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**Safriadi**

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## **IMUM GAMPONG AUTHORITY AS AMIL OF ZAKAT ACCORDING TO FIQH AND QANUN OF ACEH**

*Safriadi\**

Faculty of Sharia Institut Agama Islam Negeri Lhokseumawe, Aceh, Indonesia  
Email: yadi\_nsm@yahoo.co.id

*Muhammad Diah*

Faculty of Sharia Institut Agama Islam Negeri Lhokseumawe, Aceh, Indonesia  
Email: mdiah@iainlhokseumawe.ac.id

*\*Corresponding author*

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**Abstract:** Imum Gampong has a share and role in amil of zakat. The aim of the research is to the position of the Imum Gampong in amil of zakat as seen from the perspective of fiqh and qanun of Aceh. This research uses a descriptive analysis method with a qualitative approach. The results of this research indicate that in zakat management, according to fiqh, the Imum Gampong has the authority to determine, establish and inaugurate zakat administrators (amil of zakat) at the village (gampong) level. In contrast, according to the qanun of Aceh, besides being given the authority to inaugurate the zakat administrator of the gampong (amil of zakat) at the village level, imum gampong can also act as amil of zakat itself so that the imum gampong is also entitled to ujah/ fees of the asnaf of amil of zakat in addition to the salary from the government for the occupation. In fact, in Acehnese society, the imum gampong is part of the amil zakat, takes costs from the amil zakat part, and is entitled to fees of the asnaf of amil of zakat. Based on the two sources of law on the authority of the Imum Gampong, the position of the Imum Gampong in the fiqh perspective is narrower than the perspective of the Qanun of Aceh. According to the Qanun of Aceh, the Imum Gampong has four tasks in zakat management: appointing administrators, recording, collecting, and distributing zakat to zakat mustahiq. Recommend to stakeholders to revise the provisions in the Aceh qanun to be adapted to the fiqh concept that is developing in Aceh province. Imum gampong memiliki andil dan peran dalam hal amil zakat. Tujuan dalam penelitian ini adalah mengetahui tentang kedudukan imum gampong dalam persoalan amil zakat dilihat dari perspektif fikih dan qanun Aceh. Metode penelitian ini menggunakan penelitian deskriptif analisis dengan pendekatan kualitatif. Hasil penelitian ini menunjukkan bahwa otoritas imum gampong dalam pengelolaan

zakat menurut fikih adalah sebagai orang yang berhak untuk menentukan, menetapkan sekaligus melantik para pengurus zakat (amil zakat) di tingkat gampong, sedangkan menurut qanun Aceh, imum gampong disamping diberi kewenangan sebagai orang yang melantik para pengurus zakat (amil zakat) tingkat gampong, juga dapat bertindak sebagai amil zakat itu sendiri, sehingga ia juga berhak atas ujah/ongkos dari bagian senif amil zakat. disamping itu, ia juga digaji oleh pemerintah atas jabatannya. Dalam kenyataan dalam masyarakat Aceh, bahwa imum gampong memiliki peranan sebagai bahagian dari amil zakat dan mengambil ongkos dari bagian amil zakat. Merekomendasikan kepada stakeholder untuk merevisi ketentuan dalam qanun Aceh untuk disesuaikan dengan konsep fikih yang berkembang di provinsi Aceh.

**Keywords:** *Imum Gampong; Amil of Zakat; Jurisprudence; Qanun of Aceh.*

## INTRODUCTION

Zakat is one of the pillars of Islam that every Muslim must fulfill. And zakat itself has enormous philosophical value for people who carry it out sincerely. Zakat serves to help people who are poor, needy, and so on. Zakat can also clean the property owned and keep away the people carrying it out from miserliness, greed, selfishness, and other despicable traits. Zakat has two advantages and dimensions: establishing relationships with fellow humans and Allah SWT. Zakat is a manifestation of the servitude of creatures to their creators. When a servant has carried out their obligations to Allah SWT with sincerity, Allah SWT will reward him with a reward that is proportional to the amaliah of their actions. So, zakat is not only related to "hablum minannas" but also to Allah SWT. (*hablum minallah*)<sup>1</sup>. Zakat is also a facility that Allah has provided for humankind to be grateful for Allah SWT's blessings. Zakat can train the human soul to accompany and feel the suffering and feelings of the *fuqara* (indigent) and *masakin* (poor). Zakat also has a central and decisive role in the moral and development of economic and socio-social.<sup>2</sup>

One of the most important things to be discussed related to zakat is the issue of zakat *mustahiq* (recipients of zakat), in addition to the types of property ownership which zakat must be issued. So many laws (both the Qur'an and hadith) form the basis of the theoretical concept of people entitled to receive zakat, which limits the zakat *mustahiq* to a limited group. Still, the laws do not mention in detail the criteria

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<sup>1</sup> Asnainu, *Zakat Produktif dalam Perspektif Hukum Islam*, (Yogyakarta: Pustaka Pelajar, 2008), 64; Abdurrachman Qadir. *Zakat dalam Dimensi Mahdhah dan Sosial*, Jakarta: Raja Grafindo Persada, 1998.

<sup>2</sup> Muhammad Abdul Mannan, *Ekonomi Islam Teori dan Praktis, (Asas-asas Ekonomi Islam)*, (Kuala Lumpur: AS Noordeen, 1992), 206.

for the *mustahiq* and the distribution system, as the word of Allah SWT QS At-Taubah verse number 60.

Among the parties entitled to receive zakat, as stated in the paragraph above, is *amil* of zakat. Conceptually, *amil* of zakat is a committee or body individually formed by the government to handle zakat with all the problems<sup>3</sup>. In addition to the task<sup>4</sup> of distributing zakat, *amil* also has the right to be a recipient of zakat with several applicable provisions<sup>5</sup>. Of course, the *amil* of zakat get paid for their work.

According to the clerics of the sect, the wages or salaries of zakat officers (*amil* of zakat) are taken from the zakat collected by the officers, the amount of which is adjusted to the work they do (*ujrah mitsli*). According to the clerics of Syafi'iyah, the maximum amount is only up to one-eighth of the amount collected. If this amount is insufficient to pay the officers properly, the government will cover the shortfall from the Baitul Mal funds, not from zakat<sup>6</sup>. However, at the applicable level, there are some differences and deviations from what had been conceptualized by previous clerics. One is the role of "*imum gampong*"<sup>7</sup> in managing zakat. In the Aceh people, at the *gampong* level, zakat is collected and distributed by the *Imum Gampong* and assisted by several of his subordinates.

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<sup>3</sup> Ibrahim Al-Bajuri, *al-Bajuri*, (Sanggapurah Jeddah, al-Haramain, tt), 32.

<sup>4</sup> Duties of *Amil* of Zakat are as follows: 1. Taking inventory (list) people who are obliged to issue zakat; 2. Taking inventory of people who are entitled to receive zakat; 3. Taking and collecting zakat; 4. Recording the incoming and outgoing zakat assets; 5. Determining the size (amount) of zakat; 6. Measuring, weighing, and calculating the portion of zakat *mustahiq*; 7. Maintaining the security of zakat assets; and 8. Distributing zakat assets to the *mustahiq*. Dasrizal Dahlan, "Pengembangan Makna *Amil* Zakat," *Al-Imam: Jurnal Manajemen Dakwah*, 1, no 1 (2018).

<sup>5</sup> However, not everyone who oversees zakat assets is referred to as *amil*. Sometimes zakat assets are distributed by the owner of the property or the representative of the owner. The owner of this property or representative is not included in the category of *amil* that is one of the eight groups of *mustahiq*. Imam Nawawi, *Majmu' syarh Muhazzab*, Mak.Syamilah, 185.

<sup>6</sup> Al Yasa` Abubakar, "Senif Penerima Zakat, Sebuah Upaya untuk Reinterpretasi," *Media Syari'ah*, 16, no. 2 (2014). See also Al Yasa` Abubakar, *Senif Penerima Zakat, Sebuah Upaya untuk Reinterpretasi*, LPM UIN Arraniry. *International Conference Enhancing Zakat As A Pillar Of Islamic Civilization*, organized by the Sharia Faculty of UIN Ar-Raniry together with Baitul Mal Aceh, at the Hermes Hotel, Banda Aceh 13-14 August 2014.

<sup>7</sup> *Imum Gampong* is a person who leads community activities in the village related to Islam, implementation and enforcement of Islamic law. See more *Qanun* Of Banda Aceh City Number 1 Year 2019 Concerning *Gampong* Government.

Meanwhile, Article 25 of *Qanun* Number 5 of 2003 concerning *Gampong* Government states that: "Imum Meunasah or any other name, has the task and carries out the function of leading religious activities, increasing worship, increasing religious education for children/adolescents and the community, leading all activities related to the prosperity of the *Meunasah/mushalla* (prayer room) and other activities related to the implementation of Islamic Shariah in people's lives." See more in Taufiq, "Imuem Gampong Dalam Pembangunan Sosio Ekonomi Masyarakat Aceh," *Al-Mabhats*, 1 no.1 (2016), 102.

In Aceh, amil of zakat is institutionally determined by an independent regional body, Baitul Mal. Baitul Mal is divided into three levels.<sup>8</sup> The Baitul Mal, at the Provincial level, is appointed and responsible to the Governor, is located at the provincial capital, and has the authority to manage the income zakat of employees working in government and private institutions at the provincial level as well as at provincial and national level companies operating in Aceh. The Baitul Mal, at the district/city level, is appointed and responsible to the regent/mayor, is located at the district/city capital, has the authority to manage the income zakat of employees who work in government and private institutions at the district/city level and the zakat of companies in the district /the city). The Baitul Mal, at the *Gampong* level, is appointed and responsible to the Regent/Mayor, is located at each *gampong*, and is authorized to manage zakat on agricultural, livestock, and trade products (individuals, not companies) in the *gampong*<sup>9</sup>.

Based on Qanun of Aceh Number 10 of 2018, at a glance, it can be seen that the *Imum Gampong*, even without the need to be sworn in, gets the authority to become the head of zakat management at the *gampong* level. So, it can be understood that the *Imum Gampong* is included as amil of zakat, which is required to be based on the appointment of an *imam* (leader) according to fiqh (Islamic Jurisprudence). In addition, more explicitly, the Qanun of Aceh Number 10 of 2018 article 83 verse 3 stipulates that BMG financing is charged to the *asnaf* of amil of zakat. So, this briefly illustrates that the *Imum Gampong* has the status of amil and is entitled to receive zakat from the *asnaf* of amil of zakat.

On the other hand, referring to Qanun of Aceh Number 10 of 2007 concerning Traditional Institutions, the *Imum Gampong* has general duties, including several social issues, not limited to zakat management. This is as stated in article 23, as explained above. Several texts explain that a *qadhi* or *wali iqlim* has the right to become an amil to manage zakat but is not entitled to a share of the *asnaf* of amil of

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<sup>8</sup> Armiadi Musa, "Zakat As Locally-Generated Revenue: Its Accounting Treatment At Baitul Mal Aceh," *Share: Jurnal Ekonomi dan Keuangan Islam*, 9. No.2 (2020), 190

<sup>9</sup> This can be understood from the description in Qanun of Aceh number 10 of 2018 concerning Baitul Mal. In Qanun of Aceh Number 10 of 2018 concerning Baitul Mal, Article 1 verse 14 states that: "*Gampong Baitul Mal or any other name, hereinafter referred to as BMG, is the institution of Gampong in charge of managing zakat, waqf property, and other religious treasure according to the sharia principle.*" Article 13 verse 3, 4 and 5 states about special regulation on the organization structure of BMG as follows: Verse number 3: "*The administrators of BMG as mentioned in verse (1) letter b are consisted of the followings: a. Leader; b. Secretary; and c. Treasurer.*" Verse number 4: "*The leader as mentioned in verse 3 letter a, is held ex officio<sup>9</sup> by inuem gampong or any other name.*" Verse number 5: "*Secretary of BMG and Treasurer of BMG are selected by leader of BMG together with advisory board of BMG.*" The advisory board is the *Keusik Gampong* and *Tuha Peut Gampong* as mentioned in Article 13 verse 2. Qanun also states that if needed, BMG can be complemented with other aspect or name.

zakat because their duties and authorities are general. If both of them do not work voluntarily, it is allowed to take fees that are intended for the general benefit.

In this case, there is a need for in-depth research on the status and authority of *Imum Gampong* to conclude whether the *Imum Gampong* is a sharia amil or only a representative and zakat committee, which is an extension of the community. This question can not be answered by simply analyzing and approaching it with fiqh. The position and authority of the *Imum Gampong* in Aceh's laws and *Qanun* need to be examined. This is because Aceh has a specificity that regulates the duties and authorities of the *Imum Gampong* in a *Qanun* or regional law, in contrast to other provinces in Indonesia.

To deepen this study, the author will use Max Weber's theory of authority as an analytical knife, in which authority is the power to influence and control other people. Authority is not owned by anyone but belongs to some who deserve it. However, in Weber's conception, authority is not that simple. Authority is intertwined with legitimacy. Therefore, Weber constructed authority into three forms: traditional authority, legal-rational authority, and charisma.<sup>10</sup>

This research uses an integrative-interconnective approach. This research is sourced from library data (library research). While data analysis, considering this research is qualitative, the researcher will use the interactive analysis method.

## **AMIL OF ZAKAT IN ISLAMIC JURISPRUDENCE (FIQH)**

### **1. Definition of Amil of Zakat**

Amil of zakat, in terms of fiqh, is a person appointed by the government, such as *sa'i* (collector of zakat), *katib* (registrar of zakat handed over by property owners), *qasim* (distributor of zakat to *mustahiq*), and *hasyir* (who make the *mustahiq* come together to be given the zakat)<sup>11</sup>.

While in the Hanafi sect, it is explained that amil of zakat is a person the imam/cleric appoints to withdraw or collect zakat<sup>12</sup>.

From the definitions above, amil of zakat are officers appointed by the government to collect zakat from *muzakki* and distribute it to those who deserve it.

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<sup>10</sup> Effendi Chairi, "Ketidadaan Otoritas Terpusat dalam Fenomena Kontemporer di Indonesia: Kritik Terhadap Teori Otoritas Max Weber," *Sangkep: Jurnal Sosial Keagamaan*, 2, no. 2 (2019) <https://doi.org/10.20414/sangkep.v2i2.666>. As quoted from Ahmad Mushonnif, "Fragmentasi Otoritas Antara Organisasi Pemerintah dan Organisasi Keagamaan Dalam Penentuan Awal Bulan Islam." *Al-Hukama': The Indonesian Journal of Islamic Family Law*. 3, no.2 (2013), 167.

<sup>11</sup> Ibrahim al-Bajuri, *Hasyiyah al-Bajuri 'ala Fath al-Qarib*, juz II, (Semarang: Toha Putra, tt), 301-302

<sup>12</sup> Al 'Inayah Syarhul Hidayah, *Fiqh Madzhab Hanafi*, 3/194 (Maktabah Syamilah)

2 They receive wages from that share according to their work. If the leader has set a salary for them from the Baitul Mal, they can no longer be given a share of zakat. But it is miserable that, at this time, the amil receives a salary from the government as wages from work in addition to their share of the zakat.

## 2. Provisions for Amil of Zakat in Syafi'iyah fiqh

Amil of zakat is a committee or body formed by the government to handle the zakat with all the ins and outs of the problem<sup>13</sup>. Amil of Zakat is required to carry out all activities related to zakat matters, from collecting, guarding, and maintaining to distributing and recording the entry and exit of zakat funds<sup>14</sup>.

In the terminology of Syafi'iyah fiqh, several conditions must be met to become an amil of zakat, namely: (1) Muslim, (2) *Mukallaf* (already mature and intelligent), (3) independent (not enslaved person), (4) fair, has never committed major or continuous minor sins, (5) can see, (6) can hear, (7) men, (8) understand their responsibility, (9) do not belong to the ahlul-bait or are not descendants of the Bani Hasyim and Bani Muththalib and (10) are not *mawali* ahlul-bait or enslaved people who the Bani Hasyim and Bani Muththalib freed.<sup>15</sup>

While the duties of Amil of Zakat are as follows:

1. Inventory (listing) people who are obliged to issue zakat.
2. Inventory people who are entitled to receive zakat.
3. Taking and collecting zakat.
4. Recording the incoming and outgoing zakat assets.
5. Determining the size (amount) of zakat.
6. Measuring, weighing, and calculating the portion of *mustahiq* of zakat.
7. Maintaining the security of zakat assets.
8. Distributing zakat assets to the *mustahiq*.

One or two people cannot carry out the tasks mentioned above. There must be people who handle each task specifically so that there are several types of amil of zakat according to their duties. The types of Amil of Zakat are as follows<sup>16</sup>:

- a. People who take and collect zakat assets.
- b. People who know the people who are entitled to receive zakat.
- c. Zakat secretary.

<sup>13</sup> *Muwahib Zifadhal 'ala Syarh Muqaddimah ba Fadhal*, 120.

<sup>14</sup> Abu Bakar Syata, *Iinah Thalibin*, (Semarang: Toha Putra, tt), 190.

<sup>15</sup> Siti Kalimah, *Pandangan Ulama Empat Mazhab dalam Memutuskan Upah Amil Zakat Guna Meningkatkan Optimalisasi Keprofesionalan Amil Zakat*, Jurnal SALAMIYA;Jurna Studi Ilmu Keagamaan Islam, vol. I,No. 1 tahun 2020

<sup>16</sup> Imam Ramli, *Nihayah al-Muhtaj*, Juz.6, (Beirut: Dar alhadis, tt), 168.

- d. People who measure, weigh, and calculate zakat.
- e. The people who coordinate the gathering of people who are obliged to issue zakat and are entitled to receive it.
- f. The people who determine the size or amount of zakat.
- g. The officers who protect the zakat assets.
- h. The people who distribute zakat (*qasim*).

The rights of amil of zakat in zakat divisions must not exceed a fair and proper wage for a worker, even though their status is poor and needy<sup>17</sup>, to avoid violation of the rules where the total salary rate for amil of zakat and the administrative costs must not exceed one-eighth of zakat (13.5%). The following provision is that the government cannot appoint zakat administrators (amil of zakat) beyond the actual needs. Furthermore, amil of zakat is not allowed to collect and receive fees other than the rights of amil of zakat, such as gifts from *muzakki*, let alone to ask for fees other than the rights of amil even for amil operations. Amil of zakat are also not allowed to give gifts to *muzakki* from zakat assets, and amil is not allowed to accept gifts from *muzakki* about their duties as amil of zakat.

In discussing the duties of amil of zakat in syafi'iyah fiqh, there are several terms used to describe the duties of amil zakat as follows<sup>18</sup>:

- a) *Saa'i* is the officer who collects zakat assets.
- b) *Qasim* is the officer who distributes zakat.
- c) *Hasyir* is the officer who collects zakat
- d) *Arif* is the officer who explains data regarding the poor and needy and other *asnaf mustahiq* in terms of eligibility as *mustahiq*.

The opinion of Syafi'iyah clerics on Amil of Zakat, including Imam Nawawi, states that if an amil cannot perform dual duties as a collector, registrar, and other duties, then the amil of zakat can be added as needed. In essence, all activities regarding the collection and distribution of zakat can be carried out correctly and smoothly with the amil of zakat.

For a good and reliable amil of zakat, several criteria and conditions must be met for an amil of zakat. The requirements for amil of zakat are as follows:

- a. A Muslim. Amil of zakat should be a Muslim because zakat is a matter of Muslims. However, according to Yusuf Qardhawi, tasks unrelated to collection and distribution, such as warehouse maintenance and driver, can be excluded.
- b. *Mukallaf*, i.e., *baligh* people with sane minds.

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<sup>17</sup> Ibnu Hajar al-Haitami, *Tuhfah al-Muhtaj fi syarah Minhaj*, Juz.7, (Beirut: tt), 155.

<sup>18</sup> Ibrahim Albajuri, *Hasyiah al-bajuri*, (Sangapurah, Indonesia), Juz. I, 290.



- c. The zakat officer should be honest because they are entrusted with the wealth of the Muslims. The treasurer must not be in a state of wickedness and untrustworthy. For example, he will do wrong to the owners of property or assets, or he will act arbitrarily against the rights of the poor by following his lustful desires or seeking profit.

The amil of zakat must have the following adab: Be fair, not unjust; Always encourage others to issue zakat; have a passion for understanding the fiqh of zakat more; Be careful not to be corrupt; Sincere; Pray for the *muzakki*; and Act immediately and right on target in distributing funds.

## **CRITICAL ANALYSIS OF THE PROVISIONS FOR AMIL OF ZAKAT IN ACEH QANUN**

Nationally, according to Law No. 38 of 1999 article 8, the task of managing zakat is carried out by the Amil of Zakat Agency established by the government. The Amil of Zakat Agency has the main task of collecting, distributing, and utilizing zakat<sup>19</sup>. This provision emphasizes that, nationally, the management of zakat is not directly implemented and carried out by the state but by the Amil of Zakat Agency (BAZNAS) formed by the government. In this case, the government is only obliged to provide protection, guidance, and services to *muzakki*, *mustahiq*, and amil of zakat. Law Number 38 also confirms that zakat management institutions are fully formed on the initiative of the community. The reality in the provisions of the Law on zakat, as mentioned above, is very much different from what was constructed and realized in the province of Nanggroe Aceh Darussalam in the *Qanun* concerning zakat management.

Amil of zakat in Aceh government regulations is realized in Aceh *Qanun* number 10 of 2007 and *Qanun* number 10 of 2018 concerning Baitul Mal. Some of the points are as follows:

### Article 11

- 1) Baitul Mal Agency is a Regional Institution authorized to carry out the task of managing zakat and other religious assets in the Province of Nanggroe Aceh Darussalam
- 2) Baitul Mal Agency is led by a Head of Agency appointed and responsible to the Governor or Regent/Mayor for a certain period.
- 3) Baitul Mal Agency is a non-structural Regional Institution independent in its duties.

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<sup>19</sup> Alyasa' Abu Bakar, *Syari'at Islam di Provinsi Nanggroe Aceh Darussalam: Paradigma, Kebijakan dan Kegiatan* (Banda Aceh: Dinas Syari'at Islam, 2004), 209.

Article 12.

The Organization and Work Procedure of the Baitul Mal Agency in the Province of Nanggroe Aceh Darussalam is determined by a Governor's Decree

Article 13

The requirements to be appointed as an official/leader of the Baitul Mal Agency are as follows:

- a. Have faith in Allah and be obedient to worship Allah.
- b. Trustworthy, honest, and responsible.
- c. Have credibility in society.
- d. Know zakat and management.
- e. Have a solid commitment to developing management and implementation of zakat.

Article 14

Baitul Mal has the task of implementing zakat management, guiding *mustahiq* and *muzakki*, and empowering religious assets per Islamic Sharia's provisions.

Article 15

To carry out the tasks as referred to in article 14, the functions of Baitul Mal are as follows:

- a. *muzakki* data collection.
- b. Zakat collection.
- c. *mustahiq* data collection.
- d. Distribution of zakat.
- e. Inventory and research on religious assets.
- f. Maintenance and security of zakat.
- g. We are improving the quality of religious assets.
- h. Empowerment of religious assets.

Article 16

To carry out the functions as referred to in Article 15, the Baitul Mal Agency is authorized to:

- a. Request a report on *muzakki*'s income and savings.
- b. Determine the level of zakat and the amount of zakat that the *muzakki* must issue.
- c. Collect zakat from *muzakki*.
- d. Determine *mustahiq*.
- e. Distribute zakat.
- f. Empowering religious assets.
- g. Securing zakat and other religious assets.

Article 17

Baitul Mal Agency must be managed based on the principles of Islamic Sharia, transparent, and audited by public accountants regularly.

Article 18

- 1) Provincial Baitul Mal has the authority to determine, collect and distribute zakat of national and provincial level companies in the NAD Province as well as zakat on salaries/honorariums of employees of public and private companies, as well as civilians and military located in the capital city of Nanggroe Aceh Darussalam Province.
- 2) Regency/City Baitul Mal Agency has the authority to determine, collect and distribute Regency-level company zakat and zakat of employee salary/honorarium, public and private companies, as well as civil and military within the respective Regency/City areas.

Article 19

- 1) *Gampong* Baitul Mal has the authority to determine, collect and distribute zakat within their respective *Gampong* areas on all zakat objects, including zakat on income from the individual trade and agricultural sectors on savings in their respective *gampong*.
- 2) The Head of the Sub-District, the Head of the Sub-District Religious Affairs Office, and *Imeum Mukim Kemukiman* function as the supervisors and have the right to receive reports on the operational management of *Gampong* Baitul Mal in their respective areas.

Article 20

In every civil government agency/Indonesian Nasional Army/Indonesian Police and BUMN, BUMD, Banking, State/Private Universities institutions/agencies, and other institutions, a Zakat Collecting Unit (UPZ) is formed as the authority of the Baitul Mal Agency as determined by Heads of each unit and confirmed by Baitul Mal in their respective areas of authority.

Article 21

- 1) Suppose there is a dispute over authority between the Baitul Mal Agencies regarding zakat management. In that case, it will be resolved and decided by the Provincial Baitul Mal Agency after hearing the considerations of the Sharia Council.
- 2) Suppose there is a difference of opinion regarding determining the level, nisab, and haul of zakat. In that case, it will be resolved and decided by the Provincial Baitul Mal Agency after hearing the considerations of the Sharia Council.

Article 22

- 1) Baitul Mal Agency, in carrying out zakat management duties, has the authority to reprimand or warn *muzakki* who have not neglected or failed to issue zakat after the due date (*haul*).
- 2) Baitul Mal Agency at every level is obliged to help *muzakki*, who cannot calculate the level/amount of zakat that must be issued.
- 3) The Baitul Mal is obliged to issue or provide a letter of receipt of zakat for every receipt of zakat, infaq, or other religious assets to *muzakki* or the party who handed over the religious assets to the officers.
- 4) If the zakat issued by the *muzakki* is in the form of regulations, then the pick-up of the zakat from the zakat place to the Baitul Mal office is the responsibility of the Baitul Mal.
- 5) The cost of collecting and maintaining zakat from the time it is collected until it is distributed can be collected from the *asnaf* of amil.

Article 23

Suppose the mustahiq does not completely absorb the zakat collected on a Baitul Mal Agency in that area. In that case, its transfer to another area will be regulated by the Provincial Baitul Mal Agency with the approval of the Sharia Council.

From the description above, it can be analyzed that the provisions for amil zakat in Aceh qanuns, both those regulated through qanun number 10 of 2007 and qanun number 10 of 2018 concerning Baitul Mal are still very weak in terms of qanun

material. Therefore, the Acehese people still do not fully adhere to the qanun material produced by the Aceh government.

### **AUTHORITY OF *IMUM GAMPONG* AS AMIL OF ZAKAT, ACCORDING TO FIQH AND QANUN OF ACEH**

*Imum Gampong* is a term used in Aceh for people who have the task and carry out the functions of leading religious activities, increasing worship, increasing religious education for children/adolescents and the community, leading all activities related to the prosperity of the *Meunasah/mushalla* and other activities related to the implementation of Islamic Sharia in people's lives<sup>20</sup>.

In the previous explanation, the amil of zakat, according to fiqh, is the officer appointed by the government to collect zakat and distribute it to those entitled to receive it<sup>21</sup>. Meanwhile, according to the *Qanun* of Aceh, the amil of zakat is a regional institution authorized to manage zakat and other religious assets in the Province of Nanggroe Aceh Darussalam<sup>22</sup>. From these two definitions, it is clear that there are different perspectives in understanding amil of zakat. According to fiqh, amil of zakat is a person the government appoints. Still, according to *Qanun* of Aceh, amil of zakat is manifested into institutions and bodies that have the right to inaugurate and manage zakat management.

Therefore, the author separately describes the authority of the *Imum Gampong* as amil of zakat according to fiqh and *Qanun* of Aceh into two different forms below.

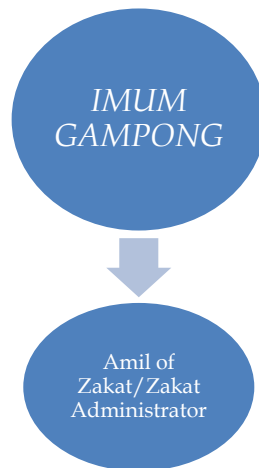


Figure 1. *Imum Gampong* authority

<sup>20</sup> Article 25 of *Qanun* Number 5 of 2003 concerning *Gampong* Government.

<sup>21</sup> Ibrahim Bajuri, *Hasyiah...*, 290.

<sup>22</sup> *Qanun* of Aceh Number 10 of 2007 Article 11 verse 1

From the chart above, in the management of zakat assets, the *Imum Gampong* authority is an extension of the government to select and inaugurate workers in handling and managing amil of zakat. Meanwhile, *Imum Gampong* is not directly involved in the zakat management process.

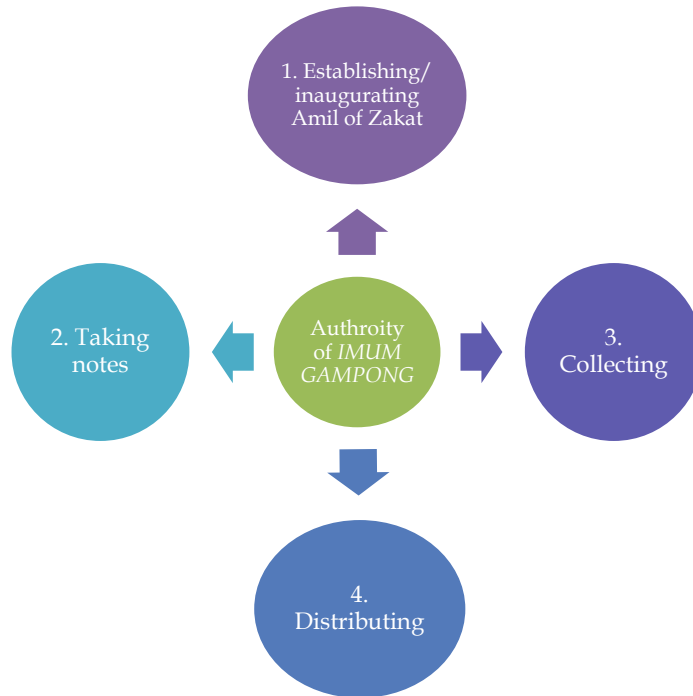


Figure 2. Amil of Zakat authority chart according to the Qanun of Aceh

From the chart above, the *Imum Gampong* has the authority to inaugurate zakat administrators (amil of zakat) and can act as amil of zakat itself. This information can be understood from Aceh *Qanun* number 10 of 2018.

*Gampong* Baitul Mal, or any other name hereafter referred to as BMG, is a *Gampong* institution managing zakat, *waqf* assets, and other religious assets following sharia principles. Furthermore, Article 13, verses 3, 4, and 5 explain the special rules regarding the organizational structure of BMG: The BMG management, as referred to in verse (1) letter b, consists of: a. Leader; b. Secretary; and c. Treasurer. (3). The leader, as referred to in verse (3) letter a, is held ex officio by the *Imum Gampong* or by any other name (4). The BMG Secretary and the BMG Treasurer are elected by the BMG Leader and the BMG Advisory Board (5). The Advisory Board in question is *Geusyik Gampong* and *Tuha Peut Gampong*, as described in Article 13, verse 2. This *Qanun* also arranges that BMG can be complemented with other aspects or names if needed.

Based on the two sources of law on the authority of the *Imum Gampong*, the position of the *Imum Gampong* in the fiqh perspective is narrower than the perspective of the *Qanun* of Aceh. According to the *Qanun* of Aceh, the *Imum Gampong* has four tasks in zakat management: appointing administrators, recording, collecting, and distributing zakat to zakat *mustahiq*.

From this description, it can be understood that the *imum gampong*, according to the two versions above, has a similarity in terms of its task, namely inaugurating zakat administrators. However, in terms of the difference, according to the fiqh concept, the *imum gampong* has the authority only to inaugurate the administrators (*amil zakat*), not to contribute to the activities of *amil zakat*.

Referring to the concept of integration in an integrative-interconnective manner, *imum gampong*, in terms of *amil zakat*, is allowed to be part of *amil zakat*. Still, it may not receive wages or part of *amil zakat*. This is because he gets an exceptional salary as his right to become *imum gampong*.

## CONCLUSION

According to fiqh, the *Imum Gampong* has the authority in zakat management to determine, establish and inaugurate zakat administrators (*amil of zakat*) at the *gampong* level. In contrast, according to the *Qanun* of Aceh, besides being given the authority to inaugurate zakat administrators (*amil of zakat*) at the *gampong* level, the *Imum Gampong* can also act as *amil of zakat* itself so that the *Imum Gampong* is also entitled to *ujrah* / fees of the *asnaf* of *amil of zakat* in addition to the salary from the government for the occupation. Based on the two sources of law on the authority of the *Imum Gampong*, the position of the *Imum Gampong* in the fiqh perspective is narrower than the perspective of the *Qanun* of Aceh. According to the *Qanun* of Aceh, the *Imum Gampong* has four tasks in zakat management: appointing administrators, recording, collecting, and distributing zakat to zakat *mustahiq*.

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