

ABSTRACT

This study aims to analyze the role of Amil Zakat Institutions, particularly Baitulmal of Banda Aceh, in reducing poverty levels in the community. This research employs a qualitative approach through a case study to explore in-depth the zakat programs implemented by Baitulmal and their impact on impoverished communities. Data were collected through in-depth interviews, observations, and documentation.

The findings reveal that Baitulmal contributes significantly to poverty alleviation through various programs such as direct assistance and economic empowerment. However, the effectiveness of these programs can be improved by strengthening collaboration between Baitulmal and other institutions, as well as enhancing transparency in zakat fund management.

This study concludes that optimizing the role of zakat institutions in poverty alleviation requires strong synergy between various stakeholders and more accountable management practices.

Keywords: *Amil Zakat Institutions, Baitulmal, Poverty, Economic Empowerment, Transparency, Banda Aceh.*