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OPTIMIZATION OF ZAKAT COLLECTION IN WEST ACEH: STUDY FROM BAITUL MAL IN THE EARLY ISLAMIC GOVERNMENT

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ABSTRACT

Zakat is a religious obligation for Muslims which is included in the form of compulsory worship and is recognized as a source of funds that can be used to improve social welfare in people's lives. Although it is part of the obligation of Muslims to pay zakat, the amount of zakat collected is still not optimal compared to the potential of zakat found in West Aceh. As such, the issues have attracted considerable research interest. Some research on zakat is still limited to the practice of collecting zakat. However, in this study a new paradigm will be developed by examining issues related to the application of zakat in West Aceh and reviewing the practice of optimization zakat collection in the early Islamic government period. The purpose of this study is to discuss the development of zakat collection in West Aceh and review the practice of zakat collection in the early Islamic government. This research method uses a qualitative approach with an explanatory approach and literature study. Data analysis uses the Miles & Huberman model with cycles starting with data collection, data reduction, data display, verification and conclusion drawing/verification. We suggest that in order to optimize the collection of zakat in Aceh Province, the government should be able to adopt procedures managing zakat collection in the early days of the Islamic government, the results of which show that there is a surplus of zakat funds reported during the reign of Caliph Umar Abdul Aziz.

INTRODUCTION

Zakat is a pillar of Islam which the fourth of the Five pillars of Islam and is regarded as the obligation of religion that belongs to the form of mandatory worship commanded by Allah SWT [1][2][3], zakat in the perspective of Ummah is one of the sources of funds that have a potential and very

important, taken from people who have a property with the size limit set by the sharia and the amount of zakat issued according to the type and characteristics of the source of the property [4]. Zakat has an important role in the Islamic economic system because in the Islamic community zakat can be used as a source of funds to create a better economic life because it contributes to the fulfillment of community needs that can reduce the gap between people who have an excess property and poor people and to strengthen the economic independence of the Muslim community [2][4].

The position of zakat concerning the modern state system is still problematic due to several factors. Firstly, zakat initially did not escape from religious roles and public authorities represented by the figure of the Prophet Muhammad and the caliphs afterward. However, in the development of history, Zakat was separated from the government system for the development of the taxation system that resulted in the understanding that Zakat only has a religion or ritual dimension. Secondly, the emergence of the modern nation-state system is to develop a compulsory tax policy to the citizens who produce the dichotomy between zakat and taxation. This situation is also faced by some developing countries that most of the population are Muslims, including Indonesia. As a result, it occurs "secularization " or separation of religious affairs from state affairs or between Zakat and tax. Third, as a result of the second, the fundraising of zakat cannot be fully managed and less contributed to the improvement of the welfare of the poor (the poor and other beneficiaries of Zakat group), and cannot be integrated into public policy systems involving government or state roles [5].

Research related to the potential of zakat in Indonesia has been done by some researchers. The results of the study [6] stated that total all potential zakat in Indonesia from various sources, namely household income, corporate income, and savings, is about 217 trillion rupiah. The amount is equal to 3.4% of Indonesia's GDP in 2010. Further study on the study of the potential zakat in Indonesia is conducted also by the Center of Strategic Studies of the National Amil Zakat Agency (PUSKAS BAZNAS) by determining the components of the mapping indicator of the potential Zakat (IPPZ). Based on the calculation of IPPZ component, the potential of zakat in Indonesia reached Rp 233.8 trillion (equivalent 1.72 percent of GDP year 2017) divided into five objects zakat, namely zakat agriculture amounting to Rp. 19,79 trillion, zakat farms of Rp. 9,51 trillion, zakat money of Rp. 58,76 trillion, zakat Company of Rp. 6.71 trillion, zakat income of Rp. 139,07 trillion (BAZNAS, 2019).

Aceh is an area located in the western tip of Indonesia that has a zakat potential of reaching 1.4 trillion. However, the newly realized only amounted to Rp 218 billion. The realization of RP 218 billion was a zakat collected by Baitul Mal Aceh and Baitul Mal in 23 districts/cities in Aceh Province [7]. While The realization of zakat acceptance in West Aceh District until October 2019 reached RP12 4 billion [8].

Lack of the realization of the acceptance of zakat compared with the potential of zakat shows there are still some obstacles in zakat collection. Studies [9] on the issue of zakat collection in Middle Eastern countries such as Kuwait,

Sudan, Pakistan, and others found that the circumstances that caused the problem of zakat collection in these countries are administration ineffective and inefficient, the law of the country on the collection of zakat, and the lack of coherency in the state law philosophy about Zakat. Other problems related to the collection of zakat is the weakness of the institution of Zakat in the management and distribution of zakat [6] [10], distrust of zakat in assisting poor people [11], misuse of zakat funds and fraud committed by Amil Zakat [10].

Although some research on the Zakat collection has been done by some researchers. But in this study will be developed a new paradigm by examining issues related to the implementation of Zakat in West Aceh and reviewing the optimization practices of Zakat collection in the early period of Islamic rule. The purpose of this research is to discuss the development of zakat collection in West Aceh and review Zakat collection practices in the early days of Islamic rule.

The first part is the background theory. The next section is the research methodology, data collection, and data analysis that will be used in this study. The final section discusses the findings, contributions, and suggestions for future research.

RESEARCH METHODS

Types of research

This research uses qualitative methods. Qualitative Research is a holistic approach involving discovery with a paradigm [12]. The qualitative paradigm uses models of humanistic approaches to understanding the social realities of the idealists, emphasizing an open view about social life [13]. Furthermore, [12] explains that one of the identifiers of qualitative research is a social symptom that is investigated from participants' perspective..

Research Design

This Qualitative study was designed with an explanatory approach and literature study. Explanatory is one type of case study that belongs to the area of qualitative research. Case studies are part of a qualitative method of studying a particular case in more depth by involving the collection of diverse sources of information [14]. Cases are limited entities. The case serves as the main analysis unit in the case study. In the meantime, case studies can also have units in the main unit Yin in [15]. The case study as a qualitative study was also referred to as empirical investigation defined by Yin as a) observations of phenomena in the context of reality, where b) the boundaries between the phenomena and the context are not clearly defined. , and where; c) multi-source of evidence used [15].

A Case study consists of two types; Single case and multiple cases. This Research Use single case, namely observation of Zakat collection in West Aceh. According to Yin in [15] This type of case study is divided into three

types, i.e. exploratory, descriptive, and explanatory case studies. Case studies are exploratory and descriptive used to answer the question "what ", while the Explanatory are used to answer "how " and "why ". Nevertheless, when compared to other methods, case studies are essentially more related to the question of how and why. The purpose of the descriptive case study illustrates a symptom, fact or reality. Explorative means digging deeper information about a case to then be able to deliver on a formulation of hypotheses. The study is digging and revealing explanations of aspects and causal arguments for [14]. The explanatory approach can assist researchers in explaining the ways of Zakat collection with profound discussions. Understanding of zakat collection carried out in the past will help individuals, communities, communities, and countries to deepen and overcome problems that are occurring or that will occur in the collection of Zakat.

A literature study is a procedure used to collect data or resources related to topics discussed in research obtained from various sources i.e. journals, documentation books, Internet and literature [16]. The literature study was used to describe the practice of the Zakat collection implemented by Baitul Mal during the early period of the Islamic government.

Research Subjects

Purposive sampling is used to determine the subject of research. Purposive sampling is a sampling technique based on certain criteria [17]. As for the criteria which used is (1) a person who is deemed to have deep knowledge and mastered an event/problem related to the procedure of managing zakat (2) persons who can be classified of involved in zakat collection activities, (3) People have sufficient time to be interviewed.

The Collection of data and information using snowball sampling techniques, which initially selected information is still minimal, then continues to enlarge. This is done because of a small number of data sources have not been able to explain the satisfactory information, so it is necessary to look for others to use as a data source [17]. Based on the consideration taken, employees who work in the district west of Baitul Mal West Aceh became the subject of research.

Techniques and Data analysis

Collection of research data using triangulation techniques. When researchers use triangulation techniques, actually researchers all at once testing the credibility of data that of collected [17]. Triangulation is beneficial for increasing research confidence, fostering innovative ways of thinking to gain an understanding of a phenomenon/symptom, uniquely uncover the findings, integrate theory and be able to understand the problem more clearly[16]. Therefore, researchers use observation methods, in-depth interviews and documentation to improve the accuracy of the data in answering research objectives.

Data collected is then analyzed in several stages. In the first stage, prior analysis in the field is conducts an analysis of the results of the preliminary

study or secondary data that is utilized for research focus determination. At this stage, researchers collect the potential data and realization of zakat. Second stage, analysis of data in the field. Model Miles and Huberman are used for data analysis in the field. Miles and Huberman in [17], find that activities in qualitative data analysis are done interactively and continuously until complete, so that the data has been saturated. Analyze data Model Miles and Huberman is done by reducing data, disclosing data, conclusion and drawing/verification.

RESULTS AND DISCUSSION

The development of Zakat Collection Practices in West Aceh

This section will explain the development practices of zakat collection in West Aceh based on observations, documentation, and interviews with Baitul Mal West Aceh officers consisting of the Head of Baitul Mal, Head of Secretariat Baitul Mal, Head of Collection and Trusteeship Section, Staff of the Socialization and Development Section, and staff of the Distribution and Reporting section. Zakat collection in West Aceh is based on Aceh Qanun No. 10 of 2007 concerning Baitul Mal. Referring to the Qanun, the West Aceh District Government issued a West Aceh District regulation No. 6 of 2009 [18] concerning the Establishment of the Baitul Mal Organizational Structure of West Aceh District. This Regent Regulation was made as an aspect of legality in zakat collection in West Aceh District.

Head of Baitul Mal West Aceh District explained that Baitul Mal is a regional institution that is included in the non-structural institution whose task and function is to collect and distribute zakat and other religious treasures to all mustahik in West Aceh region. As for the authority and obligation, further explained in the regulation of the Regent Number 11 year 2012 about the procedure of management of Zakat in Baitul Mal West Aceh District. In article 2, [19] It is explained that the Baitul Mal district has the authority to collect, manage and distribute zakat at the level district that comprises: a) zakat mal at the district level which includes: BUMD (district-owned enterprises) and medium-domified business entities; b) zakat income and services/honorarium of officer/civil servant-police, employees, central government/Government of Aceh at the district level, official/civil servant scope of the district government, the leadership and members of DPRK and employees of state-owned enterprises/BUMD and companies located at the district level; c) zakat rent house/shops located in the district, and d) religious property and waqf treasures that are in the district. The next authority is to form the Zakat Collector Unit (UPZ). While the obligation other is to ask for report the periodic 6 months from Baitul Mal village or another name, carry out supervision and guidance on the activities of Baitul Mal village, convey the report and accountability to the management of Zakat fund the periodic to the regent of West Aceh, and the inform accountability to the society.

Furthermore, Head of Baitul Mal Barat Aceh District said that for the smooth execution of tasks and functions Baitul Mal has been established each part in the organizational structure of Baitul Mal West Aceh District consisting of:

collection and trusteeship section, Socialization and construction section, distribution and utilization of zakat, and Secretariat and parts of respectively.

Article 12 [19] explains that the collection section must carry out collection data activities of religious treasures and zakat, and establish acceptance of religious treasures and muzakki, foster a working relationship with the management Unit of Zakat, Infak and Shadaqah (UPZIS) and management the administration of bookkeeping and reporting. Furthermore, in article 13 explains that the collection section has a function of: a) collection of data the givers of religious treasures and muzakki; b) The determination of the amount of religious property and zakat to be paid by the muzakki; c) Collection of religious treasures and zakat; d) UPZIS coaching to achieve a more optimal ZIS, and e) The implementation of the religious property accountability system and zakat with The principles of financial management in force.

The staff of distribution and reporting explains that the data on muzakki in West Aceh not yet all the recorded data maximally. The collection of muzakki is still limited in the district of Johan Pahlawan, and it does not cover all the sub-districts in West Aceh District. This is due to the limited number of staff in the Baitul Mal West Aceh District while the number of West Aceh population is very much.

The head of the collection and trusteeship said that the collection of Zakat conducted by Baitul Mal West Aceh District by accepting or taking from muzakki based on information submitted by muzakki. In addition, to optimize the zakat collection, Baitul Mal West Aceh District had cooperated with the bank indicated by the Government of the West Aceh District. So that it can facilitate muzakki in the payment of zakat without having to come to the Baitul Mal office.

The Head of Collecting and Trusteeship Section further explained that the collection of zakat income on civil servants is done through UPZ in each institution/institution where muzakki works. The proceeds of the collection and payment of alms income made by UPZ are paid monthly to Baitul Mal. Furthermore, UPZ compiled a List of Recapitulation of Zakah on Income (DRPZP) submitted to Baitul Mal. Based on the DRPZP, the Head of Baitul Mal issues Proof of Payment of Income Zakat (BPZP) at the end of the year to everyone who has issued zakat income through the UPZ work units. This BPZP can be used as one of the requirements for filling in the Annual Income Tax Return (SPT-PPh) in accordance with applicable regulations.

Head of the Baitul Mal Secretariat said that the collection of zakat mal within the scope of West Aceh Regency which was not deposited to the zakat special account in the regional general cash account can be deposited at the treasurer of acceptance of Baitul Mal West Aceh District or an account at the designated bank. Deposit at the treasurer of the Baitul Mal Regency revenue West Aceh is transferred to a special zakat account every month and recorded as receipt of Regional Original Revenue.

The realization of Zakat collection in West Aceh district can be seen in the following table:

Table 1. Realization of Zakat collection in West Aceh

Year	Realization of Zakat Collection (In Rp)	Increase (%)
2016	10.152.612.470,00	-
2017	10.856.759.468,00	6,94
2018	12.010.472.772,00	10,63
2019	12.421.465.006,98	3,42

Source: Baitul Mal West Aceh District

Based on table 3 Realized zakat during 2016-2019 occurred increase. The increase of the highest ups of zakat occur in 2018 of 10,63%. This increase occurred because Baitul Mal West Aceh District began to conduct socialization and guidance for the muzakki. As stated by the Head of Baitul Mal West Aceh District in the last 2 years starting in 2018 Baitul Mal West Aceh District done a breakthrough to increase zakat by way of conducting socialization and guidance for the muzakki both directly and indirectly. Staff of the Socialization and Guidance section in Baitul West Aceh justified that the direct socialization carried out by Baitul Mal in West Aceh District by coming to the shops, BUMN, plantation and mining companies in West Aceh District.

Furthermore, the staff of the Socialization and Guidance section explained that at the time of socialization Baitul Mal officers appealed to the muzakki to pay their zakat at Baitul Mal. Because if muzakki pays zakat through Baitul Mal, then zakat given by muzakki can be distributed evenly to mustahiq in West Aceh. It is different if zakat is handed over directly by muzakki, then only some of the mustahiq get the zakat. Then the head of Baitul Mal West Aceh explained that direct guidance was also carried out by the Baitul Mal Head when he became a preacher at Mimbar Shalat on Friday. Then the staff of the Socialization and Coaching section added that the socialization was carried out in the vertical institutions of the central government such as the attorney general's office, the police, and the KODIM (Military District Command). From the results of the socialization and coaching as conveyed by the distribution and reporting staff there are already some muzakki who pay their zakat through Baitul Mal. While for vertical institutions the payment of zakat through Baitul Mal has not been done institutionally, it is only a person from the employees who work at the vertical institution. While the socialization was not directly conducted by putting up billboards and making films entitled Obligatory Zakat which was uploaded on youtube.

Furthermore, the Head of Baitul Mal West Aceh District said that the majority of zakat receipts collected by Baitul Mal in West Aceh District were almost 90% sourced from the zakat of income the civil servants working in West

Aceh Regency Government agencies. The remaining small portion is sourced from zakat of trade both from individuals and companies. The increase in zakat PNS is due to the Regents' Regulations which regulate the deduction of zakat from PNS income which has reached the nisab zakat of 2.5%. While civil servants whose income has not yet reached the nisab zakat, zakat deductions are not made but only subject to a mandatory infaq of 1% which is directly deducted by the treasurer as UPZ and deposited into the Baitul Mal account.

Meanwhile, Zakat of income BUMN, the companies in the gardening and mining is still a little when compared with zakat of income civil servants. It is justified by the staff of distribution and reporting. The low realization of zakat of income BUMN, plantation company, mining as said by the head of Baitul Mal West Aceh District because there is no regulation in the area that requires state-owned enterprises and also the companies to pay Zakat in Baitul Mal West Aceh District. The Current regulation just only invite there is no strict sanctions when they have not issued a zakat. Unlike the time of Rasulullah, those who do not pay zakat will be combated because the law of zakat is mandatory. But This can not be done in Indonesia because our country is not an Islamic State. Furthermore, the staff of the Socialization and Guidance section said that other causes of muzakki had not paid zakat to Baitul Mal because some of the entrepreneurs in West Aceh were not native to West Aceh. So they gave their zakat directly in their village. Besides that, public awareness of the obligation of zakat is still lacking.

Therefore, to foster public awareness, it is necessary to do coaching that is educating the public about the obligation of zakat in Islam. Educating people about zakat is the key to success and collection will be easy. Awareness about zakat will facilitate the collection of zakat from rich people. Information conveyed will make rich people understand that zakat is not a tax, but it is related to cleanliness and purification[11].

The calculation of the potential for zakat as said by the Head of Baitul Mal in West Aceh Regency has not been done, because of the limited human resources in the Program Planning Section who can conduct research in the field of zakat. Therefore, the calculation of the amount of zakat potential contained in West Aceh in this study was analyzed using two opinions, namely Indonesia's opinion of 2% of the GDRP and the average opinion of eight countries 4.3% of the GDRP [20].

Tabel 2. Potential of zakat in West Aceh from the opinion of 2% and 4.3% from GDRP

Tahun	GDRP	2% Zakat	4,3% Zakat
2016	5.301.703.100.000	106.034.062.000	227.973.233.300
2017	6.009.220.800.000	120.184.416.000	258.396.494.400
2018	6.673.279.000.000	133.465.580.000	286.950.997.000
2019	6.945.830.000.000	138.916.600.000	298.670.690.000
Averages potensial of zakat		124.650.164.500	267.997.853.675

Source: Data processed, BPS West Aceh

According to **Table 2**, it can be seen that the potential of zakat in West Aceh has increased from year to year with an average of Rp 124,650,164,500 (estimated 2% from GDRP) or Rp 267,997,853,675 per year (estimated 4, 3% from GDRP). Although Baitul Mal West Aceh District has done socialization the optimally, but the average realization of collection per year has still very minimal is only about 9, 1% (estimated 2% from GDRP) or 4, 2% (estimated 4, 3% from GDRP) when compared with the average estimated potential of zakat per year. Lack of such realization shows that the Baitul Mal West Aceh District still have some obstacles in the collection of Zakat include a lack of awareness of the public in paying Zakat, there are still many muzakki which distribution zakat in private, there has been no regulation that requires Muzakki to pay Zakaah on Baitul Mal West Aceh, and limited budget that can be used for the activities of socialization and development and improvement of human resources Baitul Mal West Aceh District.

The results of this study support the results of research conducted by Darmawati and Nawarini, [21]. They say that the problems faced by OPZ (Zakat Management Organization) are First, public awareness in how to calculate and distribute ZIS funds through OPZ. Second, the limited budget for the operational management of ZISWA. Third, the lack of the number and competence of human resource at OPZ. This is because amil's work is not yet considered a prestigious profession such as Islamic bankers, consultants, BUMN employees, lecturers, etc., so being amil is not a favorite profession choice. Even though the amil profession is more noble than the above profession. Therefore, problems arise, such as: 1) Low Quality of HR-Amil; 2) Low Professionalism of Amil; 3) Low Amil Ghirah Low; 4) Low appreciation for human resource; 5) Low Interest in Being Amil [22].

Therefore, the Government is responsible for optimizing the Zakat collection by making some rules to ensure Zakat is managed with good management [23]. This issue has practiced by the Prophet during his reign, where the Prophet had appointed Zakat staff for every area that had joined the territory of Islam. Their task is to assess, collect, determine the size of mustahiq requirements, distribute and become the cashier of zakat funds. This situation lasted until the last reign of [23].

The Practice of Zakat collection in Baitul Mal at the Early Islamic Government

Based on the results of literature studies obtained from various sources, journals, books, internet and literature, the practice of collecting zakat carried out by Baitul in the early days of Islamic rule is explained in this section.

Baitul Mal is an institution that acts as a trustee for Muslims. This is an old institution that began with the birth of Islam [24]. Baitul Mal's income includes contributions from jizyah, zakat, infaq, and taxes. Baitul Mal has been there since the time of Rasulullah SAW although not so strong [25]. Zallum [26] said that Baitul Mal as an institution established the first time the

base on of God word QS. Al-Anfal [8]: 1 in Badr after the war, and at that time the companions were contentious about the ghanimah. During the era of the Prophet Muhammad saw (1-11 H/622-632 M), the management of Baitul Mal was carried out by the Muslims, Waliyyul Amri But the distribution of wealth was carried out with the approval of the prophet and sometimes the Prophet engaged in the distribution. After the Apostle died Baitul Mal Management continued until Abu Bakar became caliph. When Abu Bakar became a caliph (11-13 H/632-634 M), he continued to carry on the obligation of Baitul Mal as it did during the prophet time. Time. He considers Baitul Mal not only as a means of providing services to his people, but also as a place to keep State properties safe and protected. After Abu Bakr died, Umar ibn al-Khaththab (13-23 H/634-644 M.) became A Caliph. Since Then, Baitul Mal has become a vital institution in Islamic countries. Furthermore, Baitul Mal has handled various things ranging from Zakat withdrawal (also tax), Ghanimah, Infaq, Shadaqah to build public facilities such as roads, bridges, soldiers and also social interests or other public interests [25]. Therefore, the collection and distribution of the revenues of Baitul Mal, especially zakat, has been practiced since the time of the Prophet saw, Abu Bakr and Umar ibn al-Khaththab.

Historically, Zakat was collected by the government on the era of the Prophet Muhammad in the 7th century [27][10]. As the leader of the Arab region, he also oversaw the Baitul Maal (House of Wealth) as a center for the collection of Zakat [27]. The management of Zakat on the Prophet Muhammad SAW can be divided into two regions, in Mecca and Medina [28][10]. In Mecca, the Zakat management approach is focused on collecting zakat among the rich and all the Prophet friends. At that time, donations and assistance were received from friends, who did not expect anything in return, and were distributed to the poor who lived in the area. The main purpose of the management of zakat at that time was to strengthen the Brotherhood among individuals who had just converted to Islam [28] [10].

Meanwhile, in Medina, a more comprehensive and law of zakat was made in detail. The zakat system in Medina is more efficient and systematic. Among other things the zakat law determines individuals who are required to pay zakat, individuals who are entitled to receive zakat, the type of property that is the target of zakat and zakat payment procedures. The Prophet Muhammad (PBUH) succeeded in establishing an Islamic state based on faith and belief in Allah [28] and laid a solid foundation in the context of zakat administration and introduced the principle of separation of powers, distribution of duties, recording, and enforcement elements in zakat management [10].

Then the Prophet Muhammad had formed the management of zakat by improving the institution of zakat. Among the steps taken by the Prophet Muhammad was to appoint a manager of zakat or known as amil. Amil was chosen to collect zakat in all Arab lands. They are assigned to collect Zakat, at some level, from rich people. Then, the zakat funds are distributed to the recipients (asnaf) who are entitled. At that time, poor people were those who were given priority in receiving zakat [28].

After the Prophet Muhammad died, the leadership of the Muslims was continued by the companions of the Prophet. This period of time was known as the caliph of the era of Ar-Rasyiddin leadership[28]. The first caliph was Sayidina Abu Bakr as-Siddiq. He made his home a place to collect and store government property. Sadyidina Abu Bakar has made several reforms in the management of zakat. One of the reforms is to fight those who do not want to pay zakat to the government. At this time, Saiyidina Abu Bakar is struggling to maintain harmony in Medina. This is because, after the death of the Prophet Muhammad, Medina was in an unstable condition. At that time, many tribes refused to pay zakat after Prophet died. This is because zakat is an agreement between them and the Prophet. So the obligation to pay zakat falls. [22]. The steps taken by Saiyidina Abu Bakr to improve these conditions show that the obligation to pay zakat is important because the collected zakat funds can be distributed to people in need and allow them to get out of poverty[28].

Saiyidina Abu Bakar efforts to fight those who refuse to pay zakat and are considered apostates [22] show that the law on zakat must be upheld. A strong commitment in Islamic leadership can empower the institution of zakat. If Islamic control is weak, then the zakat institution will also be weak. The government has the right to order the payment of zakat to be submitted to the government. Because zakat is an obligation, those who refuse to pay zakat are considered to have committed violations from an Islamic perspective [28].

The management of zakat experienced changes and developments during the leadership of Umar bin Khattab. Umar implemented an administrative system that was implemented in Persia, divided into eight provinces, namely Makkah, Madinah, Syria, Jazirah, Basrah, Kufa, Palestine, and Egypt [22]. Caliph Umar also formed a diwan, an institution part of the Baitul Mal which deals with / regulates the income and distribution of funds for the management of benefits and social security to those entitled to the conditions set according to what is written in the archives [29]. With the establishment of ad-Diwan, Baitul Mall has become a center for the management of state-owned property, especially zakat funds [28].

The development of Baitul Maal was Umar's contribution to the Islamic world [28]. The income of Baitul Mall during the time of Umar bin Khattab was classified into several sections according to the type of property, namely: Zakat; the types of assets that received at Baitul Mal consist of zakat money (gold and silver) and trade, zakat for agriculture and fruits, and zakat for cattle (camels, cows and goats). Umar bin Khattab sent zakat collector officials to all corners of the land of Islamic rule after the number of Muslims grew. Umar made various policies, namely by adding to the types of goods tackled if deemed necessary and eliminating them if they were deemed no longer relevant. [29] Zakat, spoils (ghanimah), kharaj, usyur, and jizyah [30]. Then Umar hired and ordered trusted staff to collect Zakat in all Islamic countries, Umar also forbade zakat collectors (amil) from violating the wealth of the people who had reached nisab for zakat.

Furthermore, the management of Baitul Mall during the time of Saiyidina Uthman Ibn Affan was considered to be similar to previous years with only a

few changes occurring. During the reign of Saiyidina Uthman Ibn Affan, he used the same governance approach as used by Saiyidina Umar. The change he made was to increase the level of assistance to 100% to ensure the assistance provided to the revenue target was sufficient. This is important to improve the living conditions of Muslims [28]. While during the leadership of Saiyidina Ali Bin Abi Talib, the focus was on monitoring the behavior of amil who had been given the responsibility to collect zakat. This was to ensure that there was no coercion to property owners and to ensure welfare they [28].

Post-caliphate Rasyidin zakat management experienced a very rapid development during the time of Caliph Umar Abdul Aziz. Management and Zakat system are managed by professional people [28]. Overall, the funds from Zakat increased due to increased revenues from businesses, trade and agriculture sectors. The increasing zimmi who embraced Islamic also contributes to raising zakat funds. This is because Zimmi, who embraced Islam is the people of the rich, so that they can pay Zakat from their company's income in the commercialization of business and trade. The new Fatwa issued by the Caliph on the expansion of the law to pay zakat for fish and honey trade also caused an increase in zakat funds [31]. Caliph Umar ibn Abdul Aziz had difficulty in distributing zakat because it almost did not qualify to be the beneficiary of zakat (asnaf). This is narrated by Yahya ibn Said, who was a governor at the time. He said: "I was sent by Umar bin Abdul Aziz to collect Zakat from Africa. After collecting it, I intend to give it to the poor. However, I did not find it. Umar bin Abdul Aziz made the rich take out during his time. Finally, I decided to use the Zakat fund to buy and free the slave. Overall, the funds of Zakat increased due to increased revenues from the business, trade and agriculture sector [31].

The success of baitul mal management during that period did not only depend on the strategy carried out by Caliph Umar bin Abdul Aziz. The success was also influenced by four main factors that were considered the caliph as a pillar of power. The pillars were the caliph, governor or amir (regent), judges, and Baitul Mal officials. Caliph Umar bin Abdul Aziz has illustrated that these four factors are important for creating a prosperous country. Through a competent caliph, governor or district ruler, judge, and official of the Baitul Mall, successful management of the Baitulmal Fund can be carried out [31].

CONCLUSION

Based on the results of the research that has been conducted Zakat collection practices in West Aceh is based on the regulation issued by the Government of Aceh namely Qanun Aceh Number 10 year 2007 about Baitul Mal. Guided by the Qanun, West Aceh District government issued regulation of the West Aceh Regent Number 6 year 2009 on the establishment of organizational structure Baitul Mal West Aceh Regency. Regulation of the Regent is used as a legality aspect of Zakat collection in West Aceh District. The mechanism of Zakat collection is done by Baitul Mal District West Aceh by accepting or taking directly from Muzakki based on Muzakki notice. In addition, to optimize the collection of zakat, Baitul Mal West Aceh District has collaborated with the Bank indicated by the Government of West Aceh District. While the collection of zakat income of civil servants conducted through UPZ each

agencies/institutions where muzakki work. In order to optimize the collection of zakat in West Aceh, Baitul Mal West Aceh District is getting bored new by conducting socialization and coaching to the Muzakki both directly and indirectly. Dissemination and development is directly conducted by Baitul Mal West Aceh District by coming to the shops, BUMN, plantation and mining companies, which is located in West Aceh District and give a lecture about the obligation of zakat and its function in the Friday prayer pulpit at the time of opportunity given by the mosque administrators. While the socialization is not directly done by installing the billboard and make a movie titled Obligatory Zakat which is uploaded on YouTube. .

Although Baitul Mal West Aceh District has carried out optimal socialization, but the average annual collection realization is still very low, only around 9.1% (estimated 2% of GRDP) or 4.2% (estimated 4.3% of GRDP)) when compared with the estimated average potential of zakat per year. The lack of realization shows that Baitul Mal West Aceh District still has some obstacles in collecting zakat including the lack of public awareness in paying zakat, there are still many muzakki who distribute their zakat privately, there are no regulations that require musicians to pay their zakat in Baitul Mal West Aceh, and the limited budget for socialization and coaching activities as well as improving the quality of human resources in Baitul Mal, West Aceh District.

Herefore, to optimization zakat collection in West Aceh, steps need to be taken as was done by the Prophet, khulafaul rasyidin, and the caliphs afterwards. The first step can be taken by the government by laying a strong foundation related to the regulatory aspects of collecting zakat and can impose sanctions for those who do not want to pay zakat. Second, it can be done by improving the management of zakat management, through increasing honest and professional human resources / amil. The third step is to monitor the behavior of amil who has been given the responsibility to collect zakat and to employ workers to monitor the entry and release of Zakat assets. The fourth step is to stimulate the growth of the trade, agriculture and fisheries sectors as did the Caliph Umar bin Abdul Azis. The last step that is very important is the need for responsibility of the authorities / government in managing zakat assets.

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