

## **ABSTRACT**

*The potential of Zakat in Solok Regency is very large, but zakat collected carried out by BAZNAS Solok Regency has not been maximized. This problem because low-level of public trust in distributing zakat to institutions. The public will believe in the institution, if the institution performs is good, so it is necessary to measure BAZNAS Solok Regency performs to evaluate and improve performance in managing zakat.*

*Data collection methods in this study accomplished through interviews, and questionnaires. Interviews accomplished with the administrators of BAZNAS in Solok Regency and mustahik, while the questionnaire used to assess zakat institutions performs and see the impact of zakat on mustahik. The analysis method uses the National Zakat Index (ZZN) and Instrument Test which includes validity test, reliability test and paired t test.*

*The results of the BAZNAS Solok Regency research from the macro dimension are quite good with an index value of 0.50. This is because there is no APBD support by the Solok Regency government, besides that the zakat institution database is not yet complete. From the micro dimension, the performance assessment of BAZNAS Solok Regency is good with an index value of 0.61. The value of institutional indicators which include collection, management, delivery and reporting is good. However, the impact of the zakat given has not been seen, because BAZNAS Solok Regency has not carried out guidance, monitoring and evaluation on the material side and spiritual mustahik.*

*Keywords: Institution, Zakat, Performance, National Zakat Index*