Contribution of Government Expenditure and Distribution of Zakat, Infaq, Sadaqah (ZIS) Funds to Poverty Alleviation in Central Java Province

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Abstract: Poverty is a worldwide concern that must be handled, especially in developing countries like Indonesia, which has serious poverty issues. One of the provinces in Indonesia with a high poverty rate is Central Java Province. This study aims to determine the effect of government expenditures on education, health, and social welfare, as well as the distribution of ZIS funds on poverty in Central Java Province for the period 2017-2024. The data used in this study is time series data that has been processed using the ECM method with the help of E-Views 12 software. The results show that in the long term, government expenditure on education, government expenditure on social welfare, and ZIS funds have a negative and significant effect on poverty. Meanwhile, government expenditure on health has positive and significant on poverty. In the short term, government expenditure on education has no effect on poverty. Government expenditure on health has a positive and significant effect on poverty. Government expenditure on social welfare and the distribution of ZIS funds have a negative and significant effect on poverty.

Keywords: *Poverty, Government Expenditures, ZIS Fund Distribution.*

Introduction

Poverty is a global issue and a phenomenon that needs to be tackled, especially in developing countries (Mahri et al., 2021). According to World Bank (2025), currently, one in ten people worldwide remains living in extreme poverty where they lack adequate income and livelihoods, as well as lack opportunity, dignity, and hope. Poverty encompasses various other important aspects such as material, social, cultural, institutional, and social structures. Poverty characterized by the large number of people who have low incomes where they have limited purchasing power (Muthoifin et al., 2025). According to Bureau of Statistics of Indonesia, the poor are defined as those with average monthly per capita expenditure is considered to be less than the poverty line. Whereas the food poverty line is set as the least amount of money needed to get 2,100 kilocalories of food per person in a day. While, Non-Food Poverty Line is a people's minimum requirement to cover their basic needs such as housing, clothing, education, and health (BPS, 2024).

Poverty in Indonesia still indicate a high poverty rate, because it continues to be affected by various structural challenges. Central Java, one of the provinces in Indonesia, has various economic and social potential (Muthoifin et al., 2024). However, amid the pace of economic and social development, Central Java Province faces serious challenges related to the high poverty rate (Indana, 2022). Based on BPS data in 2024, Central Java has the second highest poverty rate in Java Island after Yogyakarta. Several factors that cause poverty include high unemployment rates, low per capita income that isn't commensurate with high living costs, demographic problems, population growth, conflict, disease, inequality, and lack of skills due to low levels of education. Persistent problems such as rising prices of basic needs, difficulty in accessing affordable education and health services, and a lack of available jobs contribute significantly to the existing poverty rate. Moreover, social assistance programs haven't been able to create sustainable economic empowerment for the affected communities.

Government have an important role in alleviating poverty and improving the standard of living of the community (Siahaan et al., 2025). Local government expenditure is regulated through the Regional Revenue and Expenditure Budget (APBD), which serves as the basis for regional financial management. APBD plays an important role in terms of authorization, planning, supervision, allocation, and distribution of the budget (Handayani et al., 2022). Through such regulated budgeting, the government can implement effective policy interventions to address and alleviate poverty. Access for the poor to basic services such as education and health care is an important requirement that must be met in order to alleviate poverty (Azmi & Panjawa, 2022). In addition, the government has a responsibility to support communities in facing various risks and vulnerabilities along the life cycle through social welfare. Based on the introduction, researcher aims to examine the contribution of government expenditure and distribution of ZIS funds to poverty alleviation in Central Java Province.

Literature Review and Hypothesis Development
Government Expenditure on Education and Poverty

The education sector is one of the main priorities in the government budget and provides the foundation for socioeconomic development. Limited public access to quality education can be overcome through government fiscal policy interventions implemented through government expenditure. Increased government expenditure in the education sector reflect long-term investments to develop a more educated, empowered, and productive generation (Almausshofi et al., 2025).

The research conducted by Handayani et al. (2022) shows that education expenditure has a negative impact on poverty, this implies that a larger the amount of expenditure on education, the poverty will be reduced. The government is responsible for allocating a budget for public education effectively and efficiently, thereby improving welfare and supporting inclusive economic growth. The domino effect of a better education will open up better economic opportunities in the future (Putri & Mahendra, 2024).

H_1: Government expenditure on education has a negative effect on the poverty.

Government Expenditure on Health and Poverty

A healthy population is one of the key factors in improving living standards and reducing poverty. Therefore, the government holds a crucial position by ensuring access to good quality healthcare services. The larger the government budget for healthcare, the greater the likelihood that the population will have access to healthcare services. A healthy population will contribute to economic growth and long-term economic development, which will reduce poverty rate (Wulandari, 2024).

Research by Laksmi & Puteri (2024) shows that government expenditure on health has a negative and significant effect on poverty. Therefore, any increase in government expenditure on health will lead to poverty rates showing a significant decline. Government intervention in improving public health can take the form of providing advice, education, training, and budgeting funds through the Ministry of Health. With an increase in the quality of health, the socio-economic productivity of the poor will increase.

H_2: Government expenditure on health has a negative effect on the poverty.

Government Expenditure on Social Welfare and Poverty

The government is responsible for the enhancement of social welfare as part of its obligation to ensure the poor's basic necessities are met. Social welfare is implemented in government expenditure aligned with the state budget and regional budget. Government expenditure on social welfare is targeted at poor and those vulnerable to social risks (Tamai & Wang, 2025).

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Studies by Elshahawany & Elazhary (2024) shows that government expenditure on social has a negative effect on poverty. The higher the government expenditure on social welfare, the lower the poverty level will be. Through government expenditure on social welfare, the community can access social services provided by the government. These social welfare programs take the form of social empowerment, social rehabilitation, and social protection and security. This enables communities that are vulnerable to poverty to rise from their predicament.

H_3: Government expenditure on social welfare has a negative effect on the poverty.

ZIS and Poverty

There are several instruments that can be used by the government to reduce poverty, one of which is by collaborating with philanthropic institutions in distributing ZIS funds. The proper distribution and utilization of ZIS funds can lead to a decrease in poverty. The utilization of ZIS funds can be carried out by further empowering the poor through human resource development, economic empowerment, and increasing local access to natural resources and other factors of production (Munandar et al., 2020).

Research conducted by Herianingrum et al. (2020), the findings highlight that the distribution of ZIS funds to mustahik have led to an increase in their welfare and lower poverty. There are two ways to distribute ZIS funds, namely consumptive and productive. In consumptive form, zakat funds are given by increasing the income of mustahik in order to cover their necessities. In productive form, zakat is given to mustahik in the form of something that can be developed for the efforts. These efforts will continue to grow and meet the needs of mustahik in a sustainable way (Putri & Mahendra, 2024).

H_4: ZIS funds has a negative effect on the poverty.

Method

Research Sample

This study used a quantitative method, which emphasizes the analysis of data processed numerically using statistics (Hardani et al., 2020). The type of data used for this study is secondary data, which is public data that has been collected and provided by institutions authorized to collect data. The data sources used in this study comes from BPS, PPID, and BAZNAS of Central Java Province. The sampling technique in this study is based on the use of total sampling or census, which is a sampling technique that uses all populations as samples (Hardani et al., 2020). Based on this technique, sampling was taken from the time series data of Central Java government expenditure on education, Central Java government expenditure on health, Central Java government expenditure on social welfare, the distribution of ZIS funds by BAZNAS in Central Java, and poverty in Central Java Province for the 2017-2024 period.

Data Analysis Technique

The first step is stationarity tests which involves using the Augmented Dickey Fuller (ADF) test to determine whether the data is integrated in the same order or it is not. This study uses a multiple linear regression model involving several independent variables. This model estimates the long-term relationship between a dependent variable and multiple independent variables. The multiple linear regression analysis tool uses E-Views 12 software with regression equations.

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The research model to be analyzed is formulated as shown below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Description:

Y : Poverty

β_0 : Constanta (intercepts)

β_1 : Regression coefficient of government expenditure on education

β_2 : Regression coefficient of government expenditure on health

β_3 : Regression coefficient of government expenditure on social welfare

β_4 : Regression coefficient of ZIS

X_1 : Government expenditure on education

X_2 : Government expenditure on health

X_3 : Government Expenditure on social welfare

X_4 : ZIS

ε : error terms

An Error Correction Model (ECM) is adopted in this study to analyze the short-term causality linking the independent variables to the dependent variable. ECM is used to handle non-stationary time series data at the level and to analyze both the short-term and long-term relationship between the dependent and independent variables. The ECM approach requires the variables to be stationary at the 1st difference and not at the 2nd difference, as well as cointegrated. The cointegration test can be seen by creating residuals from the dependent variable and the independent variable through Ordinary Least Square equation. The residual values must have negative and significant coefficients as a condition for cointegration (Ristanto & Sarfiah, 2022). The analysis tool used E-Views 12 with the following regression equation:

$$DLn(Y_t) = \beta_0 + \beta_1 DLn(X_{1t}) + \beta_2 DLn(X_{2t}) + \beta_3 DLn(X_{3t}) + \beta_4 DLn(X_{4t}) \, \gamma ECT_{t-1} + \mu_t$$

Description

LnY_t : 1st difference of poverty variable

β_0 : Constanta (intercept)

β_1 : Regression coefficient of government spending on education

β_2 : Regression coefficient of government expenditure on health

β_3 : Regression coefficient of government expenditure on social welfare

β_4 : Regression coefficient for ZIS

$DLnX_{1t}$: 1st difference natural logarithm of government expenditure on education in period t

$DLnX_{2t}$: 1st difference natural logarithm of government expenditure on health in period t

$DLnX_{3t}$: 1st difference natural logarithm of government expenditure on social welfare in period t

$DLnX_{4t}$: 1st difference natural logarithm of ZIS for period t

γ : imbalance correction coefficient

ECT_{t-1} : Error Correction Terms (first lag of long-term equation residual)

μ_t : short-term equation residual

The next stage is the classical assumption test, which consists of normality tests, autocorrelation tests, heteroscedasticity tests, and multicollinearity tests. The final stage is statistical tests in regression include the t-test, F-test, and coefficient of determination (R^2). The t-test is used to determine partially whether each independent variable has a significant effect on the dependent variable, by comparing the t-statistic or p-value with the significance level. The F-test is used to test the simultaneous effect of all independent variables on the dependent variable. The coefficient of determination (R^2) shows how much of the variation in the dependent variable can be explained by the independent variables in the model.

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Analysis and Discussion
Results

Table 1.1 Results of Stationary Testing

Variables	Degre	Prob.	Results	Degree	Prob.	Results
DLNY	Level	0.1378	Non-stationary	1st Difference	0.0000	Stationary
LNX1	Level	0.5926	Non-stationary	1st Difference	0.0038	Stationary
LNX2	Level	0.7025	Non-stationary	1st Difference	0.0491	Stationary
LNX3	Level	0.6969	Non-stationary	1st Difference	0.0423	Stationary
DLNX4	Level	0.1498	Non-stationary	1st Difference	0.0000	Stationary

Source: Processed data, 2025

The stationarity test in this study used the Augmented Dickey Fuller (ADF) unit root test. Table 1.1 above explains that the probability of all variables has shown a result of < 0.05 at the 1st difference level, including variables that have undergone differencing. Therefore, all variables are declared stationary.

Table 1.2 Results of Long-Term Testing

Variable	Coefficient	Std. Error	t-Statistic	Prob.
LNX1	-0.028722	0.008217	-3.495214	0.0017
LNX2	0.570808	0.041164	13.86684	0.0000
LNX3	-0.238620	0.014627	-16.31402	0.0000
LNX4	-0.123107	0.007046	-17.47188	0.0000
C	8.918204	0.625569	14.25614	0.0000
R-squared	0.975682			
F-statistic	270.8272			
Prob(F-statistic)	0.000000			

Source: Processed data, 2025

Based on table 1.2 above, the following equation is obtained:

$LNY = 8.918204 - 0.028722(LNX1) + 0.570808(LNX2) - 0.238620(LNX3) - 0.123107(LNX4)$

The P-values of all independent variables are below the 5% (0.05) significance level, indicating that Government Expenditure on Education, Government Expenditure on Health, Government Expenditure on Social Welfare, and ZIS have an impact on Poverty.

The table 1.2 above shows an F-Statistic probability value of 0.00000. This indicates that the probability value is smaller than the 5% significance level (0.05). Therefore, government spending on education, government spending on health, government spending on social welfare, and ZIS funds simultaneously have a significant effect on poverty.

The determination test (R Square) shows a coefficient value of 0.975682 or 97.56%. This means that the coefficient value shows that the independent variables consisting of Government Expenditure on Education (X1), Government Expenditure on Health (X2), Government Expenditure on Social Welfare (X3), and ZIS Funds (X4) can explain the dependent variable, namely Poverty (Y), by 97.56% in Central Java Province. Meanwhile, 2.44% is explained by other variables outside the variables in this study.

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Table 1.3 Cointegration Result

Variable		t-Statistic	Prob.*
ECT		-4.173919	0.0002
Test critical values:	1% level	-2.644302	
	5% level	-1.952473	
	10% level	-1.610211	

*MacKinnon (1996) one-sided p-values.
Source: Statistical processing results, 2025

Based on table 1.3 above, ECT is significant at the level of significance where the probability value is $0.0002 < 0.05$, which means that the model used is valid. Next, a short-term regression was performed as follows:

Table 1.4 Result of Short-Term Regression (ECM)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
DLNX1	-0.000743	0.006348	-0.117073	0.9077
DLNX2	0.263402	0.050530	5.212793	0.0000
DLNX3	-0.146791	0.021555	-6.809990	0.0000
DLNX4	-0.163166	0.028118	-5.802889	0.0000
ECT(-1)	-0.416981	0.117615	-3.545304	0.0016
C	0.003773	0.002070	1.823263	0.0802
R-squared	0.930592			
F-statistic	67.03824			
Prob(F-statistic)	0.000000			

Source: Statistical processing results, 2025

Based on table 1.4 above, the short-term regression equation can be determined as follows:
$$LNY = 0.003773 - 0.000743(LNX1) + 0.263402(LNX2) - 0.146791(LNX3) - 0.163166(LNX4) - 0.416981 \, ECT(-1)$$

The P-values for the variables of Government Expenditure on Health, Government Expenditure on Social Welfare, and ZIS are below 0.05, indicating that these variables have an effect on poverty. Meanwhile, the P-value for the variable of Government Expenditure on Education is greater than 0.05, indicating that this variable has no effect on poverty.

The probability value of F-Statistic showed 0.00000, which is smaller than the 5% significance level. Therefore, government expenditure on education, government expenditure on health, government expenditure on social welfare, and ZIS funds simultaneously have a significant effect on poverty.

The determination test (R Square) shows a coefficient value of 0.930592 or 93.05%. This means that the coefficient value shows that the independent variables consisting of Government Expenditure on Education (X1), Government Expenditure on Health (X2), Government Expenditure on Social Welfare (X3), and ZIS Funds (X4) can explain the dependent variable, namely Poverty (Y), by 93.05% in Central Java Province. Meanwhile, 6.05% is explained by other variables outside the variables in this study.

ECM is performed using Ordinary Least Squares (OLS) estimation, thereby applying the classical Gauss-Markov assumptions of normality, non-autocorrelation, homoscedasticity, and non-multicollinearity. Based on Table 1.5, all classical assumptions have been met, so it can be stated that the resulting estimator meets the BLUE (Best Linear Unbiased Estimator) criteria.

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Table 1.5 Results of Classical Assumption Tests

Classical Assumptions	Statistical Tests	Probability Value	Decision	Conclusion
Normality	Jarque-BeraTest	0,504996	P-Value > 0.05	Normal Residual
Autocorrelation	Breusch-Godfrey Test	0,3050	P-Value > 0.05	No Autocorrelation
Heteroscedasticity	Breusch-Pagan-Godfrey Test	0,2961	P-Value > 0.05	No Heteroscedasticity
Multicollinearity	Variance Inflation Factors (VIF)	-	VIF < 10	No Multicollinearity
D(LNX1)	3,265,928			
D(LNX2)	71,453			
DLNX3	2,906,935			
D(LNX4)	4,221,231			
ECT(-1)	2,229,309			

Source: Processed data, 2025

Discussion

The Effect of Government Expenditure for Education on Poverty

Government expenditure for education has a negative and significant effect on poverty in the long term. This is in line with the study conducted by Handayani et al. (2022), which found that government expenditure for education has a negative and significant effect on poverty. These findings indicate that in the long term, every increase in government expenditure on education leads to a decrease in poverty. This finding is consistent with Musgrave (1989) theory, which states that government expenditure can reduce poverty. Government expenditure on education in the long term has been complemented by improvements in the quality of existing human resources

Meanwhile, in the short term, government expenditure on education has no effect on poverty. It means government expenditures on education in the short term cannot reduce poverty. This is because government expenditure for education requires long term adjustment. There are still many obstacles such as such as inefficiencies and targeting problems in the allocation of the education budget. The effectiveness of education policies is still in the adjustment phase, which limits poverty reduction in the short term. The efficient and transparent management of education budgets is essential to providing equitable access to education, particularly for the poor, which will ultimately benefit the poor (Larasati, 2025).

The Effect of Government Expenditure for Health on Poverty

The finding of the study reveals that, in the long term and the short term, government expenditure for health has positive and significant effect on poverty. In other words, whenever a government increases its health expenditure, the poverty will increase. These finding are in line with research conducted by (Almausshofi et al., 2025; Azmi & Panjawa, 2022) which shows that government expenditure on health has a significant positive effect on poverty. This is because the government does not provide sustainable health financing and expenditure on health is not allocated evenly, so it is not used effectively by the poor.

Most of the budget is targeted for use in operational costs or the construction of health facilities in administrative centers. As a result, people in rural areas far from administrative centers still face difficulties in accessing affordable and quality health services.

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High medical costs are also a factor that makes it impossible for poor people to pay for them. In addition, there is still a shortage of medical professionals in remote areas. The governor of Central Java, Ahmad Luthfi, revealed that there are serious challenges in the equitable distribution of health services in Central Java. He emphasized that as of December 2025, a total of 31 community health centers in Central Java still do not have dental and oral specialists. This situation is a major focus in efforts to improve the quality of public health.

The Effect of Government Expenditure for Social Welfare on Poverty

Government expenditure for social welfare in the long term and the short term has negative and significant effect on the poverty. This indicates that an increase in government expenditure on social welfare will reduce poverty in the short term. This is in line with research conducted by Elshahawany & Elazhary (2024), which found that government expenditure on social welfare has a negative and significant effect on poverty. However, these findings are not in line with research conducted by Rahman et al. (2024), whose results show that government expenditure on social welfare has a positive and significant effect on poverty

Government expenditure on social welfare programs has been supported by adequate monitoring, evaluation, and implementation guidelines. Government expenditures on social welfare programs must always be properly monitored through the maintenance of an integrated database, thereby minimizing data inaccuracies regarding aid recipients (Beni & Manggu, 2020).

The Effect of ZIS Fund Distribution on Poverty

ZIS fund distribution has a negative and significant effect on poverty in the long term. Not only that, in the short term, ZIS fund distribution also has a negative and significant effect on poverty. This shows that in the long and short term, every increase in ZIS funds will reduce poverty. This finding is in line with the results of (Muliadi & Bakar, 2024; Munandar et al., 2020) which shows that ZIS has a negative effect on poverty. These results demonstrate that increasing ZIS funds has proven effective in reducing poverty, supporting the theory that the distribution of ZIS funds can be used to enhance the well-being of the disadvantaged.

ZIS fund collection and distribution institutions such as BAZNAS contribute to poverty alleviation in Central Java Province. This shows that targeted ZIS distribution strategies and comprehensive empowerment programs can improve community welfare. Therefore, the utilization of ZIS and other religious social funds is very important to always be optimized and improved so that it is more effective in poverty alleviation. Moreover, collaboration and coordination between these institutions are crucial to ensure that ZIS funds are accurately targeted and efficiently managed throughout the collection and distribution process.

Conclusion

The results show that Government Expenditure on Health, Government Expenditure on Social Welfare, and ZIS have an impact on poverty in both the long term and short term. Meanwhile, the variable of Government Expenditure on Education has an impact on poverty in the long term but does not have an impact on poverty in the short term.

The government needs to improve the effectiveness and accuracy of education expenditure in reducing poverty. Health expenditure needs to be evaluated comprehensively, especially in terms of efficiency and distribution. The government is also advised to maintain and strengthen social welfare expenditure, as it has been proven to consistently reduce poverty in both the short and long term. In addition, the optimization of the management and distribution of ZIS funds in a productive and sustainable manner needs to be continued, as it plays a significant role in poverty alleviation.

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Limitations

The limitations of this thesis lie in the small amount of data, which is only eight years from 2017 to 2024, so that the analysis technique used the interpolation method to obtain quarterly data so that the number of samples observed was more than 30. In addition, the collection of ZIS variable data in this study used collection data, which should have used distribution data.

Recommendations

Practitioners can use this as material for review, namely that government expenditure on education, health, and social welfare, along with the distribution of ZIS funds, should always be improved in terms of regulation and utilization in the future. This is because better regulations coupled with effective programs have the potential to improve the welfare of society as a whole.

Future researchers can extend the observation period by adding more years as appropriate. In addition, future researchers can also add variables related to this study. Future researchers are also advised to use other methods in data analysis besides ECM and multiple linear regression.

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