



## IMPLEMENTATION OF MANAGEMENT ZAKAT AS A LOCAL REVENUE

Oyong Lisa<sup>1</sup>

<sup>1</sup>STIE Widya Gama Lumajang, East Java, Indonesia

### ABSTRACT

*This study aimed to analyze the implementation of the management of zakat as PAD, factors and constraining zakat management. The results showed that the internal limiting factor in the form of lack of understanding, facilities and infrastructure are inadequate, incompetent quality of human resources, as well as the coordination of work that has not been well established. External limiting factor comes from a lack of coordination with the relevant agencies and the persistence of the scholars dayah dissent. Internal driving factors: the presence of intensive socialization through print and electronic media, the availability of more adequate facilities and ensure coordination with the quality of work that is more internal parties. External factors that pushed their official duty to manage zakat is the support of community leaders, intellectuals, and community.*

© 2015 AESS Publications. All Rights Reserved.

**Keywords:** Zakat, Local revenues.

### 1. INTRODUCTION

Zakat is a treasure that must be issued by a Muslim or a business entity to be given to those who deserve it in accordance with Islamic law. Zakat is a great potential, if the charity is managed properly and optimally, because it can be used for poverty reduction and economic empowerment of the people, but in fact the management (planning, implementation, and organizing, in the collection, distribution and utilization) charity that still need attention consistent. Zakat management should be done by the State, because it has more power in collecting and managing charity. Indonesia has given attention to the management of zakat, by issuing Law No. 38 of 1999, (now Act No. 23 of 2011) on Management of Zakat. Zakat is the main source of cash Countries and is a pillar of economic life desired by the Shari'a [1].

In Indonesia, since the set of Law No. 38 of 1999, and by Act No. 23 of 2011, the Zakat is a foundation for Muslims to be able to think and perform various activities concerning the management of charity for the welfare of mankind. But many people feel less agreed as the implementation of these laws are not regulated by government regulation, but only regulated by the

Decree of the Minister of Religion No. 581 of 1999 on the implementation of Law No. 38 of 1999 and the decision of the Director General of the Islamic Community Guidance and Hajj Affairs No. D / 291/2000 on Guidelines for Technical Management of Zakat. Implementation of policy makers attempt to influence the street-level bureaucrats to provide service or regulate the behavior of the target group [2].

Ordinary people feel that the law applies only to circles in the Ministry of Religion only and does not apply to Muslims as a whole, because only employees of the Ministry of Religious Affairs are directed to collect zakat and divide it among themselves. However, the Act No. 23 of 2011, is the law of zakat new management has no implementing regulations namely Government Regulation No. 14 of 2014.

Aceh is one of the provinces in Indonesia are located at the tip of Sumatra island, is composed of 18 districts and 5 cities, the capital of Banda Aceh, has been declared as an area that is based on Shari'a, pursuant to Act No. 44 of 1999 on the Special Status province of Aceh. One is attempting to manage and improve the income of the community through zakat management in accordance with, but in fact do not meet expectations accordingly [3].

Recognizing this problem the government is trying to make zakat potential as a source of income to improve the welfare of Indonesian society and especially the people of Aceh established as one of the sources of local revenue, which has abundant natural resources and a great opportunity to be exploited and utilized for the prosperity and welfare of the people. Zakat is a potential revenue for the region, to be well managed and administered through various productive activities for the welfare of mankind.

Zakat is huge potential and a source of revenue for community development, although there are still some people who have not been in line with the understanding of the potential intended. Momentum explore the potential or new sources Zakat more interesting to be studied carefully when Government of Aceh has declared Shari'a kaffah on the ground in Aceh and Aceh people can examine more serious about the new potentials that allow compulsory zakat, so the resurrection of Aceh which have slumped be excited again and welfare increases.

Qanun No. 10 of 2007 on the Baitul Mal is a mandate stipulated in the Act No. 11 of 2006, meaning that the Government of Aceh has the authority to regulate the zakat, waqf property and religious treasures in Aceh Qanun, as mentioned in Article 191 paragraph (1); Zakat, property, endowments, and religious property is managed by the Baitul Mal Aceh and Baitul Mal Regency / City. Determination of zakat as PAD began Law No. 18 of 2001 on Special Autonomy for the Province of Aceh as Nanggroe Aceh Darussalam [4] and nothing in the Act on Local Government others who have been treated in Indonesia, with derivatives Qanun NAD Number 7 of 2004 on Zakat Management and Decision of the Governor of Aceh No. 18 Year 2003 on the Establishment of Board of Baitul Mal NAD, has the task of carrying out zakat management, coaching and empowerment mustahiqmuzakki and religious treasures in accordance with the Islamic shari'ah.

Based on the above, the formulation of the problem in this research is how the implementation of Zakat management as PAD by Baitul Mal Aceh by Qanun No. 10 of 2007? And what factors inhibiting and driving management of Zakat as PAD by Baitul Mal Aceh by Qanun No. 10 of 2007?

The purpose of this study is to analyze and describe the implementation of the management of Zakat as PAD by Baitul Mal Aceh by Qanun No. 10 of 2007 and analyzes the factors enabling and constraining the management of Zakat as PAD by Baitul Mal Aceh by Qanun No. 10 of 2007.

## 2. LITERATURE REVIEW

### 2.1. Zakat

Zakat is a foundation for the Islamic Ummah, then every Muslim to be able to think and perform various activities concerning the management of charity for the welfare of mankind. Zakat management should be done by the State, because it has more power in collecting and managing zakat, and Indonesia has given attention to the management of zakat, by issuing Law No. 38 of 1999, and amendments to Act No. 23 of 2011 on Zakat Management, and Government Regulation No. 14 of 2014 concerning the Implementation Regulations of Law No. 23 of 2011 on the Management of Zakat.

The relationship between the sense of charity according to the language and understanding in terms very closely, which is issued zakat treasure will be a blessing, grow, grow and grow, sacred and success, as stated in the Qur'an Surah At-Taubah verse (103), meaning: "Take alms of their wealth, the charity that you cleanse and purify them, and pray for them. Surely prayer you that (a) peace for their souls. And Allah is Hearing, Knowing ". Cleaning; Zakat means it cleans them from stinginess and excessive love of property. purify; charity that fosters qualities goodness in their hearts and develop their property.

### 2.2. Local Revenue

Understanding local revenues based on Law No. 33 of 2004 on Financial Balance Between Central and Regional Article 1 paragraph 18 that "source revenue, hereinafter referred to as PAD is a local earned income levied by local regulations in accordance with the legislation [5]." Revenues are intended as a source of revenue based on the law are local taxes, levies, the results are valid wealth management area. It can be concluded that the revenue (PAD) is a local revenues derived from the local tax, levy proceeds Region, the results of the wealth management area separated, and other legitimate local revenues, which aims to provide flexibility to the regions in explore funding in the implementation of regional autonomy as realizing the principle of decentralization (explanation of Law No. 33 of 2004).

While understanding revenue (PAD) according to Kertabudi [6] states that: "Local Revenue (PAD) is an area of revenues generated from sources within its own territory imposed under the Act [6]."

## 3. METHODS

### 3.1. Research Approach

Types of research approaches used in this study is descriptive qualitative research. Descriptive research method is a method in the method of the status of human groups, an object, a condition, a thought or even a class of events in the present.

### 3.2. Data Analysis Techniques

In qualitative research, the data obtained from various sources, using data collection techniques are manifold (triangulation), and carried out continuously resulted in very high data variation. In fact, the analysis of qualitative data takes place during the process of data collection, during and after the completion of data collection. In general, the process of data analysis include data reduction, data presentation, and conclusion.

## 4. DISCUSSION

### 4.1. Implementation Management of Zakat as PAD by Baitul Mal Aceh

The reception area is the money that goes to the treasury, while locally generated revenue is hereinafter referred to as earned income levied Regions based on Local Regulation in accordance with the laws and regulations [7]. Opinion of the general public regarding the determination of zakat as PAD still vary. Internal Baitul Mal understanding of the charity as a PAD is relatively better than the understanding held by the general public as well as contributing to other revenue and also the community. This is because the quality of human resources and socialization are not maximized. Zakat is huge potential and a source of revenue for community development, although there are still some people who have not been in line with the understanding of the potential intended. Momentum explore the potential or new sources Zakat more interesting to be studied carefully when Government of Aceh has declared Shari'akaffah on the ground in Aceh and Aceh people can examine more serious about the new potentials that allow compulsory zakat, so the resurrection of Aceh which have slumped be excited again and welfare increases.

The scholars must unlock insights regarding potential zakat and support Baitul Mai defined as an independent and professional institutions in managing charity, which is one of the potential sources of revenue to be an alternative for the economic empowerment of the people. In addition, social charity is worship that requires state involvement in care. This has been effective since the time of the Prophet Muhammad in Medina that he is also the country's leaders as well as charity care.

Handling charity by the State then led to a policy in Aceh to make charity as part of Local Revenue. Determination of Zakat as revenue came from the passing of Act No. 18 of 2001 on Special Autonomy for the Province of Aceh as Nanggroe Aceh Darussalam, Article 4 paragraph (2) c, states that "charity is one of the sources of revenue (PAD ) NAD "referred to in paragraph (1) letter a; and subsequently reaffirmed in Law No. 11 Year 2006 regarding the Government of Aceh in Article 180 paragraph (1) letter d, one of the "Source of revenue (PAD) PAD Aceh and Regency / City is zakat, as referred to in Article 179 paragraph (2) a consists of: the letter d. "Zakat". Statement as Article 180 paragraph (1) above, meaning that all zakat collection conducted by Baitul Mal Aceh and Baitul Mal Regency / City should be integrated into the financial management regulations Country / Region [8].

Enforcement of the rules of zakat as PAD is an effort to raise the dignity of the people of Aceh who have declared kaffah enactment of Islamic law, one of its implementation is through the management of the charity, then zakat management dirumuskanlahkomprehensif through Act No. 11 of 2006 [9]. This policy is also supported by seeing a golden opportunity zakat potential

utilization as a source of economic income people who need to be integrated in the budget, formulated on zakat in three chapters that are mutually supportive and comprehensive, namely article 180, 191, and 192, as already mentioned in the previous description.

Zakat as PAD, Zakat management implementation study by Baitul Mal by Qanun No. 10 of 2007 [10] is a breakthrough policy of the Government of Aceh to make Zakat as one of PAD in Aceh, which has been poured in Act No. 18 of 2001 and reaffirmed in Act No. 11 of 2006. The Acehese government policy is also called public policy because it is for the benefit of the society, especially the people of Aceh. through programs and activities. Public policy is whatever the government decides to do or not do something [11].

In determining charity as PAD, communication needs to be done in order to raise public awareness about the charity as a PAD as arranged Qanun No. 10 of 2007, and its contribution to other revenue earmarked for the benefit of society. Translation of already existing work rules and guidelines to all parties as well as the related elements in understanding the mechanisms by Baitul Mal zakat management and its contribution to revenue, although there are still shortcomings and necessary adjustments as needed. Elaboration referred to as contained in the Regulation of the Provincial Governor of Aceh No. 60 of 2008 and its amendments Aceh Governor Regulation No. 6 of 2011 on the Amendment Regulation Aceh Province Governor Number 60 Year 2008 on Zakat Management Mechanism, Aceh Governor Regulation No. 55 Year 2010 concerning the Receipts and Disbursements way Zakat on Treasury Aceh, Regulation Provincial Governor of Aceh No. 33 of 2008 on the Structure and Organization of the Secretariat Privileges Aceh, and Regulation Provincial Governor of Aceh No. 92 of 2008 on the organizational structure and the Governing Body Implementing Baitul Mal of Aceh, in addition Instruction Governor, the Governor's decision, Decision Chief Syariah Advisory Council and the Decree of the Head Baitul Mal Aceh.

Act No. 11 of 2006, Article 180 paragraph (1) letter d, says charity became one of Local Revenue Aceh, other than those derived from: (a) Local Taxes, (b) regional levies, (c) Results of Wealth Management separated areas belonging to the Aceh / Regency / City and the results of equity Aceh / Regency / City, (d) charity, and (e) other revenue and income Aceh First District / City legitimate. Determination of zakat as revenue as stipulated in Article 180 paragraph (1) letter d mentioned above, will be how much to contribute to other revenue sources for the Regional [9].

Although the charity defined as revenue (PAD), but for its use must be in accordance with the provisions of law that charity should only be used for purposes of 8 (eight) asnaf. This is as paragraph (4) "proceeds zakat collectors delivered on its own account as referred to in paragraph (3) may only be disbursed for the benefit of the programs and activities proposed by the Head of the Baitul Mal Aceh in accordance with their respective asnaf".

In addition, if the terms of the financial aspect, then in financial management regulations Country / Region mentioned among others: all Local Revenue paid to the Regional Public Treasurers (BUD) established by the Regional Head. Further expenditure specifically regulated charity should not be contrary to local financial regulations and provisions are set zakat Shar'ie channeled into eight asnaf, and in Aceh set only 7 (seven) asnaf, because asnaf Riqah (serf / slave) is not in Aceh, so it is not defined as asnaf recipients. This determination is made by decision of the Shariah Advisory Council of the Baitul Mal Aceh every year.

Baitul Mal Aceh has the authority to collect, manage and distribute zakat provincial level as Article 10 of the Qanun is, as the affirmation of the role of the State in the implementation of zakat management and as part of the implementation of Islamic law. These considerations as AMR informant opinion, because before enacted Law No. 18 of 2001, the management of zakat done individually or unorganized, then if the charity had been managed by individual community including Zakat Organization (LAZ) private. AMR informant also stated that this means the Government of Aceh has the authority to regulate the management, which is set Qanun No. 10 of 2007 on the Baitul Mal charged with the enforcement of zakat, waqf property, religious property and guardianship include Baitul Mal Aceh, Baitul Mal Regency / City, Baitul Mal mukim and Baitul Mal Gampong, and previously was a provincial regulation NAD No. 7 of 2004 on Zakat Management.

As an institution established and tasked to manage the charity in accordance with Islamic law, of course, occupied by the various elements and different scientific backgrounds, both as policy makers or as executor, who both have a stake through the Baitul Mal Aceh to realize zakat has been collected to the benefit of Muslims in particular. The fulfillment of these interests is done through knowledge and implement existing policies and evaluate.

Another view, from the side of the link between the zakat tax. We see with tax zakat for Muslims is an obligation that must be fulfilled two, so that the burden for Muslims to be heavy. Therefore, should the Law on Zakat can be a fiscal stimulus. If the government is afraid affect tax revenue is not right. In fact, in some countries such as Malaysia, zakat tax deduction, was actually increase tax revenue and charity. In Europe and America, whose name is a social donation as a tax deduction is common and Pemerintahpun apply. So it's not unusual if the charity becomes a tax deduction.

As a Muslim-majority countries it is appropriate that the government has opened the way for people to be more concerned and priorities to fulfill the obligation of zakat, because as a Muslim who is able, will feel guilty if ignoring obligations fourth pillar of Islam. Zakat is a religious institution that aims to justice, social welfare, and poverty reduction. Moreover, the assertion of tax as a deduction from income tax specified in Article 192 of Law No. 11 of 2006, but until now has not been realized and the duty of the Government of Aceh to follow, which will be a great contribution to the PAD if it can be implemented.

The explanation above, proves emperis that the policy of "charity as a deduction from income tax" can be a stimulus to increase the income of the instrument simultaneously, so it can be concluded, based on the experience of Malaysia, the relationship between charity with tax is proportional, and not inversely. Which is very important is the zakat funds are not included in the state budget, but directly into a special account zakat institution closely monitored by the Government. The reason is simple, if it goes into the state budget, then the distribution of zakat becomes slower and not flexible, so that it is feared may complicate mustahik who deserve it. Most important is the financial accountability mechanisms charity transparent, scalable, and clear, so that the government and the public trust can be maintained.

Based on data obtained from the Baitul Mal Aceh related Statements of Cash Flows of the year 2009, the realization of the collection of zakat by Baitul Mal at provincial level amounted to Rp. 7

billion more, and in 2012 amounted to Rp. Over 8.9 billion and Rp 10 billion in 2013, while at the district / city level amounted to Rp 98 billion more.

Based on observations of researchers in the field, all the zakat paid to the Regional Treasury, placed in a special account, and had no difficulty in redemption, as well as its distribution as determined by Islamic law. Baitul Mal Aceh menetapkan to 7 (seven) asnaf, because asnaf slave does not exist in Aceh. Contributions charity as a revenue of 10 billion more, or 1.1% more against other revenue sources, distributed to 7 (seven) asnaf through programs of education, health, social and religious productive business. Therefore, it is more flexible for the charity must be set in the provisions as are Special PAD (PAD-Sus), because both the procedures and the period of distribution must comply with the provisions of law and not the provisions of the Regional financial management. Supposedly Qanun No. 10 of 2007 to clarify the status of charity as PAD is specific, then the status of religious waqf property and assets designated as Regional Acceptance Not Income (PDBP). Compare with tax state revenue (non-tax) Central government-run, but must be approved and inspected by the CPC Parliament.

Indeed, the potential zakat among Muslims so large, but relatively still lacking in terms of collection, collection and management. According to the head of the Baitul Mal Aceh in 2012 alms collected Rp 10 billion, will be even greater contribution to the policy if the charity as income tax deduction can be carried out in Aceh. Zakat funds are distributed to charity asnaf as contained in the Qur'an Surah At-Taubah verse 60. channeled through the Shariah Advisory Council decision Baitul Mal Aceh set annually and guide the implementation of the distribution.

Hope determination of Zakat as PAD in Aceh are in the form of transit in the Regional General Treasurer, while management is left entirely to the Baitul Mal, and government support relatively large and quite good. It is with the establishment of the Secretariat of the Baitul Mal Aceh as one of SKPA and provided operational budget for the management of zakat funds to Baitul Mal Aceh, because of operational funds referred to should not be allocated through zakat.

Zakat as PAD, must be understood by all levels of the Islamic community, especially the managers, because the collection and distribution of zakat set in the Al-Quran and Al-Hadith. Zakat should not be levied in addition to the Muslim and can not be used to finance expenditure general area, but must be distributed in accordance with the 8 (eight) asnaf set Qur'an. Zakat can not be included in any of the categories of other Local Revenue source, because the charity has its own specifications and character set of the Qur'an, and in the implementation of the plan, charity designated as Special PAD Islamic Shari'a compliant. Zakat must be managed in accordance law, although included as revenue.

Based on the above, it is understood that the provisions in the distribution of zakat funds between the provisions contained in the Qanun No. 10 of 2007 with the rules of procedure, one as Governor of Aceh Article 10 Regulation Number 55 Year 2010, "to maintain the continuity of the distribution of Zakat to mustahik, Baitul Mal Aceh can disburse zakat funds already paid to the Regional Treasury without waiting Qanun APBA, shall not exceed the remainder of the realization of the previous fiscal year zakat ". When linked with the provisions of Islamic law has a lot of difference. Zakat management has appropriate legislation, meaning that if traced all aspects of the applicable provisions of the charity and its management, both from the implementation and

management of the Central or regional level, there is nothing contrary to the provisions of the Regional financial management. However, when examined from the aspect of the provisions of Islamic Sharia, then zakat management there are different rules and need a proper way and thinking, so that the independence of management can be realized.

As an organization regilius, the programs and activities that have been designed and implemented Baitul Mal Aceh today to then be integrated in the development of Aceh through the coordination of programs and activities of the Unit of Work Aceh others who have the same poverty alleviation programs and improving social welfare Aceh, through Zakat, waqf property and other religious treasures.

Provisions contained in the management of zakat Qanun No. 10 of 2007 as a guideline implementation of tasks and authority of zakat management by Baitul Mal Aceh and Baitul Mal Regency / City, in addition to further elaboration through Governor Regulation. Zakat management in general based on the Regulation of the Minister of Home Affairs No. 13 of 2006 on Regional Financial Management Guidelines, which determines that the allocation of Zakat funds other than through the competent institution, also remitted to the Regional Treasury. The same thing in Aceh, in accordance with article 3 the emphasis that has been collected zakat funds deposited into the Treasury of Aceh, and redeemed by Aceh Governor Regulation No. 55 Year 2010 on Procedures for Acceptance and disbursement of Zakat Fund at the Regional Treasury.

To organize charity as Local Revenue and determination of Baitul Mal as its organizer, has been done through Aceh Qanun No. 10 of 2007 on the Baitul Mal (instead of Aceh Qanun No. 7 of 2004 on Management of Zakat), and furthermore equipped with Governor Regulation No. 60 Year 2008 and No. 92 of 2008 as its implementing regulations. With this provision, the Baitul Mal Aceh and Baitul Mal Regency / City is entitled or obliged to charge a charity without approval muzakki. Concerning the procedures for the management of PAD-run charity as Baitul Mal Aceh is set in the Qanun and Governor Regulation on top, while the distribution or distribution is regulated in accordance with the guidance of Islamic law, should only be for 8 (eight) senif mentioned Al-Qur;’an Surah At-Tauba paragraph (60) mentioned above, and should not be for other activities.

In formal legality, zakat management in Aceh conducted by Qanun No. 10 of 2007 and the Governor as the translation of some regulation implementing regulation, among other things Aceh Governor Regulation No. 60 of 2008, Article 3, paragraph (1) "any payment of income in the form of salary / honorarium / allowances and so for civil servants / employees / officials working in the Government of Aceh Province charity income subject to withholding of 2.5% (two and a half percent) of the amount of each payment to the charity column of the payment list." The abovementioned provision by the Governor of Aceh confirmed by Aceh Governor Instruction No. 6 of 2008 on the collection of Zakat Income among civil servants / employees / officials working in the Government of the Province of Nanggroe Aceh Darussalam. Here required an art of management in an effort to create relationships between managers and employees. In stints as manager would require special expertise especially in understanding the framework that has been set. Lack of human resources quality, causing mutual working attitude hope emerged from the lack of coordination among personnel in the Baitul Mal Aceh.



In the implementation of the programs and activities of the Baitul Mal Aceh, large government support, even very large government support given to the management of zakat. During the implementation of Zakat as PAD is already running although there are still many things that need to be addressed, such as zakat management is still limited to the charity cited by UPZ and very small charity of the community. Therefore the role of the government in this case the Governor of Aceh, Aceh Parliament, Academics, Ulama, and all elements of the Muslim community to work together to socialize obligation of Zakat is one indicator of the fourth pillar of Islam obligation for Muslims in efforts to reduce poverty and sanctions as sanctions imposed on the taxpayer.

The Government of Aceh provides a budget which is given annually to the Baitul Mal Aceh, as the operating budget, which is intended inter alia to indirect expenditures include personnel expenditures and direct spending includes spending on goods and services, including human resource development and distribution of ZIS, in addition to the charity fund will be distributed. In 2013 the government of Aceh provide budgetary allocations to the Baitul Mal Aceh for Rp.27,789.410.456, -. As a comparison, the government has allocated funds operational annually to the Baitul Mal Aceh, which in 2011 amounted to Rp.70.830.507.862, - including funds amounting to Rp 60 billion infaq, means the allocation of funds to the APBA operational BMA for Rp.10.830.507.862, -, and in 2012 by Rp.27.570.462.500, -.

From the above it can be seen that the Aceh government is very serious support Baitul Mal Aceh, this is evidenced by increasing budget allocations each year. The allocation of the budget that continues to grow each year can be carried out, because of the Secretariat of the Baitul Mal Aceh which is one of the Aceh Government Unit (SKPA), can manage and account for their use of funds APBA as other SKPA. Then also the source of the funds obtained from the charity every year SKPA, vertical Agencies, Banking, and private entrepreneurs who come directly to the Baitul Mal Aceh to submit their zakat.

## **4.2. Factors Inhibiting and drivers of Zakat Management as PAD by Baitul Mal Aceh**

### **Inhibiting Factors**

Internal limiting factor is the constraints derived from the Baitul Mal Aceh, has several problems such as zakat management has appropriate legislation, meaning that if traced all aspects of the applicable provisions of the charity and its management, both from the implementation and management of the Central or Regional level, there is nothing contrary to the provisions of the Regional financial management. However, when examined from the aspect of the provisions of Islamic Sharia, then zakat management there are different rules and need a proper way and thinking, so that the independence of management can be realized. Another situation internally that can hinder the performance of Baitul Mal in managing zakat is less quality professional staff, the rules of implementation are still overlapping, and work facilities are still lacking.

HR quality problems, especially in the Implementing Agency and the Secretariat of the relatively weakly, lack of togetherness Executive Agency and the Secretariat in planning funds for the operation of Baitul Mal APBA Aceh, often late and late budget approval APBA charity by Shariah Advisory Council and incomplete instructions or SOP implementation. The organizational

structure of the Baitul Mal Aceh less efficient, because it consists of three separate basis for determining that the governor qanun and regulations.

Incompatibility of quantity with quality human resources in the Baitul Mal Aceh, Aceh Baitul Mal apparatus quantity is sufficient but the quality needs to be improved and enhanced. Improvement in the quality of the employees can work effectively, it must first conduct job analysis, job description and specification work. Because in this way can be drawn people in accordance with the requirements of the organization. With the job analysis, job description and specifications of this work it can be determined the number of employees needed and qualification requirements. Then do the referred employee development with the aim of increasing efficiency and effectiveness.

In addition to internal factors, the performance of Baitul Mal also experienced external constraints derived from the Baitul Mal. One is still the dominant influence dayah scholars who disagree with the charity earnings / profession, and also some people can not understand that lent zakat as zakat productive or as working capital. That led to the realization yet achieved 100 percent. Meanwhile other employment barriers externally, derived from the lack of vertical coordination with several agencies for example, in the distribution of aid to the poor and elderly, Baitul Mal Aceh must coordinate with other GampongKeuchik and figures as well as the need for vertical cooperation with some important parties which have still difficult to do, such as the vertical institutions, namely the military, police, prosecutors, the Ministry of Justice and Human Rights and Religious Affairs.

During the implementation of the charity managed by mosques and the general scope of the mosque is very limited, ie at the village level only. Usually the collection and distribution of zakat it was limited to the village community. So it can happen one mosque can collect alms in a very large number and distribution is limited to the mosque environment, while at another mosque, zakat collected very few that do not meet the needs of society which causes uneven distribution of zakat.

With the formation of the Baitul Mal, expected zakat management can be better organized. Because one goal is a more equitable distribution of charity and not concentrated in one area alone, so the purpose of zakat for economic equality can be realized. However, with the establishment of the Baitul Mal can lead to conflicts of interest between groups or between Islamic organizations. For example, with the establishment of UPZ at the village level or indirectly village mosque previously ruled out as management of zakat. In other words, with the establishment of Baitul Mal as management of the new charity can cause other parties concerned will feel disturbed interests.

In addition, funding is one factor that is the success of an activity. In this case, the funds necessary for the operation depends on the funding of local government. So far, there had been a special allocation from the government for the management of zakat. It is very closely related to the political will of the government. The Government of Aceh today zakat management problems has become a priority of Local Government, the allocation of special funds for charity management been provided, even the Secretariat of the Baitul Mal Aceh has become one of the Regions. In zakat management professionals, need once the existence of adequate funds to support the activities to be more transparent, accountable and in accordance with the provisions of law.

Baitul Mal Aceh as a formal organization in charge of managing the Zakat, waqf property and other religious treasures certainly be led by a visionary leader. Because as a leader he is as a manager, a resource principal and the central point of each activity that occurs in an organization. Managers must prioritize tasks, responsibilities and build a harmonious relationship, both with superiors and subordinates. So managers need to hold down communication and upward. The manager is a person who directs another person and is responsible for the work.

#### 4.3. Factors Driving

Several efforts were made Baitul Mal handling Aceh, including the motivation of the executive, human resources capacity is sufficient, socialization Qanun No. 10 of 2007 and Act on Zakat Management sert its implementation rules is done by various means. In addition to outreach to community leaders, also conducted outreach to the general public. Regarding this extension, not only the objectives of the Ministry of Religious Affairs, but also a destination of scholars and Islamic organizations. Besides aiming to raise public awareness of the charity, especially zakat mal, this extension also be the responsibility of the scholars and Islamic organizations in Aceh. Counseling can be done through study groups in the community, through religious activities, such as lectures, Friday sermons, lectures on the highway and there are many other ways such as seminars, publications through print and electronic media. Often only a small part of the motivation is clearly seen or realized by the person concerned [12].

Indeed, the provisions of zakat as revenue at district / city level across the province, is still to be followed by ratification of Regents Rules / Regulations Mayor. To that required a proactive attitude and sincerity Baitul Mal Regency / City in care, if let this drag on can result in a "polluted" the sanctity of zakat as Islamic law.

This factor is an attempt Baitul Mal Aceh that are being implemented with complementary regulations are lacking, increasing the frequency of dissemination both internally and externally, to intensify the collection of zakat and infaq, streamline programs and activities of charity and infaq, institutional strengthening Baitul Mal Regency / City and improving partnerships with various community groups, such as employers' organizations should participate socialize zakat collection through Baitul Mal Aceh and Baitul Mal Regency / City. Policy implementation is influenced by four variables or factors, namely communication, sources, trends are trends or behavior-behavior and bureaucratic structure [13].

Besides the internal driving factor, there are also external factors, namely the regulation on management of charitable getting better, more competent human resources enhanced; vertical coordination with agencies; infaq voting third party, and socialization continues to be implemented. In responding to a lack of trust of society against Zakat Organisation business, then each of these organizations impose Reporting System Open or in other words they can be published. For example, in the Baitul Mal, which provide a written report to each muzakki or Zakat collectors Unit (UPZ) at each institution are also public. Through the Open Systems like this are expected to report suspicions of fraud society conducted by the board UPZ or Baitul Mal will be reduced. Publication is required by UPZ, as well as an attempt to socialize the enactment of the Qanun, Law and other Regulations zakat and management to the general public. The organization is a division of labor

structure and structure the working relationship between the holder of the position of a group of people who work together in particular to jointly achieve a certain goal [14].

Given the increasing development of zakat management, it is required to foster public confidence, there are some things to consider regarding the government of Aceh Qanun No. 10 of 2007, one of the necessary revisions so as to suit the needs.

As a solution to the problem of charity as PAD, the Governor Regulation No. 55 Year 2010 on Procedures for Acceptance and disbursement of Zakat Fund at the Regional Treasury, has given some special treatment, for example, zakat can be availed before the budget was passed; charity that exceed revenue targets can be withdrawn in its entirety; Zakat withdrawal refers to recent data passed Shariah Advisory Council; the rest of the charity last year can be withdrawn in the next year; no charity accountability refers to the fiscal year; Zakat is managed by the Executive Agency Baitul Mal Aceh, although it has been established as the Secretariat Unit (SKPD), and a few other exceptions of financial rules that apply nationally.

Coordination with local government agencies and vertical in Aceh should be made to support the collection of zakat and its management by the Baitul Mal, the Department of Finance should participate alms levy directly from the relevant authorities, the DGT should support the implementation of the charity as a tax deduction. Also required concrete steps in the implementation, through: (a) the regulation must be strengthened, (b) understanding of the community should be strengthened, (c) the placement of appropriate human resources competencies, and (d) an understanding of Zakat as PAD should be equated between Baitu Malls, DPKKA, DPR Aceh, Aceh and CPC Inspectorate.

## 5. CONCLUSION

Determination of zakat as PAD requires management breakthroughs, still there are those who can not accept charity established as PAD, especially scholars dayah / boarding, in addition to still lack of public confidence in the Baitul Mal. Zakat is derived from command Islam has set the direction of the user to 8 (eight) asnaf / mustahik or are entitled to receive, while the PAD set out in the Regional financial regulation is part of the Regional revenues used to finance expenditures as set out in APBA Region and APBK every year. Qanun No. 10 of 2007 has not set a charity as a Special PAD (PAD-Sus), although the direction of its use is not contrary to the provisions of Shari'a, and different status with the applicable provisions of the PAD.

Factors inhibiting the performance of Baitul Mal Aceh in its function as zakat is derived from internal and external parties Baitul Mal Aceh. Internal limiting factor, namely human resources and inadequate work facilities, coordination and dissemination of relatively minimal and orderly work rules that have not led to the performance of the apparatus Baitul Mal to be not optimal. Factors external resistor is vertical coordination with relevant agencies and the uneven dissemination policy charity as revenue and benefits to the wider community so that many people may not distribute zakat through Baitul Mal lead role and confidence to the Baitul Mal Aceh relatively still minimal.

## 6. ACKNOWLEDGEMENTS

Thanks to the manager of the Baitul Mal of Aceh, namely the Executive Agency, the Secretariat, Syariah Advisory Council that is directly related to the management of zakat. And thanks also to the parties that have supported the completion of this paper

Conflict of interest declaration: There is no conflict of interest among the authors.

Funding: This study received no specific grant from any funding agency.

Authors' contributions:

Oyong Lisa- conception of study, data collection, analysis and interpretation of results, drafting of manuscript;

## REFERENCES

- [1] D. Hafiduddin, *Zakat in modern economy*. Jakarta: Gema Insani, 2009.
- [2] A. G. Subarsono, *Public policy analysis, concepts, theory, and applications*, 5th ed. Yogyakarta: Pustaka Pelajar, 2010.
- [3] Law of the Republic, "Law of the republic of Indonesia Number 44 of 1999 on the special status of Aceh." Available: [www.bpkp.go.id/uu/filedownload/44](http://www.bpkp.go.id/uu/filedownload/44), n.d.
- [4] Law of the Republic, "Law of the republic of Indonesia Number 18 of 2001 on special autonomy for the province of Aceh as Nanggroe Aceh Darussalam." Available: [www.kemenag.go.id/file/dokumen](http://www.kemenag.go.id/file/dokumen), n.d.
- [5] Act, "Act No. 33 of 2004 on financial balance between central and local government." Available: [www.gitews.org/undang\\_undang/UU...](http://www.gitews.org/undang_undang/UU...) n.d.
- [6] D. Kertabudi, *Overview dipenda*. Soreang: Bandung District, 2007.
- [7] Soekarwo, *Financial management law – based on principles good financial governance*, 1st ed. Surabaya: Airlangga University Press, 2005.
- [8] Minister, "Minister Regulation No. 18 Year 2001 on organizational structure and work institute privileged province of Aceh." Available: [www.mpu.acehprov.go.id/uploads/pergub\\_...](http://www.mpu.acehprov.go.id/uploads/pergub_...) n.d.
- [9] Law of the Republic, "Law of the Republic of Indonesia Number 11 Year 2006 regarding the government of Aceh." Available: [www.sjih.depkeu.go.id/fulltext/11T](http://www.sjih.depkeu.go.id/fulltext/11T), n.d.
- [10] Qanun, "Qanun Aceh No. 10 of 2007 on the baitul mal. Available: <http://website.informer.com/www1-media.acehprov.go.id>." n.d.
- [11] K. Sadhana, *Reality of public policy*. Malang: University of Malang (UM Press), 2011.
- [12] J. Winardi, *Management of organizational behavior*, 2nd ed. Jakarta: Kencana Prenada Media Group, 2007.
- [13] B. Winarno, *Theory and public policy process*, 3rd ed. Yogyakarta: Media Pressindo, 2005.
- [14] S. P. Hasibuan Malayu, *Basic management, understanding and problem*. Jakarta: Bumi Aksara Publisher, 2010.

*Views and opinions expressed in this article are the views and opinions of the authors, Journal of Asian Scientific Research shall not be responsible or answerable for any loss, damage or liability etc. caused in relation to/arising out of the use of the content.*