

GOOD AMIL GOVERNANCE IN ZAKAT MANAGEMENT IN WEST SUMATRA



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Abstract

Good Amil Governance is needed in the management of zakat. The performance of zakat management by all BAZNAS in West Sumatra during the 2021-2022 period is still quite good. This performance needs to be improved by paying attention to the application of good amil governance in zakat management. The purpose of this study is to evaluate the extent of the application of good amil governance in zakat management, and the extent to which the relationship can be measured. The research uses a mixed-methods approach. Data collection techniques used documentation, questionnaires, and in-depth interviews. Data sources come from secondary, and primary data. The object of research is all BAZNAS in West Sumatra Province with 193 amil zakat respondents selected by total sampling technique. Qualitative descriptive analysis describes the extent of the implementation of good amil governance in zakat management, and regression analysis measures the relationship between the two. The research findings explain the application of good amil governance in the management of zakat in all BAZNAS in West Sumatra is quite good with a value of 0.42 (42%). Both have a positive influence relationship with a value of 45.7%, and the rest is influenced by other variables such as the availability of financial resources, the level of technology use, the level of *muzzaki* trust in zakat institutions, and local cultural values. This research provides an understanding of the importance of implementing good amil governance in zakat management to achieve goals.

Keywords: Good Amil Governance, Principal Principles of Zakat, Zakat Management

INTRODUCTION

Zakat represents one of the fundamental pillars of Islam, and it serves as a mandatory obligation for Muslims in worshipping to Allah Swt. QS Al-Baqarah (2) verse 43 and At-Taubah (9) verse 60 confirm that zakat is an obligation and responsibility ordered by Allah Swt to help the poor and those entitled to receive zakat. The obligation to pay zakat not only contributes to the improvement of Muslim religiosity but also has a significant impact on the social and economic aspects of society (Hakim, 2020; Pusparini, 2021; Fatha, A., & Pahlevi, 2023).

In the social and economic context, zakat has a role in reducing economic inequality and poverty by functioning as a wealth redistribution tool (Ayuniyyah, et.al, 2022; Lawal, M., & Maidoki, 2022). In the short term, Zakat plays a significant part in assisting the less fortunate in meeting their fundamental requirements. and gain access to better education and health services. (Majed, A., & Redzuan, 2023) (Muhammad, A. A., et.al, 2023). In the long run, zakat has a role in economic empowerment. Through zakat, the poor have the opportunity to invest in micro-enterprises, improve their skills and obtain working capital to develop their business so that they can increase their income in the future (Hamidah, R. A, et.al, 2021).

The function of zakat as a wealth redistribution tool will be more effective when it is managed productively, systematically, professionally, and structured by zakat management institutions (Al-Arif, 2010; (Asman, A., & Ahmed, 2023). QS. At-Taubah (9) verse 103 confirms that zakat is stated to be taken from some of their wealth to cleanse and purify the soul of the owner, and the prayer said by the recipient of zakat is a source of peace of mind. In Islamic history, the person who has the authority to collect zakat is called *amil zakat*, also known as *ulil amri* or leader (Kathir, 2019; Damayanti, R., et.al, 2023).

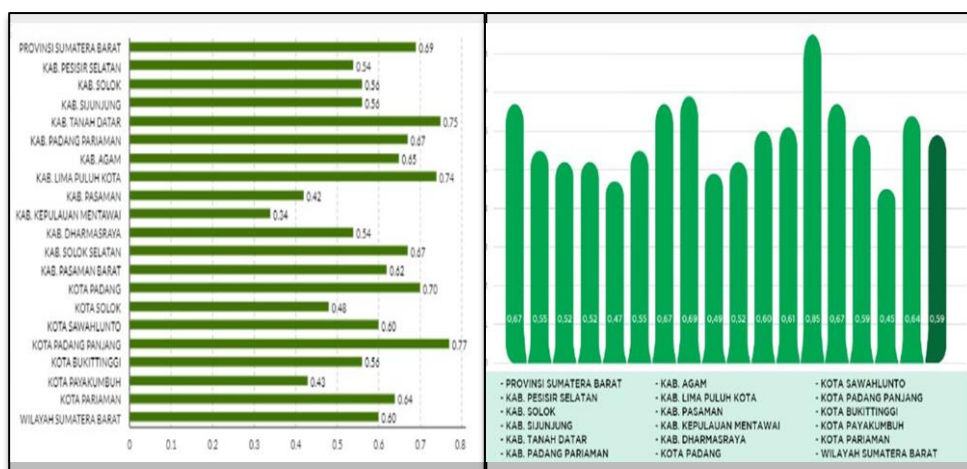
In Indonesia, zakat management operates within the framework of a partial voluntary system, where zakat is not yet an obligation regulated by national law, but is considered as a religious obligation only (Beik, 2016) (Achmad, N., & Handayani, 2022). According to this system, zakat is jointly managed by the government through an *amil zakat* authority institution called Badan Amil Zakat Nasional (BAZNAS). BAZNAS

implements zakat management in Indonesia based on the principles of Islamic law, trustworthiness, benefits, justice, legal certainty, integration, transparency, and accountability, and is guided by good amil governance. (Santoso, 2021; Ninglasari, S. Y., et.al, 2023) for the purpose of enhancing the efficiency and efficacy of zakat administration as well as realising the social welfare of the community and poverty alleviation (*UU RI No 23 Tahun 2011 Tentang Pengelolaan Zakat*, 2011) (Nurhadi, 2019; Asman, A., et.al., 2023).

Zakat management in West Sumatra, as in other parts of Indonesia, is conducted by BAZNAS with the same method and purpose. All BAZNAS in West Sumatra are responsible for all aspects of zakat management, including collection, allocation, utilization, and reporting and transparency related to zakat management. (*UU Zakat Nomor 23 Tahun 2011 Pasal 3, Tentang Tujuan Pengelolaan Zakat*, 2011). Observing the zakat management performance of the entire BAZNAS in West Sumatra which is assessed using the National Zakat Index version 2.0. (IZN 2.0) (Puskasbaznas, 2020; Elvira, 2022; Alfian, A. M., et.al, 2022) for the 2021-2022 period is quite good with scores of 0.6 and 0.59 (Figure 1). There is no enhancing zakat's performance management in 2022, even a decrease of 0.1 points. One of the factors that affect the performance of zakat management is the implementation of good amil governance in zakat management. The performance of zakat management that is still not good This is expected because all the main principles of good amil governance in zakat management have not been fulfilled (DEKS Bank Indonesia – P3EI-FE UII, 2016; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023)

Figure 1.

Performance of Zakat Management by BAZNAS in West Sumatra 2021-2022 Period



Source : (Puskasbaznas, 2022)(PuskasBAZNAS, 2023), 2023

The main principles of good amil governance are designed to encourage transparency, accountability, responsibility, independence, justice, and a culture of law in the decision-making process and implementation of zakat management. (Santoso, 2021). The implementation of BAZNAS' core principles of amil governance in West Sumatra will have an impact on improving the performance of zakat management, ensuring that zakat provides tangible benefits to people in need, addressing social and economic issues, and strengthening public trust in BAZNAS (Beik et al., 2017; Maulana, H., & Zuhri, 2020; Santoso, 2021; Wijayati, 2021; Fitriyah, 2022).

Research and discussion on the study of good amil governance has become a major concern in Islamic literature in recent years. However, there are still few that focus on measuring the practice of the main principles of good amil governance and linking it to zakat management. Previous research has examined good amil governance, but tends to focus more on its application without delving into the measurement of its practices (Maulana, H., & Zuhri, 2020; Wijayati, 2021; Fitriyah, 2022), terfokus pada mitigasi risiko (Hartono, N., & Kholiq, 2021), evaluate the factors that influence the executing sound amil governance... (Yolanda, F., et.al, 2020), amil psychology (Abdullah, Z., et.al, 2019), and good amil governance review (Shikur, A. A., & Maysyaroh, 2023). By referring to this

literature review, research on the application of good amil while looking at its relationship with zakat management has the potential to make a new contribution to Islamic literature.

In addition to contributing to Islamic literature, significant contributions can also be felt by various parties involved. For BAZNAS in West Sumatra, this research provides important guidance on the implementation of good amil governance in zakat management, so as to ensure the achievement of the objectives of zakat fund management. The local government of West Sumatra can also utilise the findings of this research to formulate more effective policies related to zakat, as well as collaborate with BAZNAS to achieve better social and economic goals. The private sector has the opportunity to establish sustainable partnerships with BAZNAS, which can support social and economic initiatives. The community can also gain a deeper understanding of zakat and actively participate in programmes aimed at improving their welfare. Overall, this research has the potential to bring positive changes in zakat management, supporting the alleviation of social and economic problems, and provide significant benefits to the people of West Sumatra and other stakeholders.

Due to the increasing complexity and significance of zakat management in West Sumatera, it is important for BAZNAS and other stakeholders to understand the core principles of good amil governance, and ensure that zakat management practices comply with these principles and know the extent to which they relate to zakat management. This is the key to success in achieving the objectives of zakat management. (Santoso, 2021). Therefore, The primary aim of this research is to assess the execution of good amil governance in zakat management, as well as to understand the extent of its relationship with zakat management with BAZNAS in West Sumatra as the main focus of the research.

REVIEW OF LITERATURE

Zakat Management

Zakat management involves a sequence of activities such as planning, implementing, controlling the collection, distribution, utilisation, as well as reporting and being accountable for the implementation of zakat. This management approach is In accordance with Islamic jurisprudence, integrity, advantages, fairness, legal assurance,

integration, transparency, and accountability, as well as complying with the principles of good amil governance. The aim is to improve the performance of zakat management in the hope of increasing the efficiency and effectiveness of zakat management, improving social welfare and reducing poverty (*UU RI No 23 Tahun 2011 Tentang Pengelolaan Zakat, 2011; (PP Nomor 14 Tahun 2014 Tentang Pelaksanaan UU Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat, 2014)*)

Planning, implementation, and control of zakat collection function in accordance with Zakat Law No 23 Year 2011 and PP No 14 Year 2014 are key steps to ensure the performance of zakat management. Zakat management institutions must develop a zakat collection plan that includes strategies, targets, and collection programmes that are oriented towards zakat policies and mustahik needs. (Akbar, A., & Zen, 2022; Syamsuri, S., et.al., 2022). Zakat management institutions should collect zakat from various sources, such as individuals, companies, and institutions that have zakat obligations. Cooperation with other parties can be enhanced to improve the results of zakat collection. In addition, maintaining a high level of transparency and accountability during the collection process is very important, including providing clear disseminating information to the public regarding the utilization of zakat funds (Sumrowi, 2022; Riduwan, et.al, 2023). Zakat management institutions need to have strict internal controls to reduce the risk of misuse of zakat funds. This involves establishing strict policies, procedures and systems, as well as engaging independent auditors to conduct audits of zakat funds. The government also plays an important role in monitoring the implementation of the Zakat Law and other legal regulations to ensure compliance with legal provisions and the ultimate purpose of collecting zakat, which is to help those in need. This will ensure that zakat functions effectively in reducing social inequality and improving social welfare and reducing poverty (Anggreini, A., et.al, 2023).

Planning, implementation, and supervision in the allocation and application of zakat hold significant importance. steps in regulating and ensuring the performance of zakat management. Zakat management institutions must make a plan that is based on the principles of zakat policy and the needs of mustahik, and serves as a guide for zakat institutions to distribute funds wisely and in accordance with their social objectives

(Karimullah, S. S., et.al, 2023). The implementation of distribution and utilisation involves the process of distributing zakat to mustahik. Transparency in the distribution process is essential, and zakat management institutions must ensure that zakat funds reach mustahik in an efficient and fair manner (Hassan, M. K., & Muneeza, 2023). Controls should include careful supervision and auditing of the zakat distribution and utilisation process. Zakat management institutions must implement strong internal controls to prevent misuse of zakat funds, and also cooperate with independent auditors to ensure accountability in the management of these funds. The government also has an important role in monitoring that zakat management institutions remain compliant with applicable laws and regulations (Hamidah, R. A., et.al, 2021). Therefore, the distribution and utilisation of zakat is expected to result in a favorable outcome by decreasing social disparities and enhancing the well-being of mustahik (beneficiaries).

Reporting and accountability in zakat management, in accordance with Zakat Law No 23 Year 2011 and Government Regulation No 14 Year 2014, is an important stage to maintain transparency. Zakat management institutions are required to prepare an annual report covering the sources and uses of zakat funds, and the report must be provided to the government and the public. Accountability involves the duty of ensuring that zakat funds are used in accordance with the law and its social purpose, and the responsibility to explain and address any problems that may arise in the management of zakat funds. It aims to maintain public trust and ensure that zakat actually provides assistance to the needy (Asmuin, 2023; Ilmi, A. W., et.al, 2023).

Good Amil Governance and Zakat Core Principles

Good amil governance is an important system and practice in managing zakat. Its purpose is to ensure that zakat management complies with applicable laws and sharia principles. In the context of zakat management, this system includes six main principles, including transparency, accountability, responsibility, independence, fairness, and a culture of law (Santoso, 2021) which was reconstructed into 15 principles with 48 indicators (Beik et al., 2017; Wijayati, 2021).

Regulating Amil is crucial, as it outlines the roles, responsibilities, and requirements of amil institutions in zakat law or other legal provisions. This legal framework ensures

clarity, order, and safeguards the rights of *mustahik*. It promotes accountability, transparency, and prevents misuse of zakat funds. Additionally, it provides clear standards and guidelines for zakat management institutions. These regulations establish a fair, transparent, and regulated environment for managing zakat funds, aligning with zakat's mission to assist the needy and reduce social and economic inequalities (Muhtianingsih, R., & Amanah, 2023).

The Zakat Supervisory Agency is crucial for overseeing zakat management. It supports good *amil* governance and ensures legal compliance, preventing misuse of funds, enhancing transparency, and accountability. The agency assesses *amil* governance regularly and takes corrective action when needed. If there's no zakat regulation or supervisory body, zakat institutions can follow their country's laws for supervision. This rigorous oversight safeguards *mustahik*'s rights, improves efficiency, and fosters continuous improvement in zakat management, all in line with zakat's purpose of helping those in need and building public trust in zakat institutions. (Hidayati, A., et.al, 2023).

Rights and Obligations of *Amil*. Regulations governing the rights and obligations of *amil* in zakat management are crucial. They bring clarity to roles and responsibilities, eliminate ambiguity, and establish accountability. These regulations enhance transparency, safeguard the rights of *mustahik*, and ensure zakat funds serve their intended social purpose. By understanding these rights and obligations, *amil* institutions can fulfill their duties effectively, improve zakat management efficiency, and better serve those in need. This, in turn, supports the social goals of zakat and maintains integrity in overall zakat fund management (Nurhadi, 2019).

Good *amil* governance guidelines. Standard operating procedures (SOP) and standard operating management (SOM) are indispensable in various operational aspects of zakat institutions, such as operating guidelines, fund distribution, accountability, reporting, code of ethics, sharia compliance, and regulations. SOPs and SOMs act as operational guidelines that provide a clear and structured framework in the management of zakat, ensuring consistency, transparency and accountability in good *amil* governance (Ninglasari, S. Y., et.al, 2023).

The review and assessment of good amil governance guidelines is essential. It involves a structured process with indicators and measurement tools to effectively monitor and ensure compliance with good governance principles. Furthermore, a system of rewards and corrective actions motivates and encourages continuous improvement in zakat management practices. This approach ensures efficient, transparent, and accountable zakat management in line with good governance principles, ultimately benefiting both mustahik and society as a whole. (Wijayati, 2021).

Specialised unit responsible for implementing good amil governance. Zakat institutions should have a dedicated unit responsible for good amil governance supervision. This unit operates under the zakat institution's supervisor and periodically submits reports on its activities. Its primary duty is to identify and address risks stemming from inadequate implementation of good amil governance, thereby ensuring the application of good governance principles. This specialized unit monitors performance and promotes ongoing enhancements, contributing to the integrity and effectiveness of zakat management (Maulana, H., & Zuhri, 2020).

The role of the head of the the zakat organization. The leader of the zakat organization has the authority to map the direction and purpose of the institution. Leaders of zakat institutions ensure the implementation of policies and directives in the management of zakat and formulate a code of ethics to maintain Islamic values in zakat institutions. This dimension is important to ensure the management of zakat in accordance with Islamic principles and support good amil governance in zakat institutions. Leaders play an important role in supervising and ensuring that zakat activities are conducted with high integrity and morality (Fitriyah, 2022)

Performance evaluation of the head of zakat institution. An independent assessment of the performance of the leadership of zakat institutions is carried out objectively in accordance with applicable regulations. The purpose is to ensure accountability and integrity in the management of zakat. Independent assessment helps in monitoring the performance of the leaders and assessing whether their duties are properly carried out in accordance with applicable regulations. This makes an important contribution to the transparent and efficient management of zakat (Fitriyah, 2022).

Evaluation of the performance of the management of zakat institution. The head of zakat institution has the responsibility to evaluate the performance of zakat institution management. This evaluation must be objective, measurable, and reliable, and conducted on an annual basis. The purpose is to ensure good governance in the zakat institution. An objective and measurable annual evaluation helps in monitoring management performance and ensuring the implementation of appropriate policies and actions. This plays an important role in creating effective good amil governance in zakat management (Asman, A., et.al, 2023).

Certification and capacity building of Amil. A certification process and training programs enhance the competence of Amil human resources in zakat institutions. They're supported by a transparent and objective performance measurement system and standard guidelines, all aimed at ensuring Amil have the necessary qualifications for effective zakat management. These efforts contribute to the establishment of effective good amil governance in zakat management. (Salamun, A., et.al, 2023).

Risk Mitigation in the implementation of good amil governance. A certification process and training programs enhance the competence of Amil human resources in zakat institutions. They're backed by a transparent performance measurement system and standard guidelines, all aimed at ensuring Amil have the right qualifications for effective zakat management. These efforts contribute to good amil governance in zakat management. (Wijayati, 2021).

Openness and transparency. It is indispensable to have transparency and accountability standards in zakat management. Zakat institutions must comply with applicable regulations related to openness, transparency, and reporting of zakat management to stakeholders. Such reports include annual financial and Sharia reports audited by authorised auditors, as well as collection, distribution and management reports. Openness and transparency are necessary in order to guarantee that zakat management runs in a transparent and accountable manner. Transparency standards and related regulations help ensure that zakat institutions provide clear and timely information to stakeholders. Reports that include audited financial statements ensure integrity and accountability in

zakat management. Thus, it supports effective good amil governance in zakat management (Nasri, R., et.al, 2019).

Compliance with Shariah law and applicable regulations. There are clear provisions regarding Shariah principles and zakat regulations compliance. Measurable assessments are in place to gauge this compliance level. Procedures and mechanisms address violations of Sharia principles. The Sharia Council/Committee compiles an annual report on Sharia compliance and zakat regulations implementation. All these elements contribute to upholding Shariah principles and regulations in zakat management. Clear provisions and quantifiable assessments aid in monitoring compliance. Procedures for dealing with violations ensure proper resolution. The annual report from the Shariah Council/Committee enhances transparency and accountability in applying Shariah compliance principles and zakat regulations, thus supporting good amil governance in zakat management (Ninglasari, S. Y., et.al, 2023).

Sharia Board/Committee. The Sharia Board/Committee has specific requirements, functions, and qualifications for its members. Regulations clearly define the minimum number, structure, and standard of remuneration for the Sharia Board/Committee. Decision-making procedures are in place. All these measures aim to ensure the efficiency and effectiveness of the Sharia Board/Committee. The requirements, functions, and qualifications of members ensure they have the necessary capabilities and knowledge. Guidelines on the number, structure, and remuneration provide clear governance for the Sharia Board/Committee. Decision-making procedures ensure a proper and organized decision-making process. These elements collectively contribute to good amil governance in zakat management (Wijayati, 2021).

International co-operation. There is a policy that strengthens international cooperation in zakat programmes and activities. There are organisational units or personnel that have specific responsibilities in managing international affairs. The purpose of this is to enable effective co-operation with international institutions in the management of zakat. This policy ensures that zakat institutions can participate in international programmes and activities properly. The organisational unit or personnel handling international affairs facilitates efficient communication and cooperation in this context. This supports good amil

governance in the effective management of zakat and has a wide effect (Ninglasari, S. Y., et.al, 2023).

The complete framework of effective amil governance plays a vital role in zakat management. With good implementation, it will create a strong foundation to improve the performance of zakat management, ensure compliance with sharia principles, and provide maximum benefits for the people in need. These principles will create a solid foundation for effective, transparent and accountable good amil governance in zakat management, so that the public and interested parties can have high trust in zakat funds that are well managed for social and economic purposes in accordance with Islamic teachings (DEKS Bank Indonesia – P3EI-FE UII, 2016; Wijayati, 2021; Bahri, E. S., et.al, 2022; Shikur, A. A., & Maysyaroh, 2023; Diana, 2023).

Good Amil Governance and its Relationship with Zakat Management

Good amil governance is a system that refers to important principles such as transparency, accountability, responsibility, independence, fairness, and a culture of law (Santoso, 2021). When these principles are well implemented in zakat management, they can positively affect the performance of zakat management (Beik et al., 2017) (Wijayati, 2021). Transparency builds public trust and muzzaki which can increase the collection of zakat funds (Nasri, R., et.al, 2019; Ilmi, A. W., et.al, 2023). Accountability ensures zakat funds are used in accordance with the intended purpose and forces zakat management institutions to account for their actions (Qadariyah, 2022; Asmuin, 2023). Responsibilities help identify problems and improve management zakat (Willya, 2022). Independence ensures that zakat decisions are not influenced by external interests (Damayanti, R., et.al, 2023). Equity in zakat distribution ensures funds reach those in need (Ninglasari, S. Y., et.al, 2023). A strong legal culture ensures compliance with the rules (Sabilillah, R. M., & Iswandi, 2023). By applying the principles of good amil governance, it is believed that it will produce zakat management performance that is more efficient, transparent, accountable, and effective in achieving its social, economic, and sharia objectives. By referring to the explanation above, the hypothesis can be formulated as follows:

H0: Good amil governance has no positive effect on zakat management

Ha: Good amil governance has a positive effect on zakat management

RESEARCH METHOD

This study adopts a mixed approach with an explanatory-consequential design, which combines qualitative and quantitative analyses. This research focuses on BAZNAS in West Sumatra as the research location. The data used came from two sources, namely primary data and secondary data. Primary data is obtained through in-depth interviews, distributing questionnaires using Likert scale 1-5 to 193 amil zakat BAZNAS in West Sumatra selected by total sampling method, primary data is used to evaluate the application of basic principles of good amil governance in zakat management, as well as to understand the extent of its connection with zakat management. For ethical reasons, this data is anonymised. Secondary data is obtained in the form of documentation, used to explain the results of primary data analysis.

To achieve the research objectives, descriptive analysis is used to evaluate the level of implementation of good amil governance in zakat management at BAZNAS in West Sumatra. Regression analysis is used to measure and understand the relationship between good amil governance and zakat management. The significance value (sig) in the t-test is used to make decisions related to the measurement of the relationship between good amil governance and zakat management, if the significance value (sig value) is less than the 5% alpha level, the hypothesis is considered accepted; however, if the sig value exceeds the alpha level, the hypothesis is deemed rejected (David.J.Olive, 2017). The use of regression analysis techniques must fulfil the assumption of data normality so that before its use it is necessary to test the normality of the data using the Normal P-Plot method with normal criteria if the data gathers close to the diagonal line (Tabri, 2014).

RESULTS AND DISCUSSION

Evaluation of the Implementation of Good Amil Governance in Zakat Management at BAZNAS in West Sumatra

BAZNAS, with expanded authority to manage zakat in accordance with Zakat Law No. 23 Year 2011 and Government Regulation No. 14 Year 2014, follows key principles of good amil governance. The implementation of these principles in zakat management was assessed using primary data collected from 193 respondents representing 20 BAZNAS in West Sumatera, with the results presented in table 1.

Table 1

Evaluation of the Level of Implementation of Good Amil Governance in Zakat Management At BAZNAS in West Sumatera

No	Core principles of Good Amil Governance	Assessment Level	Assessment Criteria
1	Amil Regulation	0,90	Very good
2	Zakat Supervisory Board	0,60	Good enough
3	Rights and Obligations of Amil	0,75	Good
4	Guidelines for good amil governance	0,45	Good enough
5	Review and Assessment of Good Amil Governance Guidelines	0,15	Not good
6	Specialised Unit Responsible for Implementing Good Amil Governance	0,10	Not good
7	The Role of Zakat Institution Leaders	0,65	Good
8	Performance Evaluation of Zakat Institution Leaders	0,41	Good enough
9	Performance Evaluation of Zakat Institution Management	0,50	Good enough
10	Amil Certification and Capacity Building	0,25	Less good
11	Risk Mitigation in the Implementation of Good Amil Governance	0,25	Less good
12	Openness and Transparency	0,55	Good enough
13	Compliance with Sharia Law and Applicable Regulations	0,50	Good enough
14	Sharia Council/Committee	0,21	Less good

No	Core principles of Good Amil Governance	Assessment Level	Assessment Criteria
15	International co-operation	0,10	Not good
Average level of implementation of good amil governance in zakat management		0,42	Good enough

Source: Primary Data Processed, 2023

Assessment Criteria (Puskasbaznas, 2020):

Not good : (0,00-0,20)

Less good : (0,21-0,40)

Good Enough : (0,41-0,60)

Good : (0,61-0,80)

Very good : (0,81-1,00)

The value of 0.9 obtained from the measurement of the implementation of the principle of amil regulation in all Baznas of West Sumatra shows that the institutions of zakat management authority in the region have been very good in complying with the zakat law and related regulations. They perform their duties transparently and accountably, so that zakat funds can be utilised more efficiently. This means that the collected zakat is used to help the needy and reduce social and economic disparities. This excellent implementation of amil regulation principles provides great benefits to society, as zakat funds can have a more positive impact in helping people in need of assistance.

The existence of oversight entities for zakat in the management of zakat at BAZNAS in West Sumatra is considered quite good with a value of 0.60. This means that supervision of zakat management already exists, but there is still room for improvement. The zakat supervisory body has an important role in ensuring legal compliance, preventing misuse of zakat funds, increasing transparency, and protecting the rights of zakat recipients. With further efforts, zakat management can become better and support the purpose of zakat, which is to help those in need and foster public trust in institutions responsible for managing zakat.

The implementation of Amil's rights and obligations in all BAZNAS of West Sumatera, in the management of zakat is considered good, with an average score of 0.75. This means that amil know and understand clearly about what they can and should do in

managing zakat funds, including their rights and obligations. With better understanding, they can carry out their duties more efficiently and transparently. This also helps to protect the rights of zakat recipients and ensure that zakat funds are used as intended to help the needy. Overall, the score of 0.75 indicates that Baznas in West Sumatra has taken good steps in achieving good zakat management and supporting the social objectives of zakat.

The implementation of Good Amil Governance guidelines at BAZNAS in West Sumatra received a fairly good assessment with a score of 0.45. This shows the importance of having clear SOPs and SOMs in the operations of zakat institutions. SOP and SOM act as a guide to ensure that zakat management is consistent, transparent, and accountable. Supervision by zakat supervisory bodies, including monitoring and evaluation, is important to ensure the correct and effective implementation of these guidelines. With good supervision, we can identify areas of improvement, prevent misuse of zakat funds, and ensure the use of funds according to their social purpose. A score of 0.45 indicates a good effort in achieving good amil governance, with room for further improvement.

The assessment of Good Amil Governance in Baznas West Sumatra is not good with a score of 0.15. Need to improve the review and application of the principles. Need to develop better assessment procedures, with appropriate indicators, and corrective actions that can motivate improvement. This will help zakat management to be more efficient, transparent, and accountable. Cooperation with the government, zakat institutions, and supervisory bodies is important to build public trust and reduce social inequality through zakat.

The assessment of the implementation of good amil governance assessment and assessment is not good with a score of 0.10. Improvement is needed by establishing a special unit in collaboration with the zakat supervisory body. This unit will oversee the implementation of good amil governance and provide regular reports. The aim is to identify and mitigate risks, and encourage continuous improvement. With these measures, we will maintain better zakat management, support the needy, and reduce social and economic inequality.

Leaders of zakat institutions have an important role in overseeing zakat management, and the assessment shows that they do this well (score 0.65). They are

responsible for setting direction, policies and ethics that are in line with Islamic principles. This ensures that zakat is managed with integrity and high morals, in accordance with religious values. By playing a good role, leaders help to keep zakat management supporting the purpose of zakat to help the needy and maintain integrity in the overall management of zakat funds.

Independent assessment of the leadership of zakat institutions is quite good, with a score of 0.41. This means that there is an effort to assess their performance fairly and according to regulations. The aim is to ensure that the leaders perform their duties well and according to the rules. Independent assessment helps monitor their performance and ensure compliance with applicable rules. This supports clearer and more efficient management of zakat and maintains integrity in the management of zakat funds. With fair assessment, we ensure that zakat is used according to the rules and purpose to help the needy. This is a positive step to support good amil governance in zakat institutions.

The evaluation of zakat institution management performance is currently at a moderate level, scoring 0.50. This suggests that there have been efforts to evaluate management performance but room for improvement remains. Future improvements should focus on enhancing objectivity, implementing more measurable metrics, and increasing evaluation reliability. This annual evaluation should encompass aspects relevant to good amil governance in zakat management. With a more robust and objective evaluation, we can better monitor zakat institution performance and ensure alignment with good governance principles. This will enhance effective governance in zakat management and support zakat's mission to assist those in need, ultimately strengthening good amil governance in zakat institutions.

Certification and capacity building for Amil need significant improvement, as they currently score only 0.25. To enhance this, we must make the certification process more transparent and objective, and improve training programs. Certification should ensure the qualification of Amil for zakat management, and training should boost their skills. Additionally, we require a clear performance measurement system and standardized guidelines to guide Amil HR's training and competency enhancement. These measures will create a more effective system to support good amil governance in zakat management,

ensuring alignment with good governance principles and zakat's noble purpose, ultimately strengthening amil governance in zakat institutions.

The implementation of risk mitigation in good amil governance received a low score (0.25) because there may be some issues that need to be improved. One of them is the lack of transparent and objective procedures in the certification and training process of Amil. In addition, the training programme may need to be improved to be more relevant and effective in addressing risks in zakat management. During the evaluation, it may also be found that there is a lack of objective performance measurement system and clear standard guidelines. All these factors may have contributed to the low assessment in the implementation of risk mitigation in good amil governance.

The implementation of openness and transparency in zakat management is considered quite good with a score of 0.55. This shows the positive steps that have been taken, but there is still room for improvement. To improve openness and transparency, it is important to ensure that annual audited financial and Sharia reports are available with timely and clear information. Also, it is necessary to monitor and enforce appropriate standards, and involve stakeholders, such as the public, in the decision-making and reporting process. With these actions, we can create a more transparent, accountable environment, and support good amil governance in zakat management.

The implementation of the principle of compliance with sharia law and zakat regulations is considered quite good, with a score of 0.5. For future improvement, it is necessary to increase the strictness of compliance with Sharia principles and zakat regulations, strengthen procedures for handling violations, and prepare a more detailed and informative annual report on the implementation of Sharia compliance principles and zakat regulations. These actions will help to create more effective good amil governance in zakat management and maintain integrity and compliance with Sharia principles.

The Sharia Board/Committee principle needs improvement with a rating of 0.21. Issues include inadequate member requirements, functions, and qualifications, unclear decision-making processes, and insufficient regulations on members, structure, and compensation. To enhance this, update member requirements and qualifications, provide clearer guidelines for members and compensation, establish structured decision-making

processes, and encourage a more detailed annual report on Shariah compliance and zakat regulations from the Sharia Board/Committee. These steps will boost the role and effectiveness of the Sharia Council/Committee in zakat management and support overall good amil governance.

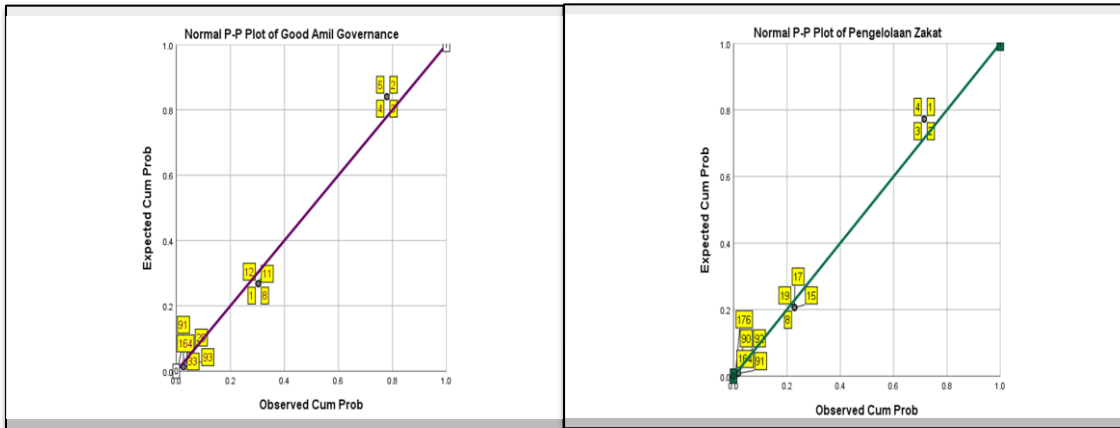
The implementation of international cooperation in zakat management is rated as not good with a score of 0.1. For improvement, necessary measures include strengthening policies that reinforce international cooperation, identifying organisational units or personnel specifically responsible for managing international affairs, and improving efficient communication and cooperation with international institutions. With these actions, we can ensure that zakat institutions can better participate in international programmes and activities, which in turn will support good amil governance in zakat management that is more effective and impactful.

Overall, the implementation of good amil governance in zakat management by BAZNAS in West Sumatera has been quite good with a score of 0.42. BAZNAS in West Sumatera has made a number of efforts in implementing good amil governance, however, there is room for improvement especially in some aspects especially those with poor and not good assessment such as assessment and assessment of good amil governance guidelines, special unit responsible for implementing good amil governance, certification and capacity building of amil, risk mitigation in the implementation of good amil governance, Sharia Council/Committee, and international cooperation.

Good Amil Governance and its Relationship with Zakat Management

Research findings are the result of an in-depth analysis of the situation. When applying simple linear regression analysis, it is important to test the normality of the data, to evaluate the extent to which the data follows a normal distribution pattern. Data that fulfils the normality requirement will result in simple linear regression analysis with strong predictive capacity (David.J.Olive, 2017). Figure 2 displays the outcomes of the second data normality assessment.

Figure 2.
P-Plot Analysis- Normality of Data



Source: Primary Data Processed, 2023

The results of testing the normality of the data using the Normal P-Plot show that the data for both variables follow a normal distribution pattern because their positions are around the diagonal line (D’Agostino, 2017). Then regression analysis testing can be continued. The regression test results can be explained in table 2 below:

Table 2
Simple Linear Regression Test Results

Coefficient ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		β	Std.Error	Beta	t	Sig
1	(Constant)	1.471	.243		6.048	.000
	Good Amil Governance	.0696	.055	.676	12.677	.000

a. Dependent Variable: Zakat Management

Source: Primary Data Processed, 2023

The finding of the simple linear regression analysis indicate that the significance value for the good amil governance variable (Sig) is less than the alpha error rate (α), specifically $0.00\% < 5\%$. Therefore, we can conclude that the alternative hypothesis (H_a) is

accepted at $\alpha = 5\%$ or a 95% confidence interval level. This implies that the implementation of good amil governance at BAZNAS in West Sumatra has a significant positive impact, as evidenced by the positive regression coefficient value for good amil governance (0.696) with a significant Sig value (0.00). In other words, the better the application of good amil governance at BAZNAS in West Sumatra, the better the management of zakat, and vice versa.

However, although it is proven to have a significant positive effect, the ability of good amil governance variables to influence zakat management at BAZNAS in West Sumatra is only 45.7% (R Square value in table 2). This value is only included in the interval of 0.26-0.50 with the criteria for a fairly good level of closeness. This shows that only about 45.7% of the ability of good amil governance variables in influencing zakat management variables, the remaining 54.3% is explained by variables not examined in this study, such as the availability of financial resources, the level of technology use, the level of muzzaki trust in zakat management institutions (Fudaili, M., & Azis, 2022), local cultural values (Supriyanto, 2023).

Table 3
Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.6767 ^a	.457	.454	.471

a. Predictors: (Constant), Good Amil Governance

Source: Primary Data Processed, 2023

The results of this study reveal that the application of the principles of good amil governance at BAZNAS in West Sumatra province has a significant positive impact on its zakat management. This finding has interesting implications when compared to previous studies in this field which often emphasise on other factors such as the implementation of

the principles of good amil governance in BAZNAS in West Sumatra (Wijayati, 2021; Maulana, H., & Zuhri, 2020; Fitriyah, 2022), risk mitigation (Hartono, N., & Kholiq, 2021) testing the strength of factors that influence good amil governance practices (Yolanda, F., et.al, 2020), amil psychology (Abdullah, Z., Najmi, D. A., & Donna, 2019), and review of the core principles of zakat good amil governance (Shikur, A. A., & Maysyaroh, 2023).

The implementation of good amil governance in zakat management that has a positive impact is due to promoting the core principles of good amil governance such as transparency, accountability, responsibility, independence, fairness, and legal culture. By applying these principles, amil zakat creates a more transparent and efficient environment, which in turn increases the trust of muzzaki and the general public. It also allows zakat funds to be used more effectively, provides greater benefits to mustahik, and supports the sustainability of zakat programmes. In other words, good amil governance helps maintain the integrity of zakat and ensures that the funds are used for the right social purposes.

The results indicate that the implementation of good amil governance positively and significantly affects zakat management performance in BAZNAS in West Sumatra. This highlights the crucial role of good amil governance in ensuring efficiency, transparency, and effectiveness in zakat fund management. However, the coefficient of determination reveals that only approximately 45.7% of the variability in zakat management is influenced by the good amil governance variable. Other factors, such as the availability of financial resources, level of technology utilization, muzzaki trust in BAZNAS, and local cultural values, also play significant roles. This suggests that zakat organizations must address these factors alongside good amil governance to optimize zakat management, build trust among zakat contributors, and increase benefits for mustahik. Increasing awareness of the importance of good amil governance and these other factors in zakat management is essential within the zakat community and zakat management organizations.

CONCLUSION

The evaluation results show that the implementation of good amil governance at BAZNAS in West Sumatra is overall considered quite good with a score of 0.42. However, there is room for improvement, especially in the aspects that received unfavourable and

unfavourable ratings such as the review and assessment of good amil governance guidelines, special units responsible for implementing good amil governance, certification and capacity building of amil, risk mitigation in the implementation of good amil governance, Sharia Council/Committee, and international cooperation. Special attention is needed to focus efforts on principles that still need to be improved, increase transparency and accountability, and implement continuous monitoring and evaluation to ensure continuous improvement in zakat management. Dissemination of evaluation results to the public and donors is also important to build trust and support.

The result of linear regression analysis shows that the implementation of good amil governance in BAZNAS West Sumatera has a significant positive impact on zakat management, with a significance level of 5%. This indicates that the better good amil governance is implemented, the better the performance of zakat management, and vice versa. The implication is that it is important to further strengthen the implementation of Good Amil Governance at BAZNAS in West Sumatera. In this case, improvement measures need to be emphasised to increase transparency, accountability, and efficiency in zakat management. Thus, BAZNAS can be more effective in fulfilling its objective in distributing zakat to the needy.

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