

# ANALYSIS OF TRANSPARENCY IN ZAKAT MANAGEMENT ORGANIZATIONS TO MAXIMIZE ZAKAT POTENTIAL AT BAZNAS PAPUA PROVINCE

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## Keywords

*Transparency, management, zakat, maximizing, Baznas*

## ABSTRACT

This study examines the transparency of zakat management in maximizing Zakat in the Papua provincial baznas. Ministry of Home Affairs said the majority of Muslims are from non-indigenous Papuan tribes (439,337 people or 15.51%), while the rest are from indigenous Papuan tribes (10,759 people, or 0.38%). BAZNAS Papua Province, as a philanthropic institution that functions to manage zakat funds, and one of the goals of zakat funds is to realize community welfare and poverty alleviation. Qualitative research was carried out in order to analyze the transparency of the zakat management organization in the Papua provincial baznas, using SWOT analysis (Strengths Weaknesses Opportunities Treaths). To answer this question, this research was conducted by observation in the field and direct interviews at the Papua Provincial Baznas. In addition, the researcher also used primary data and secondary data from various books and searches from online data. The results of this study show that the collection, distribution and utilization of zakat, infak and alms at the Baznas of Papua province at the Planning Organizing Actuating Controlling (POAC) stage has been running quite well. Furthermore, the results of the SWOT analysis using the matrix and SWOT diagram show that the Baznas of Papua province has done its job well, including, increasing public trust, optimizing zakat collection, increasing distribution evidence, better quality of zakat, as well as improving the image and reputation where the position is very favorable for the Papua Provincial Baznas with the existence of internal strength and external opportunities.

## INTRODUCTION

Indonesia is the country with the largest Muslim population in the world, with about 1.4% of the world's total population reaching 7.753 billion people in 2020. According to 2010 data, the global Muslim population numbered about 1.6 billion, of which Indonesia accounted for about 12.9-13% of the figure. In Papua, as of June 2022, the population was recorded at 4.36 million, with 642.62 thousand people or 14.75% of whom are Muslims. Most Muslims in Papua come from non-indigenous tribes, which has implications for the importance of zakat services managed through the National Amil Zakat Agency (Baznas). Baznas has the mandate to manage and coordinate zakat activities nationally, and is responsible to the president through ministers, and must continue to revitalize to improve its performance (Mukhlisin et al., 2024)(Khasanah & Riansyah, 2024)(Mu'adzah & Rachmad, 2024).

Zakat has two dimensions of worship, namely *hablum minallah* (vertical) and *hablum minannaas* (horizontal), which play an important role in improving the quality of faith and cleaning property. With good management, zakat becomes a mandate that can improve the welfare of the people and help achieve economic equality. Zakat functions strategically in poverty alleviation and economic development, helping the ummah to improve their standard of living in the hope of rewards from Allah. The zakat mechanism reflects faith and sustainability, where consistent zakat payments create development and overcome social gaps. In addition, zakat, infaq, and alms are strategies in increasing people's economic dependence, supporting national programs to alleviate poverty, and achieving welfare and reducing social problems in a sustainable manner.

Zakat management organizations in Indonesia are divided into two main institutions, namely the Amil Zakat Agency (BAZ) and the Amil Zakat Institute (LAZ), with BAZNAS as the National Amil Zakat Agency officially established by the central government (Hakim et al., 2022)(Kurniawan & Witasari, 2021)(Fahlefi et al., 2019). BAZNAS Papua Province, which was established on October 6, 2015, focuses on collecting, distributing, and utilizing zakat, infaq, and alms, as well as reporting on the management of zakat in a transparent manner. Five important aspects in BAZNAS activities include socialization and zakat education, strengthening human resources, targeted utilization programs, strengthening regulations, and synergy with various parties. In Papua Province, the potential for zakat can reach trillions of rupiah per year, but it is still low in practice. Education and socialization need to be improved, especially among Muslim employees at the Freeport Islamic foundation, to encourage regular and systematic zakat payments to BAZNAS, so that zakat funds can be used for various assistance programs, including student scholarships and other community needs.

Baznas has great potential to become a partner of various parties, including state and private business entities in Papua Province, but its management is still low, so that there is a lot of potential for zakat from the community that has not been channeled. The public is often skeptical of the existence of BAZ and LAZ, choosing to distribute zakat through institutions formed in places of worship due to lack of trust. The credibility of zakat institutions is important, and a transparent information system is needed to provide public information about zakat management (Taha et al., 2017)(Qutaiba et al., 2024). In Papua Province, the use of the management information system (SIMBA) by Baznas has not been fully implemented, so measures such as training, documentation, technical assistance, and monitoring need to be carried out to ensure that employees can use SIMBA effectively, increasing the efficiency and effectiveness of zakat management.

The Amil Zakat Agency and the Amil Zakat Institution (BAZ and LAZ) in Papua Province apply the principle of transparency in the management of zakat, infaq, and alms (ZIS) by emphasizing the value of *hablum minallah* and *hablum minannaas* (Waldan, 2020)(Pusparini et al., 2018)(Sidik et al., 2024)(Komala, 2020). Although progress in public information transparency is good, internal controls in zakat management organizations, such as BAZ and LAZ in Jayapura Regency, have not been fully met, especially since there is no auditor to present complete internal reports. The low awareness of the public to pay zakat and difficulties in funding professionals due to high costs are challenges for effective zakat management in this area.

Previous studies such as Wibisono, (2019) and Rachman & Salam, (2018) have emphasized the role of transparency and accountability in increasing public trust and optimizing zakat collection. Wibisono (2019) highlights how digital information systems can enhance zakat governance, while Rachman & Salam, (2018) underline that internal control and public reporting are critical to strengthening institutional credibility. However, most of these studies focus on zakat management in developed regions such as Java and Sumatra, with limited research specifically addressing zakat management transparency in regions with minority Muslim populations, such as Papua. This research

provides novelty by focusing on the context of Papua Province, where social, demographic, and trust challenges differ significantly. By analyzing the application of management information systems and transparency practices in BAZNAS Papua, this study fills a critical gap and contributes to expanding the understanding of zakat management in diverse socio-religious contexts in Indonesia (Latief & Sandimula, 2022).

This study examines the transparency of zakat management in maximizing Zakat in BAZNAS Papua Province. The contribution of this research lies in a deeper understanding of the transparency of zakat management in BAZNAS Papua Province, which can provide insight into how transparency practices can affect the effectiveness of zakat collection and distribution. This research also has the potential to provide recommendations for BAZNAS and other amil zakat institutions to improve transparency practices, which in turn can increase public trust and participation in zakat payments. In addition, the results of the research can be a reference for the development of policies and strategies in better zakat management, as well as contribute to the academic literature related to zakat management in Indonesia.

## RESEARCH METHOD

The data collection process in this study uses a qualitative approach with a focus on management at BAZNAS Papua Province. The methods applied included direct observation, in-depth interviews, documentation analysis, and literature studies. Primary data was obtained through interviews with related parties, such as the Chairman of BAZNAS and mustahik who have received zakat assistance, while secondary data was taken from internal documents and external sources that supported the analysis (Sugiyono, 2019).

This research is located in BAZNAS Papua Province, which has been operating since receiving a recommendation from BAZNAS RI in 2015. BAZNAS carries out its duties in planning, implementing, and controlling the management of zakat, with the aim of improving the welfare of mustahik, especially in post-COVID-19 pandemic conditions. Data collection using observation techniques focused on zakat collection and distribution strategies, while in-depth interviews aimed to dig up information from relevant sources.

Data analysis uses a SWOT approach to evaluate strengths, weaknesses, opportunities, and threats in zakat management at BAZNAS. This analysis aims to provide an overview of the strategic situation of the organization, as well as to produce alternative strategies that can be applied to maximize the potential of zakat. With this approach, it is hoped that the research can provide recommendations that are useful for the management of zakat in BAZNAS Papua Province.

## RESULTS AND DISCUSSION

### **Analysis of the transparency of zakat management carried out in maximizing the potential of zakat at the Papua Provincial Baznas.**

This refers to the evaluation and assessment related to the extent to which zakat management is carried out openly and accountable, as well as how this transparency has an impact on optimizing the potential of zakat to be applied by managing zakat funds transparently through:

#### a. Information disclosure.

Transparent zakat management related to the collection, management, and distribution of zakat is available to the public or stakeholders. This includes financial statements, the use of funds, and the results of zakat distribution. The disclosure of information on zakat management at BAZNAS Papua Province can be seen on the official website of BAZNAS Papua, namely *papua.baznas.go.id*. All information about BAZNAS Papua can be accessed, from the Annual

Budget Work Plan to reporting on the collection and distribution of zakat, infaq and alms funds per semester and even attached with documentation of the activities. It is hoped that this information disclosure can increase public trust and have an impact on increasing the potential for zakat at the Papua Province BAZNAS.

b. **Accountability and compliance:**

By carrying out elements of accountability and compliance by ensuring consistency in sharia principles, BAZNAS Papua routinely reports and accounts for all its activities, including the ratification of the Annual Budget Work Plan (RKAT) which is carried out every year, as well as auditing of financial statements by Public Accounting Firms as well as sharia audits. This is done with the intention of ensuring that the management of zakat has been carried out in a manner that is in accordance with Islamic sharia principles and in accordance with the applicable regulatory and legal framework.

**The Impact of Zakat Organization Transparency in Maximizing the Potential of Zakat on BAZNAS Papua Province.**

Transparency in zakat organizations has various significant impacts on maximizing the potential of zakat. Here are some of the key impacts:

**1. Increased Public Trust:**

Transparency increases public trust in zakat organizations. If the public feels that the management of zakat is done honestly and openly, they are more likely to give their zakat consistently. With increased trust, people may be more willing to give more zakat, which has the potential to increase the amount of zakat collected.

**2. Optimization of Zakat Collection:**

- **Transparency and Participation** : Clear information about how zakat is managed and distributed can encourage wider participation from the community. This can include an explanation of how zakat is used for impactful social programs.
- **Increased Donor Loyalty** : Donors who know that their funds are being used effectively and in accordance with sharia principles are more likely to continue donating their zakat in the future.

**3. Increased Distribution Efficiency :**

- **Monitoring and Evaluation** : Transparency allows for better monitoring and evaluation of zakat management. Organizations can make improvements based on feedback and evaluation results to improve program effectiveness.
- **Optimal Use of Resources**: With open reports on the use of funds, organizations can identify and reduce waste and ensure that zakat funds are used as efficiently as possible.

**4. Increased Accountability:**

- **Accountability**: A transparent organization is easier to audit and account. This ensures that zakat funds are managed in accordance with the established principles and applicable regulations.
- **Corruption Prevention**: With transparency, the potential for misuse of zakat funds can be minimized, as all actions and decisions can be monitored by the authorities or the public.

**5. Better Quality of Zakat Programs:**

This includes conforming to the needs of mustahik, transparency allows organizations to better understand the needs of mustahik (zakat recipients) and design more relevant and effective programs. In addition, innovation and improvement are also points that are no less important in determining quality zakat programs. With better access to information, organizations can more

easily adapt and innovate in the management and distribution of zakat. There are 5 (five) flagship programs of BAZNAS Papua Province, namely:

- a. The education program is called the Smart Papua program. This program supports school-age children by building cooperation with elementary, junior high, high school and university as well as universities in Papua. Baznas has several excellent programs, one mosque, one bachelor, baznas Papua selects Papuan candidates in around 9 universities in Jayapura and then we will focus on them and be financed from entry to graduation with several criteria that we first see the grades of each semester. There is also cooperation in Bogor, the Sahid Foundation network has school education from junior high schools and universities, then we collaborate with the Baznas Scholar school in Bogor with the junior high school of the tahlilul quran and science Islamic boarding school in Jogja
- b. The program in the religious field of Da'wah is called the program Papua Taqwa. This program is the flagship of Baznas Papua in the name of the Sharing Village which is carried out specifically for indigenous Papuans (OAP) every December.
- c. The health sector is called the Papua Healthy Program. A clinic that provides free health services to Muslims and non-Muslim duaafa, Baznas conducts programs of outdoor services every weekend. So that this clinic goes out to provide health services that are more emphasized by services to people who have access or difficulty getting health access services, so we went down to the village.
- d. The social field of society is called the Papua Peduli program. This program is the flagship of Baznas Papua in the name of Sharing Village which is carried out specifically for wisdom for indigenous Papuans (OAP).
- e. Programs in the economic field are called the Papua Makmur program.

Management of the economic sector enters its 3rd year. Baznas has a BMFi Baznas Microfinance institution, an institution that forms small business fostered groups which are then fostered independently to increase their capacity and ability to carry out economic processes (Aziz, 2024)(Hasan, 2021). It is hoped that they will be able to manage production techniques and trade economics, which are divided into two, providing a community economy, focusing BMFi on 1 community, while the focus is now on the community of Ambon Village in Abe Pantai and Dobonsolo Village, the coaching period will be completed in 2021 which has been fostered since 2019. This group started a business with an income of 1 million per month through good mentoring, this community began to change in 3 years of coaching can get an income of 3.5 to 12 million per month. This change was obtained by Baznas from special staff in charge of assisting in the field. There is an increase in capacity, be it capacity as a farmer, production capacity, post-harvest capacity, then increase the capacity to make products after harvest, post-harvest products, all of these processes are accompanied inherently so that the companion is in charge of carrying out the tasks attached to his companion. New programs that are newly accompanied include, Empty Island in Jayapura City, Werf Village. Then in 2023, BAZNAS Papua will have 2 assisted villages in Muara Tami District, then in Tamansari Village, Bonggo District, Sarmi Regency. BMFi is one of the providers of assistance in the form of capital strengthening.

## **6. Image and Reputation Enhancement:**

Zakat organizations that are known to be transparent will have a more positive image in the eyes of the community and related parties. This can open up opportunities for further cooperation and support. Through a strategy of partnership and collaboration with various parties, both government and private agencies such as Cooperation with Cendrawasih University, the MIPA study program in conducting trainings for BAZNAS fostered groups of Papua Province in the

productive zakat fund empowerment program and private parties such as workshops that provide light boat maintenance training for BAZNAS fostered fishermen groups in Papua Province, in addition to cooperation with the Regional Government The province in collecting zakat funds for its employees, all of this is the impact of a good image and reputation so as to give muzakki trust and provide opportunities to maximize the potential of zakat, infaq and alms funds at the Papua Province BAZNAS (Qadri & Bhatti, 2020).

Overall, transparency in zakat organizations is very important to maximize the potential of zakat, because it contributes to increasing trust, efficiency, accountability, and quality of zakat programs as well as what has been done by the Papua Province BAZNAS. This can be seen in the following table:

**Table 1. Collection and Distribution of ZIS for the Period 2020-2023**

Yes	Year	Total Collection (Rp)	Total Distribution (Rp)
1.	2020	3.353.729.000	2.628.952.291
2.	2021	5.071.199.823	4.583.399.364
3.	2022	5.916.146.292	5.202.948.664
4.	2023	2.774.885.007	2.958.151.858

Source : BAZNAS Papua Province. For 2023, take data for the first semester (January-June)

The table above shows the total value of collecting and distributing Zakat Infaq and Alms funds at BAZNAS Papua Province for the period 2020-2023 which has increased, where in 2021 the amount of funds collected amounted to IDR 5,071,199,823 increased by IDR 1,717,470,823 from the amount collected in 2020 of IDR 3,353,729,000. Likewise, the amount of collection of Infaq Zakat and Alms Funds in 2022 of IDR 5,916,146,292 has increased by IDR 844,946,469 and in 2023 seen from the growing Work Plan and Annual Budget, it can be predicted that there will also be an increase in the amount of collection of zakat infaq and alms funds for BAZNAS Papua Province, as can also be seen in the table which only shows the amount of funds collected in the first semester which has reached IDR 2,774,885,007.

**Transparency Analysis Built in Maximizing the Potential of Zakat at BAZNAS Papua Province**

Transparency analysis in zakat management by the Provincial National Amil Zakat Agency (BAZNAS) is very important to maximize the potential of zakat (Bahri et al., 2021). Transparency ensures that zakat collected and distributed is managed in an efficient and accountable manner (Almudhaf & Alhashel, 2020). Here are some aspects of transparency that are generally built by BAZNAS Papua Province to maximize the potential of zakat:

1. **Open Financial Reporting and Technology Utilization:** BAZNAS Papua Province has implemented the SiMBA application in the process of reporting zakat, infaq and alms funds. This application is an analysis tool and benchmark to determine the work program that will be carried out by BAZNAS Papua Province in the future. With this application, BAZNAS Papua Province is also able to provide clear financial reports that are easily accessible to the public. This includes reports of receipt, withdrawal, and allocation of zakat. This report is published periodically through the official website and social media. Utilizing information technology to track and report the use of zakat funds in real-time. A transparent digital system can increase accountability and facilitate access to information.

2. **Independent Audit:** Audited by financial statements by Public Accounting Firms (KAP) and sharia audits to ensure that zakat management is in accordance with accounting and sharia standards. The results of this audit were published to give confidence to the muzakki that their funds were managed properly.
3. **Program Performance Reporting:** Provides information on the effectiveness and impact of zakat programs implemented. This includes data on the number of beneficiaries, changes in their living conditions, and the success of the program. And all can be accessed on the official website of BAZNAS Papua Province.
4. **Professional Fund Management:** Ensuring that the management of zakat funds is carried out by professionals who are competent in their fields. This includes the selection of amil zakat that has high credibility and integrity and involves amil in training to improve human resources both nationally and provincially.
5. **Complaint and Feedback System:** Build a mechanism to receive complaints and feedback from the community related to zakat management. This helps identify problems and make necessary remedies.
6. **Effective Communication:** Educating the public about the importance of zakat and how their zakat is managed. This includes socialization and clear campaigns about the use and impact of zakat.
7. **Community Involvement:** Involving the community in the process of planning and evaluating the zakat program. Public participation can increase trust and transparency and ensure that the zakat program truly meets the needs of the community. This mustahik opportunity and needs survey is carried out by BAZNAS Papua through a productive zakat fund distribution mechanism so that the distribution of zakat funds can really meet the needs of the mustahik.

By implementing the above steps, BAZNAS Papua Province can increase transparency and public trust, which in turn is able to maximize the potential of zakat collected and distributed.

**Table 2. Collection and Distribution of ZIS for the 2023 Period**

<i>Field</i>	<i>Program Type</i>	<i>Beneficiaries</i>	<i>Distribution Amount</i>
Education	Smart Papua	1,217 inhabitants	1.227.641.205
Health	Healthy Papua	8,932 inhabitants	561.730.245
Economics	Papua Prosperous	364 inhabitants	354.011.620
Social community	Papua Care	9,987 inhabitants	1.548.514.914
Religious	Papua Taqwa	3,622 inhabitants	1.815.446.925

*This distribution is carried out from the source of the 2023 ZIS collection of Rp. 5,067,849,109, plus the rest of 2022 so that the amount is Rp. 5,507,344,909/*

*Source : BAZNAS Papua Province For 2023, take data for the first semester (January-June)*

**Table 3. Recap of Productive Zakat Distribution through the Papua Makmur Program for the 2020-2023 Period**

<b>Yes</b>	<b>Year</b>	<b>Types of Assistance</b>	<b>Sum</b>	<b>Total Distribution (Rp)</b>
<b>1.</b>	<b>2020</b>	a. Other Economic Assistance	50 org	5.000.000
		b. Business Capital Assistance	12 org	14.425.000

Yes	Year	Types of Assistance	Sum	Total Distribution (Rp)
		c. Community Empowerment	3 arrived	59.500.000
<b>Total :</b>				<b>78.925.000</b>
<b>2.</b>	2021	a. Other Economic Assistance	45 org	83.346.000
		b. Baznas Microfinance	91 org	191.405.000
		c. Business Capital Assistance	2 org	6.295.000
<b>Total :</b>				<b>281.046.000</b>
<b>3.</b>	2022	a. BMFi Business Capital Assistance	350 org	198.798.000
		b. Community Empowerment	46 org	78.789.400
		c. MSE Economic Assistance	11 org	40.880.000
		d. Mustahik Booth	8 org	6.496.000
<b>Total :</b>				<b>324.963.400</b>
<b>4.</b>	2023	a. BMFi Business Capital Assistance	73 org	186.953.000
		b. MSE Economic Assistance	11 org	14.793.000
<b>Total:</b>				<b>201.746.000</b>

The table above illustrates the increase in the number of distributions from the 2020-2022 period, when referring to the core principle of zakat that the ratio of distribution and collection of zakat can be used as an assessment of how the distribution of zakat runs. If the ratio is higher, it shows that zakat management is more effective. That way, the level of public trust in zakat management will also increase, so that the optimization of zakat potential can be achieved.

**Table 4. Roadmap for the Management of BAZNAS Zakat in Papua Province for 2021-2026**

Year	Activity Plan
<b>2021-2022</b>	✓ ZIS and DSKL grew by 25% from the previous year.
	✓ The muzakki and mustahik databases are integrated at the provincial level.
	✓ The 2022 Provincial BAZNAS RKAT, Regency/City BAZNAS has been ratified.
	✓ The financial statements of BAZNAS Papua Province for 2021 have been audited by a Public Accountant in the current accounting year.
	✓ The addition of the formation of the Regency/City BAZNAS institution in Papua Province (2 Regency/City BAZNAS).
	✓ The addition of new points of community empowerment programs at 2 points.
	✓ As many as 40% of the leadership and implementation elements have been certified.
	✓ MoU with Universities outside Papua for mustahiq scholarships from Papua.
	✓ Upgrade the status of the clinic of RSBJayapura to become the Papua Hospital (the main clinic with inpatient facilities).
	✓ BAZNAS Papua Province has its own office building.
	✓ BAZNAS alleviated 1,145 poor people.
	✓ Synergy of flagship programs with 1 Regency/City BAZNAS.
	✓ BAZNAS Papua Province was nominated for the BAZNAS award in the zakat distribution category.
<b>2022-2023</b>	✓ Adjustment of the Decree on the Appointment of Regency/City BAZNAS leaders in Papua province.

Year	Activity Plan
	<ul style="list-style-type: none"> <li>✓ The Zakat Management Organization initiated by the community has been licensed in accordance with Law 23/2011 and Government Regulation 14/2014.</li> <li>✓ All BAZNAS Regencies/Cities in Papua province have implemented SiMBA well.</li> <li>✓ The implementation of the Community Empowerment program at 2 points.</li> <li>✓ The establishment and operation of BAZNAS Microfinance Papua.</li> <li>✓ Capacity building with the certification of leadership and implementation elements (20%).</li> </ul> <p>BAZNAS Papua province alleviated 1,041 poor people (0.1% of the poor population-BPS data of Papua Province 2020).</p>
2023-2024	<ul style="list-style-type: none"> <li>✓ ZIS and DSKL grew by 25% from the previous year.</li> <li>✓ The 2023 Provincial BAZNAS RKAT, Regency/City BAZNAS has been ratified.</li> <li>✓ The muzakki and mustahik databases are integrated at the provincial and district/city levels.</li> <li>✓ The 2022 Provincial BAZNAS financial statements have been audited by a Public Accountant in the current accounting year.</li> <li>✓ 50% of LAZ in the Province submitted the 2022 Report that had been audited by a Public Accountant.</li> <li>✓ 60% of the leaders and amil zakat of Papua province have been certified.</li> <li>✓ Facilitating the implementation of amil certification for Regency/City BAZNAS in Papua Province for leaders as much as 20% of the number of leaders.</li> <li>✓ The addition of new points for the community empowerment program at 2 points outside the city of Jayapura.</li> </ul>
2024-2025	<ul style="list-style-type: none"> <li>✓ ZIS and DSKL growth of 25% from the previous year.</li> <li>✓ The 2023 Provincial BAZNAS RKAT, Regency/City BAZNAS has been ratified.</li> <li>✓ The financial statements of the Provincial BAZNAS and 40% of the Regency/City BAZNAS in 2023 have been audited by the Public Accountant in the current accounting year.</li> <li>✓ LAZ's financial statements in Papua province for 2023 have been audited by a Public Accountant on June 30, 2024.</li> <li>✓ The implementation of the Zakat Village Development pilot program at 1 point.</li> <li>✓ 100% of the leaders and amil zakat of Papua province have been certified.</li> <li>✓ Facilitating the implementation of amil certification for BAZNAS Regency/City in Papua Province for leaders as much as 25% of the number of leaders.</li> <li>✓ The addition of new points for the community empowerment program at 2 points outside the city of Jayapura.</li> <li>✓ BAZNAS alleviated the BPS version of the poor population as many as 1,2384 people.</li> <li>✓ Synergy of flagship programs with 1 BAZNAS Regency/City and/or LAZ Papua Province.</li> <li>✓ The follow-up of SMP BAZNAS Papua became a boarding school.</li> </ul>

Year	Activity Plan
<b>2025- 2026</b>	✓ ZIS and DSKL grew by 25% from the previous year.
	✓ The Provincial BAZNAS RKAT, Regency/City BAZNAS in 2024 has been ratified.
	✓ The financial statements of the Provincial BAZNAS and 50% of the Regency/City BAZNAS in 2024 have been audited by the Public Accountant in the current accounting year.
	✓ The financial statements of LAZ Papua province for 2024 have been audited by a Public Accountant.
	✓ Access to mustahik services reaches 100% of the entire province of Papua.
	✓ The addition of new points of community empowerment, 2 points outside the city of Jayapura.
	✓ The implementation of the BAZNAS Village Development program at 1 new point.
	✓ The addition of a new point of the 1-point community empowerment program outside the city of Jayapura, in synergy with the Regency/City BAZNAS.
	✓ Facilitating the implementation of amil certification for Regency/City BAZNAS in Papua province for leaders as much as 50% of the number of leaders.
	✓ BAZNAS alleviated the BPS version of the poor population as many as 1,522 people.
✓ BAZNAS Papua province is a raw model for the management of zakat in Eastern Indonesia, especially for minority Muslim areas.	

*Source: BAZNAS Strategic Plan for Papua Province 2021-2026*

## **CONCLUSION**

Based on the results of the research, it can be concluded that transparent zakat management in BAZNAS Papua Province includes information disclosure related to the collection, management, and distribution of zakat that can be accessed by the public. Through their official website, BAZNAS provides complete information, including financial statements and documentation of activities. This openness is expected to increase public trust and, in turn, the potential for zakat collection. In addition, BAZNAS is committed to accountability and compliance by following sharia principles, reporting all activities, and conducting audits by Public Accounting Firms and sharia audits to ensure the management of zakat in accordance with regulations.

In this study, BAZNAS Papua Province has carried out Organizational Transparency measures in maximizing the potential of zakat in Papua Province, but sees that the number of muzakki is still smaller than the potential zakat that should be obtained. The researcher sees that this is due to efforts in educating and socializing the benefits of zakat that have not been carried out massively and intensely to the community, so that the community can distribute zakat through baznas so that the recipients will benefit more. To achieve the achievement of increased zakat income, it is necessary to carry out rare handling applied to each muzakki, of course, with the right scarcity referring to the Hadith and its regulations.

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