

The Effectiveness and Efficiency of Management of Zakat as Original Regional Revenues at the Government of Aceh (Case Study of Baitul Mal Agency of Aceh, Indonesia)

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Abstract: This study aims to obtain a detailed understanding of the management of zakat as the original regional income in the Aceh Government's Baitul Mal Aceh. This study also describes how the pattern and proportion of zakat receipts and zakat distribution to the program/priority activities, and aims to identify what factors support and hinder the realization of effective and efficient zakat management. Furthermore, to find out the planning and supervision of zakat management in the Baitul Mal. This research is a qualitative descriptive study, data collection techniques in the form of interviews, observation and documentation which are then analyzed using interactive data analysis methods, then to ensure the validity of the data used triangulation techniques. The results of the study indicate that the mechanism for the management of zakat funds carried out by the Government of Aceh has proceeded accordingly. Planning and budgeting, implementation, monitoring and evaluation activities and zakat technically and administratively have been carried out in accordance with the provisions. The pattern and proportion of program allocation activities are in accordance with the purpose of zakat funds. The effectiveness of the management of good zakat funds needs to be accompanied by clear regulations or rules as well as binding as a need to realize accountability in the management of zakat funds.

Keywords: Effectiveness and efficiency, zakat management, Regional Original Income.

INTRODUCTION

Aceh Province is one of the regions granted special autonomy based on Undang-Undang No. 11 year 2006 of the Government of Aceh (UUPA). This law states that the granting of Special Autonomy status is based not only on the recognition of the distinctive character of the Acehnese people's struggle history, but also the consideration that the administration and implementation of development in Aceh cannot fully realize people's welfare, justice, fulfillment and protection of Human Right (World Bank, Unsyiah and Unimal, 2011).

The real and unavoidable changes must be recognized to have occurred in Acehnese society. The most important change is the paradigm shift regarding the values of religious life especially related to the management of zakat in Aceh. For example, the ease of

paying zakat and infaq through online or SMS facilities is felt to have contributed significantly to urban society. Likewise, the new paradigm related to zakat is used as one of the original regional revenues (PAD) that is included in the state financial management system but is managed by Baitul Mal (Musa Armidi, 2009 Zakat Journal as PAD in the UUPA).

A specificity in Aceh is the application of zakat as one of the special sources of Regional Original Income (Pergub No. 60 of 2008, concerning the Mechanism of Management of Zakat). Zakat as PAD was initially considered a brilliant breakthrough. Typical of Aceh and the only one in Indonesia, but lately there have been serious problems. Zakat as PAD in its management adheres to regional financial provisions, without considering zakat as a religious order. Various claims arising from zakat which are deposited to the regional treasury into PAD Murni are

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considered violated sharia principles. "Inclusion of zakat as one of the receipts of PAD Murni in various statutory provisions with all the legal consequences inherent, especially regional financial regulations, is contrary to the essence of zakat which has been stipulated in the Al-Quran (Amrullah, 2014).

The provisions of zakat as PAD began to be implemented since the ratification of UU No. 18 Year 2001 concerning Special Autonomy for the Special Region of Aceh as the Province of Aceh Darussalam. Furthermore, it was reaffirmed in Law Number 11 of 2006 concerning Aceh Government Article 180 (1) letter d. The next provision of zakat as PAD is regulated in article 24 verse (2) Aceh Qanun No. 10 of 2007 concerning the Baitul Mal, which states that all zakat receipts managed by the Baitul Mal are Aceh PAD that must be deposited into the Aceh Regional General treasury. But ironically in its implementation, zakat actually has law implications. In some cases, there is the Baitul Mal which distributes zakat directly to mustahik without first depositing it to the regional treasury, like PAD Murni provisions. The disbursement is also not through the mechanism for disbursement of funds (SP2D). As a result, the realization of zakat distribution by Baitul Mal is often the BPK's findings every year, because it is not listed in the PAD report (serambinews.com).

Management of zakat, in the Province of Aceh so far is still often colored by regulatory conflicts in its implementation due to the absence of clear rules (Baitul Mal Aceh Bulletin). While the existence of Qanun No.10 of 2007 concerning the Baitul Mal Aceh at this time is already weak in value, so the need to immediately revise the qanun is intended to have strong regulations and not continue to collide with other rules (Baitul Mal Bulletin Aceh). The same thing was expressed by Armiadi Musa, who stated that "if the Raqan Baitul Mal can be completed properly and quickly, then half of the regulatory conflicts regarding the management of zakat in Aceh will be resolved".

Zakat plays a major role in reducing poverty. A research conducted by Indonesia Magnificence Zakat (IMZ) in 2011 showed that the performance of zakat management by zakat management organizations can significantly reduce poverty to change mustahik (recipients) become muzaki or at least create economic independence, zakat also has the potential to reduce the current poverty that is still very high (serambinews.com).

The role of the zakat institution in overcoming the partiality that becomes wider makes it an institution that must have high integrity in carrying out the mandate.

Zakat institutions must implement a good system of accountability, thus the governance of zakat

institutions becomes an important factor in optimizing the resources of zakat management institutions, so that BAZNAZ and Zakat Institutions are able to manage zakat in accordance with Islamic law (compliance fully with Islamic law and principle), Guarantees a sense of comfort (assurance), trust level or trusteeship (reliability), tangible evidence (tangibles), a sense of empathy (empathy), and the manager's response to complaints of service users (responsiveness) (Abdul Othman, 2006).

To find out the achievement of the objectives of the Zakat Institution, what needs to be known is the effectiveness and efficiency of zakat management so that the zakat is useful for realizing public welfare. Based on the description above, more in-depth research is needed to get an idea of how Effectiveness and Efficiency of Zakat Management as PAD in the Aceh Government (Baitul Mal Aceh Case Study) ".

LITERATURE REVIEW

Definition of Zakat

Zakat is a treasure that must be issued by a Muslim or business entity to be given to those who have the right to receive it in accordance with Islamic sharia (Nurul, 2015). Zakat in the Qur'an signifies a special obligation to individuals to give a portion of their wealth and property to charity. Zakat means issuing certain assets to be given to people who have the right to receive them (mustahik) in accordance with the conditions determined by Islamic law.

Hafidhuddin (2002) also states that zakat is the only worship that has special officers to manage it, as stated explicitly in QS At-Taubah verse 60. He said that the management of zakat through amil institutions has several advantages, namely: (i) more appropriate with the guidance of sharia, the nabawiyah and sirah of the companions and subsequent generations, (ii) guaranteeing the certainty and discipline of zakat payment, (iii) to avoid feeling inferior to mustahik if they directly deal with muzakki, (iv) to achieve the efficiency and effectiveness of the management and utilization of zakat, and (v) as a symbol of Islam in an Islamic government spirit. Meanwhile, Al-Qardhawi (2002) said that the fundamental purpose of zakat worship is to solve various kinds of social problems such as unemployment, poverty, and others. The zakat distribution system is a solution to these problems by providing assistance to the poor regardless of race, color, ethnicity and other worldly attributes.

Regulation on Zakat as PAD in Aceh

The provisions of zakat as one of the receipts of PAD are regulated in Article 180 paragraph (1) letter d of Law No. 11 of 2006 concerning the Government of Aceh (UUPA), mentions zakat as one of the sources of Aceh PAD and district / city PAD. Whereas Article 191 stipulates that zakat, waqf property, and religious assets

are managed by the Baitul Mal Aceh and district / city Baitul Mal, which are further regulated by qanun. So far the government has not regulated its derivatives comprehensively, so there are still a number of problems in its management mechanism (zakat journal as PAD in UUPA, 2016). Zakat, being a PAD, was only implemented in Aceh in accordance with Aceh Government Law No. 11 of 2006 Qanun Aceh Number 10 of 2007 concerning Baitul Mal. Provisions on the procedure for payment of muzakki (zakat payers) and disbursement of zakat funds by the Baitul Mal Aceh from the Aceh General Treasurer are governed by the Governor's regulation (Seuramo Aceh government information).

Management of zakat based on Law Number 38 of 1999 concerning Management of Zakat is considered to be no longer suitable with the development of legal needs in the community so that it needs to be replaced. The management of zakat stipulated in this Act includes the activities of planning, collecting, distributing, and utilizing (the Baitul Mal Regulations).

The management of zakat can run effectively and efficiently, finally it can utilize the function of zakat as it should, namely eradicating poverty. In other words, zakat management institutions are required to design programs in a planned and measurable manner. The success parameters used are more focused on the effect of community empowerment not on the populist or not a program. The task of the zakat managers does not stop at the provision of compensation funds, but how empowerment efforts will empower recipients to be free from poverty.

Arrangement of Regional Financial Management and Position of Zakat as PAD

Regional finance or regional budget is a regional government work plan in the form of money (rupiah) in a certain period. Furthermore, the regional budget or regional budget is an important policy instrument for local governments (Mardiasmo, 2002: 9). Whereas in Government Regulation No. 58 of 2005, Regional Finance is all regional rights and obligations in the framework of implementing regional government that can be valued with money including all forms of wealth related to the rights and obligations of the region. So that it can be concluded that regional finance is all the rights and obligations of the regional government in the form of money (rupiah) that are used to fund the activities of implementing regional government. Regional Finance must be processed by the Regional Government in the framework of regional autonomy to improve the efficiency and effectiveness of managing regional financial resources and to improve welfare and service to the community.

Regional financial management is the overall activity which includes planning, implementation,

administration, reporting, accountability and supervision of regional finance (Adisamita, 2011). While regional finance is all rights and obligations in the context of organizing local government that can be assessed with money including all forms of wealth related to the rights and obligations of the region.

Regional financial management is carried out in an integrated system that is realized in the regional budget called APBD, namely the annual financial plan of the regional government which is discussed and agreed upon jointly by the regional government and the DPRD, and is determined by regional regulations. APBD is prepared in accordance with the needs of government administration and regional income capabilities. The preparation of the APBD is guided by the RKPD in order to realize services to the community to achieve the goals of the state (Adisasmita, 2011).

Effectiveness of Management of Zakat

Definition of Effectiveness as stated by Mardiasmo (2004: 134) as follows:

"Effectiveness is a measure of the success or failure of an organization to achieve its objectives. If an organization successfully achieves its goals, then the organization is said to have been running effectively".

Effectiveness in a general sense shows that at the level of achievement of results, in this simple language it can be explained that the effectiveness of the local government is if the objectives of the local government can be achieved according to planned needs. In accordance with Permendagri No. 13 of 2006 article 4 verse 4, effective is the achievement of program results with predetermined targets, namely by comparing outputs with results.

Effectiveness focuses on outcomes. An organization of programs and activities is said to be effective if the output implemented can meet the expected target (Mahmudi, 2007). Understanding effectiveness is related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide community service which is a predetermined target. Effectiveness according to Devas (1989, 279-280) is the result of the use of government activities in managing regional finance must be such that it allows programs to be planned and implemented to achieve government goals at the lowest cost and in the fastest possible time (Devas, 1989) .

The concept of effectiveness is a comprehensive question about how far an organization has achieved its objectives. Effectiveness can also mean that activities are completed in a timely manner according to a predetermined plan, so if an organization has achieved its objectives it has been running effectively.

Efficiency in Zakat Management

The definition of efficiency proposed by Handoko (1995, 7) "efficiency is the ability to complete a job correctly. This is a calculation of the comparison between output and input". An organization's work is said to be efficient if it reaches a higher output in the form of results, productivity, performance, compared to inputs in the form of labor, materials, money, machinery and time spent. In other words, by minimizing the cost of using resources to achieve a predetermined output, or vice versa it is called efficient if it can maximize output with a limited number of inputs.

Halim (2004, 72) Defines efficiency as "a comparison between output and input". Efficient size can be developed by connecting the actual costs to the predetermined standard costs (eg. budget). From this definition, Efficiency is proportionate between output and input.

RESEARCH METHOD

This study used qualitative research methods. According to Basri (2014), which explains that qualitative research is a process of inquiry in order to draw data from a context, where events occur in an attempt to describe actual events as a means to determine embedded processes and perspectives also participate in these events. Then use induction techniques to draw conclusions based on observed phenomena. This type of research is research that uses a case study approach. The case study approach includes contextual and in-depth analysis of matters relating to similar situations in other organizations, the nature and definition of the problems that occur are similar to those experienced in the current situation (Sekaran, 2006: 46). This research was conducted at the Aceh Government in the Baitul Mal Aceh. While the object of this research is planning documents, reports on the realization of zakat management and the distribution of zakat to the Aceh Government for 4 (Four) years, 2015, 2016, 2017, and 2018. This research began in December 2017 until September 2018.

Data collection techniques carried out in this study were interviews, observation, and documentation. In this approach, the researcher makes a complex picture, examines the words, detailed reports from the respondents' views, and conducts studies on natural situations (Creswell, 1998: 15). Before each of these techniques is described in detail, it needs to be emphasized here that the things that are very important must be understood by the researcher such as the reasons why each technique is used, to obtain what information, and which part of the problem requires interviewing techniques, which one requires observation techniques, and which one must be done

both. The author determines the informants who are deemed appropriate and have appropriate competencies to answer the research questions (Bungin, 2007: 122). Informants in this study consisted of Head of Department, Head of Program and Reporting Subdivision, Head and Subdivision of Distribution and Utilization, Head of Accounting and Reporting, Head of Inventory and Data Collection, Head of Supervision, Subdivision of Control and Verification and Head of Finance at the Secretariat of Baitul Mal Aceh.

This study also explains the phenomena that occur in the field, the process of managing zakat from planning, accountability, to the distribution of zakat. Where documents are seen include: a) Programs / activities, b) Acceptance of Zakat; c) Distribution of Zakat (d); Accountability Report for the implementation of zakat programs. According to Miles and Huberman (1992) in Sugiyono (2010), analysis of qualitative data consists of three lines of activities that occur simultaneously, namely: data reduction, data presentation, and conclusion or verification. This study used descriptive analysis, descriptive analysis method according to Sugiono (2007: 29) is a method that serves to describe or give an overview of the object under study through data or samples that have been collected as it is without doing analysis and making conclusions which applies to the public.

RESULTS AND DISCUSSIONS

Management of Zakat

The process of managing zakat in substantially, in accordance with article 191 of Law No. 11 of 2006 concerning the Government of Aceh clearly stipulates that: "zakat, wakaf assets and religious assets managed by the Baitul Mal Aceh and Baitul Mal Regency / city". The meaning of zakat management is clearly formulated article 1 number 1 U.U No. 38/199 concerning the management of zakat, namely: the activities of planning, organizing, implementing and supervising the collection and distribution and utilization of zakat. "The authority of the Baitul Mal in the management of zakat. The Baitul Mal has already trusted by the community, Baitul Mal especially the executing agency that manages zakat is trying its best to manage community funds effectively and efficiently. This is of certainly supported by competent and professional staff who understand tasks and functions. One of the biggest challenges of Baitul Mal Aceh in managing zakat funds today is the limitation of competent and professional human resources. Along with the continued growth in the number of zakat and infaq receipts from year to year, the existence of quality human resources is an urgent need to be fulfilled, various efforts are being made to improve the quality of human resources whose main orientation is to improve knowledge, increased expertise and increased commitment, human resource competencies are very helpful in the zakat fund program every year.

Baitul Mal as one of the Zakat Management Agencies in Indonesia, which was born from the spirit of implementing Islamic law and special autonomy, continues to strive to develop innovation in management and empowerment of zakat as a professional zakat management institution. This is not an exaggeration if considering the enormous responsibility of the Baitul Mal Aceh in managing zakat funds continues to increase every year. The trend of increasing the number of zakat funds on the one hand we see as a gift that the awareness of tithe in the community has grown well in accordance with the expectations of all sides. But on the other hand, this raises a warning for the Baitul Mal Aceh to continue to move actively and dynamically, find new innovation ideas in order to manage these funds so that they are able to be absorbed and maximized and able to meet the expectations of many sides, especially from the Aceh Government.

The development of institutional governance in the Baitul Mal Aceh has begun with strengthening organizational structures, structuring human resources, improving administration and strengthening institutional capacity. Improvements that have been and continue to be pursued including the preparation of Standard Operation Procedure (SOP) for the management of zakat funds for escorting the Aceh Qanun concerning the Baitul Mal, Gap Analysis and institutional assessment, as well as various other institutional regulations.

Zakat in PAD is a bit conflicting with management, it requires a standard format for the management of zakat. In the present conditions, management of zakat makes it ineffective due to regulations that are not firm yet. When zakat has been posted in the secretariat in 2016, it is limited to distribution. While zakat must actually be channeled on time, constrained because the mechanism of withdrawal of money in zakat as PAD, must follow the rules of regional financial management.

Although in general the Baitul Mal Aceh as the Zakat Management Agency continues to strive to be a competent, credible and professional institution in terms of zakat management it is not easy and requires hard work from all parties. Moreover, the provisions of zakat as regional original income (PAD) regulated in article 180 of the Aceh Government Law (UUPA) No. 11/2006 and article 12-13 Qanun Aceh No. 10/2007 about Baitul Mal is one of the *lex specialis* that is given to Aceh and is not found in other regions throughout Indonesia. Zakat as PAD has been introduced in article 4 (2) letter c, UU No. 18 / 2001, concerning Special Autonomy for Aceh.

This provision was able to reap a variety of protests from several circles. The complaint is not

unreasonable because it is considered to be able to injure and even conflict with the sharia zakat itself, if it is not regulated in a different and special way so that it cannot be equated with PAD Murni. Zakat assets even though they are included as one of the types of Aceh PAD and District / City PAD must follow the provisions of the Shari'ah.

All of these problems are considered reasonable, feared to occur, because the existence of these regulations is still needed to derive more comprehensive arrangements. Errors are not based on zakat provisions as PAD, but rather on perceptions built by competent parties as long as zakat has not been regulated as a special PAD. Regulating zakat as a special PAD does not conflict with any Law even though this term (special PAD) has never been regulated in Indonesian law. To maintain and maintain the assets of zakat which have been included in the PAD remain in the corridors of the Shari'a, the Aceh Government and the Regency / City Government have ensured that: the distribution of all zakat to asnaf is in accordance with the provisions of the text, making distribution plans for one year and directly distributed throughout the year after ratified, If the receipt of zakat is smaller than the ceiling, then the channeled by the Baitul Mal is the real amount of zakat, if the zakat receipt is greater than the ceiling, the excess in the form of zakat will continue to be the next receipt so that zakat can be channeled entirely.

Basically zakat funds are aimed at improving the welfare of the community, accelerating development and strengthening the economy as stated in UU No. 11 of 2006. Various programs / activities are designed to improve the welfare of the community, especially for priority areas in the UUPA. To find out how far the program / activity that has been carried out has succeeded in achieving the objectives as mandated by the Law, the Aceh Government as the manager of the Zakat Fund must conduct regular evaluations to see how effective the management of Zakat is as a regional government policy in the form of a budget for public welfare.

To see whether the management of Zakat which has been planned and carried out by the Aceh Government has been effective in achieving the objectives set it needs to be evaluated. By evaluating, it will be able to be find out the achievements and what must be improved in the future. Evaluation is an activity that is integral to the overall process of achieving set goals. The evaluation will see and assess the programs and activities carried out whether it has been as expected or not (Adisasmita, 2011).

Achievement of overall development can be assessed through community indicators such as poverty, unemployment, etc. This can be used as a basis for the Aceh government in formulating development priorities

in the form of programs / activities in the following year. The Aceh Government must be able to think creatively and far ahead to utilize the zakat funds it receives to improve the welfare and prosperity and independence of its people.

Factors that support and inhibit the realization of effectiveness and efficiency in zakat management

Standard Operating Procedure (SOP) is not complete yet; some program implementation processes do not yet have detailed and complete SOPs including joint SOPs (Bapel and Secretariat) on the process of disbursing and reporting zakat funds so that they can hinder overall management.

The maximum utilization of ZIS and its contribution to the development of information systems and zakat databases has not been optimal and has not been connected to the zakat system nationally, it needs to accelerate the use of SIMBA as a national integrated database management and reporting system designed by BAZAS.

This condition certainly has a bad effect on the management of zakat funds, it is feared that it does not refer to the intended target because it does not have a standard Standard Operating Procedure (SOP) as a guideline in the implementation of zakat management. On the other hand, the effectiveness and efficiency of the distribution of zakat funds is not optimal. This is due to inadequate utilization of zakat and the calculation of zakat contributions that can reduce poverty in the Aceh region.

Information on BAITUL MAL activities and Management of ZISWAF are still not socialized to all levels of society. The community (mustahik and muzakki) is still limited to getting information related to the activities of the Baitul Mal, it needs the support of the budget for socialization and the provision of media to disseminate information on the Baitul Mal.

Another obstacle that often occurs is the lack of guidance and assistance for people who have been given business capital assistance. And the lack of operational vehicles for activities and distribution. The coaching and mentoring activities of the Mustahik guided by the Baitul Mal sustainable program have not gone according to expectations so that not all programs have a significant impact.

The verification, distribution, monitoring and evaluation activities of ZISWAF still cannot run according to plan due to limited operational funds and managerial HR. Constraints that often occur, often difficult with operational problems to undergo zakat arrangement and distribution activities. With the limited facilities available, we keep on trying to keep the existing zakat funds channeled to mustahiq.

Management of zakat as PAD is adjusted to the management of regional finance by following the applicable rules and procedures. In 2017 the management of zakat in terms of the mechanism of granting funds still uses the TU mechanism based on budget approval. However, in 2018, the UP mechanism can be used in the submission of zakat funds. So the more the year gets better, no need to wait long for the document's responsibility.

The Baitul Mal programs and activities all lead to the suppression of poverty in Aceh. The programs and activities are divided into several senif, senif fakir, senif poor, senif converts, senif amil, senif gharimin, senif fisabilillah which all aim at the welfare of the people.

The Aceh Government in this case the Baitul Mal, has compiled programs and activities based on Islamic Sharia and poverty alleviation by providing a budget stimulus so that the activities carried out can run well. Programs that have been designed indirectly are expected to have a positive impact on supporting the Baitul Mal Aceh zakat management program.

The use of information technology in supporting the implementation of the zakat program has been a concern of the Baitul Mal for a long time. The existence of information media through internet networks has helped the Baitul Mal Aceh in an effort to continue to be close to the community and of course to be the media in terms of the publication of activities and information about the zis and the Baitul Mal Aceh activities. In addition, the use of information technology is also carried out in the case of zakat deposits through the ATM system.

In 2015 the Baitul Mal collaborated with PT. Bank Aceh Syariah has launched a zakat payment system through ATM facilities throughout the ranks of Bank Aceh Syariah ATMs and the ATM Bersama network. This facility is present to answer the hope of Muzakki that the ease of paying zakat is further enhanced and further developed.

The demands of the Baitul Mal become a competent, credible and professional institution in terms of zakat management is not easy and requires hard work from all parties. The target for achieving the ISO 9002 Certificate is the future aspirations of the Baitul Mal. All resources, institutional activities and implementation of work programs are directed and integrated optimally to support the fulfillment of the requirements of the certificate.

With the achievement of ISO 9002 Certificate later, it will at least strengthen the position of Baitul Mal Aceh both among SKPA in the ranks of the Aceh Government as well as between BAZIZ / BAZDA at the national level and increase the trust of the muzakki

and other interested parties in zakat management in Aceh.

The increasing number of zakat receipts from year to year, which is increasing, requires the Aceh Government to make careful planning in stages to answer the development challenges. Good planning is the key to the success of a development. The current obstacles faced by the Baitul Mal are the limited availability of competent and professional human resources. In managing zakat funds, the existence of quality human resources becomes an urgent need to be fulfilled.

The coaching and mentoring activities of the Mustahik guided by the Baitul Mal sustainable program have not gone according to expectations so that not all programs have a significant impact. Standard Operating Procedure (SOP) is not complete yet; some program implementation processes do not yet have detailed and complete SOPs including joint SOPs (Bapel and Secretariat) on the process of disbursing and reporting zakat funds so that they can hinder overall management, the minimum service standards for muzakki and mustahik have not running well yet.

The verification, distribution, monitoring and evaluation activities of ZISWAF still cannot run according to plan due to limited operational funds and managerial HR. The utilization of ZIS and its contribution to poverty alleviation and people with social welfare problems (PMKS) have not been maximized. Not able yet to calculate the contribution of ZIS to reducing poverty in Aceh which currently reaches 17 percent. Information on BAITUL MAL activities and Management of ZISWAF are still not socialized to all levels of society.

The community (mustahik and muzakki) are still limited to getting information related to Baitul Mal activities, it needs budget support for socialization and media provision for information on the Baitul Mal, the development of zakat information systems and databases have not been optimal and have not been connected to the zakat system nationally, it is necessary to accelerate the use of SIMBA as a national integrated database management and reporting system designed by BAZAS.

In order to create a prosperous society, Baitul Mal Aceh through the Collection Sector seeks to increase the number of ZIS receipts every year through various methods such as strengthening the government's role in influencing policies, conducting inventory and muzakki data collection to calculate the overall zakat potential, from collecting units zakat, companies, individuals, and increase trust from the community.

The Mechanism for Receiving and Distributing Zakat Managed by the Baitul Mal Aceh

Baitul Mal Aceh through the Collection Sector seeks to increase the number of ZIS receipts every year through various methods such as strengthening the government's role in influencing policies, conducting inventory and muzakki data collection to calculate the overall zakat potential, from collecting units zakat, companies, individuals, and increase trust from the community.

In 2012-2016 the Baitul Mal Aceh also distributed infaq. Infaq distribution in 2012 was Rp.27.2 billion, in 2013 Rp.17.1 billion, in 2014 Rp.45.6 billion, in 2015 Rp.38 billion and in 2016 there was no distribution of infaq. Reduction was happened in the amount of zakat distribution in 2015 and 2016 there was no distribution at all, this happened because of the incomplete regulation on infaq distribution and if it was channeled it could also bring unexpected risks. The process of distributing zakat funds is made a special program, from the proposal of the Governor's program or from other sides which are verified by the Executing Agency of Baitul Mal, after that channeled to the mustahiq which requires certain criteria based on the provisions.

The mechanism for zakat distribution, at the beginning of the year zakat funds that have been collected must be disbursed entirely in accordance with the ceiling to meet the needs and smooth distribution of zakat funds in the Baitul Mal. The distributor submits the decree of DPS allocation regarding the determination of allocation of zakat distribution to the treasurer of ZIS expenditure to disburse all zakat funds with the completeness of the DPS SK document for the allocation of zakat distribution. Then submit the Decree of the DPS regarding the determination of the allocation of zakat distribution to the treasurer of the secretariat's expenditure to be processed with a complete decree of the DPS for allocation of zakat distribution, memos. Subsequently submit the disbursement documents of zakat funds that have been processed to the BUA with complete SK DPS allocation of distribution of zakat. Processing the documents submitted by the secretariat's treasurer, then disbursing the zakat funds to the treasurer of Zis with the SPP, SPM and other documents. And finally take notes in the BKU and archive, complete SP2D and newspaper records.

Planning and Supervision of Zakat Management Implemented by the Executive Board of Baitul Mal Aceh

The planning stage begins with planning proposals from the Governor's program or third parties and other parties, both government and non-government. Then the Baitul Mal recapitulates these proposals relating to the function of the Baitul Mal and then formulates the proposed Baitul Mal coordinated by the Regional Planning Agency (BAPEDDA). Furthermore, Baitul Mal, through its fields, plans programs / activities to be financed by the zakat fund by submitting

to the Aceh Government's medium term development plan (RPJM), the Strategic Plan (RENSTRA) and (work plan) RENJA Baitul Mal, and priority scale. The planning started from the governor's proposal both third parties or other parties, both government and non-government, to focus on the priority scale in order to reduce poverty and suffer from social welfare problems.

The program is the elaboration of SKPA policies and / or SKPK in the form of efforts that contain one or more activities by using the resources provided to achieve measurable results in accordance with the vision and mission of the Aceh Government and Regency / City Government. While activities are part of the program carried out by one or more work units on SKPA and / or SKPK. The selection of programs / activities to be financed by zakat refers to the criteria issued by the Governor of Aceh each year. BAPPEDA as the leading sector in the planning field continues the terms and criteria for the usage of zakat funds to the Baitul Mal regarding guidance in the preparation and budgeting of programs and activities. The proposed program / activity formulated by the Baitul Mal was discussed again at BAPPEDA through the Working Group in the SKPK forum which aims to harmonize the SKPK programs / activities contained in RENJA with the initial draft local government work plan (RKPK).

Supervision of financial management of zakat in programs and activities financed by zakat funds in the Aceh Government is carried out by several parties, namely the Head of Baitul Mal, Internal Supervision Agency such as the Inspectorate and the BPK. Supervision of the activities carried out by the head of the district work unit (SKPK) who received authority from the Regent as a budget user (PA) and activity engineering implementation officer (PPTK) who was the direct subordinate of the SKPK head so as to facilitate the monitoring of activities and follow up on the problematic of program activities. Supervision of the management of zakat does not escape the monitoring of various parties, the Executive Board for the management of zakat, infaq and other assets is supervised annually by the Inspectorate, BPK, and the Accounting Office.

Supervision and evaluation of the implementation of zakat funds is carried out not only by the head of the Baitul Mal itself, the Governor, and DPRD, but also carried out by another team called the P2K team is a team formed by the Provincial Government to keep the agreed upon programs and activities implemented as planned. This team is tasked to help in accelerate the development of programs and activities funded by the APBA and Zakat funds, and monitor ongoing activities in the field. Although the DPRK rules are involved in supervising the management of zakat funds, the informants stated that they did not see any involvement in the DPRK in

supervising the implementation of programs and activities originating from zakat funds.

CONCLUSIONS

1. The management of zakat by the Aceh Government Baitul Mal which has been regulated in UU No.11 / 2006 concerning the Aceh Government and Aceh Qanun No. 10/2007 may not violate Sharia provisions even though it relates to BPKA with all the attributes of regional financial management regulations.
2. The Aceh Government through Baitul Mal as the Implementing Agency for financial management of zakat has tried to design programs / activities to reduce poverty in Aceh. Zakat as one of the sources of PAD as stipulated in article 180 verse (1) letter d, should not be equated with Purely original regional revenues (PAD Murni) but must be in the form of PAD that is of a special PAD (PAD-Sus). Because zakat cannot be used to fund expenses that have been budgeted in APBA in general, but it must be in accordance with the provisions of the Sharia.
3. The biggest challenge for the Baitul Mal Aceh in managing zakat funds today is the availability of competent and professional human resources is still very limited. Along with the growth in the number of zakat and infaq receipts from year to year, quality of human resources are an urgent need to be fulfilled.

Recommendations

It is well advised for further researchers to change the focus on their research to other religious organizations in addition to Baitul Mal of the Aceh Province regarding the management of zakat, infaq, and waqaf.

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