
**Evaluation of Zakat Management in Zakat Amil Agency for the Regency of
Trenggalek East Java**

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Abstract

Evaluation Management of zakat at the District Amil Zakat Agency Trenggalek East Java

Destination Main: Study this aim for knowing management of zakat at the Regional Amil Zakat Agency and the presentation of zakat in report finance.

Method Research: Study this use method descriptive qualitative. A number of related parties in the process of zakat management in the district Trenggalek Becomes informant in study this.

Finding Main: study this find by thorough supervision that occurs at the National Amil Zakat Agency has walk with good and controlling zakat management can walk . However, still there is related weaknesses with source power less human capable as well as awareness Public for increase role in increase quantity nor quality from zakat management.

Implication Theory and Policy: socialization and training for enhancement capacity need held for increase ability in management at the National Amil Zakat Agency in control transparency management finance. On the side others, socialization to Public about whole the plan and realization of the National Amil Zakat Agency program is needed so that supervision walk by maximum.

Novelty Research: Study this evaluate the institutions that manage zakat such as the National Amil Zakat Institute which is deemed necessary to respond to the current phenomenon. Financial reports as a form of management responsibility will be the focus of research in seeing how accounting has been applied.

Keywords: Evaluation, Management, Report Finance

Introduction

Zakat is one of the the pillars of Islam which are Foundation important In Islam, zakat is legal Required for everyone who is Muslim and has Fulfill nishab (ownership) amount minimum assets) and have until haul (time due). A child small if has Fulfill nishab and haul then it is mandatory for issue zakat.

The Qur'an Surah At- Taubah verse 60 which means that;

"Indeed , the zakat is only for the poor, the poor, the administrators of zakat, the persuaded converts his heart, for (freeing) slaves, debtors, for the way of Allah and for those who are in travel, as something statutes ordained by Allah, and Allah is Most Knowing again great Wise ” (Kementrian Agama Republik Indonesia, 2009: 527).

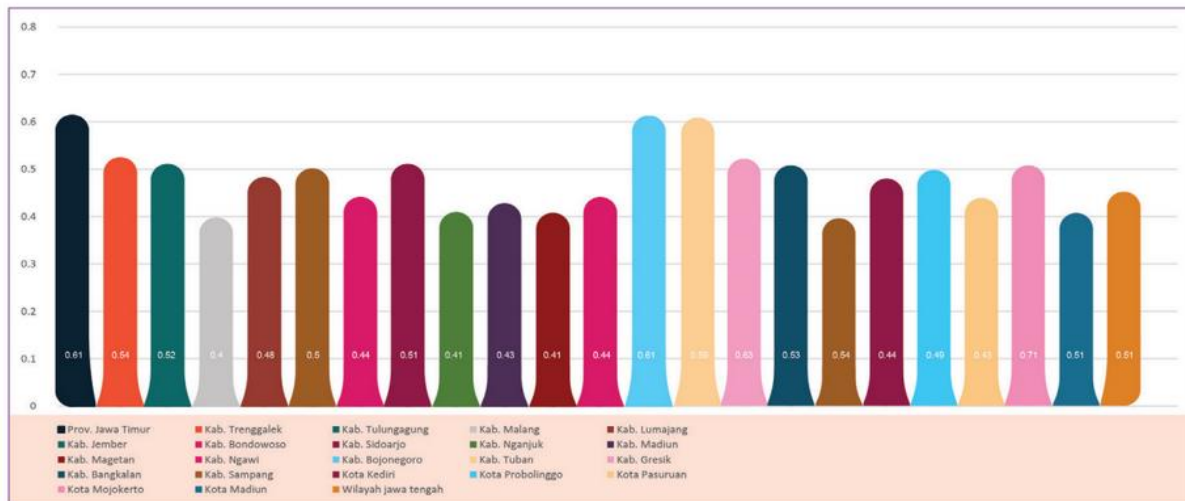
Zakat is mandatory property issued by a Muslim or business entity for given to the rightful accept it in accordance with Islamic law (Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, 2011). Zakat is also interpreted as amount treasure certain things that are required by Allah SWT to be submitted to those who are entitled (Qardawi, 2002: 34) . The concept of zakat emphasizes that every Muslim is charged with the obligation to set aside a small portion of his wealth to be distributed to people in need (Paristu, 2014) . In this case, (Rahim, 2017) explain that Indonesia as a country where most of the population is Muslim which has great potential to support the welfare of its people, so that zakat needs to be managed properly and correctly, so that the allocation of zakat is in accordance with Islamic teachings.

The management of zakat in Indonesia is controlled by the National Amil Zakat Agency (BAZNAS). institutions that do zakat management which is based in Central Jakarta. own BAZNAS shared into the level provinces in Indonesia, so that moment this is BAZNAS Province has formed in 34 provinces throughout Indonesia . (Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, 2011). explain that Duty Baznas that is To do planning collection, implementation collection, control collection, reporting and accountability implementation zakat management.

CNNIndonesia.com explains that the poor in March 2019 fell to 25.14 million resident. This figure decreased 810 thousand population compared to same period in 2018. Viewed from percentage amount the poor population in March 2019 was 9.41% or decrease compared in 2018 of 9.82%. Problem The next thing that happened in Indonesia was stunting. According to News.detik.com Stunting national decrease to 27.6% of in 2018 by 30.8%. However national stunting rate the still is at on World Health Organization standards or The World Health Organization (WHO) is maximum by 20%. Poverty and Stunting are still be in position top from problems in Indonesia are one of the proof that, good zakat management from side collection, distribution, and utilization of zakat is still not yet maximum. In respond management of zakat that has not been maximum, government Secrete base law in help proper zakat management. The Indonesian government has Secrete regulation about zakat management, matters this proven with issued Constitution Number 23 of 2011 concerning zakat management which is expected to maximize zakat management in Indonesia, and is supported by Government Regulation No. 14 of 2014 concerning the implementation of Law No. 23 of 2011 on Zakat Management.

Indonesia as a country that has population Muslim biggest in this world have the potential for large zakat is also divided in 34 provinces. Baznas in 2020 do _ measurement National Zakat Index to 32 provincial BAZNAS and 270 district / city BAZNAS. Java east is one _ province that does where is the IZN measurement? there are 22 districts / cities , the value of the IZN of the province East Java in in category Enough Good (0.51), if seen from percentage as much as 4.35% regional BAZNAS get predicate not enough good, 78.26% entered in category enough good , and as much as 17.39% fall into the category good.

Image 1
The Value of the National Zakat Index (IZN) of East Java Province



Source: (National Zakat Index , 2020)

Province East Java , there are 22 regencies / cities that have To do measurement of NZI, where one of them is in Kabupaten Trenggalek in 2020 , the value of the Regency BAZNAS IZN Trenggalek equal to 0.54 and enter in category enough ok , which one score This IZN formed from two dimensions that is dimensions macro and dimensions micro.

Figure 2
Index Value District BAZNAS Macro Dimensions Trenggalek

Variabel	Indeks	Indikator	Indeks	Dimensi
Regulasi Daerah	1,00	Regulasi	1,00	Makro 0,66
Dukungan APBD untuk BAZNAS	0,50	Dukungan APBD untuk BAZNAS	0,50	
Jumlah lembaga zakat resmi, muzaki dan mustahik	1,00	Database lembaga zakat	0,40	
Rasio jumlah muzaki individu terhadap rumah tangga di tingkat kabupaten	0,25			
Rasio jumlah muzaki badan usaha terhadap jumlah badan usaha di tingkat kabupaten	0,00			

Source: (National Zakat Index, 2020)

From picture 2 above could is known that score dimensions District BAZNAS macro Trenggalek of 0.66 which can be categorized as ok, which one there is three constituent indicators that is regulations, APBD support for BAZNAS, and a database of zakat institutions. Support from the APBD provided by the government area of 0.50 which is could close at least 30% fee operational.

Figure 3
Index Value Dimension District BAZNAS Micro Trenggalek

Variabel	Indeks	Indikator	Indeks	Dimensi
Pengumpulan	0,25	Kelembagaan	0,52	Mikro 0,49
Pengelolaan	0,50			
Penyaluran	0,65			
Pelaporan	0,75			
Indeks Kesejahteraan CIBEST	0,50	Dampak Zakat	0,47	
Modifikasi IPM	0,25			
Kemandirian	0,58			

Source: (National Zakat Index, 2020)

Could is known that value on dimension District BAZNAS micro Trenggalek of 0.49 where in the dimension micro here formed from two indicator that is institutions and the impact of zakat.

Institutional value here formed from Indicator collection of 0.25, management of 0.50, distribution of 0.65, and reporting of 0.75. Whereas for score the impact of zakat here could be measured with indicator index CIBEST welfare of 0.50, modification of HDI 0.25 and independence of 0.58. (National Zakat Index, 2020)

The value of the National Zakat Index (IZN) obtained by BAZNAS Regency Trenggalek show that performance zakat institutions in the region already is in the range score enough good. So that still there is a number of things to do more upgraded again by BAZNAS Regency Trenggalek.

Quality zakat management in Indonesia which is still no comparable Among collection of zakat with the realization of zakat, then trigger zakat manager for Keep going attempted repair system its management. Institutions zakat managers do socialization regarding zakat programs, BAZNAS has various programs for the collection, distribution and empowerment of zakat. If Increasing zakat collection many so distribution and empowerment of zakat will also the more good. However, if management carried out by the National Amil Zakat Agency does not in accordance with applicable regulations, then will Becomes hindering problem rate enhancement zakat management planned by the government. Zakat management is not will maximum if only supported by one part group Public only, but whole layer Public must support zakat management maximum. The Indonesian government has formed the National Amil Zakat Agency (BAZNAS) to do construction in doing duties and authorities in a more comprehensive zakat management program good. Zakat managers can support with method maximize zakat collection funds by give benefit for zakat recipients. Communities that finance said capable could contribute with increase awareness for Becomes Which muzakki is charged obligation on ownership treasure that has been reach nishab and haul.

Research on zakat has been widely carried out in Indonesia. (Pertiwi et al., 2017) related with accounting for zakat and infaq / alms reflect that treatment Zakat and infaq accounting at

LAZISMU Malang Regency is available some points already in accordance with PSAK 109 , namely recognition and distribution ; (Dewi et al., 2018) Study this find existence information that efficiency and effectiveness distribution of zakat can realize good zakat governance ; (Mazni Abdullah, 2018) about Islamic religiosity, gender, and background behind Islamic education on behavior zakat compliance that can be concluded that is Muslims with strong religious values very possible for Fulfill zakat obligations ; (Hasan et al., 2019) who researched about suitability HRM practice in Malaysia with collection, distribution of zakat, and destination zakat management general.

Some of the research on zakat above is a form of participation of academics or researchers in supporting the realization of better zakat management. In several countries such as Bangladesh, Malaysia, the Philippines and Indonesia, many have conducted research on zakat with different research objectives and focuses. With the huge potential and development of zakat in Indonesia, it is important to conduct research on the application of zakat management in institutions that offer the program. because of that, differentiator study this with study previously namely the institutions that manage zakat, such as the National Amil Zakat Institution, which is deemed necessary to respond to the current phenomenon. Financial reports as a form of management responsibility will be the focus of research in seeing how accounting has been applied to maximize zakat management.

Table 1. List of Informants

Code Informant	Informant Name	Position
Informant 1	Dra. Sri Handayani	Bid Executor. Planning , Finance and Reporting
Informant 2	Deni Riani S. El	Bid Executor. Collection
Informant 3	Suratmi	Receiver benefit groceries
Informant 4	Slamet	Receiver benefit tool effort

Source: Interview with Informant I on December 19, 2019

Destination Study this is for understand and identify pattern collection, distribution, and utilization of zakat, as well as analyze presentation report finance to fit with PSAK 109, namely about recognition and distribution. Hope with implementation study this can add insight and knowledge about implementation policy zakat management through the National Amil Zakat Agency (BAZNAS).

Method

Approach studies case used by researchers for disclose research that summarizes and describes condition management of zakat at the Regional Amil Zakat Agency (BAZNASDA). Regency Trenggalek chosen as object study because be one districts that still belong to new with establishing a regional zakat agency. The data collection process is with observation to field by

directly, and do Interview with a number of related informants with zakat management. Interview process held by semi structured (in-dept interview) with prepare line big question in accordance moderate condition happen. Moment Interview held researcher develop question and continue explore as well as understand meaning from amount individual or informants (Creswell, 2016; 4). First data collection process that is observation qualitative for observe by direct behavior and activities individuals at location research. Second, interview qualitative that is researcher To do face to face interview with participant, interview they by direct or with phone. Third, gathering documents qualitative that is document this can in the form of document public (such as newspapers, magazines) or document private (like book daily, mail, e-mail). The four audio and visual are data in the form of photo, videotape, or all type voice or sound.

Research data analysis techniques held started with data collection, data reduction (data reduction), data presentation (data display), and conclusions (verification) on the data that has been described (Miles and Huberman in (Sugiyono, 2014; 246-252). Test the validity of the data includes credibility (credibility), transferability (transferability), dependability (dependability), confirmability (confirmability). Of the four tests for the validity of the data, the most important test is a test of credibility. Credibility test could conducted with Extension presence researcher or observer (prolonged observation), Observation continuously (persistent observation), Triangulation (triangulation), Discussion friend colleague (peer debriefing) , Checking on adequacy referential (referencial adequacy checks). The data collection process which was carried out on December 19, 2019 involved many parties and carry out the extension process for Fulfill the data requirements obtained are valid. As for Table 1 presents related informants by direct with study this.

Results and Discussion

Implementation zakat management at the Regional Amil Zakat Agency (BAZNASDA) as for Collection pattern, pattern distribution, and pattern utilization of zakat at the National Amil Zakat Institution in the District Trenggalek

The pattern of zakat collection at the Amil Zakat Institution in the District Trenggalek There are two types of zakat, namely zakat mal and zakat fitrah. Mal Zakat collected 90% of professional zakat is collected from ASN using method payroll system, meaning has written or agreed in the which pledge with conscious and without coercion pay zakat or infaq to be collected from wages I every month authorized by treasurer conducted transfer to baznas districts trenggalek , but also still there is about 0.1% who do collection carried out by the agency (UPZ) manually. Zakat fitrah usually conducted when approaching day raya Eid Fitri, then zakat is given in form goods will entered in report finance rated with score reasonable, for example BAZNAS accepts in form goods for example receive zakat in form rice, motorbikes, etc so will rated with score reasonable.

The pattern of zakat collection at BAZNAS in the Regency Trenggalek can categorized as as podasi main , which means results from collection this is what can be distributed recipient benefit though part how much zakat you get from temporary ASN from UPZ which manually still little . Statement the refers to from results Interview with executor field planning, finance and reporting (Informant 1) as following.

“Source reception for lazis every month from ASN, some from Public but no so a lot. Any input from community, companies also exist, direct ASN cut salary.”

Collection Pattern

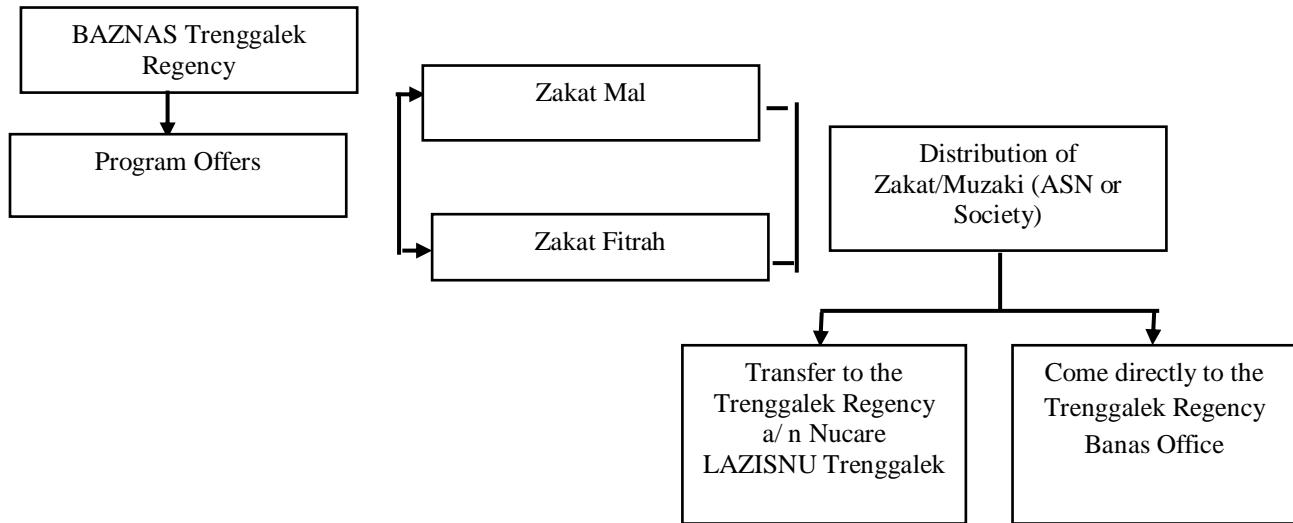


Chart 1: Zakat collection pattern in BAZNAS Regency Trenggalek (Data Processing Results, 2022)

The pattern of zakat collection at BAZNAS in the Regency Trenggalek shared be 2 that is There is zakat mal and zakat fitrah, for zakat mall distributors with 90% rate of ASN thing the can conducted with system payroll method so that salary owned by ASN directly cut by the treasurer and immediately carried out transfer to BAZNAS account, there are also a few money To do distribution manually. For zakat fitrah itself which is carried out by the distributor will rated by reasonable by BAZNAS Regency trenggalek, hal that conducted for make it easy in reporting BAZNAS finance. For example, zakat fitrah rice so rice the will rated reasonable by BAZNAS, how much price rice moment that multiplied with how many the amount of zakat distributed. Statement the refers to the result Interview with executor field collection (Informant II) as following.

"that zakat " there is two yes. Zakat mal and zakat fitrah. If the zakat mall is part big on us it's professional zakat. So it 's 90 % from collection of ASN in the district trenggalek through payroll system method. For example Education office of the A based on the pledge I by paying zakat / infaq cut with wages me by treasurer conducted transfer to account baznas. There is also a way manuals; treasurer deposit direct to baznas but that a little once. most already transfer method from bank Jatim. Zakat fitrah, if already entered to in report finance rated worth reasonable. Zakat fitrah usually rice, that's it rated price rice how many multiplied how many amount zakat ."

Activities carried out by Regency BAZNAS Trenggalek related Zakat management begins with socializing, doing offering zakat programs to society. The offer of the zakat program besides of course from BAZNAS Regency Trenggalek but also from individuals who want channel the

zakat through BAZNAS. Zakat distributors can do payment through payroll system or come direct BAZNAS office. If distributor deposit funds direct so party management office will give proof payment or receipt to dealer. The pattern of zakat collection could be summarized and presented in chart 1 as following:

District BAZNAS Trenggalek do offering zakat programs which there are 2 types namely zakat mal and zakat fitrah from second the type of zakat distributor could choose which zakat to distribute to BASNAZ District Where is Trenggalek? distributor part big namely ASN and some again from individual or Public as well as companies located in the district Trenggalek , funds distributed by distributors could be conducted with two methods, namely by transfer to Regency BAZNAS account Trenggalek a/n Nucare LAZISNU Trenggalek or can come direct to BAZNAS office on Jl. Youth, Krajan, Surondakan, District Trenggalek. Specifically be inside complex gazebo-like building Regency Trenggalek part south facing to north.

Distribution Pattern , where target receiver the benefits of zakat at the Amil Zakat Institution in the Regency Trenggalek divided into 2 , namely the passive model and the active model . For passive models that is Public submit a new proposal verified. While the active model that is, BAZNAS knows that there is less society capable then BAZNAS goes down direct spaciousness can pass volunteer baznas. As for method ceremonial distribution is also carried out at events certain BAZNAS distributes like, August 17 so made a program of 17 surgery home. More service active baznas, someone received by routine there are also those who receive contemporary. Given in non- cash form. Or with passive model that is with submitted a proposal for the 17 August event to the BAZNAS Institution. The pattern of zakat distribution at BAZNAS in the District Trenggalek divided Becomes a number of part where there is activity routine annual giving zakat, giving where is the education interpreted as not enough able , arrears of tuition fees. But for distribution of zakat funds themselves no could special for receiver the benefits of zakat, because the existing zakat funds moment this when the funds has finished so for help receiver the benefits of zakat using infaq funds, sodhaqoh. Statement the refers to from results Interview with executor field planning, finance and reporting (Informant 1) as following.

“Every year there is activity routine giving zakat, funds from zakat, for example zakat funds run out yes from infaq. Programs for Education exist, only for scholarship not yet yes, yes just for example something is missing able, arrears spp, party school usually to here lack of what, huh although no whole borne baznas, if whole later run out. His help usually as big as like social service what it's called PKH if not wrong. There is also every month our love, because indeed his parents no capable school, and single a lot. Entered to education because their children are still school. But not special for undergraduate program for example.”

The pattern of zakat distribution at BAZNAS in the District The Trenggalek has mentioned on so for distribution alone results from a survey where Public submit by direct to BAZNAS, there is also a distribution that direct given to receiver benefit because there is volunteer contact District BAZNAS Trenggalek by direct that there is less society able and have in accordance with category from eight asnaf. Statement the refers to from results Interview with executor field collection (Informant II) as following

"For distribution of zakat there is target receiver benefit yes, well in target that there is two models. Namely active model and passive model. Passive model that for example someone submitted a proposal to here it means bass passive right. We accept the proposal then our verification to field oh it turns out right this enter criteria new our act go on, it's a passive model."

"Active model, you know Basnas at this point this no one able, then our come we data and we help. It's called the active model. It method determine the target. Well we do you have a lot? volunteer spread here, reawan inform

Distribution Pattern

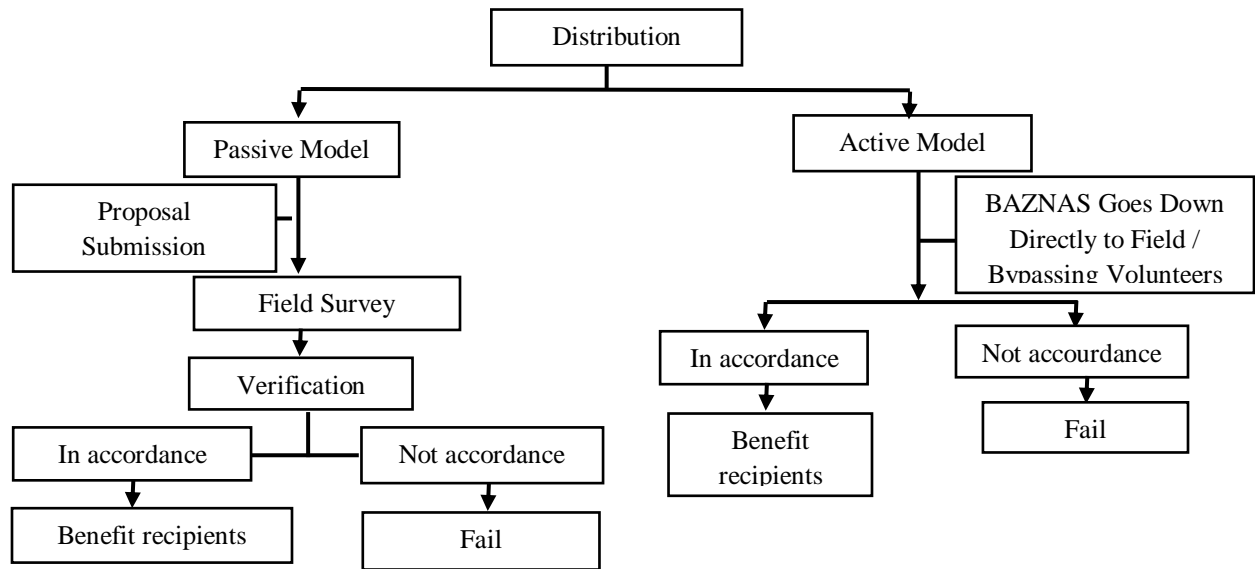


Chart 2. Pattern of Zakat Distribution in Regency BAZNAS Trenggalek. (Data Processing Results, 2022) to us. Volunteer that will inform to us that it means right baznas look for target."

Activity distribution by BAZNAS Regency Trenggalek related pattern the distribution of zakat is carried out with two method that is with submit a later proposal will be surveyed when in accordance so will be prosecuted continue the proposal submitted there is also a direct one visited by BAZNAS Trenggalek because there is volunteer contact BAZNAS Trenggalek office that there is less society capable and considered enter into one from eight asnaf zakat. The pattern of zakat distribution could summarized and presented in chart 2 as following:

District BAZNAS Trenggalek after fundraising then the funds will distributed to receiver benefits, which in distribution of zakat in BAZNAS Regency Trenggalek divided Becomes two method that is with passive and active models. For passive models alone could interpreted that receiver benefit must put forward a proposal formerly with strengthened letters from office the village concerned must signed by RT, RW, and to village local then sent to District BAZNAS actor Trenggalek, after letters received so District BAZNAS Trenggalek will conduct a field

survey where will seen is state candidate receiver benefit or mustahik entitled get help from BAZNAS or no so will conducted verification , if state candidate receiver benefit the in accordance so will be prosecuted carry on and will get help, so with on the other hand, if no in accordance so District BAZNAS Trenggalek will thwart or no accept submission of proposals that have been sent to District BAZNAS office Trenggalek. While the active model alone interpreted that BAZNAS will look for target candidate receiver benefit pass volunteers who can contact District BAZNAS Trenggalek, then BAZNAS will evaluate is target candidate receiver benefit has in accordance or no, if has in accordance so BAZNAS will direct down with give help to receiver benefit by periodically.

The pattern of utilization, the utilization of zakat can be interpreted as utilization of zakat funds in Thing push mustahik or receiver benefit capable have

Utilization Pattern

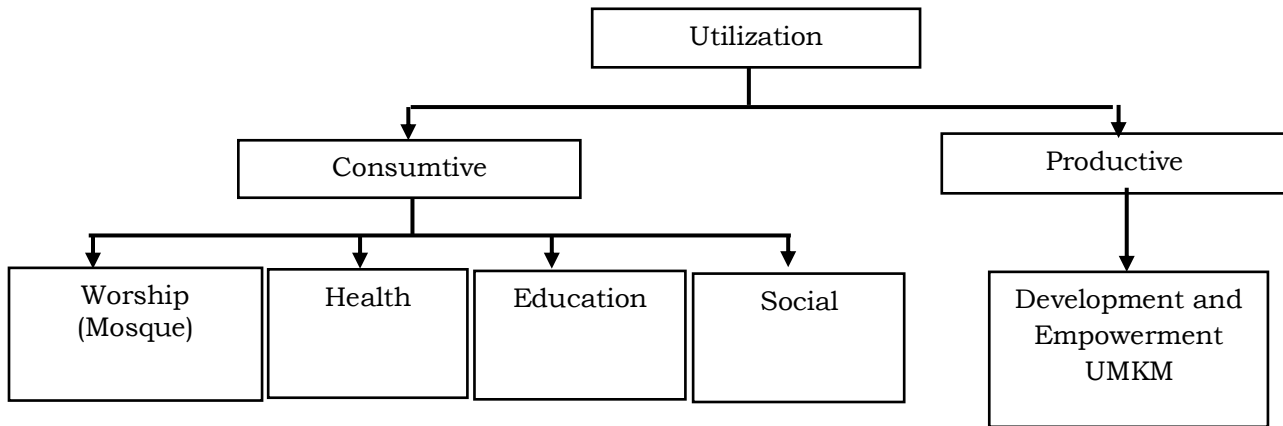


Chart 3: Patterns of Zakat Utilization in Regency BAZNAS Trenggalek

effort alone. That thing in tune with the program implemented by BAZNAS Regency Trenggalek, which is where BAZNAS delivers tool business and venture capital like cart sales. Statement the refers to from results Interview with executor field collection (Informant II) as following.

“Empowerment our that limited help in the form of tool MSMEs and venture capital. The main thing is our selective in give help. In 2017 first there is help in the form of 20 carts, 2018 yesterday work same with interlace program eye from unida we help 23 carts, then year this there is about 27 help there is cart, there compressor, venture capital assistance, available help disabled.”

“There is a defabel whose submission that for cost live. However si disabled his this no want, because he still feel capable and strong for work, then we help your business what someone is a handyman shaving yes we help, there are cattle bird, huh we help for example business capital. There are disabled people who have no legs and have a business patch the tires we help.”

Utilization pattern could be directly felt by mustahik where mustahik that can help cart sale can sufficient needs his life. So that distribution carried out by BAZNAS Regency Trenggalek already appropriate, and the utilization felt by mustahik that is mustahik capable have effort alone. Statement the refers to from results Interview with Impossible father Slamet (Informant 4) as following.

" Yes, like rice, sugar " ma'am, but kulo Nggeh Alhamdulillah diwei cart dodolan mba, fill iso gelek halal luck , right? I need money for life Ma'a , so the cart I for sale dawet go to school , go to market like that Ma'am , just a moment a little goosebumps income , thank God , it's really great , madam ."

The pattern of utilization by BAZNAS District Trenggalek could change with hope of people who don't capable Becomes capable especially deep people economy weak so that they (mustahik) have strength and ability in Fulfill needs so that free from hunger, and could increase income and earn the things they need. The pattern of zakat utilization could summarized and presented on a chart 3rd as following.

District BAZNAS Trenggalek in To do utilization the used for increase level life receiver benefits. Receiver benefit the divided Becomes two that is Public productive and consumptive, for Public productive for example with give help in the form of cart sale, then receiver benefit or mustahik will To do activity sale from results his efforts, so that the person will accept results benefit from cart that. Whereas for Public consumptive that is society that accepts help in form of funds, so that help the usually used for cost worship (mosque / prayer room, health, education child not enough able, and activities social).

Presentation of zakat in report finance at the National Amil Zakat Institution in the District Trenggalek

Report finance is one part from reporting appropriate finance with accounting in Indonesia. (Swardjono, 2013; 137) explain reporting finance is mechanism about how parties and means reporting work and mutual interact so that generated information realized finance in the form of financial statements, while report finance is one part from reporting finance for report state what happened financially moment that too. Suatu entity that will convey information report finance must notice standards applicable accounting in arrange report finance.

Bond Indonesian Accountants (IAI) have compose and validate four standard accounting that applies in Indonesia as following.

1. Standard Accountancy Finance (SAK)
2. Standard Accountancy Islamic Finance (SAS)
3. Standard Accountancy Finance without Accountability Public (SAK ETAP)

At BAZNAS in Kabupaten Trenggalek make report finance by sustainable every year. In making report District BAZNAS finances Trenggalek, every acceptance of zakat, and infaq / alms will always noted. Likewise with expenditures made by BAZNAS will also noted. Recording conducted every month. Report finance this later will handed over to Provincial BAZNAS as

form report accountability. In planning start at BAZNAS Regency Trenggalek, that is make RKAT (Plan) Work Budget yearly) more first, after so then RKAT is requested agreement to Provincial BAZNAS East Java. Before agreement obtained, will revised more first. This RKAT will be later will used as guidelines District BAZNAS activities Trenggalek During one period walk. Then in implementation carried out by BAZNAS in the District Trenggalek is with method To do activity distribution to mustahik which includes eight asnaf. As for form implementation in the form of surgery home, gift help cost life every month, help in the form of basic necessities, aid for education 91, aid health, and assistance disaster natural good inside city nor outside city. Then in zakat control, namely: with pay attention, observe, and assist the distribution process nor work in the field. Every implementation activity will made SPJ or Letter of Accountability Answer. And, for reporting the zakat character transparent and open for all layer society. In composing report finance, BAZNAS in the district Trenggalek use PSAK 109 guidelines regarding Accounting for Zakat, and Infaq / Alms, and appropriate with principles accountancy sharia.

Destination from making report finance is as base taking decision investment and financing, as means for evaluate prospect cash flow, give information about source power economy, give information for help evaluate fulfillment not quite enough answer the institution concerned. At District BAZNAS Trenggalek has use application created by central BAZNAS that is System Information BAZNAS Management (SIMBA). However, this SIMBA still not yet too active used. Usage still limited for activity receipt of funds only. Temporary for activity distribution of zakat funds, and infaq / alms still not yet used. This thing caused because a lot account in SIMBA application that is still not yet understood by amil. Treatment accounting at BAZNAS Regency Trenggalek covers about zakat, and infaq / alms. Rules recording report finance has be included in guidelines accountancy sharia namely PSAK Number 109 which discusses about Accounting for Zakat, and Infaq / Alms.

Constraint in application pattern collection, distribution, and utilization of zakat at the National Amil Zakat Institution in the District Trenggalek

1. Constraint pattern collection

- a. Collection fund zakat still based on from reception ASN civil servant 90% acceptance
- b. Low level trust muzaki to BAZNAS wrong one for example muzaki still often channel zakat by direct to mustahik
- c. Low level knowledge muzaki about fiqh zakat, in Thing this there is part muzaki which no To do zakat mall which where zakat mal the law Required for people Muslim which has Fulfill the nisab.

2. Constraint utilization

Lack of control to management zakat, more specifically to utilization distribution zakat.

3. Recording accountancy which used not yet fully through System Information Management (SIMBA).

Incompatibility Report Finance of the Amil Zakat Institution with Standard Accountancy Islamic Finance (SAS)

Standard Accountancy Islamic Finance (SAS) is Statement Standard Accountancy Sharia Finance (PSAK) issued as standard in composing report finance for entity institution sharia nor non - sharia institutions that carry out transaction sharia. Amil Zakat Institution as entity institution sharia refers to SAS in composing report his finances. Besides that, goal from composing report finance is as means management for show results accountability on use source entrusted power to them. Component report amil finance complete consist of 5 (five) sections, namely: reports position finance, report change of funds, report change asset management, report cash flow and records on report finance. In the process of drafting report finance, SAS manage by special about transactions at the Amil Zakat Institution in PSAK 109 concerning Accounting for Zakat and Infaq / Alms. PSAK 109 applies for organization zakat managers whose formation meant for collect and distribute zakat and infaq / alms (amil) who receive and distribute zakat and infaq / alms. In room the scope of PSAK 109 is explained that amil who gets permission from mandatory regulators apply the PSAK, while those who do not have permission from the regulator can apply it.

Conclusion

Conclusions that can be taken by thorough from evaluation zakat management at the District National Amil Zakat Agency Trenggalek already walk with good and creation appropriate zakat management with applicable regulations. Only just still there is related weaknesses with less human resources capable about SIMBA system and lack awareness Public for increase role in increase quantity nor quality from zakat management. Incident the caused by several Thing among them that is level education, lack of socialization to Public about transparency from the management of zakat alone. Where in pattern the collection of zakat alone conducted using 2 zakat, namely zakat mal collected from ASN using method Payroll system and zakat fitrah collected in form goods. Distribution pattern conducted with method Public submit a proposal or can with knowing less society able. Whereas for utilization pattern conducted with method give tool business and venture capital. Presentation of zakat in report finance arranged with guided by to PSAK 109 regarding appropriate zakat accounting with principles accountancy sharia.

By thorough study this give implication for consideration making regulations and policies by the National Amil Zakat Institution and institution related with zakat management. The National Amil Zakat Institution must play a role active in strive creation appropriate zakat management with applicable regulations and their implementation awareness Public for increase role in increase quantity nor quality from cash zakat management in Indonesia through socialization and education for institution managers and the community. Limitations from study this that is no could describe how supervision by general in the zakat management in Indonesia.

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