

Implementation of Good Amil Governance At Amil Zakat Institution

Moch. Chotib¹, Hary Yuswadi², Akhmad Toha², Edy Wahyudi²,

¹Doctoral Program Faculty of Social and Political Sciences Jember University

²Lecturer at the Faculty of Social and Political Sciences of Jember University

Corresponding Author: Moch. Chotib

Abstract: This study is focused on the implementation of good amil governance at amil zakat institution. The type of study used is a qualitative study with a case study approach, where the results of this study conclude that the implementation of the five principles in good amil governance at Amil Zakat Institute in Jember District has been done, but still not optimal implementation of good amil governance at the existing Amil Zakat Institute In Jember Regency because it is reinforced by several factors, among others: 1). The governance of Amil Zakat Institute is not yet fully professional in its management, 2). The lack of quantity and quality of human resources at each Institute Amil Zakat which the author of review, 3). Lack of public support, especially the existing Muslim community in the countryside (local wisdom), because usually Muslim community in rural areas tend to channel the zakat what mosque and personal religious leaders. The third factor above, reducing the opinion of National Amil Zakat Agency stating that good amil governance will be realized when there are aspects of transparency, accountability, compliance, justice, benefit and shari done. But in the empirical reality in the author's place of study, transparency, accountability, compliance, justice, prosperity and syari are not dominant factors causing the implementation of good amil governance at Amil Zakat Institute in Jember District. There is still something else, which is important enough in Jember Regency that the lack of public support, especially the Muslim community in the countryside (local wisdom), because usually the Muslim community in rural areas tend to carry out the zakat what is the mosque and personal religious leaders. These results provide criticism that the implementation of good amil governance at Amil Zakat Institute will be realized when the principles of transparency, accountability, compliance, justice, benefit, shariah and local wisdom run in harmony in the governance of Amil Zakat Institute.

Keywords: Implementation, Zakat, and Good Amil Governance.

Date of Submission: 12-01-2018

Date of acceptance: 27-01-2018

I. Introduction

1.1 Background

Zakat is an important part of the value of worship (*ta'abbudi*) for Muslims. As zakat worship must be done every Muslim according to the command of Allah as mentioned in the Qur'an and sunnah. Therefore, it is obligatory for every Muslim (capable) to perform zakat. Because zakat in its implementation in the form of goods or money, the zakat also has another dimension than just a dimension of worship. The dimension is the social and economic dimension for others in need (*ta'aquuli*). Studies on the condition of the majority Muslim community of Indonesia, the zakat when done optimally in the collection and penyaluranya will potentially participate in promoting the welfare of the people of Indonesia. To encourage zakat optimization in the development of religious life and the state government issued the Act (UU) No. 23 of 2011 on the Management of Zakat. Act No. 23 of 2011 on the Management of Zakat aims to improve the effectiveness and efficiency of services in zakat governance and improve the utilization and empowerment of zakat to realize the welfare of society, community empowerment and tackling poverty. The purpose of Law No. 23 of 2011 on the Management of Zakat will be achieved, if the governance of zakat is directed towards the realization of community welfare, community empowerment and poverty reduction through productive zakat, with business capital loan mechanism, for economic empowerment recipients, and so the musthiq can run or finance their lives consistently and will earn a steady income and increase business, develop the business and they can set aside earnings to save.

Another incarnation of zakat in the development of the state is zakat is different from other financial sources for development, zakat has no backlash whatsoever except the pleasure and expectation from Allah alone. However, it does not mean that the zakat mechanism has no control system. The strategic value of zakat can be viewed through: First, zakat is a religious call. It (zakat) is a reflection of one's faith. Second, the source of zakat finance will never stop. This means that people who pay zakat, will never run out and who have paid

every year or other time period will continue to pay. Thirdly, zakat can empirically erase social inequality and vice versa can create a redistribution of assets and equity of development.

On the other hand, in order to realize the welfare of the community, empowering the community and tackling poverty, the institutional strengthening of Amil Zakat Institution is important, because the institution of Amil Zakat has two institutional sides at once: First, functioning as a syariah financial institution. Called Islamic financial institutions because zakat management institutions operate in religious activities that receive, collect and distribute zakat funds as a form of obligation *maliyah* (material) for Muslims. Therefore, the Institute of Amil Zakat operates constantly following sharia rules. Sharia rules can be reflected in terms of governance and human resources that in fact the managers of zakat is *amil*. The concept of *amil* at Amil Zakat Institution that exist today is not merely *amil* who only collect and distribute zakat temporarily. As an *amil* he must have the character and the nature of trust, honest, and the other. *Amil* also works as an employee in a professional zakat institution. *Amil* professionalism is very important in the utilization of zakat. Secondly, Lembaga Amil Zakat is also a non-governmental organization because it stands with the participation of the community in improving the people's welfare. As a non-governmental organization, the Amil Zakat Institute is a public concern in terms of its participation in community empowerment. The side of community empowerment has always been associated with social problems, especially the poor people, which until now more and more. Even in the midst of increasingly advanced modernization, poverty still exists and tends to increase. Furthermore *tekait* with the implementation of governance Institute Amil Zakat on the macro level, the authors also look at the micro level (Jember regency), it seems still needs a lot of revamping. So therefore in this study the author took the title or topic related studies: "Implementation of Good Amil Governance At Institute Amil Zakat"

1.2 Problem Formulation

Based on the above background explanation, it can be formulated the problem of this study is how Implementation of good *amil* governance at Institute Amil Zakat?

1.3 Purpose and Purpose of the Study

The purpose of the study to provide direction to the author to conduct activities in order to review the process The author does not come out of the intended purpose. In accordance with the formulation of the above problem, the purpose of this study is to analyze and collaborate and describe the implementation of good *amil* governance at Institute Amil Zakat.

II. Library Review

In many Islamic literatures, there has been much explained the meaning and importance of zakat for Muslims. According to Hafidhuddin (2002: 7) the meaning of zakat is divided into two, namely: first, according to language, the word zakat has several meanings, namely *al-barakatu* 'cleanliness', *al-namaa'* growth and development', *ath-thaharatu*', And *ash-shalabu* 'kesesan'. Second, according to the term, although the scholars put it up with a somewhat different editorial between one and the other, but in principle the same, namely that zakat is part of the property with certain conditions, which Allah Almighty obliges to the owner to be handed over to the rightful to receive it Specific requirements as well. According to the Indonesian Institute of Accountants (IAI) in exposures draft PSAK Syariah No.109 "Zakat is a property that must be issued by muzakki in accordance with the provisions of sharia to be given to those who are entitled to receive it (*mustahiq*)". Meanwhile, according to Chapra (1999: 292) "Zakat is a clear and unequivocal sign of God's will to ensure that no one suffers from a lack of means to fulfill his essential need for goods and services."

Meanwhile, according to Muhammad (2009: 55): "Zakat is a treasure taken from the trustworthy treasures administered by the rich, who are transferred to the poor and needy and other groups that have been determined in the Qur'an, commonly called *mustahik* groups. In economic terms, zakat is an act of transfer of income from the rich (*agniya* / the have) to the have not. "If one observes the rules and regulations about the zakat carefully, it will be easy for him To obtain the six principles of shari'a governing zakat, Mannan (1997: 257-259) explains, as follows:

1. The principle of belief, because paying zakat is a worship and thus only a truly faithful person can execute it in the real sense and soul;
2. The principle of justice, the less the amount of work and capital the less the level of charges;
3. Principle of productivity, *nisab* applies to zakat only when it is time and productive;
4. The principle of reason, ie the person who is required to pay zakat is someone who is intelligent and responsible;
5. The principle of ease, the ease of zakat is derived in part from the nature of the collection of zakat and partly derived from Islamic law concerning economic erica, and

6. The principle of freedom, that is, a person must become a free man before it can be required to pay zakat. Therefore, a slave or captive is not required to pay zakat if he is deemed to have no treasure.

III. Method Of Study

The study method in the study of the implementation of good amil governance at amil zakat institution using qualitative study method with case study approach. The use of qualitative review method with case study approach in this study is important, in order to be able to capture the unique and specific phenomenon with related Implementation of good amil governance at Institute Amil Zakat.

IV. Results And Discussion

Keeping the zakat payers to believe is important in the governance of zakat institutions. Because in zakat governance Amil Zakat Institution is not enough just use the religious approach (read: sharia), but also must also put forward the principles of good governance, in accordance with the demands of religion and the times. Both must always coincide in all stages of zakat governance, both from the process, implementation and evaluation of the governance. Principles of governance in accordance with the nature of democracy in Indonesia today is the existence of zakat governance that is able to integrate sharia principles and administration and management. The alignment of zakat management with sharia principles and administration and management is a remarkable progress. That in zakat, which has been reduced as a religious activity, has gained a place away from the private affairs of Muslims. Zakat management that is able to integrate sharia principles and administration and management will gain attention from all parties, that zakat is a public entity, which in its governance must prioritize the principles of public administration, which requires the existence of transparency, accountability, compliance and fairness / equality .

Therefore, in the governance of zakat, there is an idea of a good amil governance concept, initiated by the National Amil Zakat Agency (Baznas) in 2015. Good amil governance at Amil Zakat Institute, emphasizes on the importance of the Amil Zakat Institute in control of all problems Zakat. Institute of Amil Zakat needs to have a legal treasury, management and jurisprudence of a qualified, including the dynamics of government administration. Because for now zakat is also regulated in government regulations. One consequence of good amil governance is the productive utilization of zakat for community empowerment. In good amil governance, the reference is transparency, accountability, participation and justice, coupled with *maslahah* orientation and sharia law. The principle of good amil governance is derived from the principles that exist in good governance, in addition to the principle of *maslahah* orientation and sharia law. With the implementation of good amil governance is expected to increase public confidence and the collection of zakat more leverage and distribution is more appropriate target and meaningful and productive. Therefore, in order to explore how the implementation of good amil governance in Amil Zakat Institution in Jember District. So the authors take the locus of study at 4 (four) Amil Zakat Institute, among others: 1). Amil Zakat Al-Baitul Amien Jember, 2). Yayasan Dana Sosial Al Falah Jember, 3). Baitul Maal Hidayatullah Jember, and 4). Institute of Amil Zakat House, Itqon, Zakat and Infaq Jember.

4.1 Implementation of Amil Zakat Institution Transparency

The dimensions of transparency in implementation in the principle of governance have important meaning and major parts. Therefore, all derivatives of governance, good governance, good corporate governance, and the latest in this study that good amil governance put transparency as part of the main study. Particularly in the Islamic religious context, codified transparency is evident in one verse in the Qur'an which reads:

"Surely the best person to take as a worker is a man of skill and ability" (Qur'an 28:26).

The entry of transparency in Islam is very important in life, both religious life and *bermuamalah*, in this *kaita* in the matter of zakat. Even Rasulullah SAW even in his hadith openly transparent the necessity of all affairs, Rasulullah SAW said:

"Do not pay attention to the many prayers and fasts. Do not you also notice the number of pilgrims and piety. But pay attention to his honesty in conveying information and carrying out the mandate "(Prophet Muhammad, Bihar al-Anwar 75: 114).

Related to the importance of transparency, then in the governance of the Institute of Amil Zakat to the donors is important to do, to give and bring trust. In an effort to realize transparency in the governance of Amil Zakat Institute, there are several ways that some Amil Zakat Institutions do. The diversity becomes an interesting point of interest in this study to find out how big the principles of good amil governance Amil Zakat Institute.

Starting from the transparency process in the existing governance in Amil Zakat Al-Baitul Amien (AZKA). In the process of reporting transparency, AZKA is exploiting the dissemination of information in several ways so that the donors and the general public are aware of, for example through all the activities in AZKA, conducted in various ways and innovation according to Magazine, social media (read: facebook) , Bulletins and magazines given to muzakki, sympathizers and the general public, although the numbers are limited. So in the distribution of newsletters and magazines more preempted on the muzakki.

What is done by the AZKA party, shows that the effort to open to the public has been done in the governance of the Institute of Amil Zakat. Although until now the process of spreading is still not optimal. The author captures the information provided by AZKA through social media (bulletins and magazines) is considered not to describe zakat management managed by AZKA as a whole, especially related to innovation and economic empowerment which has been the priority of AZKA Jember program. Information through the media, more knick-knacks of entertainment or general information, which for the informant is not so needed.

Slightly different from those in the Al Falah Social Fund Foundation (YDSF) Jember, that transparency is more understood as the account of YDSF Jember to YDSF Center, National Amil Zakat Body (BAZNAS) and National Sharia BASYARNAS in this case YDSF Jember reported Every activity program that he does. The author sees the administrative transparency made by YDSF Jember to BAZNAS and BASYARNAS is good enough and needs to be appreciated, but with the rapid and varied flow of information technology, it seems to be reporting through newspaper media, less representative in this democracy and openness. This needs to be noted because so far YDSF including as the National Institute of Amil Zakat (LAZNAS) which of course the flow will be more transparent transactions. In contrast to other LAZNAS, such as Baitul Maal Hidayatullah (BMH) Jember against donors who always pay Zakat to BMH Jember in the form of activity reports and management of zakat through Buletin, magazines, social media that can be accessed by BMH Jember muzakki. But for bulletins and magazines more pre-empted on the muzakki.

The differences between these two LAZNAS (YDSF and BHM), show the authors that the type of attention of each Amil Zakat Institute is different. Related to their point of view of transparency of governance of Amil Zakat Institute. Terakhit related to the governance of Amil Zakat Institution in Amil Zakat Institution House, Itqon, Zakat and Infaq (RIZKI) Jember to donors together with AZKA and BHM Jember ie reporting using various media such as social media, bulletin and magazine Given to the muzakki, sympathizers and the general public with a limited number. Efforts to be open to the public have been done, although the authors see it is still limited. Even the audiences who are informed are many informed about the information through social media, newsletters and magazines. These conditions cause the flow of information that gives less so evenly to the public related by the Institute of Amil Zakat RIZKI. As for inter-agency reporting, RIZKI also reported to Badan Amil Zakat Daerah (BAZDA) of Jember Regency. In this sub-subject can be drawn thread that in the governance of the Institute of Amil Zakat, especially in the aspect of transparency of zalcat governance is very diverse forms, but from all that the Institute of Amil Zakat which became the object of study views important openness to the parties either Between institutions and with the public in general, which becomes different between Amil Zakat Institution in the management of Amil Zakat Institute is the pressure of its openness. Where among the Amil Zakat Institutions there are uniforms, but some are different, all of which are back on the commitment of Amil Zakat Institute. If it is concluded in this section then the four institutions of Amil Zakat in the implementation of governance in the field of transparency are quite diverse, between one Institute of Amil Zakat with other Amil Zakat Institution.

4.2 Implementation of Amil Zakat Institution Accountability

In order to improve the governance of Lembaga Amil Zakat in Jember District, accountability is an important element that should not be lived and be reviewed in this study. Accountability is the capacity of an agency to be accountable for its success or failure in performing its duties to achieve the goals and objectives set. That is, every agency has an obligation to account for the achievement of its organization in the management of the resources entrusted to it, from the planning, implementation, to monitoring and evaluation.

Accountability is the key to ensuring that zalcat governance is well executed and in line with the public interest. For that reason, accountability requires clarity about who is accountable, to whom, and what is accounted for. Accountability, therefore, could also mean the setting of a number of criteria and indicators to measure the performance of government agencies, as well as mechanisms that can control and ensure the achievement of those standards. Accountability in the public sector is multiple-accountability structure. He is held accountable by more parties representing community pluralism. Specifically, the performance of a government agency should be accountable to superiors, members of parliament, non-governmental organizations, donor agencies and other community components. All this means that internal accountability (administrative) and external accountability are equally important. Therefore, in relation to this study, accountability is also aligned with religious principles, as it is contained in the Qur'an An Nisa: 58, which reads:

"Allah has commanded you to fulfill a mandate to the rightful, and if establishing the law among men, let him judge justly." An Nisa: 58)

Based on the explanation of conceptual accountability and An Nisa's letter can be drawn the most important substance of accountability is the clarity of function, structure, authority and responsibility of the organs in the process of zaltat governance in each Amil Zakat Institution. With the result of the study which has been done on 4 (four) Amil Zakat Institution, the process is successively dimualain from Amil Zakat Al-Baitul Amien (AZKA) Jember. With the results of the observations of researchers, the accountability process carried out by AZKA, as expressed by the operational manager explains that in determining each program there must be approval from the Supervisory Board to see whether the program is in accordance with the Shari'ah or not and bermnafaat for the people. This is done as a form of accountability to the process of governance of zakat in order to remain in accordance with Islamic sharia principles. In relation to the responsibility stated by the Board of Supervisors above, a characteristic that should be done by all Amil Zakat Institution, because the management of Amil Zakat Institution is not the same as other public fund management. Because in zakat there are elements of worship, sehigga important syariah provisions, which should not be forgotten and abandoned. On the other hand, the clarity of functions and authority within the AZKA structure is already applicable with clear division of job descriptions.

While in the Foundation of Social Fund Al Falah (YDSF) Jember clarity functions, structure, authority and accountability of organs have been standardized as appropriate National Institute of Amil Zakat (LAZNAS). Judging from the functions and authority of each division owned by YDSF Jember. The Program Manager explained that in determining each program there must be approval from the Sharia Supervisory Board, to see whether the program is in accordance with sharia or not. Clarity of functions and authority has been able to apply well, seen from the job description that has been applied in YDSF Jember. YDSF Jember has been able to prove its application in each of its devises. The meaning of accountability in the understanding of Baitul Maal Hidayatullah (BMH) Jember is exactly the same as the understanding expressed by the Foundation of Social Fund Al Falah (YDSF) Jember which emphasizes on clarity aspects of function, structure, authority and responsibility of the organs. When it is seen then, the implementation process has been implemented with appropriate procedures. In view of the functions and authority of each division owned by BMH, the Program Manager explains that in determining each program there must be approval from the Sharia Supervisory Board located at BMH Center, see if the program is in accordance with the sharia or not. The governance pattern that is still top down by BMH Jember shows that the Amil Zakat Institute in its activities is more oriented towards instruction from BMH Center than on the effort to explore local potential related to how the accountability pattern can increase public trust, not only for educated urban community Good, but also rural communities. Because until now the introduction of rural public against BMH Jember is still very minimalist.

Finally, the accountability process at Rumah, Itqon, Zakat and Infaq (RIZKI) Jember has been done by prioritizing the function, structure, authority and responsibility of the organs, in this case applied by RIZKI Jember already implemented with the provision of this Amil Zakat Institution. According to the manager of Lembaga Amil Zakat RIZKI explained that in determining each program there must be approval from the Board of Trustees. This is done as a form of responsibility for the process of development, management and distribution of zakat in order to remain in accordance with Islamic sharia principles. On the other hand, the clarity of the function and authority of Lembaga Amil Zakat RIZKI has been able to be applied well, in accordance with the job description that has been applied. For the authors of what the Amil Zakat Institution RIZKI Jember is doing is exactly the same as that of Amil Zakat Al-Baitul Amien (AZKA) Jember in terms of accountability, which needs to be improved related to its minimal public accountability sector.

Based on the results of the discussion on the four institutions of Amil Zakat related to the accountability of the governance of Amil Zakat Institute, it seems that the accountability process still needs to be improved, because the accountability emphasis is more directed to the improvement of internal work, rather than the effort to improve accountability to the public, Governance.

4.3 Implementation of Zakat Institution Compliance

Compliance in Islam is one of the very things emphasized, in Al-Quran Surah An Nisa Verse 59, Allah SWT said:

"O ye who believe, obey Allah, obey the Messenger, and the Ulil Amri among you, if you dispute, then return it to Allah and His Messenger if you really believe in Allah and the Last Day." (An Nisa: 59)

In the above verse of the Qur'an, it is very clear guidance on us to obey the god and apostle, and the leaders. In the context of zakat governance, according to the authors, leaders are individuals and formal institutions that have a mandate in the process of zalcat regulation in this case the government, represented by Badan Amil Zakat (BAZ) at all levels. In relation to this matter, the adherence of Amil Zakat Al-Baitul Amien

(AZKA) Jember to the principles of healthy institutions and good governance to improve the economic empowerment of the community through the utilization of zakat and legislation seems to already exist.

Such administrative pelapora important dilakuka by Institute of Amil Zakat like AZKA, to provide information to the public related to what has been done. While the report for Badan Amil Zakat Daerah (BAZDA) of Jember Regency is not just to provide information, but also part of the responsibility of legislative answer in order to realize the Amil Zakat Institution that is consistent with the principle, especially in obeying the Act (UU) no. 23 of 2011 on the Management of Zakat, which requires all Institutions Amil Zakat reported its performance to the BAZDA in their respective regions. Because according to Law no. 23 of 2011 on the Management of Zakat, BAZDA given the authority to coordinate all existing Amil Zakat Institution in its area. Therefore, in the compliance positions AZKA quite have a commitment both to the government and to the community. While the same thing is also done by Al Falah Social Fund Foundation (YDSF) Jember, the implementation of healthy institutional principle and obedient to the regulation is shown by giving periodic reporting to Badan Amil Zakat Nasional (BAZNAS) every 6 (six) months and end Years, but for the Jember YDSF level, it has not been informed to report regularly to the Regional Amil Zakat Agency (BAZDA). This is a note because, the focal point of the study in Jember District, then things that happen in Jember is the author's assessment and for reporting on the level of asnafnya to muzakki via email or Short Message Service (SMS). Furthermore, related to the compliance Baitul Maal Hidayatullah (BMH) Jember against the principles of healthy institutions and legislation has been able to show things relatively similar to other institutions Amil Zakat above. In view of each reporting, BMH Jember always provide reporting for each asnafnya to muzakki via email or SMS, such as the pattern that was cut down by Yappika's Social Fund Al Falah Foundation (YDSF). Not only that, in terms of reporting also on BMH Center, where reporting is done also given to Badan Amil Zakat Nasional (BAZNAS) and Badan Amil Zakat Daerah (BAZDA) of Jember Regency every 6 (six) months and end of year.

The compliance conducted by BHM Jember indicates that the process of good amil governance has started to proceed, the same is also the case with AZKA and YDSF. Furthermore, as with House, Itqon, Zakat and Infaq (RIZKI) Jember on compliance with the principles of healthy institutions and legislation? It can be seen from the reporting conducted periodically by RIZKI Jember in any time, according to the existing provisions. Such administrative reporting is important to be done by RIZKI Jember, to provide information to the public regarding what has been done. While the report for Amil Zakat Jember regency not just provide information, but also part of the answer pertanggungja legislation Amil Zakat Institution in order to realize the consistent, especially in obeying the Law (UU) No. 23 of 2011 on the Management of Zakat, which requires all Institutions Amil Zakat reported its performance to the BAZDA in their respective regions. It seems that the RZKI's understanding of compliance is understood as administrative compliance rather than public obedience, because until this study is discussed by researchers, the authors seem to see that the public's obedience dimension has not been revealed more clearly. Even answers from RIZKI managers repetition of responses related to accountability. Based on the compliance aspects of the four Amil Zakat Institutions in Jember District, it appears that compliance by the Amil Zakat Institute is more adherent to the government, through the designated institutions, while the public compliance aspect, to be able to articulate public expectations, Some institutions of Amil Zakat, such as YDSF and BMH have not been a priority. Only AZKA is able to balance slightly less between administrative and public obligations.

4.4 Implementation of Justice / Kesetaraan Lembaga Amil Zakat

Justice is the cornerstone of Islamic teachings, therefore in every muamalah activity, the principle of justice / equality is very important. One of the activities of muamalah and worship in Islam is zakat, in the current zakat governance of equality of treatment to the parties involved in the management and distribution of zakat is an absolute, especially related to the muzakki, strived to be treated equally, not differentiated from what the value Which is paid to each donor. In practice in Amil Zakat Al-Baitul Amien (AZKA) Jember also gives equal treatment to the parties and muzakki.

Existing forms of treatment are related to services provided by AZKA. In the principle of development, management and zakat provision, AZKA sees the principle of fairness being a focus of development in order to foster a sense of brotherhood among peers and to continue to build the faith of the faithful to AZKA. With the understanding that the principle of justice / equality in the governance of zakat, not only interpreted as an administrative process and oral award alone. But it is developed into a more substantive reward principle by not discriminating a person based on the amount given but all getting the same service and justice. This condition seems to be also seen in the process of governance in AZKA, as justified by one of the muzakki, he thinks in AZKA it is able to provide comfort and satisfaction for himself as muzakki, because the service provided is quite professional, even though he (muzakki) zakatnya Fairly small (by not wanting to mention the amount).

Similarly, the YSSF found that in this principle it emphasizes the treatment of interested parties in accordance with the criteria and the proportion that should be. Equality of treatment to donors has also been attempted to be treated equally, not distinguished from how much the value paid to each donor. Based on the results of the study, the data that can be authored in YDSF Jember is different from the data in Amil Zakat Al-Baitul Amien (AZKA) Jember which is rich in discussion and interview. The data in the author can in YDSF Jember more dominant secondary data. Due to the difficult and busy personnel in YDSF Jember. Nevertheless the author tries to display data in accordance with the appropriate data.

In Baitul Maal Hidayatullah (BMH) Jember the principle of justice / equality emphasizes the treatment of interested parties in accordance with the criteria and the proportion that should be. Equal treatment of the donors has also been attempted to be treated equally, not distinguished from how the value paid in each donor and it has become a feature developed by BMH Jember for this. This is seen in the author's observations during the review. In practice the principle of justice / equality in the Institute of Amil Zakat House, Itqon, Zakat and Infaq (RIZKI) exactly the same as that done in BMH Jember. Based on the subjects related to equality / justice in the context of the zakat governance in the 4 (four) Amil Zakat Institutions which are the object of the study, it seems that the meaning of equality / justice still has the chance, namely equality / equity in the context of service equality and the absence of discrimination. Though the author captures that the process of equality / justice that exists in the governance of the Institute of Amil Zakat more than just the service and the absence of discrimination. The author noted in the process of governance Amil Zakat Institute of innovation, appropriate services target and professional governance is part of the effort to realize equality / justice, which the authors see it is less mentioned by the manager of the Institute Amil Zakat. It seems that related to innovation, proper service target and professional governance are not mentioned by Amil Zakat Institute managers, because the innovation, proper service target and professional governance at the four institutions of Amil Zakat which is the locus of study is not yet optimally done.

4.5 Implementation Maslahah Institute Amil Zakat

Different from non-Muslim preferences based solely on profit, Islamic preference in governance of institutions, especially the Institute of Amil Zakat. *Mashlahah* is the most important concept in sharia, after monotheism. *Mashlahah* is the goal of Islamic sharia and becomes the main core of Islamic sharia itself. In general, *maslahah* is defined as the good (prosperity) of the world and the hereafter. The *ushul fiqh* scholars define it as anything that contains benefits, usefulness, goodness and avoids harm, damages and *mafsadah*. Imam Al-Ghazali concluded, *maslahah* is the effort to realize and maintain the five basic needs, namely religion, soul, intellect, descent and wealth.

Al-*mashlahah* as one of the approach models in *ijtihad* becomes very vital in the development of Islamic economics and *siyasah iqtishadiyah* (economic policy). *Mashlahah* is the goal that the Shari'a wants to achieve. *Mashlahah* is the essence of sharia policies (*siyasah syar'iyah*) in responding to social, political, and economic dynamics. *Maslahah`ammah* (common benefit) is the foundation of *muamalah*, the benefit that is framed *syar`i*, not merely profit motive and material as in conventional economy. Based on the ideal principles that exist in the vision and mission and objectives to empat Institute of Amil Zakat which became the object of study, all institutions Amil Zakat oriented to the benefit of the *ummah*, especially Muslims. However, in the implementation of the four governance institutions Amil Zakat there is a difference, at least discuss this discussion what has been discussed in chapter 5 on the governance of the distribution of zakat and economic empowerment at each Institute Amil Zakat in Jember regency. That in the implementation of the governance of Amil Zakat Institution in Jember Regency is divided into 2 (two) *maslahah* categories: First, the Institute of Amil Zakat which only develops the distribution process is based on social activities and consumption given to the *muzakki*. Secondly, the Amil Zakat Institute which tries to develop the distribution of zakat to productive activities of the *mustahiq*.

It seems that the direction of Amil Zakat Institution in Jember Regency is at least the object of the study of its direction on the effort of distributing zakat which has more benefit for both *mutahiq* and for Lembaga Amil Zakat. But by not abandoning the distribution of consumptive and social zakat, because the distribution of consumptive and social zakat is still needed by the *mustahiq* people who are not included in the productive age group and the students, to continue their studies by continuing to be awarded a scholarship.

4.6 Implementation of Implementation of Sharia Law at Amil Zakat Institution

Shariah is the way that leads us to the blessings of Allah SWT. Therefore, in zakat governance conducted by the Institute of Amil Zakat, whose source is the obligation of Muslim worship, demands the certainty of sharia regulations in the implementation of governance and distribution. Therefore, in the results of the study conducted by the author to the four institutions of Amil Zakat in maintaining the regulations of governance and distribution of *zakatnya* always put the supervisory board as a filter against the programs and activities that exist in each Amil Zakat Institute, in accordance with the corridor of the provisions of Islamic

sharia . However, an important note for the strengthening of the supervisory board is that supervisory positions do not only provide oversight (limited authority), so the role of the supervisory board in participating in zakat governance and innovation is limited, whereas the potential of both collaboration (supervisory and managerial boards) will be Able to encourage zakat innovation that fits public and sharia expectations.

V. Conclusion

In the implementation study of good amil governance at Lembaga Amil Zakat, it can be concluded that the implementation of the five principles in good amil governance at Lembaga Amil Zakat in Jember Regency has been done, but still not optimal implementation of good amil governance at Lembaga Amil Zakat in Jember Regency Several factors, among others: 1). The governance of Amil Zakat Institute is not yet fully professional in its management, 2). The lack of quantity and quality of human resources at each Institute Amil Zakat which the author of review, 3). Lack of public support, especially the existing Muslim community in the countryside (local wisdom), because usually Muslim community in rural areas tend to channel the zakat what mosque and personal religious leaders.

The third factor above, reducing the opinion of National Amil Zakat Agency (Baznas) stating that good amil governance will be realized when there are aspects of transparency, accountability, compliance, justice, benefit and shari done. But in the empirical reality in the author's place of study, transparency, accountability, compliance, justice, prosperity and syari are not dominant factors causing the implementation of good amil governance at Amil Zakat Institute in Jember District. There is still something else, which is important enough in Jember Regency that the lack of public support, especially the Muslim community in the countryside (local wisdom), because usually the Muslim community in rural areas tend to carry out the zakat what is the mosque and personal religious leaders. These results provide criticism that the implementation of good amil governance at Amil Zakat Institute will be realized when the principles of transparency, accountability, compliance, justice, benefit, shariah and local wisdom run in harmony in the governance of Amil Zakat Institute.

Bibliography

- [1]. Al, Ba'ly, Abdul Al-Hamid Mahmud. 2006. Zakat Economy: A Shari'ah Monetary and Financial Review. Translation. Jakarta: PT RajaGrafindo.
- [2]. Al-Hussaini, Faith Taqiyuddin Abu Baker Ibn Muhammad. Kifayatul Akhyar, trans. Ahmad Rifa'I, Semarang: Toha Putra, 1999.
- [3]. Darmawati, et al. 2005. Corporate Governance and Corporate Performance Relations. Journal of Indonesian Accounting Research. Vol. 8, No. 1; 65-81.
- [4]. Djazuli, Yadi Janwari, Institutions of People's Economy (An Introduction), PT. Raja Grafindo Persada: Jakarta, Cet 1st 2002.
- [5]. G. Suprayitno, et all. 2004. Commitment to Enforce Good Corporate Governance: Best Practices for GCG Implementation of Companies in Indonesia. Jakarta: The Institute for Corporate Governance.
- [6]. Winarno, Budi. 2007. Public Policy, Theory & Process, revised edition, Pressindo Media Publishers. Yogyakarta: Media Pressindo, first printing.
- [7]. Zuhriah, Nurul. 2006. Social Research Methodology and Theory-Application education. Jakarta: Earth Literacy.

Moch. Chotib. "Implementation of Good Amil Governance At Amil Zakat Institution." International Journal of Humanities and Social Science Invention(IJHSSI), vol. 07, no. 01, 2018, pp. 93–100.