution is in the form of grants placed in the account of the Regional Financial Management Agency - Regional General Treasurer (BPKD-BUD) of North Aceh Regency, while non-consumptive is in the form of construction (building houses for the poor and dhuafa)

METHOD

This research uses a qualitative approach due to the natural characteristics of the problem phenomena in the field, as mentioned by Creswell, that the qualitative research approach has the following characteristics: 1. natural setting, 2. researcher as key instrument 3. multiple sources of data 4. inductive of analysis 5. theoretical lens 7. interpretive 8. holistic account, (Cresswell, 2009). Furthermore, the method of data collection follows the view according to Burhan B, (Bungin, 2007) that in Qualitative Research the most independent of all data collection methods and data analysis techniques is the method of in-depth interviews, participant observation, and documentary materials. While data processing follows the technique of Miles and Huberman (Sunu, Retno, Hardi Warsono, 2020) which reveals that qualitative data processing is carried out through stages, namely data reduction, data presentation, and drawing conclusions, then the analysis is carried out by integrating (interactively) the three main components..

RESULT AND DISCUSSION

Based on Qanun Aceh No. 10 of 2007 concerning Baitul Mal, determines the position of Baitul Mal as a regional institution. Strengthened by Regulation of the Minister of Home Affairs (Permendagri) No. 18 of 2008 concerning Organizational Guidelines and Working Procedures of the Privileges Institutions of the NAD Province (including Baitul Mal) stipulates that the Baitul Mal Aceh Secretariat is an Aceh Work Unit in a structural position. At the district/city level, Regulation of the Minister of Home Affairs No.37 of 2009 concerning Organizational Guidelines and Work Procedures of the Regency/City Privileges Institutions of the Province of Aceh stipulates that the Regency/City Baitul Mal Secretariat is a Regency/City Working Unit in a structural position.

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The existence of North Aceh Baitul Mal is a follow-up to Law no. 11 of 2006 concerning the Government of Aceh (UUPA), in article 20 it is stated that one of the principles in the administration of Aceh is the principle of Islam, then in article 155 it is stated that the aim of the Aceh economy is to achieve people's welfare by upholding Islamic values, then the Baitul Mal can said to represent the specificity of Aceh and cannot be separated from the activities of the Aceh administration.

The Baitul Mal Institute is not a private or private institution, but an institution that takes care of all income and expenses from the Islamic state (khilafiah). Baitul Mal in this sense has been practiced in Islamic history since the time of Rasulullah SAW, continued by the Caliphs after Abu Bakr, Umar, Usman and Ali Bin Abi Talib, as well as the Umayyad Caliphs, Bani Abbas, until the destruction of the Caliphate in Turkey in 1942. Therefore, the ideal Baitul Mal model needs to be developed by referring to shari'ah provisions, both in terms of sources of income and in terms of management,(Handoyo, 2021).

Previously, the Baitul Mal institution was regulated through Law no. 38 of 1999 concerning Management of Zakat, which is in line with Law no. 44 of 1999 concerning the implementation of Aceh's privileges as the Province of Nanggroe Aceh Darussalam (NAD). Then in 2000 the provincial government of Nanggroe Aceh Darussalam issued Qanun No. 5 of 2000 concerning the implementation of Islamic law, one of the points of which is the establishment of Baitul Mal at the provincial and district/city levels throughout Aceh.

The establishment of Baitul Mal in North Aceh district based on North Aceh District Head Decree No. 22 of 2004 concerning the establishment of the organizational structure and working procedures of Baitul Mal Aceh Utara, dated 10 February 2004. based on the Regent's decision the Amil, Zakat, Infak and Sadaqah (BAZIZ) agency of North Aceh Regency which previously handled zakat was officially declared dissolved (liquidated) and all of its assets switch to Baitul Mal Aceh Utara. The current development of Zakat and Infaq revenue managed by Baitul Mal is as follows:

Table 1. Number of Poor People in Indonesia in 2018 (thousand)

Year	Zakat Mal	Profesional Zakat	Infaq	Total
2018	27,638,000	13,938,517,485	-	13,966,155,485
2019	112,952,000	15,040,978,476	4,346,873,309	19,500,803,866
2020	70,818,000	15,061,096,818	5,961,544,237	21,093,459,055
2021	63,815,000	14,796,437,269	4,173,405,085	19,093,657,354

Source: Baitul Mal, North Aceh, March, 2023

Result The distribution of consumptive Zakat is carried out in the form of cash which is given to mustahik according to the provisions of Islamic law, which include: Asnaf Fakir, Asnaf Poor, Asnaf Amil, Asnaf Ibnu Sabil, Asnaf Fisabilillah, Asnaf Gharim, Asnaf Mualaff and Asnaf Riqab, or what is referred to by the term 8 snaf (eight groups of people who are entitled to receive zakat). While the distribution of non-consumptive zakat is carried out by building dhuafa houses for applicants recommended by the village geuchik concerned, the number of dhuafa houses built by the end of 2022 is 400 housing units, consisting of 2018 reaching 54 units and for 2019 is 121 units. and in 2022 it will reach 150 units. The realization of consumptive zakat distribution is as follows:

Table. 2. Allocation of Consumptive Zakat Distribution (in Rupiah)

No.	Asnaf/Mustahik	2019	2020	2021
1.	Fakir	1,418,200,000	13,495,000,000	4,200,000,000
2.	Poor	2,836,400,000	12,687,700,000	8,795,000,000
3.	Amil	600,000,000	95,000,000	150,000,000
4.	Ibn Sabil	170,000,000	740,679,964	300,000,000
5.	Fisabilillah	695,000,000	15,000,000	15,000,000
6.	Gharim	300,000,000	1,340,000,000	396,140,000
7.	Muallaf	30,000,000	2,837,337,996	1,385,614,000
8.	Riqab	0	0	0
	Total	6,049,600,000	31,210,717,960	15,241,754,000

Source: Baitul Mal, North Aceh, March 2023

The criteria for physically poor and poor can be distinguished based on visits and certificates from the Gampong, while for Fisabilillah it is handed over to Santri, Ibnu sabil for Teachers/ustad who care for recitation in gampongs. The zakat collected is an accumulation of zakat income for government employees and private employees in North Aceh District.

Meanwhile, the realization of Infaq in 2019 reached Rp. 4,346,873,390, - allocated for productive economic empowerment, or business assistance for the needy and poor who submit proposals for assistance addressed to Baitul Mal Aceh Utara, then the Baitul Mal will conduct a visitation to determine the eligibility of mustahik, thus the existence of Baitul Mal can be said to be stimulus for increasing the economy, so that the institution must be seen as an important work unit in regional government.

Baitulmal institutions have been running even though they are not optimal, in this regard (Rusjdi, 2003), said that in order to achieve optimization of Baitulmal in zakat collection, it is necessary to resolve various structural, technological and psychological obstacles so that the expected goals can be realized. Furthermore, according to Marzi the obstacles currently facing Baitulmal are making zakat a source of income in Aceh, low achievement of zakat management institutions, narrow understanding of society about zakat, and weak implementation of zakat laws,(Wahid, 2007)

In this regard, to make Baitul Mal a zakat management institution that is in accordance with the culture of the people of Aceh, efforts are needed to increase its effectiveness by overcoming these various obstacles, besides that it requires stakeholder commitment to work together to create conditions that allow Baitul Mal to be revitalized. BecauseIn addition to the allocation of zakat, productive economic assistance, the Baitul Mall program has so far been focused on building duaflha houses, this program has also been carried out by the Gampong government through the allocation of Gampong funds, giving rise to a stigma as if the poor only need a house, even though their basic needs are is the fulfillment of clothing and food. This can be seen from the number of food insecurity for the people of North Aceh or the food pattern of hope (PPH), which is still at the red level, namely 64.15, while the best for this condition is the Beneficial District, which reaches 82.13.

Thus the construction of duaflha houses should be expanded and integrated with other zakat distribution programs managed by Baitul Mal, especially what is very urgent is to improve the condition of people's food intake, then economic opportunities or employment opportunities as well as improving the conditions of health and education services, given the human development index number (HDI) aceh north in 2021 which is only 69.45 which is still far from the average aceh province of 72.16. Furthermore, the most important thing is how to create a comprehensive social stimulus that allows people to develop their potential. Zakat as a stimulus in overcoming poverty and increasing social welfare,(Wa Ode Zusnita Muizu & Nury Effendi, 2015)) stated that through implicit zakat, it is explained that it will minimize the gap between economic progress and social welfare through the mechanical distribution of wealth. The rate of economic growth is able to contribute income to disadvantaged communities, so that economic growth does not only occur in groups that have capital. Through good management, zakat is possible to build economic growth as well as equal distribution of income, economic growth with equity and can carry out its function as a Social Guarantee: Social Safety, Social Insurance.

The authority to manage the baitul mal institution as a special institution in Aceh is a manifestation of gampong authority as stated in Aceh Qanun Number 5 of 2003 concerning Gampong Authority.To realize Gampong

Authority as contained in article 5 paragraph 1 letter a Aceh Qanun No. 5 of 2003, it is stated that one of the gampong authorities is the authority to manage the baitul mal institution as a special institution in Aceh. To realize this goal, it is necessary to expand the institution to the gampong level considering that the zakat potential in North Aceh Regency is 30 billion Rupiah, because so far The zakat collected only comes from the zakat of the State Civil Apparatus in North Aceh. while Zakat Mal and others have not yet been implemented (Jafaruddin, 2020).

It is appropriate for zakat managers to look at zakat sources other than state civil servants. This is a big homework for zakat managers in Aceh, in this case Baitul Mal Aceh and Baitul Mal Kab/City (BMA/BMK). This is where the true people who are entrusted with managing BMA/BMK must be pro-active in carrying out their duties and authorities in managing the mandate given by the state in terms of collecting and distributing zakat, so that the state's task of prospering its people is achieved through BMA/BMK institutions. (Muhammad Syarif, 2020).

To realize Gampong Autonomy in accordance with the Aceh Culture entity, it is necessary to revitalize Gampong institutions, one of which is the Baitul Mal Gampong, as indicators of Gampong Autonomy, with the existence of authority, the existence of gampong institutions, and the existence of sufficient financial resources are three indicators that can be used as a measure to assess whether a village is autonomous or not. Without fulfilling these three indicators, a region cannot be declared as an autonomous region. Likewise with gampongs, to be declared as autonomous gampongs, these three indicators must be owned by a gampong. (Syahputra et al., 2014).

The institutional revitalization of the Baitul Mal in accordance with the spirit of Gampong autonomy is not that difficult, it only takes commitment from local elites in the regional executive and legislative branches to make it happen in the issuance of regional Qanuns (Perda) which are then disseminated to the Gampong level before being implemented. Thus the existence of the Baitul Mal gampong will become the main core of the zakat management organization (OPZ) which will reduce little by little the trap of centralized poverty alleviation by the central government through national programs, which has had a negative impact on the people of Aceh who are increasingly entering the trap of structural poverty. This concept is in accordance with the objectives of regional autonomy as stated by (Rondinelli, D. A., & Cheema, 1983) who define decentralization as the transfer of responsibility for planning, decision making, or administrative authority from the central government to field organizations. In general, the idea of transferring power and resources from central institutions to local actors and institutions to carry out a defined set of responsibilities and to gain benefits from their performance still overlaps in the definition of decentralization, thereby reducing the burden on the central government in overcoming poverty in Aceh

Poverty that arises because of these structural factors must be overcome with a structural approach as well, intervention efforts or a wider role of the government or direct policies are needed to create a positive stimulus for the growth and development of the economic sector in society, this can be done later by Baitul Mal. In this regard, (Yustika, 2009),(Shaffer, 2008) states that Direct policies (direct policies), namely linking institutions with poverty reduction strategies. so that the existence of Baitul Mal is very appropriate to answer problems locally.

CONCLUSION

Baitul Mal revitalization can be carried out because it is in accordance with according to the specialty that Aceh has, as one of the special institutions in aceh Law No. 11 of 2006 concerning the Government of Aceh, therefore the institution can be formed at the Gampong level so that it can manage other sources of income, such as zakat assets, agricultural zakat, plantations, fisheries and infaq and sadaqah, thus the potential for zakat, infaq and sadaqah at the Gampong level will be absorbed optimally and will also have an impact on efforts to improve people's welfare.

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