

## **ABSTRACT**

*Zakat in Indonesia holds significant potential, including in Semarang Regency. However, the realization of zakat collection particularly in Semarang Regency remains relatively low. The region has a zakat potential of 35 billion rupiah per year; yet the amount collected annually is only around 5 billion rupiah, or 14% of its potential. This gap may be caused by suboptimal zakat management by local zakat management institutions. This study aims to examine the implementation of Good Amil Governance as an effort to achieve effective zakat management, using a case study of the zakat management practices of BAZNAS Semarang Regency.*

*This research employs a qualitative method with a case study approach. Primary data were obtained through semi-structured interviews with five informants, consisting of BAZNAS Semarang Regency administrators, a muzakki, local government representatives, and academics. Additional primary data were gathered through observation and documentation from BAZNAS Semarang Regency. Data analysis was conducted through data reduction, data display, and conclusion drawing. Data validity was ensured through technique and source triangulation to guarantee depth and accuracy of the findings.*

*The findings indicate that most principles of Good Amil Governance have been implemented by BAZNAS Semarang Regency. However, the implementation remains suboptimal, resulting in ineffective zakat management. Achieving effective and optimal zakat management based on Good Amil Governance principles requires positive collaboration among various stakeholders, including zakat institutions, the government, academics, and the community, to ensure that zakat governance aligns with established principles.*

**Keywords:** *Good Amil Governance, Zakat Management, Zakat Institution, BAZNAS*