

Zakat Management Model by Imuem Meunasah Based on Baitul Mal Gampong in Aceh

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ABSTRACT

Zakat management institutions in Aceh are different from other provinces. It was stated in Law no. 11 of 2006 that it concern Baitul Mal and Law No. 10 of 2007 that zakat management institutions reach the village level, Baitul Mal Gampong led by Imuem Meunasah as a customary institution that oversees the implementation of Islamic law. The establishment of zakat institutions at the village level in Aceh is to explore and manage zakat potential followed by good management because the potential of zakat circulates at the village level. Likewise, Imuem Meunasah was established as one of the traditional institutions to lead the zakat institution, Baitul Mal Gampong, to build public trust in the zakat institution. In reality, zakat management by zakat institutions at the village level in Aceh led by Imuem Meunasah has not had an impact according to the objectives, both in terms of collection and distribution. This study aims to find out the problems that occur and get strategic solutions, both internally and externally, to the problem of zakat management by Imuem Meunasah at zakat institutions at the village level. The research methodology is descriptive qualitative using the ANP analysis tool with seven respondents. There are two problems in the management of zakat by Imuem Meunasah as the head of Baitul Mal Gampong. The main problem is the internal aspect as well as related to strategic solutions. The internal problems are human resources with a rater agreement value of 34, 93%, Synergy with a rater agreement r value of 28,39%, and Socialization with a rater agreement value of r 36,66%. The solutions in this study are related to Duty and area, Selective, and Out of the Box. The existence of Imuem Meunasah as the Chairman of Baitul Mal Gampong must still be maintained. Meanwhile, the socialization aspect must be transparent, creative and innovative.

Keywords: *Imuem Meunasah, Baitul Mal Gampong, Rater Agreement*

A. INTRODUCTION

One of the instruments for alleviating poverty in Islam is through the utilization of the potential of zakat. As a potential source, zakat at that time was managed by Baitul Mal. In Aceh the zakat management institution is also called the Baitul Mal which is a mandate of Law no. II of 2006. This law is then implemented in the form of regional regulations at both the provincial and district/city levels which is termed as Qanuns. At the gampong level, the responsibility for managing the Baitul Mal falls under the authority of the Imuem Meunasah as stated in Qanun No. 10 of 2007 concerning Baitul Mal. This unique in that traditional institutions is given strategic authority in empowering the philanthropic potential of the people.

Qanun No. 10 of 2008 concerning Customary Institutions states that the position of customary institutions in Aceh is to help the government at every level. Indigenous institutions can increase development (Tjokrowinoto, 1999). It can even play a role in economic empowerment (n.d., 2006). This shows that the lex specialist that Aceh has is not only in the fields of customs and culture, education and religion, but also in the economic field so that the portion of regional finance will be different from other provinces. Even APBD/APBA (UU. No. 11 of 2006) Aceh Province is the largest (out of 10 provinces in Sumatra).

Even though it has a large Aceh Revenue and Expenditure Budget (APBA), it is also experiencing problems in the field of poverty alleviation. The poverty rate in Aceh province according to the Central of Statistics Indonesia in March 2012 is the province with the 10th highest poverty rate in Sumatra and ranks tenth nationally after East Java, West Java, Central Java, North Sumatra, East Nusa Tenggara, South Sumatra, Lampung, Papua, Banten and Aceh.

The capital access factor is one of the factors causing unproductive and empowered people's economies. If We look at the poverty areas in Aceh, it is almost average in rural areas with sufficient natural resources, such as agriculture and plantations (Soekartawi, 2005) whereas in urban areas the poor are in coastal areas work as fishermen. The natural potential that is owned by the poor community is unable to make people productive due to the lack of capital owned by the community. Besides there is a natural potential managed by companies and individuals. The profits from it should be channeled into the form of productive philanthropy (zakat or infaq) by utilizing locally based institutions.

The tendency of people in Aceh tends to buy goods that are easy to pawn when they need them (Muammar Khadafi, n.d.). The factor of public trust in zakat management is also a problem, including the Baitul Mal in Aceh. This

distrust is more in the community's understanding of the management of zakat by the government (A. Wahid, n.d.; Wahyuni-TD et al., 2021).

There are three causes: the limited resources they have, the low quality of human resources, the lack of access to capital which causes the business to develop less so that it leads to a low level of production of both goods and services (Rusli et al., 2013).

From the statistical data for March 2021 it is stated that the poverty rate in Aceh is the largest, 834.24 thousand people or 15.33% who are in rural areas of 17.78% and 10.46% are in urban areas. The community's lack of understanding of the authority of the Imuem Meunasah in managing religious assets is also a factor in the non-optimal management of religious assets, especially zakat in Aceh.

In addition to natural resources, Aceh's philanthropic potential is enormous. The potential for zakat in Aceh is predicted to be IDR. 1.4T (Laporan Hasil Penelitian Potensi Zakat Mal Di Aceh, 2014). Institutionally, this potential is at the grass root level, the potential for zakat can be managed by the Imuem Meunasah customary institution (Qanun No. 10 of 2007). The latest data (2021) predicts the potential for zakat in Aceh to be Rp. 2 T. The following Baitul Mal Aceh data shows that the amount of zakat that can be collected by the 23 Baitul Mal districts/cities in Aceh.

Table I. Zakat Collected Throughout Baitul Mal District Level

2015	2016	2017	2018
130.412.777.799	147.066.389.552	136.210.206.151	158.843.595.958
2019	2020	2021	2022
158.896.960.211	149.713.021.506	135.390.256.904	-

Source: Data processed, 2023

The zakat data collected when compared with the potential in the range of Rp. 2 trillion means that there is a very large discrepancy, which is around more 82%. The problem of inequality between the potential and the receipt of zakat is not only a regional problem but even at the national level. Inequality occurs on average less than 1% of the zakat potential mapped by zakat institutions. This means that the increase in the receipt of zakat resources is not proportional to the source of zakat itself (Clarashinta Canggih, Khusnul Fikriyah, n.d.). There are things that have not been optimal both from the institutions, amil and the people

themselves, especially in the context of Aceh with complete regulations relating to the implementation of Islamic Sharia including zakat in it. There is a significant difference between potency and collectability (Ahmad & Rusdianto, 2018).

The existence of Imuem Meunasah as the manager of zakat, waqf and other forms of religious property has existed since the time of the Aceh Darussalam kingdom. At this time strengthening authority with various regulations issued in order to achieve benefits in realizing community welfare through zakat sources. This is the main problem in the management of zakat at the village level in Aceh with the strategic authority given to Imuem Meunasah to lead Baitul Mal Gampong. Baitul Mal Gampong has not had an impact on the amount of zakat collected and zakat distributed so that the causes and answers to the phenomenon of zakat management are sought. Especially the related institution, Baitul Mal Gampong led by Imuem Meunasah which has been going on for many years.

The formulation of the problem in this study is What are the problems in the management of zakat by Imuem Meunasah in Aceh? What is the solution in solving the problem of zakat management by Imuem Meunasah in Aceh?

B. THEORITICAL

Social Capital

Social capital has been proven to be able to strengthen community relations, as stated by Ife and Tesoriero that social capital in perspective as an adhesive is able to unite society – relations between people, interactions that occur with each other because there are social obligations, reciprocity, social solidarity and community. These activities direct people to share power (power sharing) based on the values and norms of life (Tesoriero, 2008). This is very possible because the nature of society is a unit consisting of several individuals in it and has interrelated relationships (networks) in various aspects of life. Sometimes the relationship is familial, friendly, institutional or a group that has the same goals bound by norms and values.

Coleman illustrates that social capital can facilitate the achievement of goals that cannot be achieved without its existence or can be achieved only at higher losses (Coleman, 1990). Of course, in accordance with the nature of humans as social beings, they are motivated to establish relationships with other people and their environment which is a form of interdependence either to achieve certain goals or just as an additional element especially in economic matters that requires interactions to fulfill the necessities of life.

The term social capital was first introduced in 1916 when Lyda Hudson Hanifan wrote about The Rural School Community Center of America. This term refers to intangible assets, such as goodwill, partnerships, sympathy, and social relations of individuals, which support the realization of harmonious social relations (Lyda Judson Hanifan, 1916).

Local Wisdom

Local wisdom is a source of social capital that accommodates shared interests, habits or traditions, educational institutions, religious teachings, traditional institutions and others. While the potential for social capital includes values and norms that can become a forum for organizing for the common interest, there are institutions that contribute to provide services for the common interest, there are community leaders who are trusted by community members (Abdullah, n.d.).

According to Azyumardi Azra, local wisdom can be used as a socio-cultural mechanism contained in the traditions of Indonesian society. This tradition is believed to be and has been proven to be a powerful means of fostering brotherhood and solidarity among citizens who have been institutionalized and crystallized in social and cultural structures (Azra, 2002). There are still many models of local wisdom that are maintained and even become non-structural institutions that participate in regional development.

A separate approach is needed in empowering local values to create community economic welfare. The bottom-up approach to development is considered more effective. Communities initiate and manage their needs (physical/non-physical) while the government acts as a service provider (facilitator and consultant form) (Redzuan, n.d.).

Social institutions that have been used as a place to solve various social problems in various regions in Indonesia are social capital in realizing the ideals of development (Jumadiah et al., 2018). One of them is the Imuem Meunasah institution in Aceh Province. In addition to have the authority to lead the implementation of worship at the gampong level, there is also strategic authority as the head of the Baitul Mal Gampong who is in charge of managing zakat, waqf and other religious assets.

Baitul Mal

Law Number 11 of 2006 concerning the Government of Aceh provides a strong legal basis for the implementation of Islamic law, the management of religious assets and the realization of the specificity of Aceh in all aspects of life. The existence of Baitul Mal in Aceh itself is inseparable from the development of Zakat management which has existed since the 7th century AD. Since Islam entered Aceh, Baitul Mal began to be carried out in 1973 with the issuance of the Governor Regulation Head of the Special Region of Aceh Number 05 of 1973 dated April 4, 1973. Through this regulation the Agency for the Control of Religious Assets (BPHA) coordinated under the Regional Secretariat for Provinces and Districts/Cities as well as the District Secretariat. Furthermore, this agency was at the Provincial, Regency/City and District levels which later BPHA was changed to BHA (Religious Treasure Agency). So then the Baitul Mal Agency was formed through Governor Decree No. 18 of 2003 concerning the Establishment of the Organization and Work Procedures of the Baitul Mal Agency for the Province of Nanggroe Aceh Darussalam began operating in January 2004.

The operational mechanism of the Baitul Mal Agency refers to Qanun Number 7 of 2004 concerning Management of Zakat. The establishment of the Baitul Mal Agency is also closely related to the practice of collecting zakat and the birth of Law Number 18 of 2001 concerning Special Autonomy (OTSUS) for the Province of Nanggroe Aceh Darussalam where zakat has been designated as a source of Provincial Revenue and Regency/Regency Regional Revenue, City and strengthened by Law no. 11 of 2006. This confirmation is contained in 3 articles: 1. Article 180 paragraph (1) letter d states: Zakat as a source of Regional Original Income (PAD) Aceh and Regency/City PAD, Article 191 states Zakat, waqf assets and religious assets are managed by Baitul Mal Aceh and Regency Baitul Mal /City regulated by Qanun, 3. Article 192 says Zakat paid becomes a deduction factor from the amount of income tax owed by the taxpayer.

The existence of Baitul Mal in the government of Aceh is a non-structural institution as a manifestation of part of the special institutions of Aceh Province consisting of 4 special institutions. When viewed from the form of organization, Baitul Mal is divided into 4 level: 1. Provincial Baitul Mal, 2. Regency / City Baitul Mal, 3. Mukim Baitul Mal, 4. Gampong Baitul Mal

Imuem Meunasah as Official Baitul Mal Gampong

An institution with the intention of being an institution means that the meaning of the institution is more sociological (Suyanto, 2014), as a process that transforms into a system. In the perspective of social institutions, Aceh has its own traditional institutions with very strategic authority, linkages with the implementation of development at the gampong (village) level. The existence of these customary institutions has been regulated in Law no. II of 2006 concerning the Government of Aceh.

There are 12 (twelve) institutions mentioned in paragraphs I and 2 covering: 1. Aceh Traditional Council; 2. Imuem Mukim; 3. Imuem Chik; 4. Geuchik; 5. Tuha peut; 6. God eight; 7. Imuem Meunasah; 8. Keujreun Blang; 9. Panglima Laot; 10. Glee Charmer; 11. Peutua seuneubok; 12. Daily hugs; 13. Syahbanda.

These traditional institutions in Aceh live and develop culturally, historically and sociologically, full of global challenges and distortions as a social, cultural, economic and political crisis, including the Imuem Meunasah Institute (Juned, 2003): The definition of Imuem Meunasah is a person who leads community activities in the village relating to the field of Islam, the implementation and enforcement of Islamic Shari'a religion.

Duties and Functions of the Imuem Meunasah in a sociological perspective is a part of the social structures. Role refers to the position displayed by a person or group in a situation, based on social norms that have been mutually agreed upon. The social structure contains elements such as systems, status, roles, interactions, and groups as stated in Beth's statement. B. Hess et al in Abubakar et al., explained as follows: Social structure has several components: systems, norms, statuses, roles, interactions, and groups.

There are three regulations that underlie the birth of the term gampong which is a change in the name of the village: Regional Regulation (Perda) Number 2 of 1990 concerning Fostering and Development of Customs, Regional Regulation number 7 of 2000 concerning Implementation of Traditional Life, Law No. 18 of 2001 concerning Special Autonomy for the Province of the Special Region of Aceh at the same time calling it the Province of Nanggroe Aceh Darussalam (NAD).

Gampong and Meunasah are sometimes perceived in a separate sense. There are those who view Meunasah and gampong as areas or territories. There are also those who see the Meunasah as a place of worship only, a place where

religious activities and social activities are carried out in a gampong. The Meunasah institution as a means for indigenous peoples to run the government at the gampong level, and the existence of the Meunasah institution illustrates the characteristics of a gampong, because every gampong has a Meunasah. If there is no Meunasah, it cannot be called a gampong (Gani, 1998).

Each gampong (village) has an Imuem Meunasah with assigned tasks. The Imuem Meunasah is part of the gampong government led by the Geuchik (Village Head) and also assisted by Village Officials in exercising their authority such as Tuha Peut who has a role as a supervisory body over the course of gampong/village development. The function of Tuha Peut is also a legislative body.

C. METHODOLOGY

This research uses descriptive qualitative method. The tool used in this research is the Analytic Network Process (ANP) method. The Analytic Hierarchy Process is the basis for developing the Analytic Network Process method. ANP is a decision-making tool for a problem (Hendri Tanjung, 2013).

In this study the selection of informants was carried out by purposive sampling by assessing the understanding of informants related to a problem of weak literacy culture of the zakat core principle in Indonesia. The number of informants in this study were 7 respondents by considering experts and understanding the essence of cash waqf. In the ANP methodology the number of informants is not used as a requirement for validity. Respondent requirements related to ANP are that respondents are those who are experts in their fields. Therefore, the respondents selected in this study were seven people consisting of waqf experts and researchers and practitioners involved in the world of waqf.

The use of descriptive analysis is related to the problem formulation question. As for the analysis of internal problems and external problems in the management of religious property by Imuem Meunasah and solutions that will become feedback on the problems that occur will be analyzed by the ANP method. The use of this method is a form that can represent the level of importance of various parties by considering the relationship between existing criteria and subcriteria through the stages of model construction, model quantification, data synthesis and analysis.

Ascarya said (Ascarya, 2020), There are three functions of ANP, including: structuring complexity, measurement, synthesis. Ascarya assesses that various and complex problems cannot be parsed and resolved if they are not structured

properly. ANP can solve complex and difficult problems. ANP uses measurements in a ratio scale. Measurements on a ratio scale are needed to describe the proportion or priority of each element. ANP uses a ratio scale at all levels of the hierarchy/network, including the lowest level (alternative in the choice model). This ratio scale becomes even more important if the priority is not only for selected applications.

ANP has an important function as a synthesis tool. Synthesis is bringing together all the parts into a single unit or blend (mix) of various meanings or things, so that it forms a harmonious whole. Because of complexity, decision making or forecasting often involves multiple dimensions to synthesize intuitively. ANP has an important function. It can help to measure and synthesize a number of factors in a hierarchy or network to solve a particular problem (Hendri Tanjung, 2013).

The following is the framework for the zakat management model based on local wisdom (Imuem Meunasah) in Aceh which was made in the form of an Analytic Network Process (ANP) model using the Super Decisions Software:

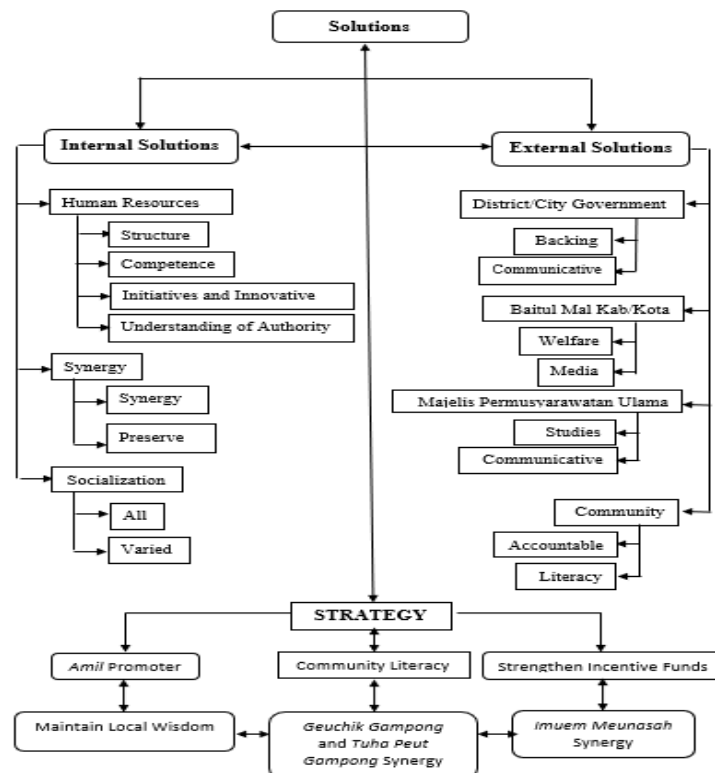


Figure I. The Framework for The Zakat Management Model

D. DISCUSSION

From the results of data processing related to problems and solutions, it was found that there are two main problems in zakat management in Baitul Mal Gampong led by Imuem Meunasah, internal and external problems followed by several indicators of strategic solutions that must be carried out. The problems and solutions are in accordance with the results obtained from the Analytic Network Process (ANP) using the Super Decisions Software model above. From these results, it was found that the most dominant aspects of the problem occurred as well as strategic solutions that must be implemented.

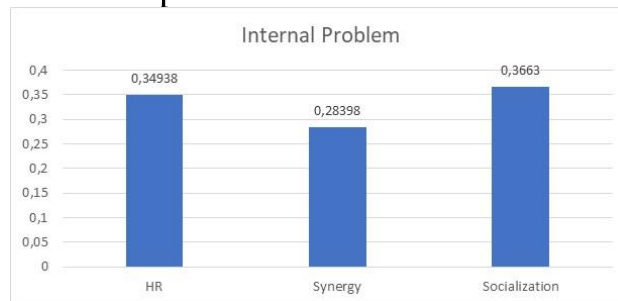
Geometric Mean figures are generated after the data is processed for internal by 42% and external by 58%. However, this discussion is focused on internal isolation. This is based on research that focuses on Imuem Meunasah's position as ex officio chairman of Baitul Mal Gampong.

The results of the data processing are the conclusion of in-depth discussions and interviews with 7 experts: zakat practitioners, chairman of the Imuem Meunasah Forum, head of Baitul Mal Regency/City and academics who are consensual in the field of zakat institutions.

All informants and respondents agreed that the management of zakat by Imuem Meunasah so far was not management-based. The main problem lies with the leadership of the chairman of Baitul Mal Gampong and this is an internal problem of the institution that must be revitalize to find a model for the problem.

The internal problems from the leadership aspect of Imuem Meunasah at Baitul Mal Gampong include the human resources owned, the ability to build synergy and the socialization model carried out. The following are the priorities of the internal aspects related to problems, solutions and strategies:

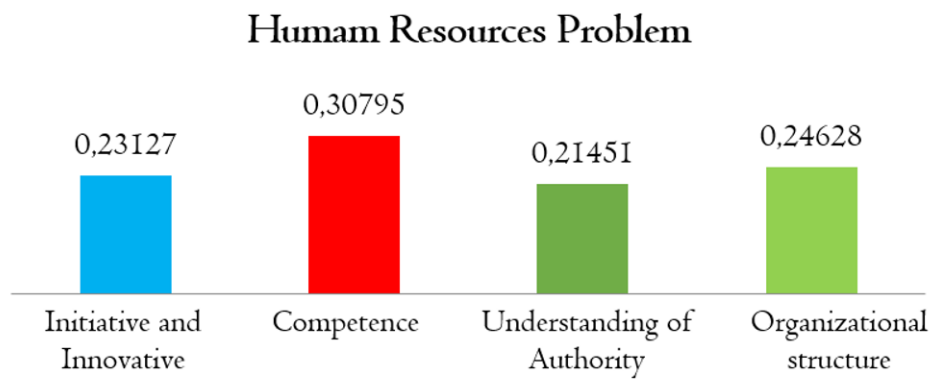
Problem Analysis: Internal Aspect



Graph I. Results of Priority Synthesis of Internal Aspects Based on Average Values

Graph I above shows that based on the combined opinions of the respondents, the most priority internal aspect problem in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh is a socialization problem of 36% followed by HR issues of 34% and which ranks lastly is the Synergy problem at a rate of 28%. The result of obtaining rater agreement values of all respondents is no agreement, which is equal to 6%. This means that the level of agreement of respondents on the priority order of Synergy and HR issues and Outreach varies regarding answers and rater agreement numbers by 6%.

Analysis of HR Synthesis Results

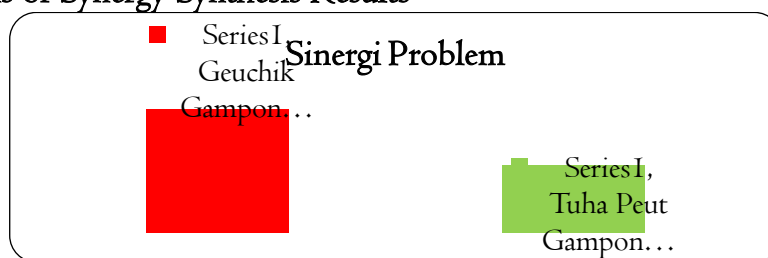


Graph 2. Results of HR Priority Synthesis Based on Average Scores

Graph 2 above shows that based on the combined opinions of the respondents, the most priority HR issues in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh are Competence 30%,

Organizational Structure 24%, Initiative and Innovative solutions 23%, and the Understanding of Authority 21%, The results of obtaining rater agreement values for all respondents are 2%, This means that the respondents' answers varied on the order of HR priorities in the form of Competence, Organizational Structure, Initiative and Innovative and Understanding of Authority by 2%.

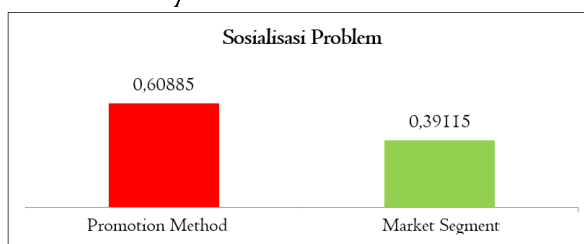
Analysis of Synergy Synthesis Results



Graph 3. Synergy Problem Priority Synthesis Results Based on Average Value

Graph 3 above shows that based on the combined opinions of the respondents, the most priority issue of synergy in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh Province is Geuchik Gampong. It equals 64%, and the last rank is Tuha Peut Gampong by 35%. The results of the rater agreement obtained by all respondents are weak by 18%. This means that the level of agreement of respondents is moderate on the priority order of Synergy Issues in the form of Geuchik Gampong and Tuha Peut Gampong by 18%.

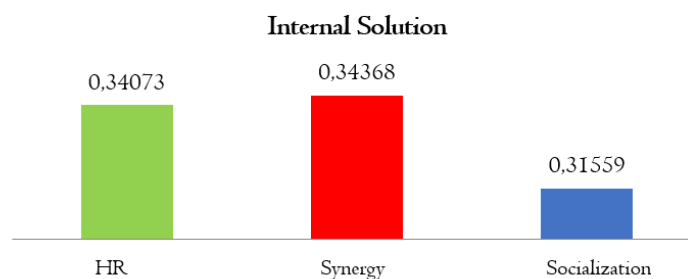
Analysis of Socialization Problem Synthesis Results



Graph 4. Results of Priority Synthesis of Socialization Problems Based on Average Scores

Graph 4 above shows that based on the combined opinions of the respondents, the most priority socialization problem in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh Province is the Promotion Method 60% and the Market Segment of 39%. The rater agreement obtained by all respondents is moderate or moderate at 51%. This means that the respondent's level of agreement is moderate towards the priority order of Socialization in the form of Promotional Methods and Market Segments by 51%.

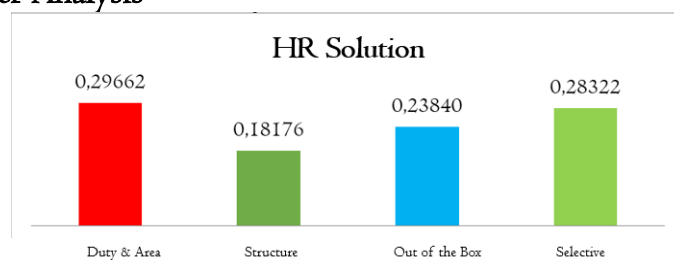
Analysis of Solution Internal Synthesis Results



Graph 5. Results of Synthesis of Priority Internal Solutions Based on Average Values

Graph 5 above shows that based on the combined opinions of the respondents, the most priority Internal solution in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh is Synergy 34%, HR 34% and Socialization 31%, The rater agreement obtained by all respondents is 72%. This means that the level of agreement of respondents is high on the priority order of HR, Synergy and Socialization by 72%.

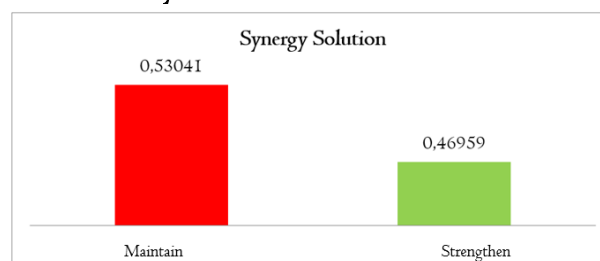
Solution HR Cluster Analysis



Graph 6. Results of Synthesis of HR Priority Solutions Based on Average Scores

Graph 6 above shows that based on the combined opinions of the respondents, HR is the most priority solution in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh is Duty and area 29%, Selective 28%, Out of the Box 23%, and Structure 18%, The results of obtaining rater agreement values for all respondents are 72%, This means that the level of agreement of respondents is high on the priority order of the Community, Regency/City Baitul Mal, Regency/City Government and MPU by 72%.

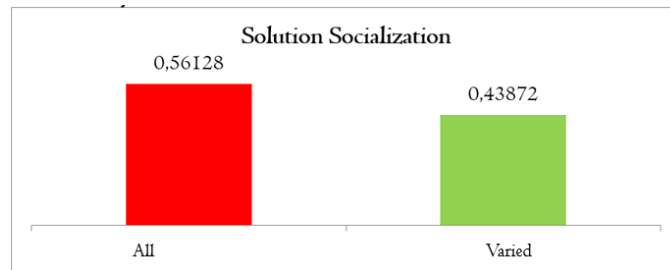
Solution Synergy Cluster Analysis



Graph 7. Synergy Solution Priority Synthesis Based on Average Value

Graph 7 above shows that based on the combined opinions of the respondents, the most priority synergy solution in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh is Strengthen 53% and Maintain 46%, The result of the rater agreement obtained by all respondents was 2%. This means that the level of agreement of the respondents varied in the order of priorities to strengthen and maintain by 2%.

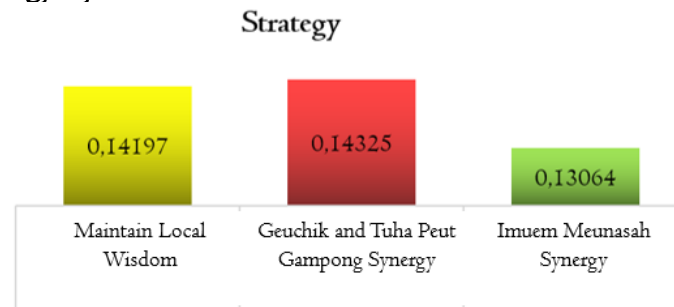
Cluster Analysis of Outreach Solutions



Graph 8. Results of Priority Synthesis of Socialization Solutions Based on Average Values

Graph 8 above shows that based on the combined opinions of the respondents, the most priority socialization solution in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh is all 56% and Varied 43%. The rater agreement obtained by all respondents was 51%. This means that the respondent's level of agreement was moderate on the priority order of All and Varied by 51%.

Analysis of Strategy Synthesis Results



Graph 9. Results of Strategic Priority Synthesis Based on Average Values

Graph 9 above shows that based on the combined opinions of respondents regarding the most priority strategy in determining Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh is the Synergy of Geuchik Gampong and Tuha Peut Gampong 14%, maintaining local wisdom 14 %, and Imuem Meunasah synergy 13%. The rater agreement obtained by all respondents is 19. This means that the level of agreement of respondents to the sequence of strategies for Zakat Management Based on Local Wisdom (Imuem Meunasah) in Aceh varies.

Referring to the model framework resulting from interviews with informants according to the criteria that apply to data analysis with ANP on the "Model of Zakat Management by Imuem Meunasah Based on Baitul Mal Gampong" it can be understood that the problems and solutions to the problem of managing Baitul Mal Gampong by Imuem Meunasah are on internal and external aspects.

Internal Aspect

The results of the analysis of the synthesis data above can be explained that there are various problems related to the management of Baitul Mal Gampong by Imuem Meunasah which is an ex-officio regulation and is a form of Aceh's uniqueness in managing philanthropy.

Internal problems include the issue of Imuem Meunasah Resources regarding their competence in managing managerial institutions, building synergy among village apparatus (Keusyik and Tuha Peut) and socialization issues to the community.

Among the internal problems, there is still the community's opinion that the Imuem Meunasah only takes care of zakat fitrah issues with the help of amils who are formed every time Ramadan comes. This is influenced by the problem of the resources of the Imuem Meunasah itself where when the candidate for the implementation of Islamic law in the gampong was "fit and proper test". He never touched on the level of control over the management of the Baitul Mal institution. The results of the synthesis of Human Resources solutions get a score of 28% that the selection of the Imuem Meunasah must be selective in terms of human resources. Selection and determination is only done because of the character and ability to lead the implementation of sharia in the field of worship only. In Qanun Number 10 of 2008 concerning Customary Institutions, their duties and functions are very clearly stated (Article 23).

In addition to the resources of the Imuem Meunasah as the ex-officio head of Baitul Mal Gampong, partners also need support and support, in this case synergy with gampong apparatus, especially the Geuchik. The role of the Geuchik in Aceh is not only related to public leadership and administrative leaders to fulfill a sense of security physically but also spiritually.

In the qanun on customary institutions, it is stated that there are 11 duties of the Geuchik in Aceh, including fostering religious life and implementing Islamic law and maintaining customs.

The existence of the Baitul Mal Gampong (BMG) in Aceh province needs

to be maintained under the coordination of the Imuem Meunasah because the Imuem Meunasah figure has a very high level of trust among the people of Aceh. As a leader of religious activities at the gampong (village) level of course it gives a different position so that it becomes an adhesive in society (social cement). This is the theory developed by Bryan that religion in a social context can act as glue in society (Tuner, 1991).

The Baitul Mal Gampong structure needs to be neat and organized. So far the Baitul Mal Gampong has only been led by the Imuem Meunasah and this has only been understood as an additional task. To be more optimal, a strategy is needed by activating the secretarial section, finance section, collection section, distribution section and waqf management section. So that Imuem Meunasah is no longer alone in managing Baitul Mal Gampong. Meanwhile, in the structure of the Board of Management besides the Chair held by Imuem Meunasah there are a secretary, treasurer and three affairs-collection affairs, distribution affairs and waqf matters, other religious assets and trusteeship.

The reality is that in almost all Baitul Mal Gampong in Aceh, the structure is incomplete as mandated by the qanun. This phenomenon is a burden for the Imuem Meunasah apart from the lack of managerial understanding as well as the absence of staff as executors of the series of activities of the functions and duties of the Baitul Mal Gampong. If the Baitul Mal Gampong structure is equipped as described in qanun No. 10 of 2018, it is not only able to explore the new potential of zakat but it also absorb opportunity for workers especially undergraduate graduates in the fields of sharia and Islamic economics.

The number of needs for managers of Baitul Mal Gampong will certainly reduce the unemployment rate in Aceh province if the MBG structure is complemented by not setting aside the issue of resources owned in the field of Islamic philanthropic management. Moreover, the authority to manage other religious assets (besides zakat) is expected to be able to increase village independence to minimize social problems at the gampong level. Moreover, the main purpose of zakat is to balance between people who have excess funds (surplus funds) and people who lack funds (deficit funds) (Bin-Nashwan et al., 2020).

Empirical research proves that designing the direction of development policies is not enough, financial capital strength alone must also be supported by four other types of capital described by Farrington (1999): social capital, natural capital, physical capita and human capital. Social capital is considered very

important, because of its function as an adhesive for the elements of society. In this context, the existence of the Imuem Meunasah becomes an intermediary institutionally with the capital of trust and personality that it has (Mukhibad et al., 2019).

The existence of regulation and arrangement of human resources for the managers of Baitul Mal Gampong (one of which is the responsibility of Baitul Mal Kab/City) is proof that the state is present and plays a role in creating prosperity through social funds, especially zakat, waqf and other religious treasures. The government through related institutions must strengthen professional, modern and trusted amyl resources through various forms of training. In addition to strengthening human resources, it also strengthens rules accompanied by adequate funding and facilities.

External Aspects

External aspects are also important parts and affect the system that is addressed internally. Therefore it needs adjustment and support from matters related to external Baitul Mal Gampong and also Imuem Meunasah. The external aspect is influenced by the role of Baitul Mal Kab/City where the duties and functions are coaching and spearheading the existence of Baitul Mal Gampong.

The role of Baitul Mal Kab/City is to empower amil and design how muzakki's trust is motivated to distribute zakat to Baitul Mal Gampong led by Imuem Meunasah in their domicile area. From the data, it was found that the community did not understand the existence of Baitul Mal Gampong, but they believed that the issue of zakat fitrah must be submitted to the Imuem Meunasah in the area where they live. Synthesis data (geometric means) shows that external issues for community problem clusters are issues of community understanding. Meanwhile, trust is still high because it is related to the Imuem Meunasah figure as a religious figure. So it is necessary to strengthen the capacity of the community, one of which is the role of the MPU (Ulama Consultative Assembly) and the government by issuing regulations that strengthen the function and role of the Imuem Meunasah in the management of Baitul Mal Gampong.

At least the existence of Imuem Meunasah in the Baitul Mal structure is very much needed to maintain public trust in zakat institutions in Aceh, especially at the lowest level at the gampong level. So far zakat institutions have been synonymous with the negative image attached to these institutions of government, even the administrators are affiliated with political parties (Clarashinta Canggih, Khusnul Fikriyah, n.d.). Since the formation of Baitul Mal to maximize the

management of zakat is not only played by the government either by forming Zakat Collector Units (UPZ) in government agencies as well as encouraging the community to get involved by making the community structure (customary institution) closest to the community in the Baitul Mal Gampong.

Of the two problems that occur both internally and externally, it is necessary to sharpen the analysis of solutions to answer the problems according to the problems that occur. Imuem Meunasah HR issues require readiness in the management of Baitul Mal Gampong. Duties and functions must be understood as the person in charge of amil and the limits of his authority (duty and area).

This is closely related to the selection of the Imuem Meunasah which must be done more selectively so that as *ex-officio* the head of Baitul Mal at the gampong level can think out of the box in managing BMG so that he is not only able to map mustahik zakat and believes muzakki but also able to get renewable zakat potential.

As chairman of the Imuem Meunasah, he must have a global and moderate perspective in the management of zakat. In perspective (Masdar F, 2005), that zakat managers must have the willingness to carry out *tajdid* (renewal) on the technical and institutional aspects of zakat in accordance with current material and social conditions. This is largely determined by the competence of the results of the selection of figures who will be selected to become the Imuem Meunasah.

The existence of Imuem Meunasah as a manager for the utilization of philanthropic resources (*ex-officio*) is one of the forms of the added value of local wisdom possessed by Aceh. This proves that the issue of traditional institutions does not only deal with the procession of carrying out traditional rituals but also can be used as a pillar in realizing economic prosperity. Even 12 customary institutions in Aceh (1. Imuem Mukim; 2. Imuem Chik; 3. Geuchik; 3. Tuha Peut; 5. Tuha Lapan; 6. Imuem Meunasah; 7. Keujruen Blang; 8. Panglima Laot; 9. Pawang Glee; 10. Peutua Seuneubok; 11. Haria Peukan; 12. Syahbanda are under the auspices of the Aceh Traditional Council (MAA) and have the function of economic empowerment in accordance with their respective fields.

Therefore the solution that needs to be done in terms of synergy is to maintain the position of the Imuem Meunasah in the Baitul Mal Gampong structure because it can become an icon to maintain the level of public trust in zakat management. In addition, it is necessary to strengthen the structure by completing the Baitul Mal Gampong structure (Treasurer, Secretary and three other elements).

Another solution to the problem of understanding society which is an external problem is the zakat literacy level. Interesting collaborative research between the Ministry of Religion of the Republic of Indonesia and the Central BAZNAS and Central BWI regarding zakat literacy found that the national level of zakat literacy scores 66.78 and this is categorized as a medium literacy level. This research was conducted in 32 provinces with 3200 respondents. The indicators used are variables that can represent people's understanding of zakat and waqf which starts with basic knowledge and advance knowledge with precision.

This research provides an understanding that at least becomes an opportunity for managers of zakat institutions, especially Imuem Munasah, that the community at least has a basic understanding of the obligation to tithe. So what is needed is how the Imuem Meunasah and the Baitul Mal Gampong team utilize all the facilities related to socialization materials that must be utilized. In addition, it must be varied (flexible and marketable). The results of the study also state that the solution to community problems regarding understanding at the 45.38% level, the rest (54.61%) is the issue of accountability in Baitul Mal Gampong.

Efforts are also needed to influence the community by utilizing appropriate and updated information facilities (Muflih, 2023). Required implementation that is also scientific in nature such as seminars, campaigns, open discussions regarding current and contemporary issues in zakat and also zakat institutions (Maria Ulfa, 2016). Moreover, so far the basis of zakat that has been explored is still on the type of zakat fitrah not to mention the level of public awareness and also requires an intensive increase for zakat payers so that they are motivated to utilize zakat institutions (D. Istikhomah, 2019)

From internal and external aspects both in terms of problems and solutions regarding the management of Baitul Mal Gampong by Imuem Meunasah, a strategy is needed in terms of institutional utilization of zakat, Amil promoter (professional, modern and reliable, strengthening community literacy, strengthening incentive funds, strengthening synergy while maintaining Imuem Meunasah as part of zakat management as a form of maintaining local wisdom values in Acehese society. Even if the public distrusts the institution Imuem Meunasah in managing Baitul Mal at the gampong level is more to the understanding that zakat is managed by the government (N. A. Wahid, n.d.).

The strategy is an accumulation of problems and solutions obtained from the results of the synthesis. In fact, it is true that an amil zakat does not only have

trust but also must be professional and modern in managing zakat. Junaidi Abdullah in his research results states that to support the optimization of zakat, innovative and creative zakat distribution models are needed. The model offer is in a converted form in an in-kind system, the distribution of zakat funds which is formed in a way with the means of production needed by mustahik, the qardhul hasan system where zakat funds are distributed in the form of capital loans and with mudharabah contracts (Junaidi, 2014). These steps will not only optimize the distribution of zakat but also will affect the collection of zakat.

The potential for zakat is managed institutionally apart from being mandated by law. The existence of Baitul Mal Gampong must be maintained. The management model of zakat institutions must focus on the synergy and integration of the implementation of each program (Anwar, 2012). Referring to the existing regulations (qanun) in Aceh (Qanun on Gampong Government, Qanun on Customary Institutions and Qanun on Baitul Mal) provides an explanation that among the potential sources in terms of solving the problem of poverty is within the gampong area. These sources are zakat, waqf, grants, other non-trustworthy religious assets and other sources that are not forms of philanthropy.

E. CONCLUSION

Based on the description in the previous chapter, several conclusions can be described based on the study of Local Wisdom-Based Zakat Management (Imuem Meunasah) in Aceh:

The problems that occur in the management of zakat by Imuem Meunasah at Baitul Mal Gampong are (1) in the aspect of human resources in this case related to understanding zakat management, (2) synergy is related to partnership relations with village governments and (3) socialization models, a form of promotion in order to increase public trust in zakat institutions.

The strategic solution to these internal problems is zakat management based on local wisdom (Imuem Meunasah) at Baitul Mal Gampong in Aceh, increasing Imuem Meunasah's understanding of its strategic functions and scientific aspects based on productive and modern zakat management. Furthermore, the ability to communicate with every stakeholder, especially village government partners, is to build synergy. Third, Socialization and promotion patterns must be creative, innovative, and transparent, not manual or traditional (out of the box). It is necessary to maintain Imuem Meunasah in managing Baitul

Mal Gampong as a form of local wisdom in Islamic philanthropy and a very high level of public trust in these indigenous institutions.

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