Management of Zakat to Support Education: National Agency in the Amil Zakat of Jambi Province (Studies in the City of Jambi, East Tanjung Jabung and Batanghari)

Prof. Dr. H. Adrianus Chatib, S.S., M.Hum^{1,} Dr. H. Hidayat, M.Pd^{2,} Dr. H. M. Umar, M.HI^{3,} Prof. Dr. Hapzi Ali, CMA⁴

¹Professor of Islamic Education Management Postgraduate Institute of Islamic Studies STS Jambi, Jambi Indonesia

²Islamic Education Management Doctoral Degree Institute of Islamic Studies STS Jambi, Jambi Indonesia ³Graduate Student Doctoral Program in Islamic Education ManagementInstitute of Islamic Studies STS Jambi, Jambi Indonesia

⁴Professor Graduate Mercu Buana University Jakata Indonesia

Abstract: Zakat management education to support the National Zakat Agency (BAZNAS) in Jambi Province is something noble activities in order to improve the quality of human resources in Indonesia, particularly in the province of Jambi. The purpose this research is to assess: 1) Basic law is used as a reference; 2) The collection and billing zakat; 3) Technical and zakat distribution procedures; and 4) monitoring efforts conducted BAZNAS that charity really empowering for the continuity of education. This study uses a qualitative method or approach (qualitative approach). Analyzed using flow data model (flow model) and engineering data validity wear triangulation data. Results of the study: 1) References legislation pertaining to data collection and the collection of zakat is Q.S, 9: 103 and hadith relating to education, plus the law 38 of 1999. 2) Data Collection and the collection of zakat by BAZNAS; 3) The distribution of zakat reference is Q.S, 9: 60 and hadith concerning zakat. 4) Monitoring is based on Q.S zakat, 50:18; 89:14 and hadith concerning the prohibition of corruption, by BAZNAS in Jambi Province.

I. Introduction

Educational Management wider scope than the teaching that is not only focused on intellectual development will be more emphasis on the process of coaching and personality development of students overall. That is the purpose of education is to change behavior and attitudes of students from negative to positive and be constructive from the destructive, of depraved morals to karimah. From this difference, Charles E. Silberman (2012), explains that teaching is only focused on the business development of the human intellect while education seeks to develop all aspects of human personality. Of the opinions that, Arifin and Rashad concluded that the teaching has been a part of education by quoting the opinion Ki Hajar Dewantara as the Father of National Education said that teaching (Onderwijs) is a portion of the education.

As a system, the education consists of components by Nawawi, components are: 1) educators; 2) students; 3) relations (educational tools); the purpose of education and socio-cultural. In the meantime, according to the education process Bawani that there are three elements that must work together namely: 1) that educate; 2) who are educated and; 3) and educational purposes. Meanwhile, Muhaimin and Mujib explains that the educational components are students, educators, curriculum, and evaluation methods. Somewhat different to the above opinion, Marimba parse termed educational component with educational elements as follows: 1) business that is conscious guidance; 2) the educator or mentor or helper; 3) the existence of the educated or the uneducated; 4) guidance it has a purpose; 5) in activities that are no tools dipegunakan. Another case with Ahmad Tafsir by quoting the opinion expressed by Aminuddin Rashad concluded that if more specific to pandidikan Islam is as set out below.

Islamic education are: 1) Islam (al-maddah material); 2) people who are educated (homo educandum - al-muta'allim) and educational (homo educandus - al-mu'allim); 3) educational goals of Islam (al-ghard min al-tabiyah al-Islamiyya); 4) ways to educate (al-turuq al-tarbiyyah); 5); environmental education (al-bi'at al-tarbawiyah); and 6) evaluation of education (al-taftisy al-tarbawy). So that it reaches the target level, then the manager must pay attention to educational components it as what mentioned above is to be prepared, filled and well executed as expressed by experts in the field of education. In the teachings of Islam, the fund is capital for the success or failure of education: Said the Prophet Muhammad: "give it the laborer his wages before his sweat dried". This next hadith addressed to workers in the broad sense, are also educators (teachers) in particular. Ibn Sina. 989 M as one of the characters in the Ikhwan al-Shofa said that al-ujrah (salary) is a component in education memanaj.

Likewise, al-Ghazali in his book: al-I'tiqad fi al Iqtisad, when explaining the concept of sincerity that a teacher should not be demanding wage in educating salary if it would reduce the sense of sincerity. However, the funds in education can not be separated from the creation of sincerity in educating even if the funds are not the only role in education. The importance of sincerity in teaching, al-Ghazali provides reviews touching the hearts of educators he wrote in his book al-'Ulum Fatihat as quoted by Mahmud as follows: "Human beings are all are going to perish, except the 'alim. People 'alim it was all going hanneur, except those who apply their knowledge. People who apply their knowledge will also disappear, unless people are sincere in charity. "Presumably, in this sincere concept, al-Ghazali stressed should not receive wages, in the sense not to his wages be sanndaran to berkulitas least education.

In the educational components, although not explicitly mentioned by experts in general education, but can certainly fund is one of the important components attached to the other components. Without funding or without a budget, though education can run, but can be expected to meet the constraints in achieving the goal. In a sense, without adequate funding of education undertaken would not work properly. Sources of funds in education there are two types: 1) the budget of the government; 2) contributions or donations from people. So far, after approximately 78 years of Indonesian independence-budget devoted to education is still inadequate. This is evident by the many schools that have not reached the goal of education as required by the Law on National Education System (UUSPN) and the National Quality Education Standards Agency (BSMNP). Even in the last decade, the government increased the education budget to 20% of the state budget, it turns out that figure is still not enough to make education goes well.

Againts funds frompublicDonations, as well as varied and diverse kinds. Among other things that are interesting enough education funding comes from zakat. Zakat as one of the five pillars of Islam which shall be accomplished by the Muslims who are eligible to assets and assets held. How many verses of the Qur'anof the Prophet and the hadith, either in the form of an order and the appeal that give alms among others QS. 2: 43 (aqimu wa wa al-salat al-Zakah atu rka'u ma'a wa al-raki'in) Likewise the Qur'anic verses such as: "Khuz min amwalihim shadaqatan tutahhiruhum tuzakkihim Biha wa" (QS 60:103). Alms, of the Prophet the hadith SAW. There are also very touching, either directly or indirectly, such as: "hashshinu amwalakum bi al-zakat dawwu amradhakum wa bi wa al-Sadaqah 'IDDU al-bala' bi al-du'a" (Hadith History Thabrani); "Ma mana'a qaumun al-zakat ibtalahum illa bi Allah al sintan" (Hadith History Thabrani).

Legislation has also been working to provide the legal basis for fulfillment of charity, among others, Law No. 38 of 1999 on Zakat and pendayagunaannya. So that the sources of zakat bring benefits to the community, then zakat requires setting associated with the object and subject. The arrangement is known as management more specifically referred to the management. According to the law of zakat, manageability consisted of: 1) data collection and the collection of zakat; 2) the distribution or the distribution of zakat funds; 3) utilization and control that these components based on legislation, whether relating to the texts of the Qur'an and hadith as well as national legislation.

Public demand for legislation can not be separated from the fact that the verses of the Koran and Hadith mamaparkan about zakat only global express only. That is, on the management of a technical nature can not be found in the Qur'an and the hadiths mrngenai zakat. Therefore, it is not surprising that things manageability in practice will refer to the interpretation of the scholars. Surely that can not be avoided in this case found to interpretation varied depending on a strict or loose interpretation as a portion of ijtihad that. Thus, in terms of data collection and pengumpulaan zakat, from country to country, as well as between each region are inevitable any difference. The distribution of zakatfromseen, can be known through the QS. At-Tauba paragraph 60. In particular, the distribution of which is directed to education is asnaf seventh digested and interpreted the scholars through fi sabilillah said. Commentators describe in depth fi sabilillah as one part of asnaf the eight, as follows: Fi sabilillah is the way that conveys to the pleased Allah SWT., Either science or charitable perbuatn, then termmasuklah therein educational efforts and interests social and religious, for example for the construction of schools, mosques, Musalla and so forth.

While studying and going to school is mandatory for every Muslim, so zakiah Darajat. Against this sabilillah fi, another expert opinion and outlines as set out below. Mustafa al-Maraghi in his commentary as quoted by M. Ali Hasan that referred to fi sabilillah is the path towards Allah's pleasure, namely those who fought and officers are guarding the border. This understanding was expanded again by Imam Ahmad that referred to sabilillah fi is included sympathize pilgrims, because melaksnakan Hajj is a struggle in the way of Allah. According to Imam al-Maraghi that all related to the public good Muslims can be categorized in the fi sabilillah, both on religious affairs, governance and so on. In contrast, al-Qasimi interpretfi sabilillah not limited to war, but it's more common than the things concerning the benefit of Muslims. In line with this opinion, Sheikh Mahmoud Syaltut say that the use of zakat on behalf of fi sabilillah not only for the sake of war, but the scope is broader, such as setting up hospitals, educational institutions and sebgainya the benefits back to the interests of the Muslims. Opinion of the latter, if ingested in depth, then jihad fi sabilillah in adults can be; urgens even once aimed at combating ignorance through education institutions.

In the city of Jambi, zakat BAZNAS managed by the city of Jambi. Volume zakat both in terms of quantity, distribution and pendayagunaannya increase. Jambi City charity fund amounted to Rp. 520 969 931 in 2010; channeled to education amounting to Rp. 424 168 000. BAZNAS Jambi Starting in 2011 managed by the new management. From 2011 to 2015 there was an increase of zakat, distribution and pendayagunaannya monitored properly. When compared to the state zakat BAZNAS City before and after the year 2010 looks as follows:

	Years	amount	Years	amount (Rp)
	2009	no data / no documents	2010	520.969.931
	2008	no documents	2011	800.131.924,84
	2007	no data	2012	1.122.040.874,41
	2006	no data	2013	1.142.203.001,27
	2005	no documents	2014	1.724.494.297,42
	2004	no documents	2015	1.952.806.814,40
$\mathbf{D}_{A,T}$				

 Table 1: Zakat state in Jambi City BAZNAS before and after year 2010 (in rupiah)

Source: Documents BAZNAS Jambi City in 2010 until 2015.

Likewise, through a document known also that no student data and student in the city of Jambi received financial assistance charity as follows: 1) The year 2010 amounting to Rp. 427.168.000.-; 2) in 2011 amounted to Rp. 415.102.000.-; 3) in 2012 amounted to Rp. 494.077.700.-; in 2013 amounting to Rp. 485 360 000; 2014 number Rp.454.000.000.-; in 2015 the figure remained; but with a different goal.When asked of them, the answer is that the funds donated BAZNAS city of Jambi. In addition, also found a home rehab and school rooms in the city of Jambi originating from zakat funds. Not just for students (elementary, MIS, junior high, MTs, SMA and MA) and students (S1, S2, and S3), an additional honorarium for the teachers found that the 2010 data is released through zakat fund Rp. 12.600.000.- and in 2013, 478 teachers got zakat amounting to Rp. 9.58 million.

Through the preliminary data of the above, it can be seen that there are indications as follows: 1) in terms of objects, zakat increase; 2) terms subject to zakat also experienced a significant development; 3) in terms of the distribution to the field of education that mayakinkan surge compared with the year before 2010; 4) in terms of utilization, targeted to education measurable and more effective and efficient. Besides BAZNAS city of Jambi, the researchers also conducted research in BAZNAS East Tanjung Jabung and BAZNAS Batanghari to see and describe how the management BAZNAS in supporting education and once held the grand tour BAZNAS East Tanjung Jabung provide funding education for students and assistance to and destitute. Likewise with Baznas Batang Regency provides educational grants and aid to the poor.

- The purpose this research is to assess:
- Basic law is used as a reference;
 The collection and billing zakat;
- 2) The collection and billing zakat;
- 3) Technical and zakat distribution procedures;
- 4) Efforts oversight conducted BAZNAS that charity really empowering for the continuity of education.

II. Literature Review

Management is an art work done through others Mary Parker Follett definition in (Ricahrd Barret, 2003). This means thata manager responsible for managing and directing others to achieve organizational goals. Ricky W. Griffin (2006) defines management as a process of planning, organizing, coordinating, and controlling resources to achieve the goals effectively and efficiently. Effective means that the objective can be achieved in accordance with the planning, while efficiently means that the existing task done correctly, organized, and according to schedule. Management not yetan established havedefinition and universally accepted (Robbins at all, 2007). Zakat is required to manage the arts, sciences and management processes in order to run well zakat sensuai with specified targets. Besides, the management of zakat need to perform the function maanajemen begain the process of planning, organizing, coordinating, and controlling resources to achieve the goals effectively and efficiently. In the process of zakat management is the process of social education and a high empathy for sharing with others.

Manager or management in this regard BAZIS manages five main types of resources: 1) man (man); 2) money (money); 3) machine (machine) including other facilities and energy; 4) material (matherial); 5) Information Technology (Information techlogy) including database. Other resources can also be a market (market) and method (method), (Hapzi Ali, 2009: 49). What if BAZIS and all elements can utilize these resources effectively and efficiently it will be easy to achieve the goal 'organizations. Zakat is derived from an Arabic word derived from a root word-yazku zaka-zakatan. Etymologically the word zaka has many meanings including name means growing or fertile, meaningful thaharah holy or clean, and also barakah means blessing. While the, zakat means the delivery of certain assets to those who Berbak accept with certain conditions. But of

the many meanings of the usual alms popular interpreted by purification or cleansing. Because it command to the purpose of cleans or purification of wealth (Hasbullah Bakry: 1998). According to al-Isfahany, said zaka also means expanding and growing, because it also means something zakat human excluded from the right of God to the needy, the implementation of which is expected to cleanse the liver culprit. (Al-Raghib al-Isfahany, tt). The definition in accordance with the understanding expressed by Sayyid Sabiq, he says, charity is the name for the human treasure removed from the right of God to the needy. Called zakat, because he has a blessing, liver cleanser, and development of the a goodness(Al-Sayyid Sabig, tt.)

Terminology zakat isworship in Islam identical with one important, which is submission to the property by a certain percentage entitled to receive under certain conditions, which are included in the circle entitled to receive zakat. The jurists agree that Zakat is a gift of property (mandatory) on a special treasure for the special in special time anyway. The notion explained that the charity has in the implementation of technical rules that must be known. (Anomin: 1983). Al-Mawardi in their understanding of charity as the name or designation of certain things like making certain of the assets, groupsaccording to certain properties to be given to certain. While al-Syaukani in Nail al-Awthar, defines charity as giving a piece of property that has come nisabnya to the indigent and others, without any hindrance syar'i that prohibits doing so.

Zakat in Islam occupies an important position in the strata of Islamic worship are required if a believer has met the limits of the obligation to tithe (reaching nisab and hawl). Even zakat is one of the five pillars of Islam, the creed, prayer, fasting, zakat and hajj. Is mentioned in a hadith of the Prophet: "From Ibn Umar: The Messenger bersada: Islam is built on five joints: watch and believe that there is no God except Allah and Muhammad is the Messenger of Allah, establish regular prayer, issued alms, pilgrimage to the House, and fasting in Ramadan" (HR. Muttafakun alaih). In the Qur'an the word zakat is mentioned 32 times, and two times juxtaposed with the obligation of prayer. (Salim Bahreisy: 1972). In the QS Al-Baqarah, verse 43, for example, asserted: "And be steadfast in prayer and give alms and ruku'lah you with those who bow" (QS. Al-Baqarah: 43). Furthermore, in the same sura verse 110 Allah reaffirms the obligation of zakat along with prayers: "Establish the prayer, people and any good that you try for yourself will be rewarded by Allah. Verily Allah sees what you do "(Qur'an, al-Baqarah: 110). Similarly in the QS An-Nur, verse 56, re-affirmed: "And be steadfast in prayer, pay the poor alms, and obey the blessed" (QS. Al-Baqarah: 56).

Muzakki are people who are entitled or obliged to pay zakat, as excess properties. According to 'Abd al-Khaliq al-Nawawi muzakki have six conditions, namely Muslims, independent, have a perfect treasure and reach nisab, property held free of basic needs muzakki, treasure reaches a year old, intelligent and baliqh. (Abd al-Khaliq al-Nawawi: tt.) Taha Abdul al-Afifi set ten conditions muzakki, namely: Islam (not infidels and apostates), baliqh and reason (except for zakat agriculture and nature), independence, ownership of property was perfect, treasure achieve nisab, treasure achieve hawl (for treasure shaped gold, cattle, and commerce), property held even nisab on both ends hawl, knowing the obligation of zakat, zakat (except plants) free of debt, and their ability to pay zakat. (Taha Abdullah al-'Afifi: 1987).

There are eight asnaf which mendaptkan zakat as follows: Fakir, an impoverished people very miserable lives no possessions and power to meet their needs. In this case a fakir is a person who does not have a business to make ends meet because of an obstacle, such as physical barriers or other. Poor, is a person who is not quite livelihood through work done. Poor people can be said to be better off than the indigent. That isAmil zakat, those who were given the duty and authority to collect and distribute Zakat. Usually they are people who appointed the government or an organizational entity to menpegawaisi zakat collection to distribution. Mu'allaf, are infidels who are expected to convert to Islam or are expected to be lured to Islam, in this case including the people who are new to Islam whose faith is weak. People are expected to help in various Islamic activities can also be categorized as mu'allaf. Riqab is to free a slave, including in terms of penetrating someone who is in a prisoner of war. Gharimin, namely the debtor's interests is not ma'siat, but was unable to restore. In this sense those who are in debt to the public good can also be categorized as gharimin, although he has the ability to pay. Fisabilillah, which for the purposes of jihad to establish the religion of Allah, among scholars there that incorporate a variety of interests to the public good as fi sabilillah, such as the establishment of public facilities, institutions, schools, hospitals and others. IbnuSabil, that is, those who were on their way not to ma'siat and have difficulty in traveling because it ran out of supplies. (Muhammad Ali al-Shabuny: 1986).

According to Rashid Rida, said amil zakat, as embodied in the QSAI-Tawbah verse 60 means: those assigned by the priest or the government or its representatives to carry out the collection of zakat (al-jubat), as well as storing or maintaining Harat zakat (al-hazanah), including herders (an animal livestock results zakat) and officer administration. They are all made up of Muslims. (Muhammad Rashid Rida: 1368 H). A 'amil have status as a government employee, was loosened by Abu Zahrah as quoted by M. Quraish Shihab. Amil zakat according to Zahrah Ab are those who work to cultivate charity, collecting, counting, looking for people who need (mustahiq zakat), and distributed to those who deserve Zakat. (M. Quraish Shihab: 1992)

Based zakat can only form of community organization that is supervised directly by the government, as well as charitable organizations BAZNAS in areas supervised by the local government. Al-Qardlawi elaborating bahw zakat everyone involved or participate actively in zakat management organizations, including the person in charge, charities, charity distributor, treasurer, section secretariat and so on. Al-Qardlawi also recommends that the amil zakat can be controlled directly by the government or at least involve a priest-even though it was not wajibyang can be a guarantor that the activities carried out well. (Yusuf al-Qardlawi: Cet. All VI)

III. Research Methods

This research is a field research using qualitative research methods or approaches (qualitative approach). The focus of attention is centered on the problem of utilization of zakat for productive work carried out on BAZNAS in the province. Setting terkonteks research on BAZNAS in Jambi Province. Selection of setting based on rational considerations, practical, and economical, that BAZNAS in Jambi Province is one of the amil zakat board that has run a productive utilization of zakat. In fact it shows that the selection settings will facilitate researchers in conducting research. Subjects of research will be centered on the board or executive member of the collection, distribution and utilization of zakat supervision on BAZNAS in Jambi Province, the parties most responsible and affect the productive utilization of zakat on BAZNAS in Jambi Province. The subject of research are all the elements of stewardship BAZNAS in Jambi Province and especially those who deal with data collection, the collection, distribution and control utilization of zakat, the alms mustahiq relating to funding education component. The technique of collecting data through observation, interviews and documentation. The data analysis was applied in this research is the analysis of the data model flows (flow model) of data reduction, data presentation and conclusion. To obtain reliable data (trustworthiness), the researchers conducted a technical examination of the validity of data by triangulation data

IV. Results and Discussion

1. Zakat from the perspective of law

Zakat from the perspective of law is berdasarakan naqly nature (Al-Qur'an and hadith) and the legislation in force (Act No. 38 of 1999). BAZNAS city of Jambi, East Tanjung Jabung BAZNAS and regencyBatangHari BAZNASin the arrangement of zakat to fund education refer to the instructions of the Qur'an and Hadith. Even so, it does not mean that the texts of the Qur'an and the hadith directly so foothold; but processed first through the interpretation of experts in the field, so it can be understood and accepted that education funding with the charity are the portion of the eight ashnaf. (Anonymous: 2001). Likewise legislation issued by the Government is also supporting the charity fund can be managed for the benefit of education.

2. Documenting muzakki and collecting zakat

Documenting muzakki and collecting zakat conducted by Badan Amil Zakat in Jambi (BAZNAS city of Jambi, BAZNAS East Tanjung Jabung and BAZNAS Batanghari) is through 90 percent of the Muslim population that fall to the merchants, employers, profesinalgroups, few are life as a farmer. After being then known source of their life and then disseminated them belong to pezakat (muzakki). Muzakkiis approach by bringing employers through recitation/spiritual cleansing, either by sending personnel to the object zakat professional preachers, as well as to invite them into a mass meeting attended by SKPD city of Jambi.

To arouse that Muslim entrepreneurs understand charity as individual and collective obligations can be equated with obligations prayer five times a day. In addition to charity as demands for qualified there are other obligations such as fasting and pilgrimage. Anyone who intelegent their obligations will be a negative effect, both in this world and in the hereafter later.

Zakat is an obligation horizontal (social piety) in order to reduce poverty figures, including educational poverty. Starting from this level of poverty is actually the birth of other poverty-poverty. According to the business BAZNAS City, ways like this to fruition just as targeted. By approaching prospective muzakki where they tried, either professionals or others and their awareness to fulfill the fourth pillar of Islam, has managed to positively sesuari with the planned target by BAZNAS Jambi Province. By the way, before there BAZNAS in Jambi how it works less received a positive response from the community and less effective. Muzakki reluctant mengeluarka charity because charity funds issued muzakki not clear where the distribution or distributed where due to lack of information. Zakat while their muzakki have submitted. This Keyataan according to them erodes confidence in the people or institutions that deal when it zakat. After BAZNAS formed, people see the work report and financial statements that are handled by their clear and transparent, little by little public confidence began to grow. Restoration of public confidence can be evidenced by an increase in zakat funds from 2010 to 2015 (Rp. 500 million to nearly 2 billion by 2015), which by means of the muzakki grows, so does the object of charity which was at first only treasure agriculture and trade , then after Baznas managed by the city of Jambi, the management team can sensitize professional groups to tersintuh fulfill their zakat, alms so that the object expanding its network by itself income zakat funds increased in the city of Jambi.

The collection of zakat by BAZNAS Jambi province with varied ways, namely: 1) came subject to zakat to bring proof of delivery form signed by the parties that are trusted by a team of charities; 2) muzakki himself who handed over to the office of the City Baznas equipped with blank stuffing and delivery receipts role in four (4) to be forwarded to the authorities; even up to the mayor to avoid fraud elements; 3) through the city Baznas account Janbi available at banks trust the Government and people of Jambi.

3. Distribution of Zakat

The distribution of zakat in Jambi Province (BAZNAS city of Jambi, BAZNAS East Tanjung Jabung and BAZNAS Batanghari) is the system: a) record mustahiq both in terms of quantity, educational criteria that need to receive aid charity, whether the rehabilitation of classrooms, purchase of learning infrastructure, scholarships, salaries of teachers / mudim, productive businesses that are closely related education, or the poor who are to send their son / daughter them; b) create a map scale of priorities, who among mustahiq that need to be prioritized (read: the theory of al-AHAM fa al-ham - the priority scale.); c) to be absorbed well into education, BAZNAS Jambi province with educational criteria and selecting those who should receive assistance. The selection results are: 1) the improvement of facilities and infrastructure; 2) support scholarships primary level to the SLA, both public and private; either a religious school or a public school; support scholarships for students of S1, S2 and S3 are derived Jambi city; income support teachers, terutamaa honorary teacher; to honor mudim; for other productive activities related to education kelancaan; d) mapped the areas receiving donations in the field of education, in order that happen equalization; do not accumulate large in the region; while other regions received less attention. The distribution of zakat in Jambi Province has been running well and effectively. Effective means that the objective can be achieved in accordance with the planning, while efficiently means that the existing task done correctly, organized, and in accordance with the schedule (Robbins at all, 2007).

4. Monitoring of the Utilization of Zakat

Supervision of the Utilization of Zakat in Jambi (BAZNAS city of Jambi, BAZNAS East Tanjung Jabung and BAZNAS Batanghari) is a way to control the utilization of Zakat funds corresponding / based on the needs of education in the following ways: 1) monitor and audit the financial statements Baznas city of Jambi by the public auditor terpecaya; 2) investigate and observe the field whether zakat expenditure items for the needs of pendidikkan correspond to reality or not; 3) survey the state of the facilities and infrastructures that receive zakat aid; 4) explore the part of students and students who receive scholarships recorded, whether in accordance with accepted peruntukanya mareka or not; 5) re-check (recheck) the funds disbursed to aid teachers' salaries and mudim, sekligus see craft level teachers; 6) Look around the fittings for students at institutions that receive zakat pendidikkan and mementau utilization.

Thus, zakat on BAZNAS city of Jambi, BAZNAS East Tanjung Jabung and BAZNAS Batanghari to support education in the city of Jambi, namely the presence of direct supervision by the government and awareness of zakat perform their duties with full responsibility and provide guidance to the public about the wisdom and the obligation to pay zakat with the aim of ensuring the implementation of shari'ah zakat properly, there is equity for the recipients, for their good recording system, maintain the honor mustahiq, utilization of zakat can be expanded, not only by individuals but also for the benefit of the public, or to undertakings productive effort to improve education, in addition to the need for education and good experience in the distribution of zakat, able to be responsible for reporting zakat accountable and responsibility and guidance on an ongoing basis after zakat is given to education.

Of the four discussion and review of the above would be that the management BAZIS can walk as was expected, the leaders BAZIZ need to look after the Organizational Culture, Organizational Climate and Leadership Style because this will affect the Organizational Commitment, and also affect the performance of a manager (official) BAZIZ, Nandan Limakrisna , Zulki Zulkifli, Hapzi Ali, 2016 Of the four discussion and review of the above would be that the management BAZIS can walk as was expected, the leaders BAZIZ need to look after the Organizational Climate and Leadership Style because this will affect the Organizational Climate and Leadership Style because this will affect the Organizational Climate and Leadership Style because this will affect the Organizational Climate and Leadership Style because this will affect the Organizational Climate and Leadership Style because this will affect the Organizational Commitment, and also affect the performance of a manager (official) BAZIZ, (Nandan Limakrisna , Zulki Zulkifli & Hapzi Ali, 2016).

V. Conclusions and Recommendations

- **Conclusion:** based on the purpose of this article, the conclusions of the study are:
- 1) Reference legislation pertaining to data collection and the collection of zakat is Q.S, 9: 103 and hadith relating to education, plus the law 38 of 1999.
- Data Collection and the collection of zakat by BAZNAS; in a way; (A) Dissemination wear marketing techniques; (B) Going to the candidates muzakki; (C) Pezakat deposit into BAZNAS; (D) Through BAZNAS and charity accounts on line

- 3) The distribution of zakat reference is Q.S, 9: 60 and hadith concerning zakat, by: (a) Mapping mustahiq candidates; (B) Conduct priorities primarily lead to the improvement of education;
- 4) Monitoring is based on Q.S zakat, 50:18; 89:14 and hadith concerning the prohibition of corruption, by BAZNAS in Jambi Province. Supervision by means of a) internal audit and ekstenal; (B) the inspectorate team down the finances and report; (C) Checking into the field; (D) Exposing the mass media, the financial statements BAZNAS Jambi Province and requested public response.

State zakat on BAZNAS Jambi city is increasing from year 2012-2015 ranging from 1.1 M to 2015 reached 1.952 M. Why during this charity in the city of Jambi still does not meet the expectations that the number of Muslims in the city of Jambi 92.7% was due zakat in Jambi not managed properly. The increase in zakat lately, after I researched is growing due to BAZNAS Jambi been managed well. BAZNAS zakat management by Jambi start collecting the data and collection more efficient and effective, in the city of Jambi zakat funds from year to year has increased, both subject to zakat, or object. When the zakat distributed to education is monitored and supervised by the proper usage BAZNAS Jambi City, then zakat in Jambi city is very supportive of the implementation of education.

BAZNAS East Tanjung Jabung zakat to revenue commencing in January 2015 reached Rp. 760 070 844, - (Sixty Million Seven Hundred Seventy thousand eight hundred and forty-four Rupiah) and has channeled funds to mustahiq included in the provision of education, in aggregate as many as 2,505 people with a total fund of Rp. 551 200 000, - (Five hundred and fifty-one million two hundred thousand rupiah). BAZNAS Batang district for distribution of funds divided zakat distribution and distribution infaq, with details of the distribution of zakat reached Rp. 799 050 000 (Seven hundred ninety-nine million five hundred thousand rupiah) and distribution infaq reached Rp. 112 950 000 (One hundred and twelve million nine hundred fifty thousand rupiah) included in the distribution of zakat and infaq aid for education.

VI. Recommendation

- 1) The Mayor of Jambi in order to make a provision in the distribution BAZNAS Jambi City so it looks how many percent for education, social assistance, surgical and houses of worship as well as relief assistance for the collectors who works as a manager BAZNAS city of Jambi.
- 2) To the board of Jambi city BAZNAS as executor and distribution of funds BAZNAS Jambi City as a good indication of Government Regulation (PP), Regulation of the Minister of Religious Affairs (PMA) and the Mayor's decision. Rekomenndasi to the recipients in order to use the funds BAZNAS Jambi City that has been well received. East Tanjung Jabung District Government and the District of Batang. BAZNAS East Tanjung Jabung and BAZNAS Batang regency.

References

- [1]. Al-Raghib al-Isfahany. tt. Mu'jam Mufradat al-Alfaz al-Qur'an.Beirut: Dar al-Fikr.
- [2]. Al-Sayyid Sabig, Fiqh al-Sunnah. tt. Mesir: al-Namuziyah.
- [3]. Anomin, Ilmu Fiqh. 1983. Proyek Pembinaan Perpegawaian Tinggi Agama/IAIN di Jakarta Departemen Agama.
- [4]. Abd al-Khaliq al-Nawawi, alNizham al-Mali fi al-Islamy, (Mesir: al-Maktabah al-Anju al-Mishriyyah), hal. 197.
- [5]. Anonim, *Pedoman Zakat*. 2001. Jakarta: Proyek Peningkatan Sarana Keagamaan Islam, Zakat dan Wakaf. Al-Qur'an and Translations, (Jakarta: Yayasan Translators and Pentashih al-Qur'an), 1999
- [6]. Abd al-Khaliq al-Nawawi, al-Mali alNizham fi al-Islamy. Egypt: al-Maktabah al-Anju al-Mishriyyah. 1997.
- [7]. Abdul Adhim bin Abdul al-Munziry Qawy, al-Targheeb wa al-Tarheeb, (trans.) Salim Nabhan, Surabaya: rp., 1993, Juz. 3.
- [8]. Abddu al-Hadi, Hamdi Amin, al-Fikr al-Idary al-Islamy wa al-Muqaran al-Usul al-'amma, (Cairo: Dar al-Fikr al-Arabi), 1976
- [9]. Abdurrahman al-Jazairi, al-Fiqh 'ala al-Arba'ah-Madzhahib, tt., Volume I.Abu Abd Allah Muhammad ibn Isma'il al-Bukhari, Sahih Bukhari juz 12 (Mauqi'u al-Islam: the Software Maktabah Samilah., 2005.
- [10]. Abu Ahmadi, Teaching and Learning Strategy.Bandung Faithful Reader. 2005.Abu Muhammad al-Hasan ibn Mas'ud Baghawi, mu'alim al Tanzil juz 8. Dar Tayyibah lin Nasr: In Software Maktabah Samilah. 2005.
- [11]. Ahmad Ibrahim Abu sinin, Management Sharia; A Historical and Contemporary Studies, trans. Dimyauddin Djuwaini. Jakarta: PT. King Grafindo Persada. 2006.
- [12]. Al-Dhahyan, Ibrahim Abd al-Rahman, al-Idarah fi al-Islam: al-Fikr wa al-Tathbiq, (Jeddah: Dr al-Syuruq), 1986
- [13]. Ali Yafie, Fiqh Initiating Social: From Problem of Environment, Insurance until brotherhood. Bandung: Mizan. 2005. Anonim, 2016. Document BAZNAS city of Jambi.
- [14]. Anonim, 2016.Documents BAZNAS Kab.Tanjung Jabung Timur and Batang. Bukhari M., et al, principle-the Principles of Management. Yogyakarta: Aditya Media. 2005.
- [15]. Caryle P. Haskin, 2010. The Carnegie Institute in Washington. "After 60 years of observation and study, I still marvel at how sophisticated the ants' social behavior. Ants are wonderful models for use in studying the roots of animal behavior."
- [16]. Charles E. Silberman (2011), Margalit Fox, Who Wrote About Racism in the U.S., Dies at 86", *New York Times*, 13 February 2011
- [17]. Didier Hafidhuddin, Zakat in the Modern Economy, Jakarta: Gema Insani Press. 2002.
- [18]. Decision of the Director General of Taxation Number KEP.163 / PJ. / 2003 on the treatment of Zakat on Earnings in the Calculation of taxable income.
- [19]. Director General of Islamic Guidance, Al-Qur'an and translation. Jakarta: Kementriaan Religious Affairs. 2012.Djumransjah Indar, Educational Planning. Surabaya: Works Abditama, 1995. Griffin, R., 2006. Business, 8th Edition. NJ: Prentice Hall.
- [20]. Hunter, Shireen; Malik, Huma; Senturk, Recep, 2005. Islam and Human Rights: Advancing a U.S.-Muslim Dialogue.Center for Strategic and International Studies, 2005.

- [21]. Hapzi Ali, 2009, Sistem Informasi Manajemen, Berbasis Teknologi Informasi. ISBN : 978-979-19304-8-2, Hasta Cipta Mandiri, Yogyakarta.
- [22]. Hasbullah Bakry. 1998. *Pedoman Islam di Indonesia*. Jakarta: UI-Press, Ibn Jarir al-Tabari, Tafsir Jami 'al-Bayan fi ta'wil al-Qur'an, juz 23. Mauqiu Majma' al-Mulk: the Software Maktabah Samilah. 2005.
- [23]. Isma'il al-Kahlani as-San'ani, subul al-Salam, Bandung: Dahlan, tt., M Juz II. John L. Esposito ed., 2009. The Oxford Encyclopedia of the Islamic World. Oxford University Press.
- [24]. Jalaluddin Rachmat, Islam Actual: Reflections A Muslim scholar, Bandung: Mizan. 1991.
- [25]. Jawahir Tanthowi, Elements of Management According to the teachings of the Qur'an. Jakarta: Pustaka al-Husna. 1983.
- [26]. Lexy J. Moeleong, Qualitative Research Methodology, Bandung: Youth Rosdakarya. 2013.
- [27]. Louis A. Allen, Management and Organization. See: IPNU, Paper: Management of the Islamic Perspective. Kraksaan: IPNU. 2008.
- [28]. Muhaimin, et al., Management Education, Application in the Development Plan Formulation School / Madrasah, (Jakarta: Kencana Prenada Media Group), 2011.
- [29]. M. Quraish Shihab, "Grounding" al-Qur'an: Function and Role of Revelation in Public Life, Bandung: Mizan. 1992.
- [30]. M.Ahmad Abdul Jawwad, Management Messenger; Free Success Self and Oerganisasi, trans. Khozin Abu Faqih. Bandung: PT Cipta Media Syamil. 2006.
- [31]. Malay S.P. Hasibuan, Basic Management, and Problem Definition. Jakarta: Earth Literacy. 2009.
- [32]. Miftah Thoha, Organizational Behavior Basic Concepts and Applications. Jakarta: PT. King Grafindo Persada. 2005.
- [33]. Mohyi Ach., Theory and Organizational Behavior. Malang: UMM Press. 2009.
- [34]. Muhammad Abu Zahrah, (trans.) Ali Zawawi, Zakat in Social Perspectives, Jakarta: Pustaka Firdaus. 2008.
- [35]. Muhammad Ali al-Shabuny, Rawa'iu Tafsir al-Bayarn father min al-Ahkam al-Qur'an and Beirut: Alim al-Kitab, 1986, the section I.
- [36]. Muhammad Faiz al-Math, Hadith 1100 Terilih: Rays Aajaran Muhammad, Jakarta: Gema Insani Press, 1991... Muhammad Fu'ad Abd al-Baqy, al-Mu'jam al-Mufahras li Alfaz al-Qur'an al-Karim, Beirut: Dar al-Fikr, 1992.
- [37]. Muhammad Rashid Rida, Tafsir al-manar, Egypt: Al-Manar, 1368 H.
- [38]. Muhammad Ali al-Shabuny. 1986. Rawa'iu al-Bayarn Tafsir Ayah al-Ahkam min al-Qur'an, (Bairut: Alim al-Kitab, juz I.
- [39]. Muhammad Rasyid Ridha, 1368 H. Tafsir al-manar, Mesir: al-Manar, jilid 10.
- [40]. M. Quraish Shihab. 1992. MembumikanAl-Qur'an: Fungsi dan Peran Wahyu dalam Kehidupan Masyarakat. Bandung: Mizan.
- [41]. Muslim al-Hajaj, Sahih Muslim, the section 10 (Mauqi'u al-Islam in the Software Maktabah Syamilah, 2005), 122, Hadith no.3615. See also al-Thabrani, Mu'jam al-Kabir, the section 6 (Mauqi'u al-Islam In Software Maktabah Syamilah, 2005), 427, hadith no. 6970.
- [42]. Mustafa al-Maraghi, Tafsir al-Maraghi. Cairo: Mustafa Babil Halabi, 1966. juz 4.
- [43]. Muhammad Rashid Rida, Tafsir Al Manar. Beirut: Daar al Ma'rifat, t.th.
- [44]. National Education System Number.20 of 2003 and the National Education Standards Agency (BSNP).
- [45]. Nandan Limakrisna, Zulki Zulkifli, Hapzi Ali, 2016, Model of Employee Performance : The Empirical Study at Civil Servants in Government of West Java Province, International Economic Research (IJER) © Serials Publications 13(3), www.serialsjournal.com, ISSN: 0972-9380, **Terindex Scopus** 0.123 (Q3), New Delhi, Vol. 13, No. 3, page [707-719], Nana Fattah, Education Management Platform. Bandung: PT Youth Rosdakarya. 2004.
- [46]. P. Bearman ed., 2012. Encyclopaedia of Islam, Second Edition. Brill Online.
- [47]. Qurraish Sihab, Grounding Koran. Bandung: Mizan, 1994.
- [48]. Robbins, Stephen dan Mary coulter, 2007. Management, 8th Edition. NJ: Prentice Hall.
- [49]. Richard Barrett, 2003. Vocational Business: Training, Developing and Motivating People by Business & Economics Page 51.
 [50]. Salim Bahreisy, Riadlus Shalihin, Bandung: al-Ma'aarif. 1972.
- [51]. Samsyu al-Din al-Qurtubi, Jami 'al-Bayan al-li Ahkam al-Qur'an, al-juz 1. Mauqi'u Tafasir: In Software Maktabah Samilah 2005.
- [52]. Sayyid Mahmud al-Hawary, Idarah al-Asas wa al-Usul al-Ilmiyah. From al-Pole: Egypt, 1976.
- [53]. Sayyid Sabiq, Fiqh al-Sunnah and Beirut: Dar al-Fikr, 1998 Volume I.
- [54]. Sulistiyorini.Islamic Education Management. Surabaya: Elkaf. 2006_____ 2014.And Muhammad Fathurrohman, Essence of Islamic Education Management, Improve Quality Management of the Institute for Islamic Education, (Yogyakarta: The patio).
 [55] Solim Pabroisy, 1072, *Bindlug Shalibin*, Pandung of Mo'aorif.
- [55]. Salim Bahreisy. 1972. *Riadlus Shalihin*. Bandung: al-Ma'aarif.
- [56]. Thaha Abdullah al-'Afifi. 1987. Haq al-Saili wa al-Mahrum, (Terj), Zaid Husein al-Hamid. Jakarta: Dar al-Fikr.
- [57]. Taha Abdullah al-'Afifi, al-Haq wa al-Mahrum Saili, (trans), Zaid Hussein al-Hamid, Jakarta: Dar al-Fikr, 1987.
- [58]. Tim Lecturer Indonesia University of Education Educational Administration, Educational Management. Bandung: Alfabeta, 2014. Cet. 7th.
- [59]. Undang-undang No. 38 tahun 1999 Pengelolaan Zakat.Yusuf al-Qardlawi, Fiqh al-Zakat.Beirut: Dar al-Qalam. Cet. ke VI.