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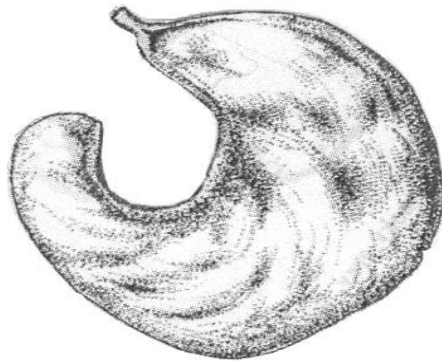Kepada: Editorial Office <editorial.namibianstudies@gmail.com>

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AQ3   Please modify the writing of the abstract title; this does not appear to be a requirement

AQ4   Please include the research methodology in the abstract

AQ5   Please provide the correct format for the abstract; each word has its own format

AQ6   Please provide straightforward writing regarding the paragraphs' contents; some sentences appear to have incorrect meanings.

AQ7   Please provide amendments to the affiliation order

AQ8   Please review the use of language in the paragraph

AQ9   Please provide an explanation of how "zakat" can have an impact on poverty

AQ10   Please provide explanations from experts who support the statement that "*zakat*" can have an effect on the economy; the statement's content is not very convincing

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AQ15   Please provide an explanation of the significance of the "negative result" and a description of its impact on the research field; the statement does not yet convey a strong interest in the topic.

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Does Zakat and Government Social Expenditure Affect Poverty Level? Evidence from North Sumatra, Indonesia

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Muhammad Yafiz[A], Budi Dharma[B]

Abstract

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The purpose of this study is to investigate whether zakat and government social expenditures affect poverty level. This article also discusses the possibility of other variables that contributing the poverty level in North Sumatra, related to the possibility of misuse of funds received by beneficiaries. Research type is associative research with quantitative approach in resolving the causality relationship. Research conduct in North Sumatra, Indonesia, with time series data originating from published records by BPS-Statistics and Baznas. The result show that independent variables partially and simultaneously have a significant negative effect on the Poverty Level. The influence of independent variables is 44.9% while the remaining 56.1% is influenced by other variables not included in this study. This study explains that zakat can influence poverty alleviation as one of the Islamic fiscal policies.

[AQ4] Please include the research methodology in the abstract

Keywords: Government Social Expenditure, Islamic Fiscal, Poor, Poverty Level, Zakat.

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INTRODUCTION

Poverty is a problem that is often faced by developing countries like Indonesia. One of Indonesian Development goals is to provide prosperity to Indonesian people, by alleviating poverty. In macro economy, poverty is a disease for the development of the country, the only choice that can be done is to improve the condition by curing or reducing it. When a person or group of people is unable to meet minimum living needs based on certain living standards in certain areas, at that time the term poverty appears. Poverty then understood as a state of lack of money and goods to ensure survival.

[AQ6] Please provide straightforward writing regarding the paragraphs' contents; some sentences appear to have incorrect meanings

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[AQ7] Please provide amendments to the affiliation order

42   The World Bank (2004) states that humans need basic needs for life,
43 namely the need for food, clothing, education and support for health,
44 human failure to fulfil them is called poverty. The vicious circle of poverty is
45 the main theory approaching the causes of poverty, this theory states that
46 there are variables that greatly affect certain conditions that cause an area
47 to remain poor and will cause various difficulties in achieving a better and
48 more productive level of development. In Macro Economy, the
49 measurement tool that can be used to reflect poverty is the poverty level.
50   In term of poverty alleviation, Regional Government and their people
51 must jointly take Regional Development initiatives. It is the effective way to
52 reducing the number of poor people, and the main strategy as instrument
53 development strategy. Development instruments can be seen from the
54 amount of government spending as an indicator of the size of government
55 activities. In macroeconomic theory, according to Boediono in Prasetya
56 (2012) government spending is divided into three main posts, (1) for
57 purchases of goods and services, (2) for employee salaries, and (3) for
58 transfer payments. Transfer payments include subsidies given to the public,
59 pension payments, and interest payments for government loans to the
60 public. These transfer payments then become one of the variables that are
61 considered in assessing their impact on poverty alleviation, especially
62 known as government social expenditur. [AQ8] Please review the use of language in the paragraph
63   Government social expenditure can be in the form of subsidies.
64 Subsidies are a form of encouragement given by the government to some
65 citizens who can lower the price paid by consumers for an object because
66 the government helps lower production costs. The purpose of the subsidy is
67 to help the market mechanism to be better with the methods provided by
68 the government for the poor and underprivileged and by correcting market
69 failure mechanisms by producing efficient allocation of goods and services
70 (Triest, 2009). Due to its relatively large impact on the poor directly, several
71 studies have examined its relationship with the poverty level in Indonesia,
72 so the hypothesis that government social expenditure have significant
73 impact on poverty level.
74   North Sumatra Province is an ideal province to represent Indonesia,
75 apart from continuing to represent Islam as the largest percentage of the
76 population (66.43%), the proportion of other religions varies quite a bit.
77 Therefore, including zakat as a variable that affects poverty at a macro level
78 remains relevant. Zakat is the first fiscal system develop by Islam that has
79 extraordinary complex of rules, starting from collecting fund in terms the
80 subject of zakat payment, the object of zakat assets and their obligatory
81 value, the minimum wealth limit (*nisab*), the period of ownership (*haul*),
82 zakat distribution to those who are entitled (those who are entitled called
83 *mustahik*). In macroeconomic view, zakat can be a fiscal policy instrument
84 in the Islamic public space or can be considered as a country's fiscal policy.
85 In microeconomic perspective, zakat has the potential and vital role in the
86 distribution of money, especially to the poor through the zakat distribution

87 mechanism. Even this distribution of zakat regulated directly in the Qur'an
88 surah at-Taubah verse 60, where the groups of people who are entitled to
89 receive zakat (*mustahik*), among them are the needy (*fakir*) and the poor.
90   Haq's research (2013), found that poverty alleviation in the context
91 of macroeconomic effects, relates to the dimensions of economic growth,
92 income and wealth distribution, to how the government provides social
93 security and country stabilization, these findings are part of allocative
94 efficiency. This finding is important as a starting point for the inclusion of
95 government social expenditure variables that affect poverty levels.
96 Choudhury & Harahap (2008) found that zakat distribution significantly
97 affects aggregate demand (in this case total consumption or public spending
98 and investment) which is closely related to a country's economic growth.
99 Distribution of zakat that focuses on *mustahik* will lead to an increase in
100 consumption to fulfil their basic needs, especially *mustahik* who are
101 identified as poor and poor, zakat can also be given for productive purposes
102 (micro projects) carried out by *mustahik* which causes an increase in the
103 amount of investment. Other research that supports the results of this
104 hypothesis has also been carried out by Anggraini (2016), Babynah (2017),
105 Ardhiastuti (2018), Munandar, Amirullah, & Nurochani (2020), with the
106 conclusion that the hypothesis of zakat is a macroeconomic variable. The
107 next hypothesis that built in this research that distribution zakat system has
108 a significant role in reducing poverty level as an Islamic fiscal.
109

110 LITERATURE REVIEW
111 Poverty

112   Discussing poverty is an interesting thing because poverty is an
113 abstract concept, where the results of the analysis are very dependent on
114 the perspective, understanding, perspective and experience of the
115 researcher. The World Bank (2004) defines poverty as a human being or a
116 group of people who live in families where their consumption capacity is
117 below certain limits. Tambunan (2001) revealed that there are many factors
118 that influence poverty both directly and indirectly, and these factors
119 influence one another. The data used in this study comes from BPS which
120 reflects the population living below the poverty line based on data from the
121 National Socioeconomic Survey (Susenas). The poverty line in question is
122 based on the calculation of the number of poor people based on the basic
123 needs approach.
124

125 Government Social Expenditure
126   Government expenditure is simply part of government policy, which
127 reflects the amount of costs incurred by the government in buying goods and
128 services. Government Social Expenditure is part of government spending
129 which is more focused on government policies in making transfer payments.
130 The data used in this study comes from BPS which reflects government
131 spending as a transfer payment process, especially in the form of subsidies,

132 both in cash and in goods.

133

134 Zakat

135   The terminology of zakat in Islam based on its etymological review is
136 defined as a blessing, clean and growing, or it is also called a process that will
137 provide greater wealth and protect it from harm. This reference is based on
138 the translation of Ibn Taimiyah which states that the zakat payer will be
139 guarded by his heart so that it becomes pure and his wealth grows in
140 meaning. Referring to this terminology, zakat is an obligation from Allah
141 towards a number of assets of a certain size that must be given to those who
142 need it/*mustahik*, or it can also be referred to as a part of assets taken from
143 people who are obliged to pay zakat, to be given to people who need it more
144 (including the poor). The data used in this study comes from Baznas' financial
145 report records which reflect the amount of distribution of zakat given to
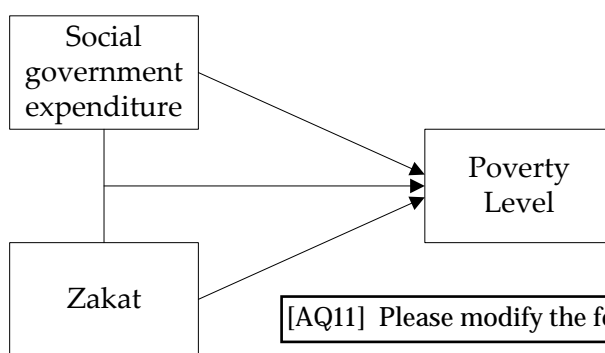146 those who need it/*mustahik*.

147

148 METHOD

149   Research type is associative research, where the author tries to
150 reveal the discovery of relationship between variables (Bungin, 2017), with
151 quantitative approach in resolving the causality relationship. Research tried
152 to reveal the relationship between the independent variables and the
153 dependent variable where the variables that were concern in this study was
154 the relationship between zakat and social government expenditure on
155 poverty levels. Constructed model which will be analysed attached in figure
156 1.

157

158

[AQ11] Please modify the format for writing the image's title

159

160   Figure 1 Constructed model.

161   Research conduct in North Sumatra, Indonesia. In the process of
162 exploratory research, the dominant data used is secondary data originating
163 from published records (Sugiyono, 2016) by BPS-Statistics and Baznas (Badan
164 Amil Zakat Nasional). The data used is time series data, from 2016 to 2021,
165 then interpolated into a monthly period, this method can be used if the
166 annual data has a clear and consistent pattern (Gujarati, 2003) (Mulyono,
167 2009) such as variables that investigated in this article. The generated data,
168 then tested for validation and reliability using statistical tests (Sinulingga,

169 2017) and measuring internal validity, namely by measuring external
170 validity with transferability where the data obtained can be generalized
171 properly (Bungin, 2017).
172   The analytical method used is the multiple linear regression analysis
173 model or called the ordinary least squares method (OLS). OLS is used to
174 obtain parameter estimates in analysing the influence of the dependent
175 and independent variables. Regression line X over Y (in macro economy)
176 then formed the model into a regression model as follows:
177 $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \mu_t$
178   [AQ12] Please provide a writing structure that is distinct from a statement's formula
179 Notes:
180 Y = Poverty Level in North Sumatra
181 X_1 = Zakat distributions in North Sumatra
182 X_2 = Government Social Expenditure in North Sumatra
183   [AQ13] Please provide equality for variable initialization in writing
184 RESULT AND DISCUSSION
185 Mathematical Model Regression Results
186   The classical assumption test aims to test the goodness of the
187 regression model according to the Best Linear Unbiased Estimator (BLUE)
188 rule. The classic assumption test in this study consists of a normality test,
189 autocorrelation test, multicollinearity test and heteroscedasticity test.
190 Appendix 1 contains the results of the classical assumption test on the model
191 formed. The results show that the data processed in the mathematical
192 equation model produces a graph of plotting data that follows a diagonal
193 line, and according to Ghozali (2016) this is sufficient to indicate a normally
194 distributed regression model. The results of the multicollinearity test show
195 that all variables have a Tolerance value of > 0.1 and a VIF value of < 10,
196 according to Ghozali (2016), this is sufficient to indicate that the regression
197 model passes the multicollinearity test. The results of the autocorrelation
198 test show that all variables have a Durbin Watson value which lies between
199 (du) to (4-du), according to Ghozali (2016) this indicates that the regression
200 model passes the autocorrelation test (Gozhali, 2016).
201 Regression line X over Y (in Macroeconomic) notated:
202     $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \mu_t$
203 Based on the OLS processing results it becomes:
204   Poverty Level $= 44,67 - 2,8814\ X_1 - 5,110 X_2 + \mu_t$
205   [AQ14] This applies to all table formats: please verify the format for writing table titles.
206

Table 1. T Test

Model	t.	Sig.
(Constant)	44.647	.000
Zakat	-2.814	.006
Social_Expenditure	-5.110	.000

207 Source: processed data by SPSS
208
209 Based on Table 1, The effect of Government Social Expenditure on Poverty

210 Levels in North Sumatra, has a partially negative and significant effect.
211 Reciprocally, Zakat distribution has a partially negative and significant effect
212 on the Poverty Level in North Sumatra
213
214

Table 2. F Test					
Model		F	Sig.	R	Rsquare
1	Regression	28.062	.000	0.670	0.449
	Residual				
	Total				

215 Source: processed data by SPSS
216
217 Based on Table 2, F test value shows Prop > F smaller than 0.05 (Sig. value =
218 0.000). So that it is influential, the effect of Government Expenditure in the
219 Social Sector and Zakat, has a significant influence Together influencing
220 various levels of poverty in North Sumatra. Table 2. Also shows the R and R
221 square values, it is known that the R square value is 0.449 or 44.9% of the
222 independent variable is able to explain the existence of the dependent
223 variable, and the remaining 56.1% is influenced by other variables outside
224 Zakat and Government Expenditures in the Social Sector.
225
226
227 Discussion
228   The results show Government Social Expenditure has significant
229 negative results, an increase in Government Expenditure Social Expenditure
230 can reduce poverty level in North Sumatra, especially with results showing
231 that Government expenditure in the Social Assistance Sector is significant at
232 an error degree of 1%, 5% or 10%. These findings indicate that the
233 distribution of subsidies from the government to the public has been
234 effective in reducing poverty. The purpose of social protection assistance by
235 North Sumatra Government is to ease the burden on the poor, such as cash
236 social assistance (BLT), Hope Family Program (PKH), Non-cash Aid (BPNT). In
237 fact, this social protection is considered to be right on target so that it can
238 be part of poverty alleviation in North Sumatra. One case that supports this
239 result is the Government's decision to take action to curb inflation when fuel
240 prices increase (inflation rises by 1%), the government of north sumatra
241 takes swift action by providing social assistance in the form of direct cash
242 assistance, basic food assistance and program interventions in the real
243 sector, such as assistance to farmers in the form of assistance in the
244 provision of seeds and equipment, fishermen and SMEs.
245   The research results for Zakat show negative results, especially with
246 results showing that zakat expenditure is significant at the degree of error of
247 1%, 5% or 10%. North Sumatra is a unique province, where adherents of non-
248 Islamic religions make up the top eight in Indonesia, with details of 4.09
249 million people (around 26.8%) being Christians, 654.76 thousand people
250 (around 4.3%) being religious Catholics, and 355.45 thousand people

[AQ15] Please provide an explanation of the significance of the "negative result" and a description of its impact on the research field; the statement does not yet convey a strong interest in the topic.

251 (around 2.33%) are Buddhists (Kusnandar, 2022). However, the potential for
252 Zakat collection and distribution is good, this can be seen from the zakat
253 collection reporting indicators issued by BAZNAS and compared to national
254 achievements.
255   Zakat has religious and economic dimensions as well as social
256 humanity especially in Islam. Zakat implies the transfer of ownership of
257 certain assets to certain individuals under certain conditions (Wahab et al.,
258 2012), so that in certain contexts zakat is an obligation of a Muslim. In the
259 micro context, namely individuals, zakat can be interpreted as to improve,
260 to develop and to make individuals better (Kasri & Putri, 2018). Azman and
261 Ali (2019), define zakat as part of Islamic fiscal whose goal is a program aimed
262 at fighting poverty in general. Through the use of social and economic driven
263 programs, this Islamic fiscal has considerable potential to combat
264 vulnerability and marginalization.
265   The results of the study also show that the variable Zakat distribution
266 and government social expenditure together simultaneously influence
267 poverty level. The R and Rsquare values show the opportunity for other
268 variables that construct poverty at a macro level to be better than several
269 studies using variables other than zakat, such as the results obtained by Yusri
270 (2022).
271   There are some interesting findings, especially those relating to the
272 provision of cash to the community, in the context of government spending
273 in the social sector which provides direct cash assistance or the provision of
274 Zakat in cash to asnaf. In several studies related to this context, there is a
275 possibility that money given (both from government assistance) has the
276 opportunity to be converted into cigarette consumption and has the
277 opportunity to influence poverty with a proven significant value of 1%.
278 Cigarettes according to (Sitepoe, 2000) are normal goods because the higher
279 the price of these goods, the lower the demand for them. However, the
280 effect of the price increase on the demand for cigarettes is estimated to be
281 small, meaning that the price elasticity of demand for cigarettes is small,
282 because these goods are addictive. These characteristics make people
283 continue to consume cigarettes even though their income decreases. Poor
284 people who are more likely to have low income consume more cigarettes.
285
286 CONCLUSION
287   The variables used in this study are the Poverty Level (Y), Zakat
288 distribution (X1) and Government Social Expenditure (X2). From a macro
289 perspective, zakat partially has a significant negative effect on the Poverty
290 Rate in North Sumatra, and Government Expenditure in the Social Sector
291 has a significant negative effect on the Poverty Rate in North Sumatra.
292 Simultaneously the variables of zakat and Government Expenditure in the
293 Social Sector together influence the Poverty Level in North Sumatra. The R
294 square was obtained at 0.449 or 44.9%, which means that the influence of
295 Zakat and Government Expenditure in the Social Sector is 44.9% while the

296 remaining 56.1% is influenced by other variables not included in this study.
297   Based on this study, researchers recommend conducting research
298 involving more data and information to determine the long-term effect of
299 zakat on poverty in Indonesia. And the finding regarding the similarity of
300 problems between government social expenditure and the distribution of
301 zakat, which is indicated from the misuse of funds, the researcher
302 recommends further research in this issue. In Islam, Zakat zakat is known as
303 a fiscal and political instrument, this requires further exploration in broader
304 research.
305
306
307 [AQ16] Please provide adjustments to the writing of a list of citation titles

308 REFERENCES
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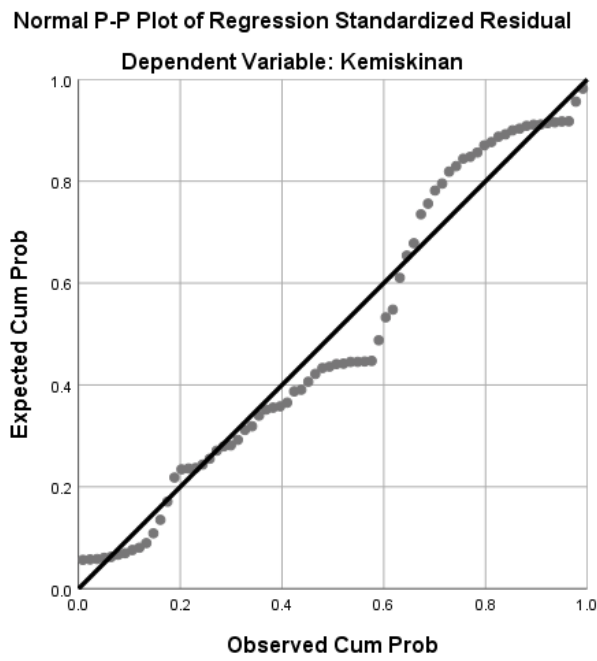
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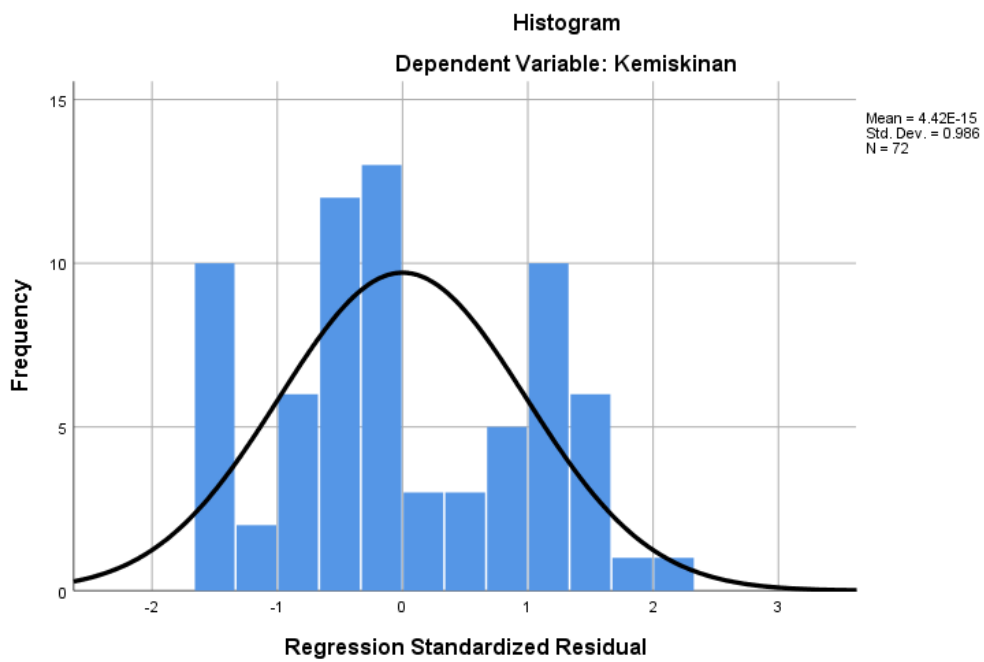
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Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kemiskinan

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412   Figure 2. Normality Test with Probability Plot
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Histogram

Dependent Variable: Kemiskinan

Mean = 4.42E-15
Std. Dev. = 0.986
N = 72

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Table 3 OLS Result

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Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	10.975	.246		44.647	.000		
	Zakat	-4.521E-11	.000	-.277	-2.814	.006	.822	1.216
	Social_Expenditure	-1.006E-11	.000	-.504	-5.110	.000	.822	1.216

a. Dependent Variable: Poverty

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Table 4 Model Summary

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Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.670[a]	.449	.433	.4997695	1.805

a. Predictors: (Constant), Social_Expenditure, Zakat

b. Dependent Variable: Poverty

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Table 5 F Test Result

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ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.018	2	7.009	28.062	.000[b]
	Residual	17.234	69	.250		
	Total	31.252	71			

a. Dependent Variable: Poverty

b. Predictors: (Constant), Social_Expenditure, Zakat

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