

The Effect Of Zakat Performance And Macroeconomic Variables On Poverty Levels (Empirical Study In 34 Provinces In Indonesia)

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Abstract

Poverty is a phenomenon that is often highlighted in several countries including Indonesia, which in fact applies two economic policy systems. The policies enacted will be mutually sustainable to achieve national development goals, one of the main problems of which is reducing the poverty rate. However, in the 2019-2021 timeframe, the poverty rate in Indonesia has not shown a significant decline. This study aims to analyze the distribution of zakat funds and macroeconomic variables in influencing the poverty rate. The macroeconomic variables studied are government expenditure, human development index (HDI), inflation and gini ratio. The population in this study is poverty data in 34 provinces in Indonesia. The data used in this study is panel data from 34 provinces in Indonesia, with a total sample size of 102. The results showed that zakat distribution has a negative effect on the poverty rate. While government spending, human development index (HDI), and inflation do not affect the poverty rate. There is also a gini ratio that has a positive effect on the poverty rate.

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Introduction

Poverty is a problem that is often highlighted in several countries, especially developing countries. In Indonesia itself, poverty is considered a very crucial problem, not only because of its increasing trend, but also because of its consequences, which not only cover the scope of the economy but also the problems of the state and domestic political instability. Therefore, poverty alleviation should be a top priority in economic development, both in the short and long term (Pratama, 2014). Reporting from BPS, when viewed from the average poverty data of all provinces in Indonesia during the 2019-2021 period, the percentage of poverty in Indonesia is in the range of 10% lift.

Discuss about the poverty rate, of course, will relate to government policies that are realized as an effort to reduce poverty. One of the policies that the government routinely does is to support the management of zakat by providing budget funds for zakat, which is one of the components of the National Zakat Index (IZN). This IZN can be used to measure the performance of zakat at the national and regional levels, so that the government budget to be distributed can also be listed in the APBN and APBD (National Zakat Index, 2016).

Studies on IZN began to be conducted by Beik (2011) who linked the evaluation of zakat performance seen from BPS standard measures of poverty such as poverty depth index, poverty severity index, and so on (Indeks Zakat Nasional, 2016). Further research was conducted by Mubarakah, et al. (2017) regarding CIBEST on Poverty and Welfare with the results that CIBEST can reduce poverty and increase welfare. These results are supported by Salam and Nisa's research (2021) regarding the CIBEST method on poverty and mustahik welfare. Furthermore, Aninda and Zuraidah's (2020) research on OPZ performance as seen from IZN on mustahik welfare with the results of the institutional micro dimension and the impact of zakat has a fairly good effect on mustahik.

Efforts to alleviate poverty depend on the economic system prevailing in the country. Indonesia, which uses two economic systems, of course, in its implementation, there are other things that affect poverty besides sharia instruments. In addition to highlighting the performance of zakat as one of the policies from the sharia aspect, of course, policies from conventional aspects can also play a role in reducing poverty, in this case, fiscal policy. Fiscal policy, which is often also called "fiscal policy", is usually defined as actions taken by the government in the field of state budgets with the intention of influencing the course of the economy (Soediyono (2000) in Bahalau et al., (2015)).

One component of fiscal policy that aims to increase the rate of investment, employment opportunities maintain economic stability and create an equitable distribution of income is government spending (Amalia et al., 2015). Sukino (2006) in Pusparani (2022) states that what is meant by government spending is a government activity to organize and regulate the course of economic activity by determining the amount of revenue and expenditure to be made by the government. At the national level, it is called the APBN, while at the provincial and district / city levels it is called the APBD. Both in the APBN and APBD there are state and regional expenditure budgets.

The relationship between government spending and poverty has been studied by several researchers with different results. In the research of Bahalau et al. (2015), the relationship between government spending on poverty shows very significant and positive results. Which means, when budget expenditure increases, the poverty rate also increases. This research is supported by research by Palenewan et al. (2018) which states that there is a positive although insignificant influence between government spending on efforts to reduce poverty.

In connection with the above, Pratama (2014) said that if the government wants to alleviate poverty, then human quality development is an important thing that needs attention. Based on data reported by BPS, the average percentage of the Human Development Index (HDI) of all provinces in Indonesia in the 3-year period, namely 2019-2021, shows a stagnant value in the 70s, although from year to year it always increases.

Research on the effect of the Human Development Index (HDI) on poverty rates has been conducted by several researchers, including by Pratama (2014) and Andhyka et al. (2018) who say that there is an influence between the Human Development Index (HDI) on poverty rates. According to Sianturi, et al. (2021) the effect of HDI on poverty is negative and significant. When the HDI value increases, the poverty rate should decrease.

When talking about poverty, there are other problems that are related to poverty, namely inflation. Inflation is the most avoidable problem for all countries (Andrini & Auwalin, 2018). According to the Central Bureau of Statistics on its official website, inflation is followed by an increase in prices and lasts for a continuous period of time. That is why inflation is referred to as one of the factors that affect the poverty rate (Pratama, 2014).

Research on the effect of inflation on the poverty rate has been conducted by several researchers with several results that show differences. According to Pratama (2014), Andrini & Auwalin (2019), Hany & Islamiati (2020), and Murobbi (2021) who say that there is an influence between inflation and the poverty rate. However, there are other studies that say otherwise, namely in the research of Mustika et al. (2019) and Widiastuti & Kosasih (2021) which say that there is no influence between inflation and the poverty rate.

In addition to poverty, human development, and inflation, economic inequality is a problem faced by Indonesia (Andrini & Auwalin, 2018). According to BPS (2017), inequality in income distribution can trigger poverty. Income distribution itself can be seen through the gini ratio (Nugraha & Lewis, 2013). According to data reported in BPS, the gini ratio in 2019 was at 0.380 where the closer to 0, the gini ratio in a country is considered good.

Research on the effect of the gini ratio on the poverty rate has been conducted by several researchers, one of which is by Andrini & Auwalin (2019) who say that there is an influence between the gini ratio on the poverty rate. According to Sari & Sa'roni (2020) and Indrawati et al., (2020) said more clearly, that the gini ratio has a positive effect on poverty. However, different results are shown by the research of Sianturi, et al. (2021) and Yanthi & Wenagama (2022) where

the gini ratio actually shows a negative effect on the poverty rate.

From the background description above, the author is motivated to conduct research with the title, "The Effect of Zakat Performance and Macroeconomic Variables on Poverty Levels in Indonesia", the object of research in 34 provinces in Indonesia in 2019-2021. The purpose of this study is to determine the effect of zakat performance and macroeconomic variables on the poverty rate in 34 provinces in Indonesia. The novelty of this research is the use of zakat performance variable, human development index, and government expenditure.

Literature Review

Performance of Zakat

Zakat according to the term is an obligation of a certain amount of property for Muslims who meet the requirements intended for people who are entitled to receive it (Nafi', 2020). When examining the word Zakat in the Al-Quran, it will be found 32 times in 19 surahs and 32 verses regarding the word Al-Zakah, if seen on average the word Al-Zakah is coupled with the word Al-Shalah, and the word Shalah is repeated up to 67 times in the Al-Quran (Nafi, 2020). The following is an argument in the Qur'an (Al-Baqarah: 43) regarding the obligation of zakat for a Muslim, which can be used as one of the legal bases.

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ ٤٣

Meaning: "And establish the prayer, pay the alms and bow with those who bow."

According to Noor in Alfian (2022) the level of public trust in an institution is influenced by the ability of an institution to operate at an optimal and efficient level. The good performance of a zakat institution is a reason to maintain Muslims' trust in the institution. In this regard, the BAZNAS Center for Strategic Studies launched the National Zakat Index (IZN) to measure the performance of zakat management institutions. IZN is used to measure the condition of zakat at the aggregate level, which includes national, provincial, and district/city. In Indonesia, the use of IZN value can provide information on how zakat is used to alleviate poverty and at what stage zakat institutions have been established, both at the internal institutional, community, and government levels. In addition, IZN can show the position of zakat institution in terms of internal institutionalization, community involvement, and government support. (Alfian et al., 2022). Government Spending Government spending is defined as one element of fiscal policy that aims to increase the rate of investment, employment opportunities, control economic stability and realize equitable income distribution (Amalia et al., 2015). According to Sukirno (2006) in Pusparani (2022), it is explained that the purpose of government spending is a government agenda in carrying out and regulating the course of economic activities. Later the amount of revenue and expenditure will be stated in the APBN and APBD. Thus, the APBN is an important component in fiscal policy.

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In another sense, government spending is defined as an integral part of government policy in the fiscal sector aimed at encouraging increased investment, expanding employment opportunities, maintaining economic stability and achieving income equality (Amalia et al., 2015). According to Bahalau et al. (2015), by implementing the local government expenditure budget which will be closely related to poverty or also interpreted as an indicator that determines how to overcome poverty alleviation, this element of government spending is one of the elements that can be used as a stepping stone to create prosperity. In macroeconomic theory, it is stated that government expenditure is grouped into 3 basic groups consisting of: 1) expenditure channeled to the expenditure of goods and services; 2) spending on employee wages; and 3) government transfer payments (Boediono, 1998).

Human Development Index (HDI)

A single composite indicator that can calculate three core indicators of human development that are considered to reflect basic capabilities is the definition of the Human Development Index (HDI). Although the HDI cannot measure all dimensions of human development, the three basic capabilities that can be measured are dimensions that can reflect the basic capabilities that the population should have. The three basic capabilities consist of a long and healthy life, intellectual and skills, and opportunities for resources needed to achieve a decent standard of living. The UNDP (United Nation Development Programme) defines human development as a measure that aims to expand the choices of the population in terms of income, medical care, education, physical environment, and so on. Productivity, equity, sustainability, and empowerment are four aspects that need to be considered to realize human development (Kaul, 1995).

The theory of HDI in Islamic perspective can be taken from the understanding of Human Resources (HR) in Islam. The characteristics of good quality human resources in Islam have been included in various words of Allah SWT. This can be clear evidence that the quality of good human resources in Islam that refers to the Al-Quran, Hadith, or Ijma has long been called for. One of the words of Allah relating to believing humans is found in S. Al- Mujadilah verse 11 which means "*Stand up, then stand up, surely Allah will elevate those who have faith among you and those who are given knowledge several degrees.*"

The passage above gives two characteristics as well as a quality human being, namely 1) having faith and 2) having intellectual value, the result will be a higher degree. Based on this piece of evidence, it can be interpreted that in order to create the economic condition of a country, superior human resources are needed by having a foundation of faith based on the commands of Allah SWT and the Prophet Muhammad SAW. If an area has superior Human Resources, which can manage Natural Resources well, of course the potential for progress in the economic field will be greater, so that the level of welfare of the community will be better even though the comparison is with areas rich in more abundant Natural Resources (Herwanti & Irwan, 2017).

Inflation

According to the definition reported by BPS, Inflation is the occurrence of an upward trend in prices that usually lasts for a certain period of time and continuously. In addition, a situation where the average price rises and occurs on an ongoing basis can be defined as inflation. The cause of this is due to several indicators related to how the market works, including the uneven distribution of goods and the high value of public consumption (Widiastuti & Kosasih, 2021).

Al-Maqrizi argues that the phenomenon of inflation is a natural event that even in the Islamic perspective, it has occurred from the past until now (Fadilla, 2017). The causes of inflation can come from nature or human error. This was expressed by Al-Maqrizi and reiterated by him that inflation itself is divided into 2, namely (1) natural factors (Natural inflation) and inflation due to human error (Human Error Inflation).

Gini Ratio

The Gini Index or Gini Ratio is an indicator that can show the overall level of income or expenditure inequality. Measurement through the Gini ratio is done to see the income/expenditure inequality of the population in a region (bps.go.id). The Gini Ratio value is between 0 and 1. If the Gini Ratio value is close to one, it can indicate that there is a large inequality. Meanwhile, a gini ratio of zero indicates a perfect income distribution or it can be said that every person in the region gets the same income. Meanwhile, a gini ratio of 1 indicates perfect inequality, or that one person has everything while everyone else has nothing. In other words, the gini ratio is sought to be close to or even worth 0 to show an equal distribution of income among the population (Sirusa.bps.go.id).

Formula:

$$GR = 1 - \sum f_i [Y_i + Y_{i-1}]$$

where,

f_i = Number of percent (%) of income recipients of the i -th class.

Y_i = The cumulative amount (%) of income in the i -th class.

Income inequality is related to the way the economy is distributed by the government. A fair economic distribution mechanism can reduce inequality. In Islam, economic distribution has a very broad meaning including the concept of ownership, aspects of production, and sources of wealth. Fair economic distribution arrangements have been summarized in Islamic economics (Najib & Fakhrudin, 2022)

Poverty Level

Poverty is defined as a low standard of living, defined as a level of material deprivation in a number or group of people compared to the generally accepted standard of living in the society concerned (Suparlan, 1993). Poverty is also a world problem that concerns people around the

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world. Poor countries continue to struggle with development and unequal distribution of wealth (Kaaf, 2002).

The Qur'an has explained how poor conditions in an Islamic perspective are found in Q.S. Al-kahfi: 79.

أَمَّا السَّفِينَةُ فَكَانَتْ لِمَسْكِينٍ يَعْمَلُونَ فِي الْبَحْرِ ٧٩

Meaning: " As for the ship, it belonged to poor people working at sea..."

Based on the above verse, the poor according to Islam are those who have a job but their income cannot fulfill their needs. According to the Islamic perspective, the problem of poverty, which is a socio-economic domain, is never considered capable of lowering one's degree. Islam represents the level of human being who is closest to God is the most faithful. Thus, the underprivileged, regardless of their circumstances, may be higher in rank than those who are wealthy and live in luxury. This is Islam's first aid to the poor (Kaaf, 2002).

Methodology

This research uses a quantitative approach, which quantitatively estimates the effect of several independent variables individually or together on the dependent variable. The method used is the causal associative historical method which is carried out on data collected after the occurrence of an event and shows the direction of the relationship between variables. The data used is panel data, namely data combining individual data and time series data. The panel data used is data on the value of the National Zakat Index (IZN), APBN, Human Development Index, Inflation, Gini Ratio and Poverty Level in 34 provinces in Indonesia from 2019-2021. The type of data used in this study is secondary data obtained from Bank Indonesia, the Central Bureau of Statistics, and BAZNAS RI.

Results and Discussion Results

a) F test

The F test is used to test whether the independent variables simultaneously affect the dependent variable. The guidelines used in making the F test conclusion are as follows (Widarjono, 2013):

1. If $F_{count} > F_{table}$ or probability value < 0.05 , then the test results mean that simultaneously there is a significant influence between the independent variable and the dependent variable.
2. If $F_{hitung} < F_{tabel}$ or probability value > 0.05 , then the test result means that simultaneously there is no influence between the independent variable and the dependent variable.

F-statistic	420,5137
Prob (F-statistic)	0,000000
F-tabel	2,309

Based on the table above, the F-Statistic or F_{hitung} result is 420.5137 with a probability value of 0.0000. The probability value is smaller than $= 5\%$. In addition, with $n = 102$ and $k = 6$, the F-table value is obtained at 2.309 with $df_1 (k-1) = 5$ and $df_2 (n-k) = 96$ with a critical value of 5% . Because $F_{count} > F_{tabel}$ ($420.5137 > 2.309$) and the probability value < 0.05 ($0.0000 < 0.05$), it can be concluded that the variables of Zakat Performance, Government Expenditure, HDI, Inflation, and Gini Ratio have a significant effect on Poverty in all provinces in Indonesia.

b) T-Test

The t test is conducted to see the significance of the influence of independent variables individually on the dependent variable by assuming other independent variables are constant. In this study, the decision-making criteria are based on a significance level of 0.05 ($\alpha = 5\%$), namely if the sig value. $t_{count} < 0.05$ means that the independent variable partially has a significant effect on the dependent variable, while if the sig value. $t_{count} > 0.05$ indicates that the independent variable partially has no effect on the dependent variable. At a significance of (5%), the following t-statistic test results were carried out with the Eviews.10 program. The result of the article contains the data analysis written descriptively using Times New Roman 12. Tables and figures in each article are three (3) at most, B&W. Discussion presents each of the findings compared to relevant theories or previous studies, facts, comments, and rational analysis from researchers. The utilization of sub-chapter in discussion corresponds to the needs of discussion.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-28,25304	21,17432	-1.334307	0,1875
X1	-1,622973	0,469523	-3,456639	0,0011
X2	1,33E-09	3,10E-08	0,042866	0,9660
X3	0,422779	0,286170	1,477369	0,1452
X4	-0,037661	0,045316	-0,831064	0,4095
X5	21,90937	8,507219	2,575386	0,0127

The table above is the result of testing the independent variables, namely Zakat Performance, Government Expenditure, HDI, Inflation, and Gini Ratio on Poverty in 34 Provinces in Indonesia for the 2019-2021 Period. The following is the partial interpretation (t test):

1. Effect of Zakat Performance on Poverty

The test results show that the zakat distribution variable (X1) has a probability value smaller than α ($0.0011 < 0.05$) with a coefficient value of -1.6229. These results indicate that zakat performance has a significant negative effect on poverty. Where when the performance of zakat increases, poverty decreases and vice versa. So it can be said that the increase or decrease in poverty is influenced by the performance of zakat.

2. The Effect of Government Expenditure on Poverty

The test results show that the government expenditure variable (X2) has a probability value greater than α ($0.5204 > 0.05$) with a coefficient value of 1.3309. These results indicate that government spending has a positive but insignificant effect on poverty.

3. The Effect of HDI on Poverty

The test results show that the HDI variable (X3) has a probability value greater than α ($0.1452 > 0.05$) with a coefficient value of 0.4227. These results indicate that HDI has a positive but insignificant effect on poverty.

4. The Effect of Inflation on Poverty

The test results show that the Inflation variable (X4) has a probability value greater than α ($0.4095 > 0.05$) with a coefficient value of -0.0376. These results indicate that Inflation has a negative but insignificant effect on poverty.

5. Effect of Gini Ratio on Poverty

The test results show that the Inflation variable (X5) has a probability value smaller than α ($0.0127 < 0.05$) with a coefficient value of 21.9093. These results indicate that the Gini Ratio has a significant positive effect on poverty. Where when the Gini Ratio increases, poverty increases and vice versa. So it can be said that the increase or decrease in poverty is influenced by the Gini Ratio.

c) Determination Coefficient Test (R^2)

The coefficient of determination test is intended to assess how much the ability of the independent variable to explain the dependent variable. In this study, the coefficient used is the adjusted coefficient of determination or adjusted R^2 . This is because adjusted R^2 is a corrected coefficient so that it can allow the data to increase or decrease with the addition of new variables in the model.

R-squared	0,996508
Adjusted R-squared	0,994138

The regression results with the Fixed Effect Model listed above, show that the adjusted R-squared is 0.994138. This shows that the variation of the dependent variable, namely Poverty,

can be explained by the independent variables, namely Zakat Performance, Government Expenditure, HDI, Inflation, and Gini Ratio by 99.41%, while the remaining 0.59% is influenced by other factors outside of the variables studied.

DISCUSSION

Effect of Zakat Performance on Poverty

The test results in the sub-topic table above show the test results with a probability value <0.05 ($0.0011 < 0.05$) the value of $t_{hitung} = -3.4566$ and a coefficient value of -1.6229. These results indicate that zakat performance proxied by the value of the National Zakat Index has a negative and significant effect on poverty in all provinces in Indonesia.

This result means that it is in accordance with the hypothesis which states that zakat distribution has a negative and significant effect on poverty. This research proves that the high value of IZN as a proxy for zakat performance can reduce poverty. By looking at the development of IZN value as a proxy of zakat performance, it will illustrate how far the benefits of zakat have touched the welfare of the mustahik. Through the results of this study, one of the objectives of zakat management according to Law Number 23 of 2011 concerning Zakat Management is to increase the benefits of zakat to realize community welfare and poverty reduction can be fulfilled, realized in the field.

The results of this study are in line with the theory conveyed by Murobbi (2021) which states that in the economic field, zakat can play a role in preventing the accumulation of wealth in a handful of people and requires the rich to distribute their wealth to a group of poor and poor people. Thus,

zakat also acts as a potential source of funds to overcome poverty. The results of this study are also supported by several other research results, namely Mubarakkah et al. (2017), the performance of zakat has a negative and significant effect on poverty levels. These results are similar to the results of research by Aninda and Zuraidah (2020), Khoirotin et al. (2018), and research by Dikuraisyin et al. (2022).

The Effect of Government Expenditure on Poverty

The test results in the sub-topic table above show the test results with a probability value > 0.05 ($0.9660 > 0.05$) the value of $t_{hitung} = 0.0428$ and a coefficient value of 1.3309. These results indicate that government spending has a positive but insignificant effect on poverty in all provinces in Indonesia.

This result means that it rejects the hypothesis that high government spending will have a significant effect on poverty reduction. This study proves that government spending does not have a significant effect on poverty. In the distribution of expenditures made by the government, it will be channeled based on sectors or fields, which will be specified again for certain programs, so that the effect on poverty will be seen if there are indicators that become intermediaries (Amalia et al., 2015).

The results of this study are in line with the theory that says that the distribution of the government budget is considered uneven, it can also be said that it has not touched all regions which causes government spending not to affect poverty (Pusparani, 2022). These results are supported by several other research results, namely the results of research by Hatta (2018) and Palenewan, et.al., (2018) showing no significant influence between government spending on poverty alleviation. The effect of government spending can be seen if the variable interacts with other variables, in this case government programs.

Effect of Human Development Index (HDI) on Poverty

The test results in the sub-topic table above show the test results with a probability value > 0.05 ($0.1452 > 0.05$) the value of $t_{hitung} = 1.4773$ and a coefficient value of 0.4227. The results show that the Human Development Index has a positive but insignificant effect on poverty in all provinces in Indonesia.

The test results mean that it rejects the hypothesis that a high value of the Human Development Index will significantly affect poverty reduction. This study proves that there is no significant influence between the Human Development Index and poverty. Efforts to equalize the Human Development Index specifically in each region that have not been maximized can result in the quality of human resources that are not maximized either, so that the Human Development Index cannot be influential in reducing poverty.

The results of this study are in line with several other research results, one of which is research by Syaifullah and Malik (2017) with the research title "The Influence of the Human Development Index and Gross Domestic Product on Poverty Levels in Asean-4", with the results of the Human Development Index not berpengaruh "Analysis of the Effect of the Human Development Index and

Labor Force on Poverty in North Sumatra Province", which shows the results that the Human Development Index has no effect on poverty.

The Effect of Inflation on Poverty

The test results in the sub-topic table above show the test results with a probability value > 0.05 ($0.4095 > 0.05$) the value of $t_{hitung} = -0.8310$ and a coefficient value of -0.0376 . These results show that inflation has a negative but insignificant effect on poverty in all provinces in Indonesia.

The test results mean that it rejects the hypothesis that inflation will have a significant effect on poverty reduction. This research proves that there is no significant influence between inflation and poverty. Developing regions tend to be followed by high inflation rates, this is related to rising incomes and booming economic conditions, a situation like this that can explain why inflation has a negative but insignificant effect.

Research results that are in line with this research have been conducted by several researchers including Pratama (2014), inflation has a negative but insignificant effect on poverty, Murobbi (2021), Hany & Islamiati (2020) who say that inflation has no significant effect on poverty. As well as according to research by Mustika, Setyowati, & Alam (2019) and Widiastuti and Kosasih (2021) who say that there is no influence between inflation and poverty, which says inflation has a positive and insignificant effect on poverty.

Effect of Gini Ratio on Poverty

The test results in the sub-topic table above show the test results with a probability value < 0.05 ($0.0127 < 0.05$) the value of $t_{hitung} = 2.5753$ and a coefficient value of 21.9093 . These results indicate that income inequality proxied by the Gini Ratio value has a positive and significant effect on poverty in all provinces in Indonesia.

The results of this study are in line with the hypothesis stating that income inequality proxied by the Gini Ratio value can have a positive effect on poverty. When the Gini Ratio value rises, the poverty rate will also rise. According to Todaro in (Putra, 2011), the inequality of income distribution that can be seen from the Gini ratio affects the poverty rate. This is due to the increasing population. If the population increases, the poverty rate will also increase. With high inequality as seen from the Gini ratio, there will also be more poverty.

Conclusion

Based on the results of the analysis that has been explained in the previous chapter, regarding the effect of zakat distribution, government spending, Human Development Index, Inflation and Gini Ratio on poverty, several conclusions can be drawn as follows:

1. The variable of zakat distribution has a negative and significant effect on poverty in 34 provinces in Indonesia in 2019-2021. This means that the higher the value of zakat distribution, the more poverty will decrease.
2. The government expenditure variable has no effect on poverty in 34 provinces in Indonesia

in 2019-2021. This means that the increase or decrease in government spending will not affect poverty.

3. The Human Development Index (HDI) variable has no effect on poverty in 34 provinces in Indonesia in 2019-2021. This means that increases or decreases in the Human Development Index (HDI) will not affect poverty.
4. The Inflation variable has no effect on poverty in 34 provinces in Indonesia in 2019-2021. This means that rising or falling inflation will not affect poverty.
5. The Gini Ratio variable has a positive and significant effect on poverty in 34 provinces in Indonesia in 2019-2021. This means that the higher the Gini Ratio value, the higher poverty will be.
6. Variables of Zakat Performance, Government Expenditure, Human Development Index, Inflation, and Gini Ratio affect the poverty rate in 34 provinces in Indonesia in 2019-2021.

Author's Contribution

This research was made by author 1, author 2, and author 3 carefully. we as authors conducted discussions, reviews, until we came to a satisfactory result. as for the main contributions made by author 1 in designing problems and data tests, assisted by authors 2 and 3 in reviewing theoretical foundations, previous research, and research results.

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Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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