

ABSTRAK

Pengelolaan ZIS merupakan instrumen untuk meningkatkan kesejahteraan masyarakat melalui penghimpunan dan pendistribusian dana kepada mustahik sesuai syariat Islam. Keberhasilan pengelolaan ZIS tidak hanya ditentukan oleh besarnya dana yang dihimpun, tetapi juga oleh penerapan *Good Amil Governance* yang meliputi prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan *fairness*. UPZ BAZNAS Kecamatan Dukun Kabupaten Gresik berperan dalam menghimpun dan mendistribusikan dana ZIS. Penelitian ini bertujuan menganalisis penerapan prinsip *Good Amil Governance* serta mengidentifikasi hambatan yang dihadapi dalam pengelolaan ZIS di UPZ BAZNAS Kecamatan Dukun Kabupaten Gresik.

Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian lapangan (*field research*). Data primer diperoleh melalui wawancara dan observasi terhadap Koordinator UPZ, Sekretaris UPZ, muzakki, dan mustahik, sedangkan data sekunder diperoleh dari dokumen Laporan Pengumpulan dan Pendistribusian dan arsip UPZ. Analisis data menggunakan model Miles dan Huberman, sedangkan keabsahan data diuji melalui triangulasi sumber dan teknik.

Hasil penelitian menunjukkan bahwa penerapan *Good Amil Governance* dalam pengelolaan ZIS telah berjalan. Transparansi diterapkan melalui penyampaian informasi dan pelaporan kepada BAZNAS Kabupaten Gresik serta masyarakat. Akuntabilitas diwujudkan melalui pembagian tugas yang jelas, pelaporan berkala, pengendalian internal, dan peningkatan kompetensi pengurus. Responsibilitas dilaksanakan melalui kepatuhan terhadap syariat dan regulasi zakat, sedangkan independensi diwujudkan melalui pengambilan keputusan secara objektif berdasarkan musyawarah dan verifikasi. *Fairness* diterapkan melalui pendistribusian dana ZIS secara adil dan penetapan mustahik berdasarkan hasil survei. Hambatan yang dihadapi meliputi keterbatasan kompetensi SDM, administrasi dan pelaporan yang masih manual, pemanfaatan teknologi informasi yang belum optimal, serta terbatasnya penyebaran informasi dan publikasi laporan kepada masyarakat. Penelitian ini menyimpulkan bahwa penerapan *Good Amil Governance* telah mendukung pengelolaan ZIS yang lebih profesional, namun masih diperlukan peningkatan kapasitas SDM, optimalisasi sistem administrasi berbasis teknologi informasi, dan penguatan transparansi agar pengelolaan ZIS semakin efektif, akuntabel, dan berkelanjutan.

Kata Kunci: *Good Amil Governance*, Pengelolaan ZIS, UPZ BAZNAS Kecamatan Dukun Gresik.

ABSTRACT

*ZIS (Zakat, Infaq, and Sadaqah) management serves as an instrument to enhance community welfare through the collection and distribution of funds to eligible recipients (*mustahik*) in accordance with Islamic Sharia. The success of ZIS management is determined not only by the volume of funds collected but also by the implementation of "Good Amil Governance," which encompasses the principles of transparency, accountability, responsibility, independence, and fairness. The UPZ BAZNAS (Zakat Collection Unit of the National Zakat Agency) in Dukun District, Gresik Regency, plays a role in collecting and distributing ZIS funds. This study aims to analyze the implementation of Good Amil Governance principles and identify the obstacles faced in ZIS management at UPZ BAZNAS Dukun District, Gresik Regency.*

*This study employs a qualitative approach through field research. Primary data were obtained via interviews and observations involving the UPZ Coordinator, UPZ Secretary, *muzakki* (donors), and *mustahik* (recipients), while secondary data were derived from collection and distribution reports and UPZ archives. Data analysis utilized the Miles and Huberman model, and data validity was tested through source and technique triangulation.*

*The results indicate that Good Amil Governance principles are being implemented in ZIS management. Transparency is practiced through information dissemination and reporting to BAZNAS Gresik Regency and the public. Accountability is realized through clear division of duties, periodic reporting, internal controls, and the enhancement of administrator competence. Responsibility is demonstrated through adherence to Sharia and zakat regulations, while independence is achieved through objective decision-making based on consultation and verification. Fairness is applied through the equitable distribution of ZIS funds and the selection of *mustahik* based on survey results. Obstacles identified include limited human resource competence, manual administration and reporting processes, suboptimal use of information technology, and limited dissemination of information and reports to the public. The study concludes that the implementation of Good Amil Governance has fostered more professional ZIS management; however, further improvements are needed regarding human resource capacity, the optimization of IT-based administrative systems, and strengthened transparency to ensure ZIS management becomes increasingly effective, accountable, and sustainable.*

Keywords: *Good Amil Governance, ZIS Management, UPZ BAZNAS Dukun District, Gresik.*