

**GOOD AMIL GOVERNANCE ACCORDING TO ZAKAT CORE  
PRINCIPLES: A CONCEPT TO IMPROVE THE EFFICIENCY AND  
EFFECTIVENESS OF ZAKAT MANAGEMENT**



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**Abstract**

The importance of good amil governance in zakat management becomes increasingly urgent along with the complexity and size of the funds being managed. Practices involving transparency, accountability, responsibility, independence, fairness, and legal compliance are the keys to success in achieving efficiency and effectiveness in zakat management. Therefore, it is necessary to carry out further description and exploration regarding the concept of good amil governance based on zakat core principles. This research is a literature study that adopts a descriptive-exploratory qualitative approach. Secondary data sources were obtained from various literature, including journal articles, books, official reports from the BAZNAS Study Center, and government documents, as well as other relevant sources. The Systematic Literature Review (SLR) technique was utilized to optimize the data, which was then analyzed in depth using a descriptive-exploratory qualitative approach to present a comprehensive picture of the concept of good amil governance according to zakat core principles.

**Keywords:** Good Amil Governance, Zakat Core Principles, Efficiency, Effectiveness of Zakat Management

## INTRODUCTION

Zakat, as a religious obligation in Islam, has an important role in increasing the faith of Muslims and has a positive impact on the social and economic aspects of society. With its main function as an instrument of wealth redistribution, zakat plays a significant role in reducing poverty levels and creating social and economic equality by providing financial resources for those who are less able to meet basic needs such as food, education, and health care (Mawardi, I., et.al, 2023; Herianingrum, S., et.al, 2023). The function of zakat as a means of wealth redistribution can be more successfully achieved through productive, structured, and professional management by zakat management institutions (Hidayatulloh, M. L., et.al, 2022).

Zakat management in Indonesia is carried out using a partial voluntary zakat system where the state has not made zakat an obligation regulated by positive law but only as a religious obligation (Beik, 2016). Based on this system, zakat is managed collectively by the state through government institutions that act as zakat amil authorities, namely the National Zakat Amil Agency (BAZNAS). For this goal to be achieved, zakat must be managed following applicable legal provisions, based on Islamic law, trust, usefulness, justice, legal certainty, integration, accountability (UU No. 23 of 2011 concerning Zakat Management, 2011) and with good governance (Santoso, 2021).

Good governance is a concept regarding how governments and organizations manage their resources and policies effectively to achieve desired goals (Jain, 2021). This concept is very important because it can create a strong basis for increasing the efficiency and effectiveness of zakat management so that it can realize community welfare and eradicate poverty. According to governance theory, good governance must be related to basic principles such as strong leadership and integrity, community participation, transparency and accountability, efficiency and effectiveness of resources, law and justice, involvement and partnership between government and non-government, and the private sector, excellent public service, results-oriented, and environmental sustainability (Addink, 2019).

In the practice of zakat management in Indonesia, good governance is reconstructed into good amil governance which is designed to encourage and maintain transparency,

integrity, accountability, independence, responsibility, and professionalism in the decision-making process and implementation of zakat management (Beik et al., 2017). The principles of good governance have been reconstructed into the principles of good fair governance, containing 6 main principles, namely transparency, accountability, responsibility, independence, fairness, and legal culture (Santoso, 2021). These principles play a crucial role in increasing the efficiency and effectiveness of zakat management to achieve socio-economic prosperity and overcome poverty problems (Ninglasari, S. Y., Majid, R., Ulya, B., Himmawan, M. F., & Mirzal, 2023).

The concept of zakat governance has become the center of attention in Islamic literature, but research has not focused much attention on the concept of good amil governance and linking it to the efficiency and effectiveness of zakat management. Previous research explored good governance but focused more on its implementation (Wijayati, 2021; Maulana, H., & Zuhri, 2020; Fitriyah, 2022), mitigating risk (Hartono, N., & Kholiq, 2021), factors that influence zakat management practices (Yolanda, F., et.al, 2020) and amil psychology (Abdullah, Z., et.al, 2019). Based on this literature review, the study of the concept of good amil governance is a study that offers novelty in Islamic literature because it is analyzed using zakat core principles indicators which have not previously been studied much.

Zakat core principles are a set of basic principles that underlie the concept of good amil governance. These principles form the basic framework for understanding the concept of good amil governance in increasing the efficiency and effectiveness of zakat management. Zakat's core principles form the ethical basis for good amil governance, which includes transparency, accountability, responsibility, independence, fairness, and legal culture. These principles will help ensure that zakat funds are managed with high levels of transparency, integrity, and accountability so that zakat management objectives can be achieved more efficiently and effectively in society. In this framework, good amil governance not only reflects ethical values, but also becomes a strong basis for achieving efficiency and effectiveness in zakat management (Beik et al., 2017) (Shikur, A. A., & Maysyaroh, 2023) and (Diana, 2023).

The study of the concept of good amil governance according to zakat core principles provides important guidance in increasing the efficiency and effectiveness of zakat management. For zakat management institutions, this research provides important guidance in improving good governance, ensuring efficiency in managing zakat funds, and helping them optimize the benefits of zakat for poverty alleviation and economic development (Hasbi, et., al., 2023). The government can use the findings of this research to formulate better policies regarding zakat and collaborate with zakat institutions to achieve social and economic goals more effectively. The private sector can establish sustainable partnerships with zakat institutions to support social and economic initiatives, while communities can gain a better understanding of zakat and active participation in programs that improve their welfare. Overall, this research has the potential to bring positive changes in zakat management, support the alleviation of problems of social and economic inequality, and provide significant benefits for the community in a region and related parties (Nafi'Hasbi et al., 2022).

From the description, it is clear how important good amil governance is in managing zakat and cannot be taken lightly. Also, along with the increasing complexity and magnitude of zakat management, understanding the concept of good amil governance is becoming increasingly urgent. Transparency, accountability, responsibility, independence, fairness, and legal culture practices in zakat management are the keys to success in achieving efficiency and effectiveness in zakat management. Therefore, it is necessary to carry out further description and exploration of the concept of good amil governance which is studied according to the zakat core principles (Zidny, 2021).

## **RESEARCH METHOD**

This research is a literature study that uses a descriptive-exploratory qualitative approach. Using secondary data sources collected from various library literature such as journal articles, books, official document reports from the BAZNAS and government centers, as well as other relevant sources. Using the Systematic Literature Review (SLR) technique, the data was optimized with in-depth descriptive-exploratory qualitative analysis. The data validation process is carried out carefully to ensure accuracy and

consistency. Regularity in data processing methods is maintained, producing reliable and consistent data. Processing results reflect high quality with an emphasis on accuracy and precision. A synthesis of findings from various literature presents a comprehensive picture of the concept of good amil governance according to zakat core principles.

## **RESULTS AND DISCUSSION**

Zakat core principles are one of the legal foundations for zakat management which regulate the basic principles of zakat management which contain minimum standards for regulation, evaluation, and supervision of zakat management practices. Zakat core principles help the country in efficient and effective zakat management as well as an instrument for evaluating zakat management performance and providing input for future reform agendas (Zaenal et al., 2017; Shikur, A. A., & Maysyaroh, 2023; Diana, 2023). Zakat core principles contain 6 main areas, namely legal foundations, zakat supervision, zakat governance, intermediary functions, risk management, and sharia governance (BI, Baznas, 2016). Zakat governance is a field that specifically discusses good amil government based on 6 main principles which are the basic framework in formulating the main principles of good amil governance, namely transparency, accountability, responsibility, independence, fairness, and legal culture (Santoso, 2021) which then reconstructed into 15 principles with 48 indicators (Beik et al., 2017; Zaenal et al., 2017).

Amil regulations, which are detailed in the zakat law and other related legal regulations, have a significant impact on the efficiency and effectiveness of zakat management. By providing clear definitions, and detailed terms and conditions specific to amil institutions, this regulation creates a framework that allows zakat management to run more efficiently. Clarity regarding the responsibilities, requirements, and duties of amil institutions not only provides legal certainty but also supports effectiveness in implementing the zakat program. These strict regulations also contribute to efficiency, by encouraging better governance, transparency, and accountability in the management of zakat funds. The order generated by these regulations helps reduce the risk of misuse of zakat funds, ensuring that these funds reach those in need. By providing clear guidelines and standards, Amil regulations not only create a more orderly and fair environment but also support the effectiveness of zakat management institutions in achieving zakat goals

optimally. Overall, Amil regulations in the zakat law and other legal regulations not only provide a solid legal basis, but also constitute a key instrument in improving the efficiency and effectiveness of zakat management, ultimately contributing to the achievement of larger social and economic goals (Beik et al., 2017; Lubis, M., & Azizah, 2018; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023; Muhtianingsih, R., & Amanah, 2023).

**Zakat Supervisory Board.** The importance of establishing a zakat supervisory body is reflected in this principle, where the supervisory body has significant authority in supervising zakat management. The main function of the Zakat Supervisory Board is not only limited to supporting good amil governance and quality zakat management but also includes enforcing legal compliance, preventing misuse of zakat funds, as well as increasing transparency and accountability (Nafi' Hasbi, 2022). The zakat supervisory body periodically needs to evaluate the implementation of good amil governance in zakat management, and if necessary, take corrective action. Especially in situations where there is no zakat regulation or supervisory body that has been established, zakat institutions are expected to carry out supervision following applicable state legal provisions. This careful and strict supervisory approach is not only to ensure legal compliance, but also to protect the rights of mustahik, encourage efficiency, and stimulate continuous improvement in zakat management. By implementing strict supervision, this body plays an important role in linking the efficiency and effectiveness of zakat management. Efficient supervision minimizes the risk of misuse of zakat funds, while effective management can ensure that zakat reaches those in need. Overall, the role of the zakat supervisory body has the main objective of fulfilling the objectives of zakat, namely assisting those in need, while building public trust in zakat management institutions through concrete and transparent actions (Beik et al., 2017; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023; Hidayati, A., et.al, 2023; Hariya Toni, et.al, 2023).

**Amil's Rights and Obligations.** The existence of regulations on the rights and obligations of amil in the management of zakat is very important, forming a crucial basis for the efficiency and effectiveness of this process. Legal provisions that regulate the rights and obligations of amil institutions are an important foundation in implementing good amil governance. This not only creates clarity regarding roles and responsibilities but also avoids

ambiguity and provides a solid basis for accountability of the amil agency. This sharp understanding of rights and obligations is not just a guide, it is also a driver of transparency. Affirming this role is not only useful for protecting the rights of Mustahik but also for ensuring that zakat funds are used for their social objectives. With a clear understanding of rights and obligations, amil institutions can carry out their duties more effectively, achieve efficiency in managing zakat, and provide maximum benefits to communities in need. Overall, the regulation of Amil's rights and obligations is not only a legal guide but also plays an important role in achieving the social goals of Zakat. By carrying out their duties per these provisions, amil institutions can make a real contribution to the efficiency of zakat management, ensure that the assistance provided reaches those in need, and maintain integrity in the overall management of zakat funds. (Beik et al., 2017; Nurhadi, 2019; Wijayati, 2021; Sulistyawan, 2022; Ninglasari, S. Y., et.al, 2023).

**Good Amil Governance Guidelines.** Good amil governance guidelines are becoming increasingly important in zakat management, in this case, Standard Operating Procedures (SOP) and Standard Operational Management (SOM) play an important role. SOPs and SOMs are not only essential in aspects such as operational guidelines, fund distribution, accountability, reporting, code of ethics, sharia compliance, and regulations but are also a critical foundation for the efficiency and effectiveness of zakat management. In each operational stage, SOPs and SOMs function as guides that provide a clear and structured framework. They not only help ensure consistency in running the operations of zakat institutions but also provide a foundation for transparency and accountability in good amil governance. By having good SOPs and SOMs, zakat management institutions can more efficiently manage complex processes, maintain integrity, and increase effectiveness in achieving zakat's social goals. Overall, good amil governance guidelines, especially in the form of SOPs and SOMs, are not only operational guidelines but also critical tools for increasing the efficiency and effectiveness of zakat management. By consistently implementing SOPs and SOMs, zakat institutions can ensure that every operational stage is carried out according to the highest standards, minimizing risks and providing maximum benefits to those in need (Beik et al., 2017; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023).

Review and Assessment of Good Amil Governance Guidelines. This principle highlights the importance of comprehensive review procedures and assessments of the implementation of good amil governance which is equipped with indicators and measurement tools. This principle provides the basis for effective monitoring of good amil governance practices and ensuring compliance with good governance principles. In addition, a reward and corrective action system is implemented that encourages motivation and continuous improvement in zakat management practices. Through this approach, this evaluation dimension plays a key role in ensuring that zakat is managed efficiently, transparently, and accountably per the principles of good governance, thereby providing maximum benefits for *Mustahik* and society as a whole. By detailing review and assessment procedures, zakat management institutions can increase efficiency in managing resources. This principle enables the identification of areas requiring improvement and ensures that zakat management practices always adhere to the highest standards. The use of reward and corrective action systems not only provides incentives for good performance but also becomes a means to respond to challenges and improve aspects that are still less than optimal in zakat governance. Thus, this evaluation principle is not only about assessing past performance but also provides a basis for continuous improvement, closely linking efforts to achieve efficiency and effectiveness in zakat management (Beik et al., 2017; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023).

Special Unit Responsible for Implementing Good Amil Governance. In zakat institutions, the existence of a special unit tasked with implementing good amil governance is very important. This unit has supervisory responsibilities and is regulated by the supervisor of the Zakat institution, who periodically receives reports on its implementation. This unit has the main task of identifying and reducing risks that may arise due to poor implementation of good amil governance. In this context, this special unit plays a key role in monitoring and ensuring the implementation of the principles of good governance. The main focus of this special unit is to identify and reduce risks that can arise due to sub-optimal implementation of good amyl governance. By carrying out this task, they make a significant contribution to maintaining the integrity and effectiveness of zakat management. The periodic reports produced by this unit not only play a role in monitoring performance but also encourage continuous improvement in zakat management practices. With this

special unit, zakat institutions can ensure that the principles of good governance are implemented consistently and efficiently. The task of identifying risks and periodic reporting helps create a structured and orderly environment, which ultimately supports the efficiency and effectiveness of zakat management and maintains the integrity of the process (Beik et al., 2017; Maulana, H., & Zuhri, 2020; Wijayati, 2021; Ninglasari, S. Y., Majid, R., Ulya, B., Himmawan, M. F., & Mirzal, 2023).

**The Role of Zakat Institution Leaders.** Leaders of zakat institutions have significant authority in setting the direction and goals of the institution. They are responsible for ensuring the implementation of policies and guidelines in zakat management, as well as formulating a code of ethics aimed at maintaining Islamic values in zakat institutions. This principle plays a crucial role in ensuring that zakat management is in line with Islamic principles and supports good amil governance in zakat institutions. Leaders of zakat institutions have a central role in supervising and ensuring that every zakat activity is carried out with integrity and a high level of morality. Effective leaders can guide institutions toward achieving desired goals, ensure that policies are implemented well, and integrate Islamic values in every aspect of operations. Therefore, the leadership dimension not only ensures adherence to religious principles, but also provides a strong foundation for good amil governance, which in turn supports efficiency and effectiveness in zakat management (Beik et al., 2017; Lubis, M., & Azizah, 2018; Wijayati, 2021; Fitriyah, 2022; Ninglasari, S. Y., et.al, 2023).

**Evaluation of the Performance of Zakat Institution Leaders.** The performance assessment of zakat institution leaders is carried out independently with objectivity by applicable regulations. This approach aims to uphold accountability and integrity in zakat management. Independent assessments have a vital role in monitoring leaders' performance and assessing the extent to which they carry out their duties per applicable regulations. This contribution is very significant in creating transparent and efficient zakat management. By independently evaluating leadership performance, zakat institutions can ensure that every action and decision taken by leadership is under the highest standards. This assessment process is not only about ensuring compliance with regulations but also identifying potential improvements to increase the efficiency and effectiveness of zakat management.

In other words, independent assessment provides a clear framework to encourage efficiency in the leader's tasks, which ultimately supports the overall effectiveness of zakat management (Hasbi et al., 2023). Thus, through objective evaluation of leadership performance, there is a direct relationship with efforts to achieve efficiency and effectiveness in zakat management. These steps not only create close monitoring of leader performance but also stimulate continuous improvement, making them an integral part of efforts to achieve efficiency and effectiveness in zakat management (Beik et al., 2017; Wijayati, 2021; Fitriyah, 2022; Ninglasari, S. Y., et.al, 2023).

Evaluation of the Performance of the Management of Zakat Institutions. The leader of the Zakat institution holds the main responsibility for evaluating the performance of the management of the Zakat institution. This evaluation must be carried out objectively, measurably, and reliably, with an annual frequency. The main target of this evaluation is to ensure the implementation of good amil governance in all Zakat institutions. An annual evaluation process that is objective and measurable plays a key role in monitoring management performance, as well as ensuring the implementation of policies and actions under applicable standards. This initiative plays a very significant role in establishing effective good amil governance in zakat management. By conducting regular and measurable management performance evaluations, zakat institutions can ensure that every step and decision taken by management is in line with organizational goals and the principles of good amil governance. This evaluation is not only about assessing results but also includes identifying areas of improvement to increase the efficiency and effectiveness of zakat institution management. In other words, this evaluation process plays a central role in supporting efforts to achieve optimal levels of efficiency in zakat management. So, through objective and measurable evaluation of management performance, efforts to achieve efficiency and effectiveness in zakat management will become easier. A good evaluation process not only creates control over management performance but also encourages continuous improvement, making it an integral aspect of efforts to achieve good amil governance and the goal of efficient and effective zakat management (Beik et al., 2017; Wijayati, 2021; Asman, A., et.al, 2023; Ninglasari, S. Y., et.al, 2023).

Amil Certification and Capacity Development. Amil's certification and capacity development process is an integral part of the human resource (HR) management aspect in Zakat institutions. Through the certification process, the quality of Amil's human resources is guaranteed, and to improve their competency, training programs are available. There is a transparent and objective system for measuring Amil's performance, and standard guidelines have been prepared as a guide in implementing training and improving Amil's human resource competencies. All of these efforts are designed to ensure that Amil has optimal qualifications in managing Zakat. The certification process and training program are not just formal steps but are also a means of improving Amil's abilities holistically. Performance measurement systems and standard guidelines play a role in encouraging transparency and objectivity in every stage of zakat management. With a certification process and training program, zakat institutions can ensure that Amil has the knowledge and skills needed to carry out his duties effectively. Performance measurements and standard guidelines provide a solid foundation for objectively evaluating Amil's achievements, ensuring that every step taken is by established standards. This initiative as a whole contributes to the creation of effective good amil governance in zakat management, which ultimately supports efforts to achieve efficiency and effectiveness in the process (Beik et al., 2017; Wijayati, 2021; Salamun, A., et.al, 2023; Ninglasari, S. Y., et.al, 2023)

Risk Mitigation in Implementing Good Amil Governance. Efforts to reduce risks in implementing good amil governance in zakat institutions involve several crucial steps. One of them is through a certification process, which functions to guarantee the quality of Amil's human resources (HR). The training program was also held as an effort to improve the competency of Amil's human resources, with a transparent and objective approach to measuring their performance. Apart from that, the existence of standard guidelines is a very important guide in implementing training and increasing the competency of Amil's human resources. All of these steps aim to ensure that Amil has optimal qualifications for managing Zakat. The certification process and training programs not only play a role in ensuring formal qualifications but also help improve Amil's overall capabilities. Performance measurement systems and standard guidelines are effective instruments for ensuring transparency and objectivity in every stage of zakat management. In other words, these steps not only maintain the quality of Amil but also establish effective good Amil

governance in managing zakat. Through a certification and training process that focuses on increasing competency, zakat institutions can reduce risks that may arise due to limited knowledge or skills. So, apart from creating transparency and objectivity, this effort directly supports efficiency and effectiveness in zakat management (Beik et al., 2017; Wijayati, 2021; Hartono, N., & Kholiq, 2021; Ninglasari, S. Y., et.al, 2023).

**Openness and Transparency.** The existence of standards of transparency and accountability is an essential requirement in carrying out the operations of zakat institutions. This institution is required to comply with applicable regulations related to openness, transparency, and reporting of zakat management to stakeholders. The reports are prepared to cover various aspects, such as annual financial and Sharia reports that have gone through an audit process by authorized auditors, as well as reports regarding the process of collecting, distributing, and managing zakat funds. Openness and transparency are not just formal obligations, but rather a necessity that ensures that zakat management can take place in an open and accountable manner. The existence of transparency standards and related regulations plays an important role in ensuring that zakat institutions provide appropriate and timely information to stakeholders. Financial reports that involve an audit process not only guarantee integrity but also form the basis of accountability in zakat management. Thus, openness and transparency are not only an effort to comply with regulations but also the main pillars that support effective good amil governance in zakat management. This principle is a solid foundation for ensuring that every step and decision taken by zakat institutions can be accounted for and directly contributes to efforts to achieve efficiency and effectiveness in zakat management (Beik et al., 2017; Nasri, R., et.al, 2019; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023).

**Compliance with Sharia Law and Applicable Regulations.** The existence of clear provisions regarding compliance with Sharia principles and zakat regulations is the main basis, and measurable assessments are applied to measure the extent to which this compliance is achieved. This process involves the existence of procedures and mechanisms to handle violations of Sharia principles, which are directed by the Sharia Council/Committee which routinely prepares annual reports regarding the implementation of Sharia compliance principles and zakat regulations. All of these steps have a strategic

role in ensuring that zakat management is carried out by Sharia principles and applicable regulations. Clear provisions and measurable assessments not only help monitor and assess the level of compliance but also form the basis for efficiency and effectiveness in zakat management. This process also includes procedures and mechanisms for dealing with violations, ensuring that resolution is carried out appropriately. The annual report from the Sharia Council/ Committee is not only a form of transparency, but also a strong accountability step in implementing the principles of Sharia compliance and zakat regulations. This entire process positively supports good amil governance in zakat management, creates an environment that is by Sharia values, and maintains integrity and accountability in every step of zakat management (Beik et al., 2017; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023; Kamaruddin, M.I.H., et.al, 2023).

Sharia Council/ Committee. The Sharia Board/ Committee plays an important role in managing zakat, and to ensure optimal performance, there are clear requirements, functions, and qualifications for members of the Sharia Board/ Committee. Apart from that, the minimum number and structure, as well as remuneration standards for the Sharia Board/ Committee are also strictly regulated. The decision-making process within the Sharia Council/ Committee also has well-defined procedures. All these provisions are designed to ensure that the Sharia Board/ Committee can operate with high efficiency and effectiveness. The requirements, functions, and qualifications of members aim to ensure that they have the right qualifications and knowledge to carry out their duties well. them well. Rules regarding the number, structure, and remuneration provide clear guidelines for managing the Sharia Board/ Committee. Meanwhile, decision-making procedures ensure that every decision is taken through an appropriate and well-organized process. All of these regulatory elements have a significant contribution to good amil governance in zakat management. By providing clear direction and ensuring that structures and procedures operate efficiently, the Sharia Board/ Committee can play a maximum role in carrying out supervisory and decision-making functions, creating an environment that supports efficiency and effectiveness in overall zakat management (Beik et al., 2017; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023; Mohammad Adnan, 2023).

International cooperation. International cooperation is the main focus of zakat management, which is supported by policies that strengthen participation in international programs and activities. The existence of organizational units or personnel who have special responsibilities in managing international affairs is designed to ensure the effectiveness of cooperation with international institutions in managing zakat. This policy plays an important role in ensuring that zakat institutions can be optimally involved in international programs and activities. Organizational units or personnel responsible for international affairs are not only intermediaries but also facilitators of efficient communication and cooperation in an international context. These steps aim to support good amil governance in zakat management which is not only efficient and effective internally but also has a broad impact at the international level. Good international cooperation can strengthen the position of zakat institutions in achieving larger goals, creating an environment that supports efficiency and effectiveness on a global scale (Beik et al., 2017; Mahmood, J., et.al, 2023).

The final summary of the entire description explains that the zakat core principles of good amil governance as a whole play a crucial role in zakat management. With careful implementation, a solid foundation will be formed to increase the efficiency and effectiveness of zakat management, ensure compliance with Sharia principles, and provide optimal benefits for communities in need. These principles are a strong foundation for good amil governance in zakat management. This creates high trust from the public and interested parties in zakat funds that are managed well and by social and economic goals that are in line with Islamic teachings. Thus, all the basic principles of good amil governance become instruments that not only support efficiency and effectiveness in zakat management, but also build trust and compliance with sharia principles as the main foundation (DEKS-Bank Indonesia, 2016; Wijayati, 2021; Ninglasari, S. Y., et.al, 2023; Shikur, A. A., & Maysyaroh, 2023; Diana, 2023).

## **CONCLUSION**

Good amil governance includes 15 main principles in managing zakat. 1) Amil regulations provide a strong legal basis, leading to efficiency and effectiveness. 2) The

Zakat Supervisory Board exists to increase transparency, monitor legal compliance, and prevent misuse of funds. 3) Amil's rights and obligations are regulated to create efficiency and transparency in the duties of Amil institutions. 4) Good Amil Governance guidelines, especially in the form of SOPs and SOMs, are critical guidelines for ensuring consistency in operations. 5) Review and assessment of Good Amil Governance Guidelines is the key to comprehensive evaluation, encouraging efficiency and continuous improvement. 6) Special Unit Responsible for Implementing Good Amil Governance focuses on mitigating risks and maintaining integrity. 7) The role of the leadership of zakat institutions is to guide compliance with Islamic principles and good amil governance. 8) Leadership Performance Evaluation involves independent assessment to enforce accountability and efficiency. 9) Evaluation of the Performance of the Management of Zakat Institutions to ensure effective implementation of good social governance. 10) Amil certification and capacity development are key elements in the HR management of Zakat institutions. 11) Risk Mitigation in Implementing Good Amil Governance involves certification and training of Amil HR. 12) Openness and Transparency are the main pillars of integrity and accountability, creating the basis for efficiency and effectiveness. 13) Compliance with Sharia Law and Applicable Regulations is enforced through the Sharia Council/Committee and annual reports. 14) The Sharia Council/ Committee regulates structures and procedures to support good amil governance. Lastly, 15) International Cooperation focuses on global participation for efficiency and effectiveness. Effective implementation of the 15 principles of Good Amil Governance in zakat management will have a large positive impact on efficiency and effectiveness in the future. These principles include clear regulations, effective regulatory bodies, defined rights and obligations of the family, and structured guidelines. By having special units, effective leaders, and independent performance evaluations, zakat institutions can optimize their operations and mitigate the risk of misuse of funds.

Certification and development of amil capacity help improve the quality of human resources, while openness and transparency through audits and compliance with Sharia principles build public trust. The focus on international cooperation also expands the impact of zakat institutions globally. Thus, these principles not only strengthen good amil

governance internally but also meet the expectations and needs of stakeholders, creating an environment that supports growth and sustainable positive impacts in zakat management.

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