

ABSTRAK

IMPLEMENTASI PRINSIP GOOD AMIL GOVERNANCE DI BADAN AMIL ZAKAT NASIONAL (BAZNAS) DAERAH ISTIMEWA YOGYAKARTA

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Prinsip *Good Amil Governance* merupakan sebuah sistem manajemen tata kelola untuk Lembaga Pengelola Zakat (LPZ) dalam menciptakan pengelolaan dana Zakat, Infak dan Shadaqah (ZIS) secara sehat dan benar. Instrumen dari prinsip tersebut terdiri dari *transparency, accountability, responsibility, independency, fairness, integrity, reliability, competence, dan reputation*. Lembaga Pengelola Zakat (LPZ) harus mampu menerapkan prinsip-prinsip tersebut dengan sangat baik, sebagai upaya dalam memberikan kepuasan dan meningkatkan kepercayaan bagi para *stakeholder* (muzakki), bahwa dana Zakat, Infak dan Shadaqah (ZIS) yang mereka berikan, manfaatnya dapat dirasakan oleh seluruh penerima bantuan (mustahik) dengan benar dan maksimal.

Dengan penerapan prinsip *Good Amil Governance (GAG)*, diharapkan dapat membuat permasalahan yang dihadapi oleh Lembaga Pengelola Zakat (LPZ) akan semakin berkurang, meningkatkan kepercayaan publik, penghimpunan dana Zakat, Infak dan Shadaqah (ZIS) lebih maksimal, dan distribusi target semakin lebih tepat serta bermakna bagi mereka yang berhak menerimanya. Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis implementasi dari prinsip *Good Amil Governance* di BAZNAS Daerah Istimewa Yogyakarta. Menggunakan metode penelitian deskriptif kualitatif dengan pengumpulan data dan informasi dari hasil wawancara dan dokumentasi, yang kemudian dianalisis dengan metode reduksi data, penyajian data dan verifikasi. Hasil penelitian menunjukkan bahwa secara keseluruhan semua instrumen dari prinsip *Good Amil Governance (GAG)* telah diterapkan dengan kategori baik pada BAZNAS Provinsi Daerah Istimewa Yogyakarta. Walaupun demikian, dalam implementasi pada setiap instrumen dari Prinsip *Good Amil Governance (GAG)* tersebut masih terdapat kendala yang harus dihadapi secara kompleks oleh BAZNAS Daerah Istimewa Yogyakarta.

Kata kunci: Zakat, Lembaga Pengelola Zakat (LPZ), *Good Amil Governance*

ABSTRACT

IMPLEMENTATION OF GOOD AMIL GOVERNANCE PRINCIPLE IN THE AMIL ZAKAT NATIONAL AGENCY (BAZNAS) SPECIAL REGION OF YOGYAKARTA

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The Good *Amil* Governace Principle (GAG) is a governance management system for the *Zakat* Management Institution (LPZ) in creating healthy and correct management of *Zakat*, *Infaq* and *Sadaqah* (ZIS) funds. The instruments of this principle consist of Transparency, Accountability, Responsibility, Independence, Fairness, Integrity, Reliability, Competence, and Reputation. *Zakat* Management Institution (LPZ) must be able to apply these principles very well, as an effort to provide satisfaction and increase trust for stakeholders (*muzakki*), that the *Zakat*, *Infaq* and *Sadaqah* (ZIS) funds they provide, the benefits can be felt by all recipients of assistance (*mustahik*) correctly and optimally.

With the application of the principle of Good *Amil* Governance (GAG), it is expected that the problems encountered by the *Zakat* Management Institute (LPZ) will be increasingly reduced, increasing public trust, collecting *Zakat*, *Infaq* and *Sadaqah* (ZIS) more maximally, and the distribution of targets more precisely and meaningful for those who are entitled to receive it. The aim of the study is to analyze the implementation of the Good *Amil* Governance (GAG) Principle in BAZNAS at Special Region of Yogyakarta. This research used descriptive qualitative research methods by collecting data and information from interviews and documentation, which were then analyzed using data reduction methods, data presentation and verification. The results of the study showed that all instruments of the Good *Amil* Governance (GAG) Principles were implemented in a good category to BAZNAS of the Special Province of Yogyakarta. Nevertheless, in the implementation of each instrument of the Good *Amil* Governance (GAG) Principle, there were still obstacles that must be encountered hardly by the BAZNAS at Special Region of Yogyakarta.

Keywords: *Zakat*, *Zakat* Management Institution (LPZ), *Good Amil Governance*

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