

## BAITUL MAL IN SAMBAS IN THE COLONIAL PERIOD: The History of Establishment And Management

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### *Abstract*

*Baitul Mal management in the Sultanate of Sambas started from the establishment of Ulama's official institution, so the state could supervise the religious issues. Through the Maharaja Imam, Muslim affairs were handled. The permanent management improvement of Baitul Mal in the Sultanate of Sambas was started in 1944, through Ulama's discussion in the Sambas Kingdom consisting of Imam, Khatib, and Penghulu. They formulated 37 articles concerning the cost of marriage, divorce, reconciliation, alms (zakat māl, and zakat fitrah), procedures for withdrawal, distribution, and the eligible recipients of funds. The Baitul Mal founding was interfered by a fundamental problem, caused by political issues within Sambas society. Those issues included Japan's defeat in 1945, the NICA arrival followed by the Dutch expulsion in 1949, and the PGRS-PARAKU incidents until 1965. Since the early days, Baitul Mal management in Sambas has found its form and can move social life through the funds distribution, one of which is to support the schools in Sambas. Baitul Mal in Sambas is currently in crisis due to the existence of new zakat institutions both semi-government and private such as Badan Amil Zakat (BAZ). Therefore, they really need to have the people-oriented management.*

*Pengelolaan Baitul Mal di wilayah Kesultanan Sambas dimulai dari pembentukan lembaga resmi ulama, sehingga pengurusan masalah keagamaan ditangani oleh negara. Melalui Maharaja Imam, urusan Muslim ditangani. Perbaikan pengelolaan Baitul Mal secara permanen di Kesultanan Sambas dimulai pada tahun 1944, melalui musyawarah yang dihadiri oleh para ulama di Kerajaan Sambas yang terdiri dari Imam, Khatib dan Penghulu. Dalam rapat tersebut dirumuskan 37*

*pasal tentang masalah biaya perkawinan, perceraian, rukun, sedekah (zakat mal dan zakat fitrah), tata cara penarikan, penyaluran /distribusi dana dan orang-orang yang berhak menerimanya. Pembentukan Baitul Mal mengalami masalah yang mendasar, yang diakibatkan oleh masalah politik yang dihadapi oleh masyarakat Sambas, mulai dari kekalahan Jepang kepada Sekutu pada tahun 1945, yang diikuti kedatangan NICA hingga pengusiran Belanda pada tahun 1949, peristiwa PGRS-PARAKU hingga tahun 1965. Manajemen Baitul Mal di Sambas sejak masa awal telah menemukan bentuknya dan mampu menggerakkan kehidupan sosial melalui distribusi dananya, salah satunya adalah menopang sekolah/madrasah yang terdapat di Sambas. Dalam carut marut pengelolaan Baitul Mal di Sambas saat ini yang ditandai dengan munculnya beragam lembaga dengan label Badan Amil Zakat (BAZ), semi pemerintah maupun swasta maka sangat dibutuhkan pengelolaan yang beorientasi pada kepentingan umat.*

**Keywords:** *baitul mal, maharaja imam, sambas, zakat*

## Introduction

Islam in Indonesia has major influence in people's several aspects of life, for example social, culture, politic, economy including philanthropy (the practice of *zakat*, *waqf*, and alms). The last mentioned aspect, which is about philanthropy, seems to have a long dynamic establishment along with the development of Islam in the archipelago. The practice of applying Islamic law has clear historical roots. Since the 14<sup>th</sup> century, Islamic rule was applied in Samudra Pasai,<sup>1</sup> where the Sultan has assigned a *Qadi/Mufti* to deal with legal and judicial issues relating to religion in the area.

The participation of *Qadi* (a judge of Sharia court) or *Mufti* (Muslim legal expert) in traditional government structures, and becoming an institution that specifically deals with religious issues gave the dynamic color in Islamic practice. In the West Kalimantan area, this practice has been well-discussed by Henri Chambert-Loir.<sup>2</sup> In his report, he found 185 folios containing 91 documents about the judiciary that took place in the Pontianak Sultanate since 1867.<sup>3</sup> The Pontianak Sultanate which appeared on the stage of Islamic history in the Borneo region in the 18th century, exactly in 1772, has demonstrated the function of *Qadi* as a *Raad Agama* in dealing with religious issues a century after the Sultanate was founded.

1 S. Sarkowi dan Agus Susilo, "Akar Historis Formalisasi Hukum Islam di Nusantara," *Jurnal Sejarah Citra Lekha* 5, no. 1 (2020): 14–27, <https://doi.org/10.14710/jscl.v5i1.21697>.

2 Henri Chambert - Loir, "Beberapa Aspek Peradilan Agama Islam di Kesultanan Pontianak Tahun 1880-an," dalam *Sultan, Pablawan dan Hakim: Lima Teks Indonesia Lama*, ed. oleh Henri Chambert-Loir (Jakarta: Kepustakaan Populer Gramedia, 2011), 93–109.

3 Ibid.

Meanwhile, another kingdom named the Sultanate of Sambas, which is located in the North of West Kalimantan, was founded in 1632. It also had *Qadi/Mufti*, and became a structural part of the kingdom. The *Sultan* was assisted by other high-ranking officials, one of which is Maharaja Imam. He was placed permanently since 1762 starting with Imam Ya'kob around (1762-1786) to Muhammad Basiuni Imran (1976).<sup>4</sup> In approximately 200 years, they managed the kingdom together with the sultan.

The presence of *Qadi/Mufti* is very much needed. Several studies have shown their urgency and dynamics during the Dutch colonial era both inside and outside Java island. As stated by Pijper (1985) in his research on *Ulama* or *Penghulu* institutions in Indonesia, it was started by looking at the policy of the Dutch Colonial Government that led to a decision regarding the area and the establishment of 'priesterraad' (*Raad Agama*) in 1882, through the Staatblad Decree No. 152 of 1882.<sup>5</sup> The point is the position change of *Kiai Penghulu* into the bureaucracy of the Dutch colonial government, which was previously part of the official sphere, and the structure of traditional authority institution.<sup>6</sup> This *Priesterraad* then officially consisted of one leader as a chairman, and at least three (eight at most) members. In 1931, the religious court was overhauled, the 'priesterraad' was replaced by a '*Pengadilan Penghulu*'. The prince was given the right as a single judge and was assisted by one or two people,<sup>7</sup> although later the regulation did not work due to economic problems.

The function of the religious court in Sambas during the Dutch East Indies government seems to have differed compared to the religious or rulers found in Java and Pontianak during the Sultanate. The difference lies in its structure, and function. In the Sultanate of Sambas, the *Qadi/Mufti* is led by a person who is given the title 'Maharaja Imam' with 13 members consisting of *Khatib* and *Penghulu* representing each region. *Maharaja Imam* is assisted by two representatives, called *Imam Maharaja* and *Imam*.<sup>8</sup> Each person sometimes has a dual function, namely as a person who heads a mosque like the *Penghulu* in the Java island whose task is to manage Zakat issues, both Zakat al Fitr and

4 Duski Ibrahim dan Nor Huda Sunandar, "Resonansi Maharaja Imam Muhammad Basiuni Imran (1885-1976) Di Sambas," *Medina-Te* 15 (2019): 142-43, <https://doi.org/10.19109/medinate.v15i1.3542>.

5 G. F. Pijper, *Beberapa Studi tentang Sejarah Islam di Indonesia 1900-1950*, Terjemahan (Jakarta: UI Press, 1985). 73.

6 Ibnu Qoyim Isma'il, *Kiai Penghulu Jawa: Peranannya di Masa Kolonial* (Jakarta: Gema Insani Press, 1997). 20.

7 Pijper, *Beberapa Studi tentang Sejarah Islam di Indonesia 1900-1950*. 73.

8 Sunandar, "Resonansi Maharaja Imam Muhammad Basiuni Imran (1885-1976) Di Sambas."

Zakat Māl and sometimes becomes a *Penghulu* in marrying people.

In the development of religious issues management including religious court, the *Maharaja Imam* had involved many *Penghulu* to found the so called Baitul Mal in 1944.<sup>9</sup> Even though it may seem too late, this institution is an effort to improve the existing Baitul Mal institution as outlined in the following regulatory text:

*Telah memperhatikan dan menimbang hal ihwal Zakat Fitrah, Kawin, Cerai dan Ruju' dalam kerajaan Sambas, maka perlu diperbaiki aturan menjalankannya demikian hal agama dan Sekolah<sup>2</sup> Agama oleh karena itu perlu mendirikan Baitul Mal yang teratur dalam Kerajaan Sambas.*<sup>10</sup>

(After reviewing and considering the matters of zakat fitrah, marriage, divorce, and ruju' in the Sultanate of Sambas, it is necessary to improve those regulations as well as religious rules and Madrasa, thus, it is important to establish baitul mal regulated in the Sambas Sultanate)

The improvement of Baitul Mal in Sultanate of Sambas was at the Japanese occupation since 1942. It is certainly caused by many factors, including the maturity of *ulama* institution located in Sambas influenced by geopolitical occurred in the era of the Dutch East Indies, and during the Japanese occupation. Even so, this institution has been running with an accountability system to the Sultan through leadership of the *ulama* institution, namely *Maharaja Imam*. Although in the middle of 20<sup>th</sup> century Sambas still had Baitul Mal, the permanent one was in 1944 constructed through *Raad Agama* which was led by *Maharaja Imam Basiuni Imran*. The step he did was to hold a deliberation attended by the *Raad Agama* judges consisting of *Khatib*, *Imam*, and *Penghulu* in the Sambas Sultanate. Hence, this essay aims to reveal the history of the establishment of Baitul Mal in the Sambas Sultanate which includes the procedures for funds withdrawal and distribution, as well as its eligible recipients.

## Research Methods

This paper uses the historical method, using four stages of research: heuristics, verification, interpretation and historiography.<sup>11</sup> These stages can be explained as follows, first; heuristics, namely the activity of collecting historical sources in the

9 Sunandar, "Sejarah Pengelolaan Baitul Mal di Sambas: Studi Penerapan Hukum Adat dan Hukum Islam di Masa Muhammad Basiuni Imran," *Falsafah* III, no. 1 (2017): 101–12.

10 Manuscripts, *Peraturan Baitul Mal 2604*, 1944. 1.

11 Sunandar Sunandar, Tomi Tomi, dan Lamazi Lamazi, "Kebinekaan Melayu: Studi Melayu Sambas dalam Lintasan Sejarah dan Budaya," *Handep: Jurnal Sejarah dan Budaya* 4, no. 2 (29 Juni 2021): 159–78, <https://doi.org/10.33652/handep.v4i2.145>.

form of historical data or material.<sup>12</sup> The heuristic step is carried out by finding and collecting historical materials or sources related to the research topic, namely the management of Baitul Mal during the Maharaja Imam Muhammad Basiuni Imran Sambas. These sources include contemporary reports in the form of a 1940s manuscript kept private by his family and an official letter from the Sambas Sultanate Palace in 1935. The manuscripts were mostly written using Jawi text. Then the researcher took the next step, namely verification or source criticism. The verification stage is to test the the collected origins with two degrees: : the validity test of the authenticity of the head (authenticity), which is carried out through external criticism and the validity of the source's validity (credibility) is investigated by internal criticism.<sup>13</sup> The external criticism is an attempt to obtain the authenticity of the source by conducting research on a source, while internal criticism is a criticism that refers to the physical source. The third stage is interpretation which is done by comparing data to look back at events that occurred simultaneously.<sup>14</sup> The fourth stage is historiography. Historiography can be understood as a way of writing, presenting or reporting the results of historical research that has been carried out.<sup>15</sup>

### Sambas' Socio-Religious Life in the 20th Century

Some literatures claim that the 20<sup>th</sup> century was a glorious period for the religious life in the Sultanate of Sambas. In this period, Sambas was believed to be one of the leading centers of Islamic education, attracting the non Sambas people to come and stay for studying Islam. Madrasah Sulthaniyah was the basic reference which was later changed to Tarbiatoel Islam in 1936.

The description above shows that Sambas is one of the centers of Malay civilization in the Borneo region after Banjarmasin. It is strengthened by the presence of a reformist figure representing the modernist thought of Muhammad Rashid Ria (1865-1936), namely Muhammad Basiuni Imran (1885-197). Pijper<sup>16</sup> described that he is a figure who truly represents the Egyptian reformist views in Indonesia. Because of his modernist thinking, he was compared to Sheikh M. Arsyad al-Banjari (1710-1812) as written by Tamar Jaya in the magazine *al-Muslimun* published in January 1982.<sup>17</sup>

12 Helius Sjamsuddin, *Metodologi sejarah* (Yogyakarta: Penerbit Ombak, 2016).

13 Louis Gottschalk dan Nugroho Notosusanto, *Mengerti sejarah* (Jakarta: Penerbit Universitas Indonesia, 1985).

14 Pranoto.

15 Dudung Abdurrahman, *Metode Penelitian Sejarah* (Yogyakarta: Ar-Ruzz Media, 2007).

16 Pijper, *Beberapa Studi tentang Sejarah Islam di Indonesia 1900-1950*. 142.

17 Mahrus Effendi, *Riwayat Hidup dan Perjuangan Maharaja Imam Sambas* (Jakarta: Dian Kemilau, 1995). 14.

Basiuni Imran's thought had always been the spotlight even after the next following years, so that the term Sambas appeared as 'Serambi Mekkah' or 'Serambi Mesir'. The author tries to trace when this term was first used to refer to the Sambas area. The process is really complicated and is almost impossible to find the authentic data since the sources are limited. However, the author came into conclusion that the term was never expressed by Basiuni Imran or the people living in his period, especially during the Sambas Sultanate.

Apart from the aforementioned assumptions, the Sambas Sultanate was one of Malay kingdoms that is based on Islam for implementing political and social life. The presence of Islam as the official religion of the kingdom had been visible since the early 17th century, marked by the transfer of the kingdom center from Kota Lama to Lubuk Madung which was then moved to Muare Ulakan. Besides, the mention of the king also changed to *Sultan*, which originally used the term *Ratu*. The change in the king's name had an impact on the structure of the Sultanate. In running the government, at least the Sultan is assisted by 15 other dignitaries. Sunandar<sup>18</sup> explains that each person has their respective duties. That will be explained in the following list:

1. Six *Mantri Raja (Rijksgrooten)* are daily government implementers, consisting of *Patih* who was named *Pangeran Bendahara (Rijkbestierder)*, *Pangeran Paku Negara* as *Patih's* representative, *Pangeran Tumenggung*, *Pangeran Sumalaga*, *Pangeran Sumadilaga* who lead, be in charge of security and police affairs with the Prince Admiral.
2. Four *Kiai* are four heads or dignitaries from the regions.
3. Four *Orang Kaya* or *Mantri Ulubalang* act as representatives of the king, and lead the villages, each was named *Dato'*, *Lurah*, *Pembekal*, and *Pengakal*.
4. A Great *Imam (Maharaja Imam)* deals with religious matters.

The placement of *Maharaja Imam* in the structure of Sambas Sultanate clearly shows the effort to apply the law which was originally from the Islamic tradition. *Maharaja Imam* was appointed as a state official since 1823 AD during the leadership of Sultan Muhammad Ali Syafiuddin (1813-1826) by inaugurating H. Nuruddin Mustafa as the royal *Imam*. According to Sunandar,<sup>19</sup> from the descendants of H. Nuruddin Mustafa, the next three *Maharaja Imam* were born, namely Maharaja Imam Muhammad Arif (1873), Maharaja Imam Muhammad Imran, (1873-1913), and Maharaja Imam Muhammad Basiuni Imran (1913-

18 Sunandar, *Peran Maharaja Imam Muhammad Basiuni Imran dalam Kehidupan Sosial Keagamaan Masyarakat Kerajaan Alwatzikhobillah Sambas 1913-1976* (Yogyakarta: Pascasarjana UIN Sunan Kalijaga, 2012). 81.

19 Ibid, 90.

1976).

The Maharaja Imam's central role is related to religious life in the Sultanate of Sambas. Socio-religious life is controlled by the government elite, called official religious institutions. During the Dutch East Indies government, as noted by Deliar Noer,<sup>20</sup> Islamic religious affairs were handled by many departments. Islamic education and Hajj affairs are under the authority of the Ministry of Home Affairs, religious courts are under the Ministry of Justice, religious movements are under the Office of Customary and Islamic Issues (*Kantoor voor Inlandsche en Mohammadanse Zaken*), while matters of religious worship are under the Ministry of Education. In the structure of the Sambas Sultanate, *Maharaja Imam* has been the leader of *Raad Agama* since 1927.

### Islamic and Customary Law in the Indonesian Colonial View

In Indonesia, the development of *ulama* institutions in the form of court institution in the 19th century is still not widely known. In this context, van de Velde in Karel A. Steenbrink<sup>21</sup> describes it in three categories: *first*, areas that do not differentiate between tradition and religious courts; *second*, areas where religious judges are appointed as special employees in this field, and are separate from officials of other religions; and the *third*, a special area of Java, where the head or chief of the great mosque in general is also assigned to a religious court.

The categorization given by Velde is a description of the religious courts in the archipelago, which at that time was still controlled by tradition rulers. In this category, the Sambas kingdom is an area that is included in the second category-religious judges which are specifically appointed by the *Sultan* to handle religious matters e.g. marriage, inheritance, and criminal acts. On a certain side, the royal *Qadi* also functions as an adviser to the Sultan and teacher for children of court relatives in studying and practicing Islam.

The task as *Mufti* is to provide information about religious law. The reason is that, in society, the questions on religious matters are often asked and it can only be answered by someone who is proficient in Islamic law. The sultan has appointed several experts to be *Mufti*, so that they can help anyone who needs religious advice.<sup>22</sup> The *Mufti* position is related to the aspects of judiciary state, with the task of handling customary cases in district courts

20 Deliar Noer, *Administrasi Islam di Indonesia* (Jakarta: Rajawali, 1983). 14.

21 Karel A. Steenbrink, *Beberapa Aspek Tentang Islam di Indonesia Abad ke-19* (Jakarta: Bulan Bintang, 1984). 213.

22 Pijper, *Beberapa Studi tentang Sejarah Islam di Indonesia 1900-1950*. 77.

(*landraad*).<sup>23</sup> If so, the *Mufti* is one of the assistant judges (*Qadi*) in carrying out special religious duties in handling cases related to the provisions of Islamic law. In his visit to Pontianak, unfortunately he only stopped in one area, Henri Chambert Loir found religious courts data in the Pontianak Sultanate for his research on judicial texts of the West Borneo region. In his findings, he stated that the history of legal institutions is the legal provisions and history structures. However, it must be understood in its real practice with its political, social, and economic background. Thus, it implies that the religious courts inside and outside Java island have differences based on many things including local aspects. In 1867, based on the resident's report as quoted by Loir, a judicial institution had been formed and became a competition between the Sultan, and his relative, the *Pangeran Bendahara* in deciding cases. This competition caused the implementation of the court to move, started from the Prince's residence, then in a house specially provided by the Sultan.

What Loir found in the case of the Sultanate of Pontianak court, in general, also applies to Sambas, namely the issues surrounding *munakahat* (marriage) and inheritance. However, the competition on who has the right to judge the cases was not found. To see the official duties of Maharaja Imam Muhammad Basiuni Imran, it can be seen in the inauguration text as follows:

*"Kita Sri Paduka Sultan Muhammad Shafiuddin yang bersemayam di atas tahta kerajaan di dalam daerah negeri Sambas.*

*Mengaruniakan ini surat kepada Maharaja Imam (advisur) agama di Sambas akan jadi tanda keterangan bahwa kita telah kuasakan padanya memeriksa siapa-siapa yang akan diangkat jadi Imam, Khatib, Penghulu, Lebai Fardhu Kifayah, dan Guru Mengaji Qur'an dan lainnya daripada perkara agama maka yang Maharaja Imam periksa sama ada dari anak buah kerajaan Sambas atau lain.*

*Apabila telah diterima dan disahkan oleh Maharaja Imam bahwa yang ia periksa itu patut diangkat jadi Imam atau Khatib atau Penghulu atau Lebai atau Guru Mengaji Qur'an dan lainnya maka barulah kita angkat akan dia itu.*

*Demikian juga apabila hendak melepas yang diangkat dari jabatannya hendaklah diberi tahu Maharaja Imam akan segala sebab-sebab yang patut dengan dia bahwa ia dilepas, maka segala hal itu mesti terangkan oleh Maharaja Imam siapa (Kepala) oleh sekalian orang-orang yang menjabat perkara agama maka dari karena itu wajib atas mereka itu taat dan menurut akan kepalanya. Demikian titah perintah kita adanya.*

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23 Isma'il, *Kiai Penghulu Jawa: Peranannya di Masa Kolonial*. 72.



(We are Sri Paduka Sultan Muhammad Shafiuddin who resides on the throne of the Sultanate in the land of Sambas.

Hereby, granting this letter to the Maharaja Imam (adviser) of religion in Sambas will be a sign of information that we have empowered him to examine who will be appointed as Imam, Khatib, Penghulu, Lebai Fardhu Kifayah, and Guru Mengaji Quran, and other religion matters then what Maharaja Imam checks is similar with the servants of the Sultanate of Sambas or others.

If it has been accepted and approved by the Maharaja Imam that what he is examining should be appointed as Imam or Khatib or Penghulu or Lebai or Guru Mengaji Quran, and others then we will appoint him.

Likewise, if you want to let go of those who are appointed from their positions, the Maharaja Imam must tell all the well-grounded reasons to the person that he is released, then all these things must be explained by the Maharaja Imam (Head), by all those who hold religious matters, therefore, they are obliged to obey their Heads. That is our commandment)

Referring to the letter of appointment of Muhammad Basiuni Imran as *Maharaja Imam* given by the Sultan as mentioned above, that the authority in religious affairs, both appointing and dismissing religious officials, belongs to the *Maharaja Imam*, and is obliged to be followed by all of his subordinates. There was a case handled by Maharaja Imam Muhammad Basiuni Imran against his subordinates who were deemed incompetent in carrying out their duties, namely Haji Ma'as, a leader in the Tebas area. *Maharaja Imam* wrote a letter to the Sultan to replace him considering that the Haji Ma'as Penghulu Tebas should be moved to Bengkayang. The letter issued by the Sultan was a request from Maharaja Imam Muhammad Basiuni Imran for the performance appraisal of his subordinates. The appointment of a new ruler, as when the Bengkayang Chief Muhammad Djarni was already old, was also determined by a decree, and his successor was Mi'raj Djabir.<sup>24</sup> The religious officials appointed are on average the alumni of the Sulthaniyah *madrasa* (religious school) and have performed pilgrimage (*Haji*). They are expected to carry out the duties and functions of religious information for the community, although sometimes it is found that some religious cases are resolved by Maharaja Imam Muhammad Basiuni Imran, such as the capability issue.

The issue of regulating religious issues, both concerning the establishment of Islamic law and social relations, is not a new problem in the political dynamics

<sup>24</sup> Manuscripts, *Soerat Idzin Sultan Sambas, No.1/1935* (Sambas, 1935).

of the Dutch East Indies. Even in historical records, as explained by Hermawan,<sup>25</sup> the colonial government had issued a strict prohibition letter for removing all interference by local governments on “voluntary religious contribution”. This policy was implemented because the government was worried that they would later be blamed if they changed the structure of the community’s religious institutions. The letter gave authority to the native rulers (Muslim elites) to regulate the implementation of the collection of *zakat fitrah*, alms, and other religious contributions. Before the existence of this prohibition letter, the Dutch colonial government, like other European colonials, had adopted a policy towards customary law (*adatrecht-politiek*) which retained what they considered to be useful elements in indigenous culture. According to Ratno Lukito,<sup>26</sup> the application of policies towards customary law developed in Indonesia had a dualism policy that was used to defend customary laws by defeating Islamic law. The colonial interest in this policy is visible, by obscuring the application of Islamic law in various regions of the country. However, in its practice, customary and Islamic laws cannot be separated and even result in a new legal provision implemented by Indonesian people, with many variations in each region.

The Dutch colonial policy towards Islamic and customary laws in Indonesia underwent a long process, at least, in three different periods, namely the VOC (*Vereenigde Oost-Indische Compagnie*), British rule, and the Dutch East Indies Government. Before the Dutch came to Indonesia, Moch. Arif Budiman<sup>27</sup> explains that the pattern of zakat implementation among Indonesian Muslim communities is still entirely traditional. This pattern is characterized by a direct relationship between the *muzakki*, and *mustahiq*, which is entirely local. In practice, the traditional patterns that took place in the Sambas Sultanate were implemented in at least two patterns. The *first* pattern is people giving zakat (*muzakki*) to those who are eligible receiving it. The recipients are usually the Quran Teacher, *Lebai*, village midwives (*dukun beranak*), or to orphans in one area (village). In this pattern, those who give zakat are still young and are not married. While the *second* pattern is that the *muzakki* consisting of married people. The submission is usually in mosques and *surau*. The *zakat* is handed to the *Imams*, *Khatibs* or leaders in their area. In this second pattern, the zakat issued is zakat fitrah which

25 Ary Hermawan Fauzi, Amelia, “Ketegangan antara Kekuasaan dan Aspek Normatif Filantropi dalam Sejarah Islam di Indonesia,” dalam *Berderma untuk Semua: Wacana dan Praktik Filantropi Islam*, ed. oleh Idris Thaha (Jakarta: Teraju, t.t.). 168.

26 Ratno Lukito, *Pergumulan Antara Hukum Islam dan Adat di Indonesia*, (Jakarta: INIS, 1998). 28.

27 Moch. Arif Budiman, “Melacak Praktik Pengelolaan Zakat Di Indonesia Pada Masa Pra-Kemerdekaan,” *Jurnal Khazanah* IV, no. 1 (2005): 53–69.

is called '*Fitrah Kelamin*'.<sup>28</sup>

When the Dutch East Indies government controlled the archipelago, Budiman<sup>29</sup> explained that the bureaucratic network had been formed from the center to the regions. It also resulted in a new pattern of *zakat* management, handled by formal religious officials appointed by the government e.g. the chief and the *naib*. This provision seems to apply only to the islands of Java and Madura. The involvement of the Dutch East Indies government in managing *zakat* caused various problems, especially the misuse of the collected funds. In other areas, according to Steenbrink,<sup>30</sup> officials, such as Regents, *Wedana* (District Chief), and Village Heads also collect *zakat* and receive part of the proceeds from *zakat mal* and *zakat fitrah*. In addition to the fund misappropriation, it was not used in a relevant way, as happened in the Surabaya residency area. As stated by Suminto,<sup>31</sup> the mosque fund was used to help a *Zending* Hospital, while in Kediri it was used to pay the dormitories for the benefit of the sick prostitute.

The phenomenon of the government officials' involvement in collecting *zakat* for subsequent developments seems to be less favorable to the Dutch government.<sup>32</sup> Therefore, the Dutch government issued its first policy regarding *zakat* in the form of *Bijblad* Number 1892 of 1866 which prohibited religious officials, such as the leader, *naib*, and others to intervene the *zakat* collection for avoiding the misappropriation of *zakat* funds. Furthermore, on February 28, 1905, the Dutch East Indies government issued a policy on *zakat* in the form of *Bijblad* 6200. This new regulation reinforced the previous one, the Dutch East Indies government completely banned all ranks of government employees and also indigenous Priyayi, from village heads to regent to participate in helping the *zakat* implementation. This policy emphasizes that the government does not want to interfere with the *zakat* implementation and leave it all to Muslims by following Islamic law.

When Snouck Hurgronje (1857-1936) served as religious adviser to the Dutch East Indies government (1899-1906), he saw in several parts of the archipelago

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28 Sunandar, "Resonansi Maharaja Imam Muhammad Basiuni Imran (1885-1976) Di Sambas."

29 Budiman, "Melacak Praktik Pengelolaan Zakat Di Indonesia Pada Masa Pra-Kemerdekaan."

30 Steenbrink, *Beberapa Aspek Tentang Islam di Indonesia Abad ke-19*. 230.

31 Aqib Suminto, *Politik Islam Hindia Belanda: Het Kantoor voor Inlandsche zaken* (Jakarta: LP3ES, 1996). 165-166.

32 Budiman, "Melacak Praktik Pengelolaan Zakat Di Indonesia Pada Masa Pra-Kemerdekaan." 8.

that the practice of zakat mal, zakat fitrah, almsgiving, and other donations was institutionalized in society. The emphasis on compulsory zakat (zakat mal) according to Hermawan<sup>33</sup> differs from one place to another. Snouck saw in Java, Madura, and Priangan, each of which had its character. Likewise, in West Borneo, the implementation of zakat mal from each kingdom has its differences. It seems that the determination of zakat mal during the colonial period was managed by the local system (Islamic kingdom) together with the scholars in each kingdom. The Sultan ordered his *Ulama* as the guardian of the people's religious life authority to control the implementation of Islamic law. Seeing this reality, Snouck responded to the different policies that existed in the Islamic empire by providing the only formulation of what was called "Islamic Politics". Snouck believed that Islam, although its believers view it as one unity, is divided into three fields of activity: "pure" religion or worship, society, and statehood. The government's politics in dealing with the majority of Muslims in the East Indies should have started from these three divisions. For the first activity i.e. worship, the government must not interfere. Meanwhile for the second one, the government should assist, if possible because it needs arrangements for planning to perform pilgrimage, and so on. For the third activity, the government must be tough against Islam that breathes politics or statehood.<sup>34</sup>

### Regulation of Baitul Mal in Sambas in the Period of Basiuni Imran, and Its Application

Basiuni Imran is the third *Maharaja Imam* Sambas (1913-1976) whose duties were being a *Qadi* and *Mufti* who has the authority to determine and give *fatwas* in religious matters in the Sultanate of Sambas. Religious affairs concerning the practice of zakat implementation is one of aspects that has attracted *Maharaja Imam* and his staff, so the meeting was held which was attended by religious scholars or judges of the Sambas kingdom. In an unpublished manuscript, Basiuni Imran said:

*Atas Nama Permusyawaratan Majelis Kerajaan Sambas,  
Kami Hakim Agama di Kerajaan Sambas*

*Telah memperhatikan dan menimbang hal ihwal Zakat Fitrah, Kawin, Cerai dan Ruju' dalam kerajaan Sambas, maka perlu diperbaiki aturan menjalankannya demikian hal agama dan Sekolah2 Agama oleh karena itu perlu mendirikan Baitul*

33 Fauzi, Amelia, "Ketegangan antara Kekuasaan dan Aspek Normatif Filantropi dalam Sejarah Islam di Indonesia." 166.

34 C. Snouck Hurgronje, *Islam di Hindia Belanda*, terj. S. Gunawan, Terjemah S (Jakarta: Bhatara Karya Aksara, 1996); Suminto, *Politik Islam Hindia Belanda: Het Kantoort voor Inlandsche zaken*. 3-4.

*Mal yang teratur dalam Kerajaan sambas.*

*Maka pada hari Kamis Tanggal 9/11/2604 bersamaan 23 Zulkaidah 1363. Di kantor ('-d-l-a-m-n) Sambas telah diadakan majlis musyawarat yang dihadiri oleh tuan ... (k-y-c-w) dan tuan2 ... serta Imam2, Khatib2 dan Penghulu2 di kerajaan Sambas.*

*Maka telah dapat persetujuan dan suara bulat tentang peraturan (undang2) itu yang akan dijalankan di dalam Kerajaan Sambas.<sup>35</sup>*

(On behalf of the Sultanate of Sambas Council Consultation,  
We are the Religious Judges in the Sultanate of Sambas

Having paid attention to, and considering the matters of Zakat Fitrah, Marriage, Divorce, and Rujū' in the Sultanate of Sambas, it is necessary to improve the rules in terms of religion and madrasa therefore it is necessary to establish regular Baitul Mal in the Sultanate of Sambas.

So on Thursday, 9/11/2604 which is 23 of Zulkaidah 1363, at the Sambas office ('-d-l-a-m-n) a deliberation assembly was held attended by masters ... (k-y-c-w), and masters ... as well as Imams, Khatib's, and Penghulu's in the Sultanate of Sambas.

Then the agreement and unanimity about the rules (laws) that will be implemented in the Sultanate of Sambas have been obtained).

The formulation of regulations/laws regarding the formation of Baitul Mal took place during the Japanese government, when it was confirmed, in 2604 along with 1944 AD. In this draft, 37 articles were formulated regarding the issue of the cost of marriage, divorce, reconciliation, zakat (zakat mal, and zakat fitrah), procedures for withdrawal, distribution, and the eligible recipients of funds. Based on the author's investigation, the regulation did not work well, in the sense that the permanent establishment of the Baitul Mal could not be implemented, due to the political problems faced by the Sambas community, starting from the defeat of Japan against the Allies in 1945, which was followed by the arrival of NICA troops to the expulsion of the Dutch in 1949, and the PGRS-PARAKU incident until 1965. However, the practice of managing funds sourced from the community has been going on for a long time, and is permanent in the Sambas community. To date, if we trace it in the midst of society, we still find management with the similar pattern especially in zakat fitrah, and zakat on rice (Mal), which are collected by *Amil* or *Lebai* in the village.

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35 Manuscripts, *Peraturan Baitul Mal, 2604.*, 1944.

Information regarding the management of zakat funds in the Sultanate of Sambas has existed long before Muhammad Basiuni Imran was appointed as *Maharaja Imam*. He stated the answer of G. Fredrik's question in the *Borneo Barat Bergerak* Magazines<sup>36</sup> as follows:

*Dan ketahoei olehmoe bahwa adalah Keradjaan Sambas dari masa nenek datoek mojang kami bahwa Radja atoerkan semoefakat dengan Gouvernement, diambil sebahagian dari pada zakat padi oentoek Imam, Chatib, Penghoeloe dan Lebai-lebai jang mengerdjakan pekerdjaan Agama Islam di Keradjaan Sambas dan selebihnja oentoek fakir dan miskin di mana-mana kampoeng.*

(and you know that since the period of our ancestors, the Sultan of Sambas agreed with the Government, to take some of the zakat on rice for the Imam, Khatib, Penghulu, and Lebai who worked on Islamic affairs in the Sultanate of Sambas, and the rest for the poor and needy in every village)

The arrangement in the management of community funds became a government affair (Sambas Sultanate) which was handled by *Maharaja Imam*. To confirm whether the implementation was first controlled by *Maharaja Imam* is difficult to find. It has likely existed since the *Ulama* institute was included in the Sultanate of Sambas system, that was since Imam Ya'kub (1762-1786) was appointed as the official priest of the kingdom<sup>37</sup> whose duty is to provide religious guidance and to teach royal relatives. In the previous year, there was a scholar who came from Patani, Southern Thailand named Shaykh Abdul al-Jalil al-Fatani in 1160 H/1747 AD, and settled in Sambas.<sup>38</sup> What was done by Basiuni Imran in 1944 to formulate management rules of Baitul Mal is to continue and improve fund management system. In the earlier days, the fund management community in the Sultanate of Sambas was not regulated in a special institution such as Baitul Mal, but was still under the supervision of *Maharaja Imam*. To better the management system, Basiuni Imran initiated to set it in a special institution called Baitul Mal.

Information regarding the management of community funds originating from zakat before the formulation of Baitul Mal rules only revolved around one

36 Muhammad Basiuni Imran, "Jawaban atas Pertanyaan G. Fredrik, dalam Majalah Borneo Barat Bergerak No. 17 1 Juni 1920 Tahoen I.," *Majalah Borneo Barat Bergerak* (Pontianak, 1920). 6.

37 Sunandar, *Peran Maharaja Imam Muhammad Basiuni Imran dalam Kehidupan Sosial Keagamaan Masyarakat Kerajaan Alwatzikhobillah Sambas 1913-1976*. 88.

38 Sunandar Sunandar, "Melacak Hubungan Kesultanan Sambas dan Bugis (Studi Awal terhadap Naskah Tuhfar al-Nafis)" 4, no. 2 (2014): 117–25, <https://doi.org/DOI: 10.24260/khatulistiwa.v5i2.656>.

source, namely Zakat Mal funds or what is called *Zakat Padi* in the community of the Sambas Sultanate. This is based on the statement of G. Fredrik (an assistant governor of West Borneo) in *Borneo Barat Bergerak* Magazines:<sup>39</sup>

*Sedang beta mengendarai Motorfiets mengelilingi kampoeng-kampoeng di dalam daerah tempat kediaman beta, maka ketika beta sampai di Soengai Raja, terdapatlah oleh beta selembur kertas bersoerat hoeroef Melajoe yang diboehoehi "Tjap Goenting dan Teradjoe" dan "Tjap Maharadja Imam Sambas", ditengah djalan raja jang baroe dibikin di dalam Distrik Soengai Raja.*

*Oleh karena beta tiada begitoe tahoe membaca hoeroef Melajoe, maka beta minta tolong batjakan kepada seorang lebai, jang kebetoelan melintas disana.*

(While I was driving Motorfiets around the villages in the area where I live, when I arrived at Sungai Raya, there was a sheet of paper with Malay letters on it which was affixed with "Goenting and Teradjoe stamp" and "Maharadja Imam Sambas stamp", in the middle of the new highway made in Soengai Raja District.

Because I don't know how to read Malay script, I asked for help to Lebai to read it, who accidentally passed the similar road)

Based on this information, Fredrik accidentally found a stipulation letter for the zakat mal payment issued by *Maharaja Imam* which next should be implemented by *Lebai* in all villages within the Sambas Sultanate. The contents of the letter<sup>40</sup> are written as follows:

*Dengan nama dan perintah Sp. Toeankoe Sultan Sambas.*

*Bahwa kami Maharadja Imam, Hakim Agama Sambas memberi kepada sekalian lebai-lebai pada tiap-tiap kampoeng adalah pada 6 hari boelan Zoelkaedah tahoen 1338 perkara zakat moesti didjalankan seperti dibawah ini:*

*I. Apabila soedah bertandoei orang-orang hendaklah lebai-lebai dimanamana tempat masing-masing merapoetkan tiap-tiap yang berladang di kampoeng perwatasannja dari pada nama-nama orang jang berladang dan kampoengnja, orang tetap atau menoempang dan besar ladangnja. Maka itoe rapoetan dimasoekkan kepada Maharadja Imam atau wakil-wakilnja dan teroes djoega chatib-chatib atau penghoeloe-penghoeloe atau wakil-wakilnja pergi koemisi ladang-ladang orang dimanamana kampoeng.*

*II. Pendapatan zakat orang menoempang berladang maka hendaklah diperboeat begini: Hak imam chatib dan penghoeloe, jang<sup>2</sup>/<sub>4</sub> (bagian) ditinggalkan*

39 G. Fredrik, "Sungai Raya Afdeling Sambas: Mendapat Selembur Circulaire Maharaja Imam," *Borneo Barat Bergerak* 15, no. 1 (Mei 1920): 7-8.

40 Imran, "Jawaban atas Pertanyaan G. Fredrik, dalam *Majalah Borneo Barat Bergerak* N0. 17 1 Juni 1920 Tahoen 1." 7-8.

*kepada lebai kampoeng tempat menoenmpang diam dan kedoea-doea lebai itoe nanti serahkan kepada imam, chatib dan penghoeloe atau wakilnja dan hak lebai yang  $\frac{1}{4}$  (1 bagian) bagidoea, satoe bagian oentoek lebai tempat menoenmpang dan satoenja oentoek lebai dikampoeng orang jang menoenmpang itoe. Adapoen hak moedim, maka boleh tinggal kepada lebai tempat ia menoenmpang itoe saja.*

*Tetapi lebai tepat menoenmpang mesti memberi boen (kwitantie), menerangkan ia soedah terima padi dari pada jang berzakat sekian banjaknja, soepaja ia serahkan boen itoe kepada lebai tempat ia diam. Dan apabila soedah orang-orang beranyi (potong padi) hendaklah dengan segera-segera lebai-lebai menerima zakat-zakat mereka itoe dan lebai-lebai mesti segera-segera memberi tahoe imam, chatib dan penghoeloe soepaja zakat diambil.*

*(In the name and order of Sp. Toeankoe Sultan of Sambas.*

We, Maharadja Imam, the Religious Judge of Sambas give (mandate to) all of you, Lebai in each village, 6 days of Zulkaedah in 1338, the case of zakat which must be carried out below:

- I. When people have planted rice, the Lebai in each village will report each farmer in their working area including the farmers's names and their villages, either they are the fields owner or not and their fields size. Then the report is submitted to the Maharadja Imam or his representatives and is also submitted to the chatib or Penghulu or his representatives and take the commission of the fields from people in all villages.
- II. The zakat income of those doing the joint farming should be managed this way: the rights of chatib and pengulu, the  $\frac{2}{4}$  (part) is submitted to the lebai of the village where the joint farmers live and the two lebai will later hand it over to the Imam, chatib, and penghulu or their representative, and the right of the lebai which is  $\frac{1}{4}$  (1 part) is divided into two, one part is for the lebai of the village where they do joint farming and another part is for the lebai in their original village. As for the rights of the mudim, it depends on the lebai of the village where they do joint farming.

However, the *lebai* of the village where they do joint farming must give the receipt (transaction report), explaining that he has received rice from those paying zakat, so it will be submitted to the *lebai* where he is staying. When people harvest, all *lebai* should immediately receive their zakat, and they also should directly inform the *Imam*, *chatib*, and *Penghulu* so the zakat can be taken)



The letter provides an explanation of *lebai's* duties in each village. *Lebai's* duty in Sambas during the *Maharaja Imam* Basiuni Imran period is not only as a person responsible for zakat collection which is *fardhu kifayah* in each village as written in the decree of the sultan. *Lebai* also became a central figure in managing zakat mal specifically for agricultural products which include: *first*, recording every resident who owns a rice field/farm both regarding the size and the ownership, either it is privately owned or just a joint farming. This will make it easier to determine the zakat payment.

*Second*, after the observation and recording have been completed, *Lebai* must report the results to *Maharaja Imam* or representatives, *Khatib*, and *Penghulu* or their representatives in each village. *Third*, *Lebai* manage the zakat mal collection of agricultural products. If all the alms have been received, *Lebai* should divide it based on what has been determined by *Maharaja Imam*. *Maharaja Imam* Basiuni Imran's verdict, in fact, does not only reinforce the implementation of zakat mal in the Sultanate of Sambas, it is also a command that must be done by *Lebai* in each village.

When Fredrik found the verdict, he assumed that *Maharaja Imam* had affirmed and arranged the zakat issue based on his perspective. This is in contrast to the implementation of zakat mal in some areas of the Islamic Kingdom in West Borneo, such as Mempawah, Ketapang, Sukadana, and Simpang. Fredrik was left in question. He then advised the Singkawang Resident Assistent officials to issue regulations or guidebooks related to the implementation of zakat and management of baitul mal so those can be more organized with the principle of fairness, equality, and feeling.<sup>41</sup>

Regulating religious issues, both concerning Islamic law and social relations, is not a new issue in the political dynamics of the Dutch East Indies. Even in historical record, as stated by Hermawan<sup>42</sup> that the colonial government had issued a prohibition letter to remove all local government interference in "religious voluntary donation" (the letter was issued 18 August 1866, No. 216). This policy was implemented because the government was worried that they would later be blamed if the structure of religious institutions in the community changed. The letter gave scope to native rulers (Muslim elites) to regulate the implementation of *zakat fitrah*, alms, and other religious contributions.

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41 Fredrik, "Sungai Raya Afdeling Sambas: Mendapat Selembar Circulaire Maharaja Imam." 8.

42 Fauzi, Amelia, "Ketegangan antara Kekuasaan dan Aspek Normatif Filantropi dalam Sejarah Islam di Indonesia." 168.

When Snouck Hurgronje (1857-1936) served as religious adviser to the Dutch East Indies government (1899-1906), he saw that, in several parts of the archipelago, the practice of zakat mal, zakat fitrah, alms giving, and other contributions was institutionalized in society. The emphasis on compulsory *zakat* (zakat mal) according to Hermawan<sup>43</sup> differs from one place to another. Snouck sees that Java, Madura, and Priangan, each of which has its character. Likewise, in West Kalimantan, the implementation of zakat mal from each kingdom has differences.

It seems that the determination of zakat mal during the colonial period was managed by the local rulers (Islamic kingdom), together with the scholars in each kingdom. The Sultan ordered his *Ulama* as the guardian of people's religious life who also has authority to control the implementation of Islamic law. Seeing this reality, Snouck responded to the differences in policies that existed in the Islamic kingdom by providing the only formulation of what was called "Islamic Politics".

The management of agricultural products' zakat mal received from the community was managed entirely by Muslim through the institution of Maharaja Imam (Baitul Mal was not yet formulated). It is based on the explanation of Basiuni Imran<sup>44</sup> to Fredrik's questions:

*Dan ketahoei olehmoe bahwa adalah Keradjaan Sambas dari masa nenek datoek mojang kami bahwa Radja atoerkan semoefakat dengan Gouvernemen, diambil sebahagian dari pada zakat padi oentoek Imam, Chatib, Penghoeloe dan Lebai-lebai jang mengerdjakan pekerdjaan Agama Islam di Keradjaan Sambas dan selebihnja oentoek fakir dan miskin di mana-mana kampoeng. Dan demikian djoega diambil dari pada tiap-tiap kelamin (orang laki bini) doea fitrah oentoek Imam, Chatib, Penghoeloe, Lebai dan oentoek sekolah Agama Islam di Sambas dan oentoek jang fakir miskin dari pada rambang baloe darah Radja Sambas. Adalah sebabnja maka Radja tentoekan perbahagian Imam Chatib, Penghoeloe dan Lebai-lebai dari pada zakat dan fitrah ialah karena mereka itoe tidak dapat gadji, baik dari pada Radja sendiri ataoepoen dari pada kas Keradjaan Sambas, melainkan penoelis ini (Adviseur Hakim di Keradjaan Sambas) dapat sedikit gadji dari kas Keradjaan itoe.*

(and I told you that it was Sultanate of Sambas from the time of our ancestors, and that Sultan agreed with the Gouvernemen, zakat on rice was partly given to Imam, Chatib, Penghulu, and Lebai who worked in the path of Islam in the Sultanate of Sambas, and the rest is for the poor and needy in every village. Likewise, two fitrah were taken from every gender (spouse) for Imam, Chatib, Penghulu, Lebai, the madrasa in Sambas, and the poor from people of Sambas. The reason why Sultan

43 Fauzi, Amelia. 166.

44 Imran, "Jawaban atas Pertanyaan G. Fredrik, dalam Majalah Borneo Barat Bergerak N0. 17 1 Juni 1920 Tahoen 1." 6.

focused to prosper the life of Imam, Chatib, Penghulu, and Lebai from zakat and fitrah is because they do not get salary, either from Sultan himself or from the Sultanate of Sambas treasury, but this ruler (Adviser Judge in the Sultanate of Sambas) still get a part of salary from the treasury.

Funds from zakat mal are used as salaries for religious officials (i.e. *Imam, Khatib, Penghulu, and Lebai*), the poor, religious schools (*madrasah*), and widows in the Sambas kingdom. The determination of who is eligible to receive zakat mal is based on the decision of Sultan (assisted by religious advisers, namely the Maharaja Imam) and the *Gouvernement* (the Dutch government). If you look at the provisions of who is eligible receiving zakat mal, this regulation in fact only applies to the Sultanate of Sambas. It is not a regulation set by the Dutch government for all areas of the Islamic kingdom in West Kalimantan which are more dynamic in implementing Islamic teachings, especially those related to *zakat*. The Dutch government, as mentioned above, does not interfere in its management. They even strictly prohibit government officials from interfering in the management of zakat. Because of this regulation, Steenbrink<sup>45</sup> notes that people became more reluctant to pay zakat. They did not want to give it to rulers and *naib*, but to give it to religious experts, namely *kiai* or Quran teachers. This phenomenon also occurred in the Sultanate of Sambas, where zakat mal was handed over to Lebai.

The dynamics in the management of community funds in the Sultanate of Sambas have shown their progress since Islam became the official religion of the kingdom. Through the *Ulama* institute (Maharaja Imam), these funds are managed for the development of the Islamic religion (e.g. building *madrasah*) and are distributed to the eligible recipients based on sharia. According to Fredrik. the colonial government's suspiciousness in the practice of zakat collection in Sambas was one of the reasons for *Maharaja Imam* Muhammad Basiuni Imran to finalize the management of community funds through Baitul Mal.

In the notes made by *Maharaja Imam* Muhammad Basiuni Imran, some religious officials receive salaries for their work. Furthermore, it can also be seen in the Sultan's decree which is clearly stated that he appointed Mi'raj Jabir and also the decree of changing the rulers in the region of Sambas.

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45 Steenbrink, *Beberapa Aspek Tentang Islam di Indonesia Abad ke-19*. 230.

Table 1. List of Religious Officials Receiving Salary<sup>46</sup>

No	Name	Rank	The place
1.	H. Mohd. Basioeni	Maharadja Imam	Sambas
2.	Hadji Abdoerrahman	Imam Maharaja	Sambas
3.	Hadji Moh. Djabir	Imam	Sambas
4.	H. Mohd. Morsal	Maharadja Chatib	Sambas
5.	H. Mohd. Martada	Chatib Maharadja	Sambas
6.	H. Abdul Aziz	Sidana Chatib	Sambas
7.	H. Mohd. Arif	Penghoeloe	Sekoera
8.	H. Moh. Sagir	Penghoeloe	Singkawang
9.	H. Minhadj	Chatib	Singkawang
10.	H. Ahmad Soeod	Penghoeloe	Pemangkat
11.	H. Abd. Gani	Chatib	Pemangkat
12.	H. Zoehdi Imran	Chatib	Pemangkat
13.	H. Abd. Moein	Penghoeloe	Selakau
14.	H. Zainoeddin	Penghoeloe	Selakau
15.	H. Mohd. Saning	Penghoeloe	Tebas
16.	H. Ma'az Imran	"	Paloh
17.	Ahmad Mi'radj	"	Soengai Raja
18.	H. Mohd. Boesra	"	Bengkajang Sanggau

Source: Manuscripts, *Nama2 Pegawai2 Agama jang berhak mendapat bahagian dari wang Nikah dan tjerai dalam Keradjaan Sambas*, 25 Itjigatsoe 2604.

We can see from the explanation above, that the funds come from some routine income received by *Imam* and *Khatib*, such as the cost of marriage including divorce and reconciliation, zakat fitrah, and zakat mal. The collected funds are then handed over to the *Maharaja Imam* who is in the central city of government. The *Ulama* function, as described by Pijper, is to produce regulations regarding the area and the composition of '*priesterraad*' in 1882. Velde's perspective above is to see the reality of *Ulama* function in the period of Maharaja Imam Muhammad Basiuni Imran. It is also a form of integration in modifying the function of *Ulama* in Sambas compared to the regulations of the Dutch colonial government. In the West Borneo, the government has control over religious issues but not as strict as in the Java and Madura islands. The arrangement between the components of *Ulama* institution with their respective duties and functions as described above shows that the *integration* function of

<sup>46</sup> Manuscripts, *Nama2 Pegawai2 Agama jang berhak mendapat bahagian dari wang Nikah dan tjerai dalam Keradjaan Sambas*, 25 Itjigatsoe 2604 (Sambas, 1940).

the figures who play an important role is running well.

In current zakat management, it is no more managed by a single institution as was done during the Sultanate of Sambas through *Maharaja Imam*. This can be seen from the emergence of zakat institutions managed and created by non-government organizations, foundations, or communities in Sambas. In the last five years, for example, these institutions appeared in Sambas such as the Muhammadiyah Zakat Institute (LAZISMU), the Nahdhatul Ulama Zakat Institute (LAZIZNU), and also the National Amil Zakat Agency (BAZNAS) in partnership with the Ministry of Religion. These various zakat institutions will make each institution primordial so that the achievement of equal distribution of zakat benefits will be unbalanced

### Conclusion

The history of managing Baitul Mal in the Sultanate of Sambas went through a long process. This is when the Sultanate of Sambas appointed an Imam to guide and teach Islam to the kingdom's family. In a further development, when the kingdom had an official *Ulama* institution by appointing several *Maharaja Imams*, it became a momentum in implementing Islamic teachings in social and religious life within the Sultanate of Sambas. In the period of the Third *Maharaja Imam*, Muhammad Imran Basiuni (1913-1976), he initiated to institute Baitul Mal that would manage social funding got from the cost of marriage, divorce, reconciliation, and payment of zakat fitrah and zakat mal.

1944 was an important period in efforts to improve the system for implementing the management of community funds. The scholars consisting of *Imam*, *Khatib*, and *Penghulu* formed an institution that specifically handled this issue, namely Baitul Mal. In the progress, the implementation of community fund management under the supervision of Baitul Mal seemed to have stagnated due to the political problems. In the current challenges of political issues that have an impact on the distribution of social welfare, especially in three strategic issues (health, education, and welfare), we often encounter imbalances. To reach such community groups, a strategy that can reach them is needed. One of which is to manage a zakat institution that is beneficial, as initiated by *Maharaja Imam* through his institution.

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