



## ANALYSIS OF REGIONAL ORIGINAL REVENUE ACCOUNTING SYSTEM (PAD) OF THE ZAKAT SECTOR AT BPKD NORTH ACEH DISTRICT

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### ABSTRACT

This study aims to determine the Zakat Sector Regional Original Income Accounting System at the Regional Financial Management Board (BPKD) of North Aceh Regency. This type of research is qualitative research. The data used are primary data in the form of interview results and secondary data in the form of financial reports and documents related to the financial data of the zakat sector's own-source revenue (PAD). Data collection techniques used were interviews and literature studies which were then analyzed using descriptive qualitative analysis methods. The results of the study show that the Zakat Sector Regional Original Revenue Accounting System (PAD) at the Regional Financial Management Board (BPKD) of North Aceh Regency has been carried out properly in accordance with the applicable laws and regulations.

Keywords: *Accounting System, Regional Original Income, Zakat.*

### 1. INTRODUCTION

The development of public sector accounting is increasing rapidly in Indonesia along with the reform era in the implementation of regional autonomy. In 1998 the MPR issued a decree number XV/MPR/1998 concerning the implementation of regional autonomy, regulation, division and just utilization of national resources, as well as the balance between the center and the regions within the framework of the Unitary State of the Republic of Indonesia. This policy gives authority to the regions to regulate and utilize the resources they have. The implementation of regional autonomy can improve people's welfare because the development of an area can be adjusted to the potential of each region. Local governments are expected to be able to manage and explore potential sources of local revenue (PAD) they have. Sources of local original income are all receipts obtained from the original regional economy, one of the original regional income is from the zakat sector. Zakat as part of PAD in Aceh is contained in Law Number 18 of 2001 concerning Special Autonomy for NAD, which is then reiterated in article 180 of Law Number 11 of 2006 concerning the Government of Aceh which regulates Baitul Mal and Zakat as part of PAD.

Local Own Revenue (PAD) has an important role because through PAD it can be seen to what extent a region can finance government activities and regional development. The large amount of authority that is given to utilize all the potential it has to advance and prosper the community, is also directly proportional to the obligation to report and be accountable for the management of these resources. Based on the obligation to report and account for the management of owned resources, an accounting system is a necessity for every local government agency to run its accounting system accurately, transparently and can be trusted. Government agencies place financial statements as data containing sources of information for internal and external interests. Financial reports made by government agencies must comply with accounting standards set by the government. Good management of systems and procedures in accordance with established regulations, including according to Permendagri No. No. 59 of 2007 concerning Amendments to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for

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The North Aceh District Government is one of the governments in Aceh Province that is required to implement a local government accounting system. The North Aceh Regency Regional Financial Management Agency (BPKD) as an institution that manages regional finances, especially in terms of receiving local revenue, needs to use an accounting system to prepare and present regional financial reports to provide financial information and facilitate financial management. Implementation of a good accounting system will produce financial reports that are reliable, timely and accurate.

## 2. LITERATURE REVIEW

### 2.1. Understanding of the Accounting System

The accounting system is very important for management, especially those related to financial data. According to Warren, et.al. (2017) the definition of an accounting system is "Methods and procedures for collecting, classifying, summarizing and reporting company financial and operating information". Furthermore, according to Cecil Giles in Mahatmyo (2014) the accounting system is "an accounting information processing system since the data is recorded in certain documents through various systems of division of authority within the company then the data is processed in the media of accounting records until accounting information is produced".

Based on some of the definitions above, it can be concluded that the accounting system is a series of policies, standards or procedures implemented to produce a reliable and timely financial report where the financial information can be used by internal and external parties as a basis for decision making.

### 2.2. Regional Original Income (PAD)

Regional original revenue is a manifestation of the principle of decentralization and is a source of regional income. PAD as a source of regional revenue reflects the level of regional independence. Regional governments are given the authority to explore and manage the sources of regional income they have for the development of their respective regions. According to Afiah, et.al. (2020) Local Own Revenue (PAD) is defined "As a source of regional finance extracted from the respective regional areas and obtained on the basis of regional regulations referring to the applicable laws and regulations".

According to Law Number 33 of 2004 it states that Regional Original Revenue (PAD) is "Revenue obtained by regions collected based on regional regulations in accordance with statutory regulations. PAD aims to give authority to regional governments to fund the implementation of regional autonomy according to their potential. Based on the definition above, it can be concluded that Local Own Revenue is a source of regional finance obtained from the potential resources of each region

### 2.3. Zakat

Zakat is one of the pillars of Islam, and is one of the main elements of upholding Islamic law. The law of zakat is obligatory on every Muslim who meets certain conditions. Zakat is included in the category of worship that has been regulated in the Al-Quran and Hadith, as well as



a social charity. According to Al-Faifi (2017)[5] zakat is "The right of Allah Ta'ala that is given by someone to the poor. It is called "zakat" because it is hoped that it will bring blessings, purification of the soul and growth (wealth) with various kinds of goodness, because it is taken from the word "zakat" which means "growth", "purity" and "blessing".

Qardhawi (2001)[6] Explaining zakat in terms of fiqh means "a certain amount of property that is required by Allah to be handed over to those who are entitled". According to Law Number 23 of 2011 concerning the management of zakat it is stated that zakat is "Asset that must be issued by a Muslim or business entity to be given to those who are entitled to receive it in accordance with Islamic law".[7] Based on some of the definitions above, it can be concluded that zakat is an obligation for every Muslim to spend part of his wealth, with certain terms and conditions that have been determined by Islamic law to be given to those who are entitled to receive it.

### 3. METHODOLOGY

This type of research is qualitative research. Qualitative research is research that produces descriptive data in the form of written or spoken words from people and observable behaviors. Descriptive data is obtained from the results of describing, recording, analyzing and interpreting the conditions that are currently happening which aims to obtain information about the current situation, and see the relationship between existing variables. The data collection technique used was by conducting interviews with related parties, and by conducting literature studies by seeking information from books, research articles and journals, and regulations that apply regarding the regional financial accounting system and zakat. The subject of this study is Regional Original Income (PAD) in North Aceh District, while the object of research is an analysis of the application of the Accounting System and the development of PAD in the Zakat sector at the BPKD of North Aceh District.

### 4. RESULTS AND DISCUSSION

#### 4.1. Analysis of the Zakat Sector PAD Accounting System at the BPKD of North Aceh Regency

The accounting system can work well if the Regional Government can convey the information needed by internal parties and other parties quickly and accurately. The Regional Government is also responsible for providing open and honest financial information to the public in managing the resources entrusted to it, so that the objectives of the accounting system can be achieved. The zakat sector PAD accounting system is a procedure or method used to handle all records related to receiving income from zakat. The receipt of zakat is carried out by the Regional Financial Management Agency (BPKD) of North Aceh Regency, while the Baitul Mal is the agency that manages the distribution process for activities whose sources of funds are from zakat funds.

The Accounting System for Regional Original Income (PAD) for the Zakat Sector at the Regional Financial Management Agency (BPKD) of North Aceh Regency has been running well in accordance with Permendagri No. 59 of 2007 concerning Amendments to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, and Qanun No. 10 of 2018 concerning Baitul Mal. This is reflected in the records made related to the PAD of the zakat sector, the existence of documents used for the receipt and disbursement of zakat, the existence of related parties involved in the PAD of the zakat sector, including the Baitul Mal and other related functions.

#### 4.2. Source of Zakat Sector PAD Revenue

Zakat is a mandatory worship whose benefits can be directly felt by other fellow human beings. Zakat is paid by the owner of the property if the property has reached a minimum limit in a certain amount and within a certain period of time. The sources of zakat funds are basically obtained from muzakki, both from individuals and business entities.

### 4.3. Parties involved in Zakat Sector PAD Revenue

Related parties are responsible parties and are involved in the activities of receiving zakat sector PAD at the Regional Financial Management Board (BPKD) of North Aceh Regency. The parties involved in the receipt of zakat sector PAD at the Regional Financial Management Board (BPKD) of North Aceh Regency are:

#### 1. Regional General Treasurer (BUD)/Regional Treasury

Regional BUD/Kas are parties that receive SPM from each SKPD. Regional BUD/Kas receive Credit Notes that have been validated by the Bank to be submitted to the Reception Treasurer of the Baitul Mal Secretariat of North Aceh Regency. The role of the Regional General Treasurer (BUD)/Regional Treasury in the management of zakat funds includes:

- a. Make deductions for the amount listed on the SPM through a bank that goes directly to the regional treasury account.
- b. Record zakat receipts in the General Cash Book (BKU) based on bank credit notes.
- c. Receiving acceptance accountability reports from the Baitul Mal Receiving Treasurer.

#### 2. Admissions Treasurer

Receiving treasurer is a functional official who is appointed to receive, deposit, administer, and be responsible for regional income money in the context of implementing APBD in SKPD. The Receiving Treasurer has a duty in this activity, namely to prepare and submit Accountability Reports to PPKD as the Regional General Treasurer (BUD).

Table 1.1.  
Zakat Sector PAD Revenue 2016-2020

Year	Professional Zakat			Zakat Mal		
	Target	Realization	More or less	Target	Realization	More or less
2016	10,028,000,000	11,567,729,381	1,539,792,381	20,000,000	15,000,000	-5,000,000
2017	9,883,632,000	12,830,604,211	2,946,972,211	16,400,000	21,335,000	4,935,000
2018	9,486,000,000	13,938,517,485	4,452,517,485	15,000,000	27,638,000	12,638,000
2019	13,138,659,367	15,040,978,476	1,902,319,109.	14,996,000	112,952,000	97,956,000
2020	24,870,100,758	15,061,096,818	-9,809,003,940	92,000,000	70,818,000	-21,182,000

Source: North Aceh District BPKD



Figure 1.1.  
Target and Realization of Professional Zakat

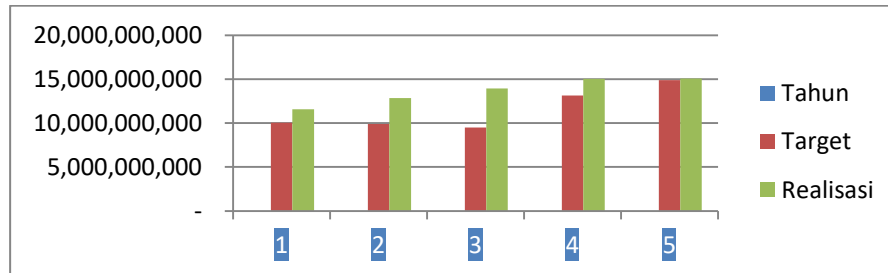
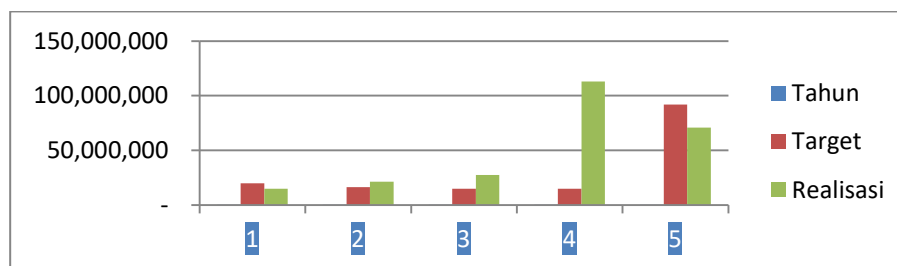


Figure 1.2  
Target and Realization of Zakat Mal



Based on Figure 1.1 and Figure 1.2, in general the implementation of Professional Zakat and Mal Zakat at the North Aceh BPKD Service has increased each year between the target and the realization. This is because muzakki's awareness of the concept of professional zakat and malls is getting deeper, meaning that there is awareness of muzakki in paying zakat so that it will indirectly add to the PAD element of the zakat sector at the BPKD of North Aceh Regency.

## 5. CONCLUSIONS AND SUGGESTIONS

### 5.1. CONCLUSION

Based on the results of the research that has been done, the authors draw the following conclusions:

1. The Accounting System for Regional Original Income (PAD) for the Zakat Sector at the Regional Financial Management Agency (BPKD) of North Aceh Regency has been running well in accordance with applicable laws and regulations, namely the existence of related parties, documents used, accounting records used, and the procedures used.
2. The North Aceh Regency Regional Financial Management Agency (BPKD) receives two types of zakat, namely zakat mal (individual) and zakat Profession.
- 3.

### 5.2. Suggestions

Based on the conclusions above, the authors provide suggestions for the Regional Financial Management Board (BPKD) of North Aceh Regency to further increase the receipt of Regional Original Income (PAD) of the zakat sector originating from Professional Zakat and individual Zakat Mal by continuing to socialize zakat to Muzakki in order to achieve maximizing PAD from the Zakat sector.

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