



BAITUL MAL STRATEGY IN ACEH TAMIANG DISTRICT TO ACCELERATE EXTREME POVERTY RELIEF (P2KE) IN ACEH TAMIANG

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Abstract


Purpose – This research was conducted to find out the BMK Aceh Tamiang strategy in accelerating the eradication of extreme poverty in the Aceh Tamiang District in 2022.

Method – This research uses a type of qualitative research with a case study method. The case study method is used to understand or explore a reason for a case that occurs, this case can be the basis for use in further research. The data analysis technique carried out is by reducing the selected data, then display the data and then making verification to produce conclusions

Results – The results of the study show that BMK Aceh Tamiang in one of its activities touches the extremely poor. Thus P2KE which has become a national issue can be handled properly in Aceh Tamiang District. BMK Aceh Tamiang's contribution is very much needed in handling P2KE. BMK Aceh Tamiang in this case uses a strategy of collaboration with other stakeholders and mustahik (beneficiary) assistance

Limitations – This research still needs to be examined more specifically as an object of study. other limitations are research objects that can be developed at Baitul Mal or different zakat institutions.

Practical Implications – This research shows the need for BMK Aceh Tamiang in preparing its program of activities to synergize with the RPJP, RPJM, Renja and Renstra of the Aceh Tamiang Regional Government, especially the problem of poverty. So that later BMK Aceh Tamiang as a ZIS institution, its existence has a role in supporting Regional Government programs and the benefits are felt by the community directly and the measurable work of BMK is known.

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INTRODUCTION

Zakat is one of the pillars of the five pillars of Islam, which Allah SWT obliges every Muslim to fulfil as a cleanser and purifier for themselves and their property. As for infak, it is wealth issued by every Muslim that is not obligatory to cover and

erase the sins of negligence and oversight of a Muslim. Zakat/infak is an economic, social, moral and religious system.

Zakat/infak can also be referred to as a political system because basically, it is the state that manages it starting from collecting, utilizing and distributing it to those who are entitled to receive it based on Islamic law. zakat has brought many benefits to society and is even in line with the concept of sustainable development goals (SDGS) declared by the United Nations (Ahmad & Ghiasul Haq, 2020; Nasrulloh, 2019; Nugraha, 2017; Yulita Amalia & Huda, 2020). Zakat also brings benefits in overcoming the problem of poverty (Kamal, 2018; Safwan Kamal, 2019; S. K. Safwan Kamal, 2017).

Many studies on zakat have been carried out, including from the zakat management side such as (Ab Rahman et al., 2012; Dikuraisyin, 2020) then from the zakat accounting side (Alim, 2015; Hamat, 2014), the behaviour of paying zakat (Hoetoro & Hannaf, 2019; Ummulkhayr et al., 2017; Zain et al., 2015) and from a legal perspective on zakat (N. H. Safwan Kamal, 2022; Safwan, 2021)(Marimin & Fitria, 2017; TRIGIYATNO, 2017; Zainal Muttaqin Ridwan, Fahriansah, Mutia Sumarni, 2022). Although there are many studies on zakat, there are not many studies that directly relate to extreme poverty alleviation Zakat/infak is likened to social security and the government has the right to collect it from people who have excess assets that have met the levels of zakat (nisab zakat). Zakat/infak is very important because it has religious elements as well as social elements. Where zakat/infak is a religious economic activity with five important elements, namely:

1. Religious element, a Muslim who pays zakat/infak believes his actions are a manifestation of faith and obedience to Allah SWT.
2. Elements of Equality and Justice, showing the purpose of zakat as a medium for the redistribution of wealth so that it is evenly distributed among Muslim communities.
3. Maturity and Productivity Elements, emphasizing payment terms of up to one year, the normal size for humans to work on their income.
4. Elements of Freedom and Reason, the obligation of zakat only applies to humans who are physically and mentally healthy, who are responsible for paying it for the benefit of themselves and Muslims.
5. Elements of Ethics and Fairness, zakat is withdrawn reasonably according to ability, without leaving a burden that makes it difficult for the zakat payer (muzakki) (Widarno, 2016).

Furthermore, that zakat/infak is part of the assets that must be paid by every Muslim who fulfils the requirements, to be given to people who are entitled to receive it according to Islamic teachings, this is also closely related to divine and socio-economic aspects. The divine aspect can be traced from the verses in the Qur'an which mention the issue of zakat, and Rasulullah SAW even placed zakat as one of the main pillars of upholding the pillars of Islam. Several verses of the Qur'an regarding the obligation to pay zakat/infak, one of which is in surah At-Taubah: 103: Meaning: "Take zakat from some of their property, with that zakat you clean and purify them and pray for them. Truly your prayer is peace of mind for them. And Allah is All-Hearing, All-Knowing."

Based on the paragraph above, zakat/infak management organizations should collect it from people who have excess assets and then manage it properly to be handed over to people who are entitled to receive it. This is not to torture those who have excess wealth, but with the aim of cleansing and purifying their souls and property. Because zakat is substantively part of the income distribution mechanism, namely with the principle of zakat funds taken from people who have more assets which are then distributed to people who lack assets. Zakat is only a small part taken from his wealth by looking at the criteria that are entitled to zakat. Therefore zakat funds cannot be given haphazardly, because these zakat funds are only given to certain groups while infak funds are channelled for the benefit of the people. (Muhammad Amin Suma, 2013).

Zakat will have more optimal benefits for the community if it is managed properly by amil institutions rather than being distributed by the muzakki themselves. Although it is permissible for the distribution of zakat to be distributed independently, scholars suggest that it be distributed through amil institutions. To build a trustworthy and professional amil institution the main requirement is the organizational structure. This organizational structure is very important to determine a clear division of tasks, and there is clarity of authority. (Mohamad daud Ali dan Habibah Daud, 1995)

In the Al-Qur'an letter, Ash-Shaff Allah SWT says: Indeed, Allah loves those who fight for His cause in a row as though they are a [single] structure joined firmly. (Q.S. Ash-Shaff: 4)

The verse above shows that amil can be likened to people who are waging jihad in the way of Allah SWT, namely by fighting the poverty and backwardness of Muslims. The amil needs to make regular ranks in the form of a neat

organizational system and Islamic ukhuwah so that the system is like a solid building.

In Aceh Province, the zakat/infak management organization is called Baitul Mal. Baitul Mal is a government structural institution formed based on Law Number 11 of 2006 concerning the Governance of Aceh, and Law Number 23 of 2011 concerning Management of Zakat.

The derivative rules for establishing Baitul Mal in Aceh Province are Aceh Qanun Number 3 of 2021 concerning Amendments to Aceh Qanun Number 10 of 2018 concerning Baitul Mal and the next derivative regulations are Governor Regulations and Regent/Mayor Regulations. Following Aceh Qanun Number 3 of 2021 Article 1 paragraph 11, the Baitul Mal is a privilege and specific institution in the Government of Aceh and Regency/City Governments which in carrying out their duties are independent in having the authority to guard, and maintain, manage and develop zakat, infaq, waqf assets and other religious assets, and supervision of trusteeship based on Islamic law. (Qanun Aceh 3/2021)

As to implement the Baitul Mal, as stated in Qanun Aceh Number 3 of 2021 Article 3:

1. Carry out management and development in an accountable, transparent, prudential (wise) and sustainable (sustainable) manner.
2. Carry out supervision of the Nazir and guide the management and development of waqf assets.
3. Carry out guardianship supervision to protect orphans, people who are unable to carry out legal actions and their assets.
4. Developing and increasing the benefits of zakat, infaq, waqf assets and other religious assets to achieve community welfare and poverty alleviation.
5. Carry out other activities related to the existence of the Baitul Mal.

In Aceh Qanun Number 3 of 2021 article 4 paragraph (1) it is stated that "Baitul Mal consists of Baitul Mal Aceh (BMA) and Baitul Mal Regency/City (BMK)". BMK, consisting of the Supervisory Board, BMK Agency, BMK Secretariat, and Baitul Mal Gampong (BMG)". So it can be seen that the Baitul Mal in Aceh Province consists of three organizational levels, namely: the Provincial level is called BMA, the District/City level is called BMK and the Village level is called BMG. The three organizations are coordinating and coaching, and all levels of the Baitul Mal carry out the same tasks and functions related to the management of zakat and infaq. The existence of BMK Aceh Tamiang must be able to provide substance to the role of zakat/infaq to the government and the

community in fighting and resolving poverty in Aceh Tamiang District. Efforts, methods, forms, innovations, creations and strategies are needed in collecting, distributing and utilizing zakat/infaq funds.

Aceh Tamiang Regency, when viewed demographically and culturally, has the potential to develop an income distribution instrument following Islamic law. The equitable distribution of income is one of the appropriate instruments to be developed through zakat/infaq institutions. With the equal distribution of income following Islamic law, it can later provide the impetus for economic development and can reduce poverty gradually in Aceh Tamiang District.

Aceh Tamiang Regency itself consists of 12 Districts and 216 Villages, with a population of 294,356 people. Of this population, some people are below the poverty line, namely 38,250 people or 12.61% of the total population of Aceh Tamiang Regency. From the total poverty data, there are 6,230 people or 2.05% which are categorized as extreme poverty according to the results of the 2021 census (<https://bappeda.acehtamiangkab.go.id> (Access Time: March 7, 2023, 10:38 pm)).

The Central Government through the Coordinating Ministry for Human Development and Culture issued data on the Acceleration of Extreme Poverty Elimination (P2KE), where from this data the poverty rate of the community is divided into four criteria, consisting of decile 1, decile 2, decile 3 and decile 4. The Government of Aceh Tamiang Regency, in this case, the Regent of Aceh Tamiang, must try hard to emphasize that concerning tackling extreme poverty, it must prioritize all types of social assistance and religious funding assistance for the target community in decile 1. This is done because of the social strata This decile 1 is the most vulnerable condition to enter into an extreme situation of all needs. So that this must receive serious attention from all parties so that later in 2024 the extreme poverty rate in Aceh Tamiang Regency will be 0%.

Therefore, this study aims to determine the strategy of BMK Aceh Tamiang under its duties and functions in dealing with extreme poverty in Aceh Tamiang District. BMK Aceh Tamiang must maximize all types of program activities in the form of assistance, such as the construction of uninhabitable houses (RLTH), house rehabilitation, business capital (home industry), assistance for small farmers/fishermen/traders, etc., to prioritize beneficiaries benefits based on P2KE data, especially on the criteria of people who are in decile 1 or areas of extreme poverty.

LITERATURE REVIEW

In the history of Islamic economic civilization, the existence of baitul mal has existed and was initiated directly by Rasulullah SAW (Qardhawi, 1999). In history, Baitul Mal has a role as an institution that manages the finances of the Islamic State in Medina, Baitul mal has become a strong institution in building the economy of Muslims (KAMAL, 2022). In the history of Baitul Mal managing state finances such as zakat, infaq, shadaqah, waqf, jizyah, fai, kharaj and other state revenues (Z Muttaqin, 2022)(Kamal, 2018).

Until now, in Indonesia there are two forms of zakat management bodies, namely the so-called amin zakat bodies (BAZ) and there are also those called amil zakat institutions (LAZ). Both of these institutions have an important role in the management of zakat, but the term agency is an agency formed by the government, while LAZ is a private institution formed and built by the community. (Kamal, 2016; mudia Ayumi, Muslem, 2022; Zainal Muttaqin Ridwan, Fahriansah, Mutia Sumarni, 2022)t.

RESEARCH METHODS

This research was conducted at Baitul Mal, Aceh Tamiang District. This study uses a qualitative research approach. The qualitative research method is a method or research method that emphasizes analysis or descriptive. In a qualitative research process, things that are subject perspectives are emphasized more and the theoretical basis is used by the researcher as a guide so that the research process is following the facts encountered in the field when conducting research. (Muhammad Syafi'i, 2022).

The qualitative research approach is a process of research and understanding based on methods that investigate a social phenomenon and human problems. In this study, the researcher makes a complex picture, examines the words, reports detailed views of the respondents and conducts studies in natural situations. Qualitative research methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behaviour. (Lexy J. Moleong, 2000).

From the explanation above, the authors with the data received from BMK Aceh Tamiang conducted an analysis and described the existing phenomena and problems, so that researchers/writers could be guided in a complex way and the research process was following the facts found in the field.

The data analysis technique carried out is by reducing the selected data, then display the data and then making verification to produce conclusions (Sugiyono, 2015, 2016)

RESULTS AND DISCUSSION

Aceh Tamiang District has very good zakat/infaq potential, when viewed from the sources of income and the income of its people. BMK Aceh Tamiang in 2022 in the field of collection is in 7th position out of 23 Regencies/Cities in Aceh with the amount of zakat/infaq collected Rp. 11,513,688,433.00. So therefore, in addition to direct deductions from salaries/allowances/honors and other income of civil servants/ASN by the Regional Treasurer (BPKD), the BMK Aceh Tamiang also has to explore the potential for zakat/infaq from various other sectors. This can be attempted through an effective and efficient zakat/infaq collection strategy by Amil BMK Aceh Tamiang, because almost every zakat/infaq sector exists in Aceh Tamiang District, this shows quite a lot of potential zakat/infaq that must be collected. It is possible that BMK Aceh Tamiang in managing zakat/infaq can be one of the main strengths to become a source of the Acceleration of Extreme Poverty Elimination (P2KE) in Aceh Tamiang District.

Management of zakat/infaq by BMK Aceh Tamiang as stated in Aceh Qanun Number 3 of 2021, to safeguard, maintain, manage and develop zakat, infaq, waqf assets, and other religious assets, and oversee trusteeship based on Islamic law. Based on this foundation, BMK Aceh Tamiang must manage zakat/infaq with transparent and trustworthy management. The management in question is all activities related to planning, data collection, collection, storage, distribution, administration and supervision of zakat/infaq.

BMK Aceh Tamiang in the Organizational Structure and Work Procedure (SOTK) in the future will be adjusted to Aceh Qanun Number 3 of 2021 and Regent Regulation Nomor 31 of 2022 concerning SOTK BMK Aceh Tamiang. Where there are 5 people from the BMK Aceh Tamiang Agency who make policies on the direction of the use of BMK Aceh Tamiang zakat / infaq funds, they consist of 1 Chairperson who is also a member and 4 members. Where each member divides his duties and authorities in accordance with the duties and functions of the Baitul Mal itself by way of deliberation. The field of collection, the field of utilization and distribution, the field of waqf assets, the field of religious assets, and the field of trusteeship.

The field of zakat/infaq collection must explore potential sources of zakat/infaq with various strategies. Among the fundraising strategies for zakat/infaq that must be carried out by BMK Aceh Tamiang there are four stages, First: determining the segment and target muzakki, Second: preparing resources

and operating systems, Third: building a communication system, and Fourth: compiling and implementing a service system. (Abu Bakar HM dan Muhammad, 2011).

Page | 36 BMK Aceh Tamiang in terms of collecting zakat/infaq can carry out activities designed with a well-designed strategy, through seminars, dawn/maghrib discussions, Friday sermons, outreach to the Village Head's Office, appeals by letter, utilizing internet media (social media), Deploying infaq boxes to various shops and homes, and other ways.

Zakat/infaq socialization and education continues to be carried out by BMK Aceh Tamiang to the community in accordance with the provisions of zakat/infaq in Aceh Qanun Number 3 of 2021. Until now, the collection of zakat/infaq at BMK Aceh Tamiang continues to increase from year to year, even though the increase is not significant. As in the column below:

Table 1: Amount of Zakat/Infaq Per Year BMK Aceh Tamiang

year	Zakat	Infak	total
2018	7.629.789.528,00	2.545.490.425,00	10.175.279.953,00
2019	8.185.621.258,00	2.976.186.002,00	11.161.807.260,00
2020	8.204.453.194,61	2.975.919.859,00	11.180.373.053,61
2021	9.072.649.589,70	2.252.276.888,00	11.324.926.478,70
2022	8.858.560.717,05	2.655.127.716,76	11.513.688.433,81

Distribution of zakat/infaq to be utilized and distributed by BMK Aceh Tamiang to mustahik, must comply with the provisions of the Aceh Qanun regulation Number 3 of 2021. Zakat is intended for recipient groups following the provisions of the Shari'a consisting of snif: poor, amil, converts, gharim , Riqab, Ibn Sabil and Fisabilillah.

By Aceh Qanun Number 3 of 2021 article 123, zakat distributed to mustahik can be in the form of money, capital goods, consumables, services, or other forms. Zakat received by mustahik can be as property rights, usufructuary rights, benefits, revolving funds, and loans.

As for the distribution of infaq as in Aceh Qanun Number 3 of 2021 article 126 in the form of community economic empowerment, invested as savings of the people's funds for economic empowerment and/or people's welfare, equalization of capital and benefit of the people. The benefit of the people in

question is to finance programs and activities whose targets include building/repairing houses for the poor (dhuafa), emergency response assistance for people affected by natural disasters and humanitarian disasters, mustahik assistance, and research and studies in the field of Islamic law, mitigation of protection for poor farmers, social security network subsidies for pregnant women, children under five with disabilities, as well as assistance and protection for mothers and children who are victims of physical and psychological violence.

Waqf assets are assets that have long-lasting durability and/or long-term benefits and have economic value according to Shari'a including movable objects, money, securities, immovable objects, and rights donated by the wakif.

The management of waqf assets by Baitul Mal, in this case, is BMK Aceh Tamiang following Law Number 11 of 2006 concerning the Government of Aceh Article 191 paragraph 1 states that zakat, waqf assets and religious assets are managed by Baitul Mal Aceh and Regency/City Baitul Mal. And in the derivative regulations of Qanun Aceh Number 3 of 2021 article 134 paragraph 2 states that BMA and BMK can take over management or carry out direct management of abandoned waqf assets because the nazir does not carry out his duties or because of other things beyond the nazir's ability or because a nazir has not been formed.

From the basis of the rules above, it can be understood that the management of waqf assets can be carried out by Baitul Mal, Aceh Tamiang Regency. Where the management of waqf assets can be developed from sources of infaq funds reasonably. Management of waqf assets by BMK Aceh Tamiang must continue to be pursued and encouraged because so many waqf assets in Aceh Tamiang District are not clear on management, abandoned waqf land, unknown nazir, waqf land sold by heirs, wakifs who withdraw assets what is donated, and so on. The number of waqf land in Aceh Tamiang Regency is 1032 plots and 422 plots have just been certified and 610 have not been certified. (Data Base Kemenag Aceh Tamiang, 2022)

Therefore, BMK Aceh Tamiang must manage waqf assets to follow up on the waqif's wishes for the benefit of the ummah. The concrete step that must be taken by BMK Aceh Tamiang is to budget for the management of waqf assets in the preparation of the Work Plan and Budget (RKA). Coordinate and cooperate with various stakeholders such as the Ministry of Religion Kab. Aceh Tamiang, BWI Kab. Aceh Tamiang, Aceh Tamiang District Attorney, BPN Aceh Tamiang, Datok Penghulu and others in terms of solving various kinds of waqf property problems.

Religious assets are several assets that are not zakat, infaq, waqf handed over to Baitul Mal to be managed, distributed, utilized and/or developed following sharia principles such as grants, donations and so on or assets that are legally managed and developed by Baitul Mal, such as assets that have no owner, or uqubat assets, or assets purchased by the Baitul Mal to become assets.

As in Aceh Qanun Number 3 of 2021 articles 135 and 136 Baitul Mal can receive assets that are lawful and beneficial to be managed as other religious assets following Sharia provisions. Other religious assets managed by BMK are recorded as Baitul Mal assets at the BMK secretariat. The management, utilization and development of religious assets by BMK Aceh Tamiang can use infaq funds appropriately.

Management of other religious assets by BMK Aceh Tamiang has not been carried out so far. While several potential religious assets have been reported to BMK Aceh Tamiang, but are still constrained by limited administration and human resources, what the BMK Aceh Tamiang has to do is dig deeper into information on the whereabouts of religious assets to utilize them to the surrounding poor.

Guardianship is the authority given to a person or social body as a representative of a child or as a guardian of a person who is incapable of carrying out legal actions, to perform legal actions on behalf of and for the benefit of the child or incapable of performing legal actions, as well as for his assets.

BMK or children's relatives or relatives of people who are incapable of carrying out legal actions, submit an application to the Sharia Court for a guardian determination. BMK Aceh Tamiang has not done anything at all related to guardianship arrangements so currently many children do not have guardians or people who are incapable of carrying out legal actions 'roaming around' and are neglected without any attention from the community and the government. So the existence of BMK Aceh Tamiang in the future must be present in solving this problem.

All of the BMK Aceh Tamiang fields mentioned above basically have the goal and function of dealing with poverty. Therefore, every BMK Aceh Tamiang sector must maximize their duties and functions, so that the poor feel more of the benefits of their existence. The field of utilization and distribution of zakat/infaq at BMK Aceh Tamiang in terms of planning utilization and distribution must make a Long Term Development Plan (RPJP), Medium Term Development Plan (RPJM) and Annual Work Plan (Renja). As in article 78 of Qanun Aceh Number 3 of

2021, planning for the utilization and distribution of BMK Aceh Tamiang must be following the RPJP, RPJM and Annual Renja of the Aceh Tamiang Regency Government.

The government is preparing the RPJP, RPJM and their derivatives in the form of Strategic Plans (Renstra), Regional Government Work Plans (RKPD), and Regional Work Plans (Renja PD) based on the Sustainable Development Goals (SDGs) agenda. The Sustainable Development Goals (SDGs) are development that maintains a sustainable increase in people's economic welfare, development that maintains the sustainability of people's social life, development that maintains environmental quality and development that ensures justice and implements governance that can maintain quality of life from one generation to the next. (Bappenas) One example of the compatibility of the Aceh Tamiang District Government's agenda with the Sustainable Development Goals (SDGs) agenda related to poverty alleviation is improving the economic welfare of the community on an ongoing basis by providing business capital assistance for the poor, maintaining environmental quality by developing sanitation and providing nutritious food. for underprivileged families, as well as the construction of livable houses (RLTH) for those who do not have a home, and the provision of education and health services to improve the quality of life in a better and more sustainable manner.

From the foregoing, the BMK Aceh Tamiang in preparing the activity plan and budget (RKA) in the field of utilization and distribution of zakat/infaq must refer to the RPJP and RPJM of the Regional Government of Aceh Tamiang Regency. Besides that, BMK Aceh Tamiang in the distribution of zakat/infaq must adjust to the asnaf of zakat by considering incidental activities, where there are also people who accidentally become people who are entitled to receive zakat/infaq assistance by serving directly the poor people who have affected disaster or another natural disaster.

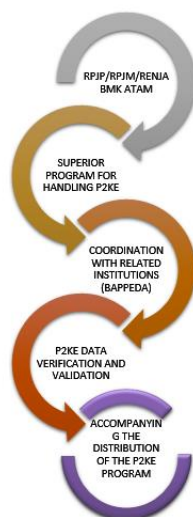
In addition to the activity programs compiled by BMK Aceh Tamiang, three steps can be taken by BMK Aceh Tamiang in developing strategies to overcome extreme poverty: First, provide food, food ingredients and other basic needs for vulnerable groups. For example, the provision of food in the form of ready-to-eat meals, rice assistance and nine other staples. Second: After their basic needs are met, the next step is to guide them to meet some of the household's food needs independently through optimizing land and mustahik skills. Land use to create a business can be in the form of selling business, agriculture, or workshops, for the

household scale, for example by utilizing the yard, planting seeds in the open land system, or planting seeds with the polybag system, to fulfil some of their food needs. Or the provision of skills education for those who have potential in a particular field. Third: empowering housewives as micro-entrepreneurs. Because poverty and women are so closely related, based on the results of field research, many jobs that were originally carried out by men have now been taken over by women, such as pedicab drivers, shoe sole workers, gas station employees, and others. In addition, the results of the study state that the psychological and physical burdens faced by poor women are stronger and more resilient than men. What's more, it is known that 18% of extremely poor households have a female head of household. Empowerment must be carried out by BMK Aceh Tamiang by providing easy and friendly micro-business capital and opening market access. Thus this research complements previous studies (Resnawaty, 2019; Safwan Kamal, 2019; Syamsuri et al., 2020)

The program of economic empowerment activities sourced from BMK Aceh Tamiang is expected to have a social impact, get them out of the trap of extreme poverty, improve the welfare of extremely poor families, farmers, ranchers, fishermen, or traders, and realize community food self-sufficiency. According to BPS data for 2022, it shows that there are 38,250 poor people with a percentage of 21.61 percent, this condition has decreased by 0.73 percent from the percentage of the poverty rate in 2021 of 13.34 percent.

Of the number of poor people, there is 2.05 percent of extreme poverty in Aceh Tamiang Regency in 2022, namely 6,230 people, so this needs to get serious attention from all parties so that later in 2024 the extreme poverty rate in Aceh Tamiang Regency will be 0 percent.

FIGURE 1. STAGES OF BMK ACEH TAMIANG IMPLEMENTING THE P2KE PROGRAM



CONCLUSIONS

From the results of research conducted at Baitul Mal, Aceh Tamiang District, Aceh Tamiang's BMK is still lacking and has not focused on compiling activity programs that directly touch the extremely poor. Apart from that, the most fundamental thing is that there is no standard reference data by name by address for the extremely poor to serve as mustahik zakat/infak. Meanwhile, to achieve the success of an activity program from zakat/infak funds for the extremely poor, it must be right on target, so that it can be concluded that the zakat/infak fund distribution program has reached the desired target and can reduce the number of extreme people in 2024.

RECOMMENDATIONS AND SUGGESTIONS

After the discussion above, as suggestions and input that can be taken, the zakat/infak management strategy by BMK Aceh Tamiang in handling the Acceleration of Extreme Poverty Elimination (P2KE) in Aceh Tamiang District is as follows:

1. BMK Aceh Tamiang in preparing the RPJP, RPJM and RKA refers to the RPJP, RPJM, and Regional Government Strategic Plan, so what is the joint target for handling P2KE decile 1 in 2024?
2. For the RPJP, RPJM and Renja BMK Aceh Tamiang to run as expected, the RPJP, RPJM and Renja BMK Aceh Tamiang must be submitted and presented before the Regional Leaders, through Bappeda.
3. BMK Aceh Tamiang must coordinate with related agencies in P2KE decile 1 data and does not work alone.
4. P2KE decile 1 data must be the priority scale of BMK Aceh Tamiang.
5. In addition to the existing P2KE decile 1 data, BMK Aceh Tamiang is still paying attention to new incidental data belonging to decile 1.
6. BMK Aceh Tamiang in preparing the RKA must have a special strategic plan for handling P2KE which directly touches on meeting the basic needs of the extremely poor, utilizing community land with subsidy assistance from BMK Aceh Tamiang, and empowering skills or skills of the extremely poor, especially for female family heads. The concrete program of BMK Aceh Tamiang for P2KE is Compensation for the Poor (12 months), Business Capital, Sanitation Development, Building/Rehab of RLTH, Poor-Disabled Persons, Malnourished/Stunting Children, Education for Extremely Poor Families, and others.

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7. BMK Aceh Tamiang coordinates and cooperates with BMA so that funds originating from BMA zakat/infaq through its program of activities can flow to decile 1 category people, namely the extremely poor.

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