

**PENERAPAN ASAS-ASAS UMUM PEMERINTAHAN YANG BAIK DALAM
PENDISTRIBUSIAN ZAKAT OLEH BADAN AMIL ZAKAT NASIONAL
KOTA YOGYAKARTA**

(Studi Kasus Pendistribusian Zakat Periode Tahun 2012 sampai dengan 2013)

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Intisari

Penelitian ini bertujuan untuk mengetahui dan mengkaji penerapan Asas-Asas Umum Pemerintahan yang Baik (AAUPB) dalam mewujudkan pelayanan yang berkualitas, transparan dan akuntabel pada pendistribusian zakat oleh BAZNAS Kota Yogyakarta. Penelitian ini juga hendak mengkaji faktor apa saja yang mendorong dan menghambat penerapan AAUPB tersebut.

Penelitian ini merupakan penelitian yuridis empiris. Penelitian ini menggunakan data primer dan data sekunder. Data yang telah dikumpulkan kemudian dianalisis secara deskriptif kualitatif dengan pendekatan deduktif.

Hasil penelitian mengemukakan bahwa secara umum BAZNAS Kota Yogyakarta belum menerapkan AAUPB sebagaimana fokus penelitian ini. Dari ketiga asas yang diteliti, hanya unsur asas akuntabilitas yang telah diterapkan dalam pendistribusian zakat. Hasilnya adalah terwujud pelayanan pendistribusian zakat yang akuntabel. Adapun asas keterbukaan dan asas profesionalitas belum diterapkan sehingga pelayanan pendistribusian zakat yang berkualitas dan transparan belum terwujud. Penelitian mengungkap faktor yang mendorong penerapan AAUPB dalam pendistribusian zakat oleh BAZNAS Kota Yogyakarta sebagaimana fokus penelitian ini adalah: (1) Aturan; (2) Komitmen Organisasi; dan (3) sarana dan prasarana. Adapun faktor penghambat penerapan AAUPB adalah: (1) Kesadaran Amil; (2) Penerapan pendapatan/ *reward* bagi Amil; dan (3) Kemampuan Amil.

Kata kunci: Pemerintah, AAUPB, zakat, pendistribusian zakat.

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IMPLEMENTATION THE GOOD GOVERNANCE PRINCIPLES ON ZAKAT
DISTRIBUTION HELD BY NATIONAL ZAKAT AMIL BOARD OF
YOGYAKARTA CITY

(Case study of zakat distribution in 2012 and 2013)

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Abstract

This research is intended to recognize and analyze implementation The Good Governance Principles in carrying out qualified, openness and accountable services on zakat distribution held by National Zakat Amil Board (BAZNAS) of Yogyakarta City. Furthermore, this research is also aimed to know and identify factors which develop and obstruct the implementation.

This is a empirical juridical research. This research used primary and secondary data. Collected data then analysed with descriptive qualitative by deductiv approach.

Result of this research identified that BAZNAS of Yogyakarta City generally had not applied The Good Governance Principles as focused in this research. Of those three principles which are become the focus of this study, it was only the principle of accountability done in the process of zakat distribution. As a result, the services became accountable. Since transparency and profesionalism principles had not been applied yet, the services were automatically not transparent and qualified. This research revealed some factors that support the application of The Good Governance Principles in zakat distribution held by BAZNAS Kota Yogyakarta as concerned in this research, there are : (1) Rules; (2) Organization commitment; and (3) infrastructure. While factors that inhibiting the implementation of The Good Governance Principles are: (1) Awareness of Amil; (2) Application of revenue/reward for Amil; and (3) Amil's capabilities.

Keywords: Government, The Good Governance Principles, zakat, zakat Distributions.

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