

**CONTRIBUTION OF GOVERNMENT EXPENDITURE AND
DISTRIBUTION OF ZAKAT, INFAQ, SADAQAH (ZIS) FUNDS
TO POVERTY ALLEVIATION IN CENTRAL JAVA PROVINCE**



**THESIS
SUBMITTED TO THE FACULTY OF ISLAMIC ECONOMICS AND
BUSINESS
SUNAN KALIJAGA STATE ISLAMIC UNIVERSITY YOGYAKARTA
AS ONE OF THE REQUIREMENTS FOR OBTAINING A BACHELOR'S
DEGREE IN ISLAMIC ECONOMICS**

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**SHARIA ECONOMICS STUDY PROGRAM
FACULTY OF ISLAMIC ECONOMICS AND BUSINESS
SUNAN KALIJAGA STATE ISLAMIC UNIVERSITY
YOGYAKARTA**

2025

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SUNAN KALIJAGA STATE ISLAMIC UNIVERSITY
YOGYAKARTA**

2025

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Assalamu'alaikum Wr. Wb.

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

It can be submitted to the Faculty of Islamic Economics and Business, Sharia Economics Study Program, State Islamic University Sunan Kalijaga Yogyakarta as one of the requirements for obtaining a Bachelor's Degree in Sharia Economics.

We hope that the above thesis can be reviewed immediately. Thank you for your attention.

Wassalamu'alaikum Wr. Wb.

Yogyakarta, December 9, 2025

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Stating with truth that my thesis entitled **“Contribution of Government Expenditure and Distribution of Zakat, Infaq, Sadaqah (ZIS) Funds to Poverty Alleviation in Central Java Province”** is the author's own work and, as far as the author is concerned, does not contain any material published or written by others, except for certain parts that the author has taken as references.

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PUBLICATION APPROVAL PAGE

As the academia community of State Islamic University Sunan Kalijaga Yogyakarta, I am the undersigned

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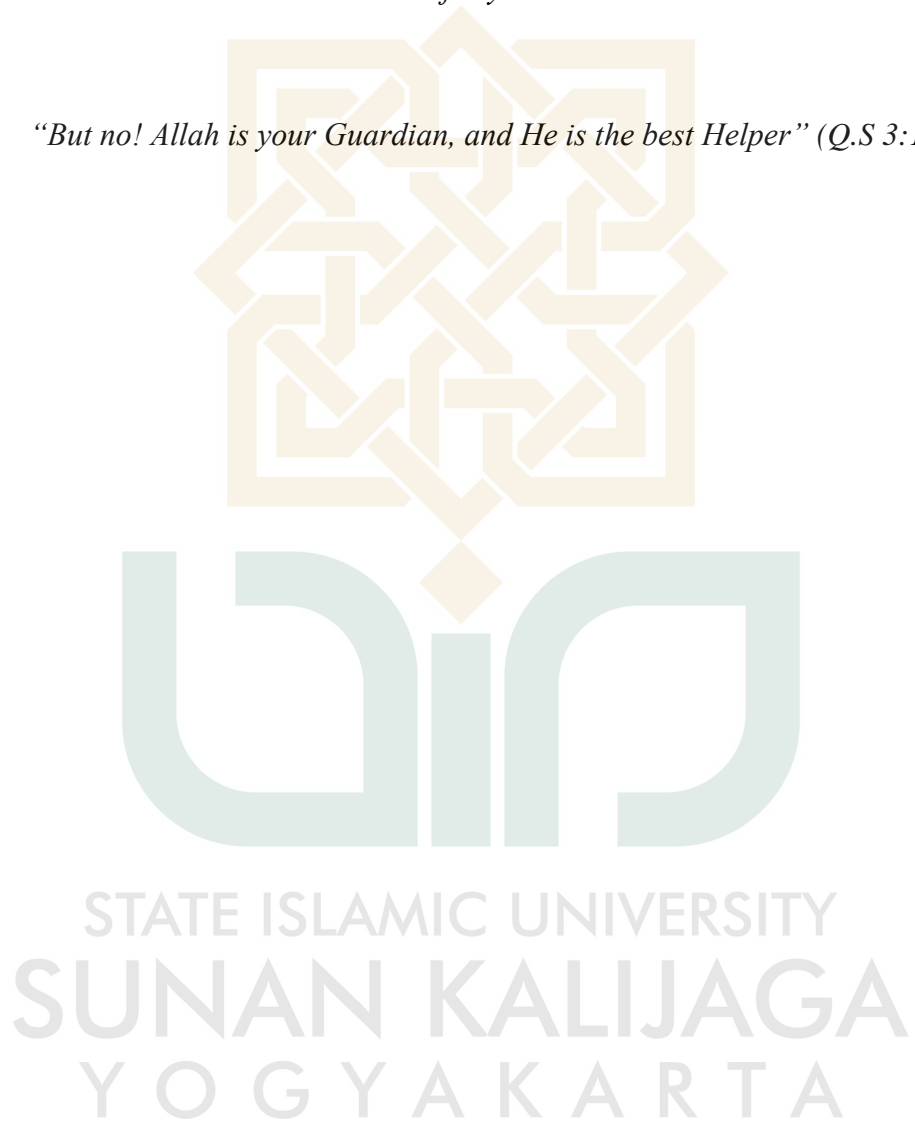
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22108010048

MOTTO PAGE

*“Allah won’t just open closed doors, but create doors that didn’t exist and open them
for you”*

“But no! Allah is your Guardian, and He is the best Helper” (Q.S 3:150)



DEDICATION PAGE

I would like to dedicate my thesis to:

1. Allah SWT. For all His mercy, blessings, and gifts that have enabled me to complete this final project.
2. My beloved parents, Mr. Tri Yanto and Mrs. Khoiroh, my sister Indah Pratiwi, my two younger brothers, Aji Sugeng Laksono and Rafiq Al Hamzah, Kookie, and my relatives who have provided prayers, support, love, and motivation in every step of my education to date.
3. Myself, for my invaluable efforts in persevering and not giving up on what I had started.
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TRANSLITERATION GUIDELINES

This thesis applies the Arabic transliteration rules established in the Joint Decree of the Minister of Religion of the Republic of Indonesia and the Minister of Education and Culture No. 158/1987 and 0543b/U/1987.

A. Single Consonants

Arabic Letters	Name	Latin Letters	Description
ا	Alif	Not denoted	Not denoted
ب	Ba'	B	Be
ت	Ta'	T	Te
ث	Sa'	Ś	Es (dot above)
ج	Jim	J	Je
ح	Ha'	H	Ha (dot below)
خ	Kha'	Kh	Ka dan ha
د	Dal	D	De
ذ	Dzal	ž	Zet (dot above)
ر	Ra'	R	Er
ز	Zai	Z	Zet
س	Sin	S	Es
ش	Syin	Sy	Es dan ye
ص	Shad	ş	Es (dot below)
ض	Dhad	ḍ	De (dot below)

Arabic Letters	Name	Latin Letters	Description
ط	Tha'	ṭ	Te (dot below)
ظ	Zha'	ẓ	Zet (dot below)
ع	'ain	‘	Inverted commas above
غ	Gain	Gh	Ge and ha
ف	Fa'	F	Ef
ق	Qaf	Q	Ki
ك	Kaf	K	Ka
ل	Lam	L	El
م	Min	M	Em
ن	Nun	N	En
و	Waw	W	We
ه	Ha'	H	Ha
ء	Hamzah	‘	Apostrof
ي	Ya	Y	Ye

B. Double Consonants due to Syaddah are Written Double

مُتَعَدِّدَة	Written	<i>Muta'addidah</i>
عِدَّة	Written	<i>'iddah</i>

C. Ta' Marbuttah

All ta' marbuttah are written with an “h”, whether they appear in a single word or in the middle of a compound word (a word followed by the definite article “al”). This rule does not apply to Arabic words that have been absorbed into

Indonesian, such as salat, zakat, etc., unless the original word is desired.

حكمة	Written	<i>Hikmah</i>
علة	Written	<i>'illah</i>
كرمة الاولياء	Written	<i>Karamah al auliya'</i>

D. Short Vowels and Their Application

---َ---	Fathah	Written	A
---ِ---	Kasrah	Written	I
---ُ---	Dammah	Written	U
فعل	Fathah	Written	<i>Fa'ala</i>
نكر	Kasrah	Written	<i>Zukira</i>
يذهب	Dammah	Written	<i>Yazhabu</i>

E. Long Vowels

1. fathah + alif	Written	A
جاهلية	Written	<i>Jahiliyyah</i>
2. fathah + silent ya'	Written	A
تَنَسَّى	Written	<i>Tansa</i>
3. kasrah + silent ya'	Written	I
كَرِيم	Written	<i>Karim</i>
4. dhammah + silent wawu	Written	U
فُرُوض	Written	<i>Furud</i>

F. Double Vowels

1. fathah + silent ya'	Written	<i>Ai</i>
بينكم	Written	<i>Bainakum</i>
2. fathah + silent wawu	Written	<i>Au</i>
قول	Written	<i>Qaul</i>

G. Consecutive Short Vowels in One Word are Separated by an Apostrophe

أنتم	Written	<i>a'antum</i>
أعدت	Written	<i>u'iddat</i>
لئن شكرتم	Written	<i>la'in syakartum</i>

H. Preposition Alif + Lam

1. If followed by a qamariyyah letter, it is written using the initial letter "al".

القرآن	Written	<i>Al-Quran</i>
القياس	Written	<i>Al-Qiyas</i>

2. If followed by a Syamsiyyah letter, it is written according to the first letter of that Syamsiyyah.

السماء	Written	<i>As-sama'</i>
الشمس	Written	<i>Asy-syams</i>

I. Writing Words in Sentence Sequences

نوي الفروض	Written	<i>Zawi al-furud</i>
أهل السنة	Written	<i>Ahl as-sunnah</i>

FOREWORD

With the name of Allah SWT, the Most Gracious and Most Merciful, praise and gratitude belong only to Allah SWT. For all His guidance, the author was able to complete this thesis entitled **“Contribution of Government Expenditure and Distribution of Zakat, Infaq, Sadaqah (ZIS) Funds to Poverty Alleviation in Central Java Province”**. May peace and blessings be upon the Prophet Muhammad SAW, his family, and his companions.

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Yogyakarta, December 9, 2025

Author,



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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



CHAPTER I

INTRODUCTION

A. Background Study

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. The problem of poverty is not a simple or straightforward issue, but rather a complex and multidimensional one (Martaliah et al., 2023). Poverty isn't only concerned with economic conditions, but also encompasses various other important aspects such as material, social, cultural, institutional, and social structures. Basically, poverty is a situation of suffering and incapacity experienced by a person, either because they are unable to afford basic necessities or because of the absence of adequate social protection from the state or society (Hidayati, 2015).

Poverty, as noted in the Al-Quran, was perceived as a condition that reflects inequality or a lack of justice in the social system. Poor people are at greater risk of malnutrition, and they have less access to services such as education, electricity, sanitation, and health care. Poverty can also be 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).

The World Bank's three global poverty lines, calculated using the 2021 Purchasing Power Parity (PPP): a conversion method that adjusts purchasing power between countries, consider USD 3.00 to be the international poverty line or measure of extreme poverty. Meanwhile, the poverty line for lower-middle-income countries is USD 4.20, and the measure for upper-middle-income countries is USD 8.30 (Alfani et al., 2025). 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.

Poverty in Indonesia still indicate a high poverty rate, because it continues to be affected by various structural challenges. 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. 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). Total population in Central Java in 2024 is 37,892.28 thousand people. Based on BPS data in 2024, Central Java has the second highest poverty rate in

Java Island after Yogyakarta. As shown in table 1.1 below, the poverty rate from 2017 to 2019 continued to decline. However, in 2020, the poverty rate increased to 11.41% and rose again in 2021 to 11.79%. At least the poverty rate in Central Java has decreased since the COVID-19 pandemic in 2020-2021 (Nazah et al., 2024). This decline in the poverty rate provides potential and hope for the people of Central Java to become more empowered.



Picture 1.1 Poverty Rate (Percentage)

Source: BPS-Jateng (2025)

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.

The government is obligated to provide access to quality education for the poor which is allocated through the public expenditure budget (Musgrave & Musgrave, 1989). Economic development strategies that are not based on education, innovation, creativity, and the utilization of appropriate technology will prevent the development of existing resource potential. This will ultimately create a devilish cycle in which uneducated people would struggle to get jobs and afford their basic needs. Government expenditure in the education sector can increase human resource quality, which in the long term can alleviate poverty (Almausshofi et al., 2025). Law no.20 of 2003 mandates that education spending must be allocated twenty percent of the State Revenue and Expenditure Budget (APBN) and Regional Revenue and Expenditure Budget (APBD), excluding salaries for educators and official education costs (Mellyndawati & Yuhertiana, 2023). The government's role in providing quality and equitable education can improve individual skills, open up job opportunities, and increase income (Nkamnebe, 2023).

The effectiveness of government expenditure and appropriate policy targets can expand public access to basic services such as health care (Siahaan et al., 2025). People living in poverty are accustomed to suffering from extreme hunger, difficulty accessing health services, lack of sanitation facilities and clean water,

and inadequate housing. Communities, especially those in remote or underdeveloped areas, often suffer from increasingly severe illnesses due to delayed treatment. This is caused by limited funds and unequal access to healthcare services. Thus, the government can address these issues by implementing fiscal policies that allocate expenditure to the health sector (Laksmi & Puteri, 2024). The health budget's effectiveness is supported by innovative programs run by local governments to serve the poor. Government expenditure on healthcare, such as providing free healthcare as well as ambulances for remote areas, can improve public health conditions.

Poverty is closely linked to vulnerability whereby poor people are exposed to shocks that prevent them from meeting their basic needs. Therefore, social welfare programs are specifically designed to help reduce poverty and protect people living close to the poverty line from vulnerability (Nurias et al., 2023). Government authorities have an obligation to improve the social conditions and well-being of poor and vulnerable communities. Article 34 of the 1945 Constitution stipulates that caring for poor and abandoned children is the responsibility of the country. This is the state's mandatory duty in developing social empowerment, social rehabilitation, and social protection and security at the national level (Kamal, 2024). Increased government expenditure in education, health, and social welfare can improve the quality of human capitals, which in turn increases productivity and purchasing power. This enables the poor to participate in the production process and earn an income (Arfanita et al., 2023).

Islam as a religion that is a blessing for all creatures, offers the complete code of human life including regulating the improvement of welfare (Indana, 2022). Islam offers an integrated solution through Islamic economic systems, by optimizing Zakat, Infaq, Sadaqah (ZIS), reforming policies, and other measures. This is crucial for achieving the objectives of Islamic law in protecting the lives, property, and welfare of the community (Wahyudi et al., 2024). Islam has a unique and dynamic way of alleviating poverty for the community. First, if a community is poor, Islamic law encourages the community to always try to work hard with full sincerity and responsibility. Secondly, if the community is well-off and rich, Islamic law encourages its people to help each other and those in need, either through zakat, infaq, sadaqah, grants, or waqf (Muthoifin et al., 2025). Therefore, the contribution of ZIS funds distribution institutions such as BAZNAS is very important to alleviate poverty, especially in Central Java which has a high poverty rate (Putri & Mahendra, 2024).

The above statement is in line with research conducted by (Munandar et al., 2020; Ningrum, 2020) which shows that ZIS plays a significant role in poverty alleviation. The results of study by (Herianingrum et al., 2020; Laksmi & Puteri, 2024) shows that government expenditure on education and health has a negative and significant impact on poverty levels. Research by Elshahawany & Elazhary (2024) shows that government spending on social negatively affects poverty levels. On the contrary, there are several similar studies that show different results. One of the results of research by Pasha & Pratama (2021) found that ZIS has a positive but insignificant effect on poverty. Based on research Tawakkal & Sapha (2018),

zakat has a negative and has no significant effect on poverty caused by unequal acceptance and distribution. Not only that, one of the results of the research conducted by Safitri (2023), shows that ZIS has no influence on the poverty.

Jung et al. (2015), in their research, found that social welfare expenditure is ineffective in reducing poverty. Research by Arfanita et al. (2023) shows that government expenditure on health can reduce poverty, while government spending on social protection is ineffective, and spending on education is only significant in reducing income inequality and poverty depth. Research by Wulandari (2024) shows that government expenditure in the health sector have a positive and insignificant effect on poverty. Related to the differences in these results of the study, could be due to differences in methods of analysis, data processing, and by variations in the selection of research variables. Based on the background view, researcher aims to examine the contribution of government expenditure and distribution of ZIS funds to poverty alleviation in Central Java Province.

B. Problem Formulation

1. How does government expenditure on education affect poverty in Central Java Province period 2017-2024?
2. How does government expenditure on health affect poverty in Central Java Province period 2017-2024?
3. How does government expenditure on social welfare affect poverty in Central Java Province period 2017-2024?
4. How does ZIS funds affect poverty in Central Java Province period 2017-2024?

5. How does the distribution of government expenditure on education, government expenditure on health, government expenditure on social welfare, and distribution of ZIS funds simultaneously affect poverty in Central Java Province period 2017-2024?

C. Research Objectives

1. To determine the effect of government expenditure for education on poverty in Central Java Province period 2017-2024.
2. To determine the effect of government expenditure for health on poverty in Central Java Province period 2017-2024.
3. To determine the effect of government expenditure for social welfare on poverty in Central Java Province period 2017-2024.
4. To determine the effect of ZIS funds on poverty in Central Java Province period 2017-2024.
5. To determine the simultaneous effect of government expenditure for education, government expenditure for health, government expenditure for social welfare, and ZIS funds on poverty in Central Java Province period 2017-2024.

D. Research Benefits

1. Theoretical Benefits
 - a) This research is to be beneficial for students in general and for Islamic Economics and Business students in particular. In addition, this research aims to improve students' abilities to comprehend the urgency of poverty alleviation, role of government, and the implementation of ZIS funds.

- b) For the community, this study aims to enhance public understanding of the role of government and the potential of Islamic philanthropic institutions in alleviating poverty. This research can also raise public awareness and participation in supporting poverty alleviation efforts through ZIS and other social religious funds.

2. Practical Benefits

- a) For the government and other stakeholders, this research can provide information and recommendations to formulate an effective policy for poverty alleviation.
- b) For BAZNAS, this study can be used as material for evaluation, criticism, and suggestions in formulating strategies for more effective utilization of ZIS funds in poverty alleviation efforts.

E. Writing Systematics

The followings are the systematic steps to facilitate the writing process:

Chapter I Introduction

Chapter I presents a discussion of the background study, formulation of problem, objectives of the study, beneficial contributions, and an overview of the systematic discussion.

Chapter II Theoretical Basis and Literature Review

Chapter II contains the theoretical basis, which includes theories and concepts relevant to the problem, literature review or review of previous studies, theoretical framework, and hypotheses development.

Chapter III Research Methods

Chapter III presents a description of the types and sources of research data, research population and sample, variables and operational definitions of research, as well as data analysis techniques used in the research.

Chapter IV Results and Discussion

Chapter IV provides a general description of the objects studied or the research sample, a description of data analysis output based on research data that has been collected and processed, hypothesis testing, and discussion.

Chapter V Closing

Chapter V summarizes the implications of the research findings, highlights the limitations of the research, and provides practical suggestions which is implementable in future research.



CHAPTER V

CLOSING

A. Conclusion

Based on the results of the analysis and discussion presented by the researcher, the following conclusions can be drawn from Government Expenditures on Education, Government Expenditures on Health, Government Expenditures on Social Welfare, and ZIS Fund Distribution on Poverty in Central Java Province for the period 2017-2024:

1. Government expenditure on education, in the long term, has a negative and significant effect on poverty in Central Java Province for the period 2017-2024. Meanwhile, in the short term, government expenditure on education indicates that government expenditure on education in the short term has no effect on poverty in Central Java Province for the period 2017-2024.
2. Government expenditure on health, in the long term and the short term, has positive and significant effect on poverty in Central Java Province in 2017-2024.
3. Government expenditure on social welfare, in the long term and the short term, has a negative and significant effect on poverty in Central Java Province in 2017-2024.
4. ZIS fund distribution indicates that ZIS fund distribution has a negative and significant effect on poverty in Central Java Province in 2017-2024 in the long term and the short term.

B. 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.

C. Recommendations

Based on the results of the analysis and conclusions above, the author offers the following recommendations:

1. 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.
2. 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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