

**THE MANAGEMENT OF TEUKU UMAR'S TOMB IN WEST ACEH
REGENCY ACCORDING TO THE CONCEPT OF *MILK AL-DAULAH*
AND GOVERNMENT REGULATION NUMBER 27 OF 2014
CONCERNING THE MANAGEMENT OF STATE ASSETS**

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Abstract

This article examines the management of the National Hero Teuku Umar's grave in West Aceh Regency from the perspective of Islamic law through the concept of *milk al-daulah* and the positive legal framework of Government Regulation No. 27 of 2014 on the Management of State/Regional Property. The study employs a qualitative method with a juridical-empirical approach, combining literature review and interviews with stakeholders, including site custodians, the Social Affairs Office, and local community leaders. The findings reveal that Teuku Umar's grave, as a state-owned asset of significant historical, cultural, and religious value, should be managed based on the principles of functionality, transparency, accountability, and legal certainty. However, in practice, its management faces several challenges such as limited funding, weak coordination between central and regional governments, and inadequate long-term maintenance planning. From the perspective of *milk al-daulah*, the grave is a public trust that must be preserved for the benefit of society and not for private or commercial purposes. This study highlights the urgency of establishing a stronger institutional framework, sustainable budget allocation, and active community participation to ensure optimal and consistent management of the site in accordance with Islamic principles and national regulations.

Keywords: *Milk al-Daulah, Teuku Umar Grave, state asset management.*

Abstrak

Artikel ini mengkaji pengelolaan Makam Pahlawan Nasional Teuku Umar di Kabupaten Aceh Barat dalam perspektif hukum Islam melalui konsep *milk al-daulah* serta regulasi positif berdasarkan Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah. Penelitian ini menggunakan metode kualitatif dengan pendekatan yuridis empiris, melalui studi literatur dan wawancara dengan pihak terkait, termasuk pengelola makam, Dinas Sosial, dan tokoh masyarakat setempat. Hasil penelitian menunjukkan bahwa makam Teuku Umar sebagai aset negara bernilai sejarah, budaya, dan religius tinggi, sehingga seharusnya dikelola berdasarkan asas fungsional, transparansi, akuntabilitas, serta kepastian hukum. Namun, dalam praktiknya pengelolaan makam masih menghadapi berbagai hambatan, seperti keterbatasan anggaran, kurangnya koordinasi antara pemerintah pusat dan daerah, serta lemahnya perencanaan pemeliharaan jangka panjang. Dari perspektif *milk al-daulah*, makam merupakan amanah publik yang wajib dijaga demi kemaslahatan masyarakat, bukan untuk kepentingan pribadi maupun komersial. Penelitian ini menegaskan pentingnya sistem kelembagaan yang kuat, alokasi anggaran berkelanjutan, serta pelibatan masyarakat lokal agar pengelolaan makam dapat berlangsung secara optimal dan berkesinambungan sesuai prinsip hukum Islam dan regulasi nasional.

Kata kunci: *Milk al-Daulah, Makam Teuku Umar, pengelolaan aset negara.*

INTRODUCTION

The scholars have established a specific provision about *milk aldaulah* according to Imam Abu Hanifah: if a building is built on the side of a public road – government property – then permission from the government is required and should not disturb the people passing through it. If there is no permit from the government, everyone can prevent and dismantle the buildings on the road. If the road is a special road, it is the road that is owned. In *the concept of milk al-daulah* that the use of goods that have become the property of the state must aim to bring prosperity to the community and cannot take advantage of these goods except to obtain *income* for the state, the proceeds of which will be channelled for the welfare of the community. Therefore, the protection of *milk al-daulah* must be carried out optimally by involving all sectors and human resources to realize economic sovereignty for all citizens as the responsibility of the state.

In the concept of *fiqh muamalah*, state property (*milk al-daulah*), such as highways, markets, which are intended for the common interest and benefit, where the state and society can both use it in accordance with laws and regulations. The community that uses the property must not damage the property, act arbitrarily by

violating the rights of others and must not make it private property by prohibiting others from using it.

A government asset is an important and valuable resource for its element, namely local government. With the management of regional assets correctly, appropriately and professionally, it is hoped that the local government will get various sources of development funds that are very potential for the region itself. In the management of local government assets, it must pay more attention to needs planning, budgeting, procurement, security, maintenance, assessment, coaching, supervision, control and financing. Overall, these activities are important aspects contained in the management of government assets, especially local governments.

State-owned assets, have been regulated in Government Regulation Number 28 of 2020 concerning the Management of State/Regional Property, amendments to Government Regulation Number 27 of 2014 Article 1 (one) Number 1 (one) concerning the Management of State/Regional Owned Assets that all assets purchased or obtained under the burden of the State Budget (State Revenue and Expenditure Budget) or derived from other legitimate acquisitions. Furthermore, in number 3 (three), it is explained that goods managers are government employees who have the authority and responsibility to set rules and concepts and manage state/regional assets. Furthermore, number 9 (nine) explains the use of state-owned assets based on the duties and functions of interested government agencies. Regarding the use of state-owned assets contained in number 10 (ten), it explains the use of state-owned assets that are no longer used to carry out the duties and functions of ministries/institutions/work of regional apparatus without changing the ownership status.

State assets are also found in the regions, both those directly managed by the central government and local governments, but in terms of funding it must be reviewed directly by the central government even though the assets are managed by the local government, as is the case with the Tomb of Teuku Umar which is managed by the central government. In the management of the Tomb of the National Hero Teuku Umar, it is not carried out optimally. Much of the infrastructure is not well managed by the government and there are still many old buildings that have not been renovated. In fact, the role of the government in the use of state-owned property (*milk al-daulah*) is to achieve benefits and welfare for the wider community.

The management and development of heroes' graves is one of the efforts to increase the value of nationalism, social and cultural values in a place. The management and management of Teuku Umar's Tomb in Mugo Rayeuk Village, Panton Reu District, West Aceh Regency, and its supporting factors have an important meaning in carrying out integration, especially in West Aceh Regency. Infrastructure not only serves to bind the geography of the local area, but also guides the birth of community participation, efficiency and welfare.

This study comprehensively examines the responsibility and management of the Teuku Umar Tomb by the central government, local government and village government, as the executor of the task of managing, maintaining, maintaining, and

developing and safeguarding. In the management of state assets, the state of Asset Management or Institutions that has been stipulated in Government Regulation Number 27 of 2014 related to Needs Planning and Budgeting, so that the responsibilities are clearer. In the management and utilization of the Teuku Umar Tomb, the state has rights and also the limits that are set, of course, do not cause harm and loss to other parties.

Teuku Umar's grave is managed by the cemetery management staff at the place, starting from the chairman to his subordinates. As the Tomb of National Heroes, of course, the Tomb of Teuku Umar is managed with a structured system, starting with involving planning, maintenance, and development of the area. This also includes the arrangement, guarding and documentation of the history of the heroes so that the history is firmly *installed* in the mind and does not easily fade or disappear from memory. Then, the active role or support of the government and local communities is also very important and influential in maintaining the sustainability and honor of the place. Therefore, there is often cooperation between the cemetery management and the community and the government in an effort to preserve the Tomb of Teuku Umar.

The public interest must be considered in the management of state assets, for example road access to the Tomb of Teuku Umar, about 2 km from the intersection. This road, which was built about 10 years ago, is the main access for the local community who have gardens around the tomb. As stated in Government Regulation Number 27 of 2014 concerning the Management of State-Owned Assets in Article by Article, Article 55 Paragraph (3) Letter d, what is meant by "public interest" is activities that concern the interests of the nation and state, the wider community, the many/common people. The categories of activities that are included in the public interest include public roads including road access in accordance with laws and regulations.

According to the tomb guard, the building in the Tomb of Teuku Umar is an old building, so the condition of the building until now cannot be said to be a building suitable for use by pilgrims, because there is no special budget for renovation and maintenance of the building. According to his confession, the proposal sent to the local government has been a few months ago and until now there has been no response related to the building renovation budget, this should be the responsibility of the social service which has the authority to take policies in the management of state assets.

The results of the interview with the tomb locksmith obtained information that there are no regulations on special funding for the rehabilitation and restoration needs of Teuku Umar's tomb, even worse, as the party who guards the tomb only receives a decent wage, and usually only gets funds that are accumulated on *special events* and events related to Teuku Umar such as *napak tilas*, The haul of the death of Teuku Umar and others, the funds from these donations are used for the maintenance of the tomb, not funds that are specifically allocated by the Aceh Regional Government or the West Aceh Regional Government.

This research is important to examine and further research the funding and budgeting for the tomb of Teuku Umar of the Government of Aceh and West Aceh both for routine operational costs and for the revitalization and renovation of the tomb building of Teuku Umar entitled "Management of Teuku Umar's Tomb in West Aceh Regency According to the Concept of *Milk al-daulah* and Government Regulation Number 27 of 2014 concerning the Management of State Assets".

RESEARCH METHODS

The research method of this article uses a qualitative type of research, with a specific form of descriptive by explaining the budgeting system for the operation of Teuku Umar's tomb and its renovation. The research approach uses a juridical-empirical approach with a combination of juridical approaches with legal aspects such as systems, legal theories, and legal interpretations. An empirical approach is carried out to the actual situation or real circumstances that have occurred in society with the intention of knowing and finding the facts and data needed in the research

The primary data in this study is through interviews with the Social and Community Service of Gampong Mugo Rayeuk, who has responsibility for the management of Teuku Umar's grave, including with the guards and food cleaners and community leaders of Paton Reu District, West Aceh.

DISCUSSION

A. Definition of *Milk al-Daulah*

According to Wahbah Al-Zuhaily, *al-milk* is a person's exclusive right to property that prevents others from the property, unless there is an *obstacle to sharia*. In the context of *milk al-daulah*, the state has the right to manage and distribute assets for the public good. This concept emphasizes that state ownership benefits society as a whole rather than a specific individual or group.¹

In Islamic literature, there are three types of ownership of *milk al-daulah*: individual (*al-milk al-fardi*), general (*al-milk al-'am*), or state (*al-milk al-daulah*). Assets that are not owned by individuals or groups, such as unowned land, natural resources, and public facilities, fall under the category of state ownership. Taking into account the principles of justice and the welfare of the people, the state is responsible for managing these assets. Proper management will ensure that the benefits are felt by all levels of society and avoid abuse.²

The concept of *milk al-daulah* also emphasizes the importance of running state assets with trust. The state is the trustee, and it must ensure that the assets it owns are used for the benefit of the people. Denying this principle, such as using state assets for personal gain, is considered a betrayal of the trust that has been given by

¹ Ali Akbar, "Konsep Kepemilikan dalam Islam", *Jurnal Ushuluddin*, Vol. XVIII, No. 2, 2012, pp. 125-140

² Anggie, W., "Keabsahan Pendapatan Pada Tahun Milik Negara Dalam Perspektif Milk A-Daulah (Studi Tentang Pemanfaatan Irigasi untuk Tempat Usaha di Mukim Tungkop)", *Skripsi*, UIN Ar-Raniry Banda Aceh, pp. 23-26

Allah and society. Therefore, the principles of accountability and transparency are the main pillars of *milk al-daulah management*.

B. Legal Basis of Milk Al-Daulah

The purpose of Islamic regulation of all the types of ownership mentioned above is to prevent the following two main problems:

- a. Excessive possession of property and making it unusable is very limited, as Allah has established in QS. Al-'Alaq verses 6-7.
- b. The emergence of poverty and other negative consequences, both on a social and individual scale.

Thus, the property is owned by the state, led by an official or government, to be safeguarded, managed, and used for the benefit of its people. This includes paying government employees, organizing education, providing public facilities, maintaining law and justice, helping the poor, and other matters related to the interests of the people.³

Property is a mandate from Allah SWT that must be managed and utilized for the benefit of the people. Wealth is not only a tool to satisfy human needs, but also a means to get closer to God. With this gift, humans can live better in this world and worship Allah SWT. Basically, all the treasures that are in the hands of humans and in the entire universe belong to Allah SWT.⁴

The Qur'an, the Hadith of the Prophet Muhammad PBUH, and the actions of the companions provide the basis of Islamic law for *milk al-daulah*. The Qur'an states that Allah is the owner of what is on this earth, and man is only a caliph assigned to supervise it. "It is He who created everything on earth for you," verse 29 of Surah Al-Baqarah. This verse shows that humans have the right to use the earth without breaking the law.

The hadith of the Prophet Muhammad PBUH is also a role model in terms of management and owning property. "Muslims are united in three things: water, grass, and fire," according to the words of the Prophet in a hadith narrated by Abu Dawud. This hadith shows that certain property should not be owned personally because it must be owned by everyone. This concept is in line with the idea of *milk al-daulah*, which means that the state supervises certain assets in the public interest.⁵

The practice of the companions also serves as a reference to understand *milk al-daulah*. For example, Caliph Umar bin Khattab refused people's requests to own unused land because it should be used for the benefit of the ummah. According to this policy, the principle of justice must govern state ownership. Therefore, the basis

³ Muhammad Syafi'i Antonio, *Bank Syariah dari Teori ke Praktek*, (Jakarta, Gema Insani, 2001), p. 9.

⁴ Ismail, *Perbankan Syariah*, (Jakarta : Kencana Prenada Media Group, 2013), p. 7.

⁵ Angie, W., *Keabsahan Pendapatan Pada Tahun Milik Negara Dalam Perspektif Milk A-Daulah (Studi Tentang Pemanfaatan Irigasi untuk Tempat Usaha di Mukim Tungkop)*, *Skripsi*, UIN Ar-Raniry Banda Aceh, pp, 23-26.

of Islamic law *milk al-daulah* is very strong and supports the fair and open management of state assets.⁶

C. Milk Al-Daulah on State Asset Management

The concept of *milk aldaulah* emphasizes that, in terms of managing state assets, state-owned land must be used for public interest and should not be used for private interests. Using state-owned land for private business without a permit is a violation of this principle. Therefore, these actions not only violate the legal principles of state administration but also pose a threat to social justice and transparent and accountable governance. Land that should belong to all the people is actually misused for the benefit of a few parties, so that the rights of the wider community are neglected. Within this framework, the state is obliged to carry out strict supervision and law enforcement functions so that the principle of public ownership of state assets is maintained and protected from abuse.⁷

Transparency and accountability should be part of the country's asset management. Studies on TNI asset management show that the application of *milk al-daulah* principles can ensure that assets are managed efficiently and in accordance with established standards. This shows that the idea of *milk al-daulah* is relevant in the modern context and can be applied to improve the management of state assets.⁸

The idea of *milk al-daulah* can be applied to the management of village assets, such as markets and other public facilities. Research in a village found that village market management based on *the principle of milk al-daulah* can improve the welfare of the community and prevent certain people from misusing their assets. Therefore, the application of this idea in the management of state assets can benefit the community significantly.

According to Al-Kailani, state property is defined as the property of all the people whose management and use are for the public interest. The association of state ownership as public ownership is inseparable from the value of objects that are in everyone's interest without discrimination, and has indeed been shown to prosper and create social welfare.⁹

Milk al-daulah refers to property that is legally recognized as state property as well as public property. In this case, the government plays the role of the authority responsible for the management and utilization of these assets. The goal is to ensure that these assets are not abandoned or underpaid, but are clear about their use and management.

⁶ Tata, S. M., *Penguasaan Tanah Milik Negara Untuk Profitabilitas Personal Dalam Tinjauan Milk al-daulah (Studi Tentang Legalitas Pendirian Kios dan Toko di atas Tanah Saluran Irigasi Tungkop)*, Skripsi, UIN Ar-Raniry, p. 28.

⁷ *Ibid.*, p. 36.

⁸ Wilda, N. S, & Zulhamdi, *Pengendalian Internal Pada Aset TNI Ditinjau Menurut Milk al-daulah: Studi Di Asrama Kuta Alam Banda Aceh*, *Jurnal Hukum dan Keadilan*, Vol. 8, No. 1, p. 360.

⁹ Abdullah Abdul Husein at-Tariqi, *Ekonomi Islam, Prinsip Dasar, dan tujuan* (terj.M. Irfan Shofwani), (Yogyakarta: Magista Insania Press, 2004), p. 58

The government, as the party that has legal legitimacy over *milk al-daulah*, is authorized to provide the right to use it to the surrounding community. However, such utilization must be subject to the provisions and regulations set by the government agency. As such, the public does not have the right to take over or exploit such assets freely or beyond the limits of official regulations.

D. Management of Teuku Umar's Tomb in West Aceh Regency According to the Concept of *Milk Al-Daulah* and Government Regulation No. 27 of 2014 concerning the Management of State Assets

1. Management of Teuku Umar's Tomb in West Aceh Regency

The management of Teuku Umar's tomb in West Aceh Regency requires a form of integrated innovation that involves the preservation, care, maintenance, and development of the site as an integral part of the national cultural and historical heritage that has heroic value. This activity is carried out by the local government through related agencies, involving the active participation of the community and other stakeholders.

The main purpose of the management of the hero's tomb, including the Tomb of Teuku Umar, is to ensure the sustainability of the historical values and struggles inherent in the figure of Teuku Umar, as well as to optimize the educational, spiritual, and tourism potential of the site. Thus, the tomb site is not only maintained in authenticity, but also able to make a positive contribution socially to the local community.

The management of Teuku Umar's grave in Gampong Mugo Rayeuk, Pantan Reu District, West Aceh Regency, should be interpreted as part of the management of State/Regional Property (BMN/BMD) in accordance with the provisions of the in Government Regulation Number 27 of 2014, which stipulates formal legal procedures related to the status, inventory, assessment, utilization, maintenance, and elimination of state or regional assets. In the context of the tomb of a national hero, the land and buildings in the tomb can be categorized as BMN/BMD if the ownership is owned by the local or central government and is officially determined by the authorized official in accordance with legal procedures.

The Tomb of National Hero Teuku Umar in Mugo Rayeuk Village, Pantan Reu District, West Aceh Regency, is managed in a participatory manner by the local community. The central figure in this management is Tgk. Meurah Hasan, who serves as the cemetery guard and is responsible for the cleanliness and maintenance of the site. Community involvement in hygiene aspects shows a collective approach and is based on local wisdom.

Various socio-religious activities became an integral part of the dynamics around the tomb. Residents and pilgrims routinely make pilgrimages, which are spiritual supplication prayers offered on behalf of individuals or families and a number of other spiritual rituals. These activities reflect the function of the tomb not only as a historical site, but also as a spiritual and social center that continues to be integrated with the life of the local community.

Based on the results of an interview with Meurah Hasan, the tomb guard said that: "The West Aceh Regency Government pays special attention to the management of the Tomb of National Hero Teuku Umar. All financial needs, both for the implementation of activities at the cemetery and for the renovation of facilities, are fully the responsibility of the local government. However, the development and repair process of damaged buildings is relatively slow and is not immediately resolved¹⁰.

From the interview conducted, the tomb guard said that the management of Teuku Umar's Tomb received special attention from all West Aceh local government agencies, including full financing by the local government for all operational activities and renovation activities at the tomb. This statement only explains the form of activities that have been carried out several years ago, including renovation projects that have been carried out in 2021. The activity is an implementation of PP 27/2014. In this PP, it is explained that state or regional assets that are officially determined must be administered in an orderly manner, including the maintenance and utilization budget by local governments. However, for the latest activities, until the last few years until now there have been no activities that have meant budgeting allocation for grave maintenance, and renovation other than the routine budget which is only very small, only a limit of Rp 50 millions.¹¹

Facts show that the renovation carried out on Teuku Umar's Tomb tends to be purely formal, without being accompanied by a serious commitment in terms of maintenance and preservation of the site. Until now, the problem of grave management is still colored by uncertainty, the central government hands over responsibility to the local government, while the local government actually expects support from the central government. As a result, the physical condition at Teuku Umar's Tomb is still abandoned and has not received adequate handling.

2. Management of Teuku Umar's Grave According to Government Regulation Number 27 of 2014 concerning State Asset Management

Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property regulates in general, the management of government-owned assets, including historical sites and graves of heroes. In this PP, it is explained that every state/regional asset must be managed based on functional principles, legal certainty, transparency, efficiency, accountability, and value certainty.

Article 60 of the Minister of Social Affairs Regulation No. 23 of 2014 stipulates that all policies for the development of the maintenance and maintenance of tomb buildings are carried out by the Central Government in synergy with the provinces

¹⁰ Interview with Meurah Hasan, Grave Keeper of Teuku Umar in Mugo Rayeuk, Panton Reu District, West Aceh.

¹¹ Interview Results with Masykur, Head of the Dayasos Division of the West Aceh Social Service on July 21, 2025, at the West Aceh Office

and regions. The monitoring covers all stages, from planning, budgeting to implementation, with the main goal of ensuring synergy between levels of government, policy continuity, and overall management effectiveness.

Based on Article 56 of Permensos No. 23 of 2014, the Minister of Social Affairs plays a central role in the function of technical development nationally to provincial and district/city governments. This role includes the establishment of operational guidelines, quality standards, and implementive guidance in the management of the tomb of National Heroes, including the Tomb of Teuku Umar, in order to ensure consistency, good governance, and accountability of uniform implementation throughout the jurisdiction of the Minister of Social Affairs also issued general guidelines that became official references in the implementation of the construction, maintenance, and management of the tomb of National Heroes.

The West Aceh Regency Social Service has played a full role in the management and maintenance of the Teuku Umar Tomb Complex. The involvement of this institution is fundamental in the management of Teuku Umar's tomb, so that the Central Government can obtain data on the real operational needs of the tomb so that it is practical in allocating funds from the State Revenue and Expenditure Budget (APBN) and will place it in the realization of the central or regional specifically for the maintenance of the tomb. This is important considering that funds from the Regency/City Regional Original Revenue (PAD) are still far from adequate to ensure the integrity and maintenance of Teuku Umar's tomb building as a whole.

In Article 59 of Permensos No. 23 of 2014, it regulates the funding for the management of the tomb of National Heroes such as the tomb of Teuku Umar sourced from: "State Revenue and Expenditure Budget (APBN), Regional Revenue and Expenditure Budget (APBD), and/or other sources of funds that are legitimate and non-binding in accordance with the provisions of laws and regulations".¹²

Its implementation involves budget allocation at the central level (through the Ministry of Social Affairs or related agencies), allocations at the provincial level, as well as at the district/city level, which includes activities such as construction, rehabilitation, maintenance, and security of graves.

Government Regulation No. 27 of 2014 also emphasizes the importance of planning and supervision in the management of Regional Property, such as the graves of heroes. In practice, this management includes the orderly recording of assets, the determination of the legal status of the site, and the development of utilization strategies in accordance with the goals of preservation. For example, by designating Teuku Umar's tomb as a cultural heritage object, its management must follow strict preservation standards, including the involvement of experts and legal protection. This creates synergy between state regulations and the preservation of national historical heritage.

Government Regulation No. 27 of 2014 stipulates that regional property must be managed based on functional principles, legal certainty, transparency, efficiency,

¹² Permensos No. 23 of 2014 Article 59

accountability, and value certainty. In the context of the management of the Teuku Umar Tomb, the functional principle means that the site must be maintained as a historical and pilgrimage tourist attraction, as well as an educational facility for the community. The local government has a moral and administrative responsibility to maintain and function the tomb optimally in accordance with the mandate of laws and regulations.

Furthermore, as the implementation of the above PP, the Minister of Social Affairs establishes rules in the form of a Regulation of the Minister of Social Affairs that regulates the management standards of the National Heroes Cemetery and the National Heroes Cemetery. in Permensos No. 23 of 2014 Refers to Permensos No. 23 of 2014 Article 27. The Aceh government and the West Aceh Government must provide various facilities according to the feasibility standards for the use of buildings, such as representative prayer rooms, information platform rooms, identity boards, and pilgrim access security. On this basis, the Aceh government and the West Aceh government must provide referential facilities needed by visitors to tombs, such as prayer rooms, resting places, public kitchens and exhibition halls. This regulation specifically provides procedural and technical guidance for the management of heroes' tombs, including facilities, governance, and preservation of cultural heritage.

Article 52 of the 2014 Permensos stipulates the urgency of the policy made by the Central Government, Regional Governments and Second-Level Governments to build various facilities needed for tombs, then also rehabilitate the available buildings so that the facilities can still be used even though they are in unsuitable conditions in the renovation stage.

Based on the results of an interview with Masykur Kabid Dayasos at the West Aceh Social Service, "The management of Teuku Umar's grave is administratively under the authority of the Education and Culture Office, especially in the field of culture. However, in practice, the implementation of management, including the construction and renovation of facilities around the grave area, is mostly handled by the Social Service. One form of renovation that has been realized this year is the repair of the public kitchen, which functions as a supporting facility for community activities in the cemetery environment. The implementation of this management cannot be separated from various obstacles, especially related to budget limitations. Therefore, the improvement process is carried out in stages by utilizing funds from other activity posts.¹³

From the results of the interview, it is known that formally the management authority of Teuku Umar's Tomb is under the Education and Culture Office, precisely in the field of culture. However, in practice, the implementation of the procurement of facilities, including the construction and renovation of the cemetery environment, is handled by the Social Service, for example, the renovation of public kitchens, which are often used for pilgrim events.

¹³ Interview with Masykur, Head of Dayasos Division of the West Aceh Social Service on July 21, 2025, at the West Aceh Office.

In the context of PP 27/2014, all assets must be recorded, assessed, and administratively arranged through SIMAN and used according to the provisions of utilization. However, in reality, what is recorded in SIMAN is only the data that is uploaded, not the physical condition of the building in Teuku Umar's tomb, whose memorandum is no longer suitable for use. The main obstacle arises due to the change of regional leaders, which causes the budget to not be allocated specifically for the maintenance of the tomb so that repairs are carried out gradually from the funds for other activities. This reflects the real challenge in BMN/BMD administration: budget certainty and sustainable program continuity are essential so that tomb management is not disrupted by bureaucratic dynamics and leadership rotation.

The West Aceh Regency Government as an authoritative region as the manager of the Teuku Umar Tomb must prepare budget planning for various grave infrastructure needs and also realize the revitalization of the tomb facilities that have been built, but until now adequate renovations have not been carried out. Even based on objective data from 2021 to 2025, no constructive steps have been taken for the thorough maintenance of the tomb for all the facilities needed.

Based on available documentation data, revitalization activities have only been carried out in the last five years, namely in 2021 budgeted through APBA in collaboration with Korem 012/TU, Kodim, Denzibang for renovation activities of supporting facilities for grave pilgrims such as mushallas, soaking places as rest areas and roads to Teuku Umar's grave. This shows that the planning and realization of the maintenance of Teuku Umar's tomb has not been simultaneous.

Based on an interview with Keuchik Gampong Mugo Rayeuk, as a party directly related to this tomb, that until now there have been no real steps taken by the government, both the central, provincial and district governments for concrete activities to maintain the tomb. The fact that there has not been a concrete budget, routine funds for the tomb show that there is no fixed agenda for the maintenance of the tomb in a planned and measurable manner.¹⁴

Teuku Umar's tomb as part of BMD must be managed by planning, utilization, security, maintenance, and removal (if relevant), according to applicable procedures. This ensures that the tomb remains a lasting historical heritage and beneficial to present and future generations. By involving community agencies, and socialization of building maintenance and management.

Developing a sustainable maintenance mechanism through the regional routine budget, involving local communities and historical institutions to maintain cultural significance, transparency of asset management through periodic reporting as mandated in Government Regulation No. 27 of 2014 to maintain accountability, and becoming a solution in solving management obstacle problems.

¹⁴ The results of the interview with Ali, Keuchik of Gampong Mugo Rayeuk on July 10, 2025, in Gampong Mugo Rayeuk, Kec. Panton Reu, Aceh Barat.

E. Implementation of the concept of *Milk Al-daulah* in the Management of Teuku Umar's Tomb in West Aceh Regency based on the provisions of Government Regulation Number 27 of 2014

The concept of *milk al-daulah* in Islamic law refers to the ownership of assets or goods by the state for the benefit of the ummah. In this context, Teuku Umar's Tomb, which is located in Gampong Mugo rayeuk, Panton Reu District, West Aceh, is part of state assets that have high historical, cultural, and religious value, so its management is included in the category of regional property management according to the provisions of Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property.

In 2024, Teuku Umar's grave will receive renovation from the APBA budget. The renovation of facilities such as prayer rooms, waiting houses, guest halls, and road access was carried out by Korem 012/Teuku Umar on the direct orders of the Pangdam Iskandar Muda, as a form of state respect for Teuku Umar's services, but there are several buildings, such as halfway houses and balee peuniyoh, which have not been renovated, so they often draw the attention of visitors. Of course, there must be a clear policy by the Regional Government, especially the Social Service, which is the main line in the maintenance and maintenance of Teuku Umar's grave, not just waiting for the policy from the Central Government to budget from APBA funds.

The location arrangement, the improvement of facilities, and the involvement of local government and the military, as well as the public budget, reflect the concrete application of *the principle of the use of state assets in the public interest*, to enhance cultural values and maintain patriotic values.

According to the confession of Merah Hasan and Keuchik Gampong Mugo Rayeuk, his party did not receive socialization or direct direction from the Regional Government regarding how to manage and involve the local community in managing or maintaining the Tomb of Teuku Umar in accordance with the principle of *milk al-daulah*. He hopes that there will be openness to the budget used in the maintenance of Teuku Umar's tomb.¹⁵

Obstacles in the implementation of *milk al-daulah* occur due to budget limitations, sustainability of maintenance, and the involvement of stakeholders such as the community and cultural institutions. This is certainly vulnerable to physical degradation and building function in the long term. The lack of participation of related parties, such as local communities and cultural institutions, reduces cultural legitimacy and value. In practice, there are administrative challenges, especially when there is a change of regional leadership. These changes often disrupt the flow of the budget and the continuity of the tomb maintenance program, causing repairs to be carried out gradually with limited funds from other service programs. This indicates a reliance on political commitments that has not been balanced with a long-term system based on regulation and sustainable

¹⁵ The results of the interview with Ali, Keuchik of Gampong Mugo Rayeuk on July 10, 2025, in Gampong Mugo Rayeuk, Kec. Panton Reu, Aceh Barat.

budgeting. In fact, according to the principle of *milk al-daulah*, the management of public assets should not depend on leadership figures alone, but should be institutionalized in a system and a fixed budget.

Although the Tomb of Teuku Umar is managed by the state as a manifestation of *milk aldaulah*, its effectiveness in the protection and maintenance of cultural heritage sites is still in doubt. Structural obstacles such as a shortage of conservation experts, lack of resources, and weak policy frameworks weaken the ability of local governments to carry out mandated *ri'ayah* obligations. Without increased technical capacity and clear legal support, these sites risk deteriorating their physical quality and social significance, which will ultimately erode their historical value and sustainability benefits to the public.

CONCLUSION

The management of Teuku Umar's Tomb in West Aceh Regency has not fully reflected the application of *the principle of milk al-daulah* and Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property. The tomb is treated as a non-commercial asset owned by the local government, which is managed for the public benefit and the preservation of historical values. The lack of attention from the Regional Government in terms of development and maintenance shows clarity in terms of administration and management. This management still faces challenges in the form of dependence on the continuity of leadership, which has an impact on delayed budget allocation and the sustainability of maintenance programs. Therefore, a strong institutional system and long-term budgeting mechanism are needed so that the management of historical assets such as the Tomb of Teuku Umar can be sustainable and not disturbed by bureaucratic dynamics.

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