

THE EFFECT OF DISTRIBUTION OF ZAKAT, INFAQ, ALMS (ZIS) AND REGIONAL EXPENDITURE ON POVERTY IN SUMATRA

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ABSTRACT

Purpose: This research aims to determine the effect of distribution of zakat, infaq and alms (ZIS), grant spending, subsidy spending, and social assistance spending on poverty with unemployment and GDRP per capita as control variables

Design/methodology/approach: Using explanatory quantitative methods with multiple linear regression analysis models for panel data from 10 provinces on the island of Sumatra from 2019 - 2021.

Findings: The results show that ZIS distribution has a positive and insignificant effect on poverty. Grant spending and unemployment have a positive effect on poverty, while subsidy spending has a significant negative effect on poverty.

Research limitations/implications: The limitation of this research is that the amount of zakat distribution has not been evenly distributed from 2019 onwards so that the research is limited to be conducted below that year.

Practical implications: Grant spending and unemployment have a positive effect on poverty, while subsidy spending has a significant negative effect on poverty.

Paper type: Research paper.

Keyword: poverty, ZIS, grant spending, subsidy spending, social assistance spending

A. INTRODUCTION

Indonesia is currently in the category of country with the largest Muslim population in the world based on the number of residents (Agam, 2018). At the beginning of independence, the Indonesian state paid great attention to the existence of a just and prosperous society as described in the fourth paragraph of the Preamble to the 1945 Constitution (Tamimi, et al, 2023). Therefore, the ultimate goal of human life is the achievement of happiness (falah). However, in achieving this happiness there are several problems faced such as unemployment, inflation, poverty and others.

Poverty is a multidimensional problem that is difficult to eradicate in a country, especially developing countries like Indonesia. Poverty is seen as a problem that is very dangerous to a person's soul and faith because it is very close to disbelief (Kristin, 2018). Not only that, cultural factors are also the reason why poor groups are still shackled (Arifin, 2020). One important aspect in supporting poverty reduction is the provision of accurate and precise poverty data (Tamimi, et.al, 2023). The government can determine what plans must be made to prevent poverty with the availability of complete data (Tamimi, et.al, 2023).

To ensure the welfare of society fairly, in Islam the principle is established that property owned by someone who is capable has rights for people who are less fortunate in it (Hany & Islamiyati, 2020). This principle is known as zakat which can be a means of retribution to increase income

thereby creating prosperity for Muslims in particular (Hany & Islamiyati, 2020). Zakat is an important instrument in Islam which is part of the pillars of Islam. Zakat, Infaq and Alms (ZIS) is a reflection of traits that refer to goodness in social life which aims to reduce problems in society such as social inequality and the emergence of poverty in an area in the long term (Hany & Islamiyati, 2020).

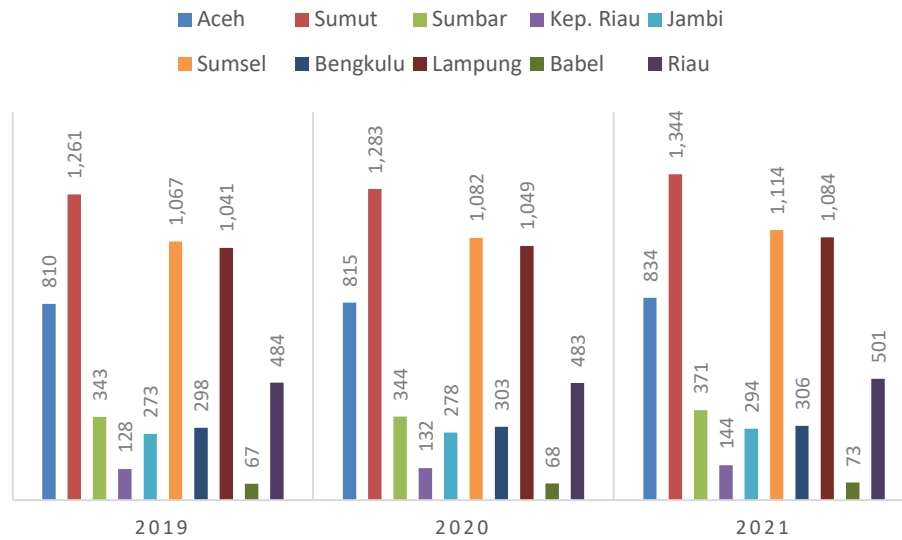


Figure 1. Number of Poor People in Sumatra 2019 – 2021 (Thousands of People)

Figure 1 shows the level of poverty that occurred on the island of Sumatra in the 2019-2021 period, where this year was a year that had a big impact on several economic factors including poverty on the island of Sumatra. Since 2019, North Sumatra has contributed the largest number of poor people on the island of Sumatra, while Bangka Belitung Province has the lowest number of poor people. However, overall the number of poor people has increased. Not only that, Sumatra Island is included in the category with the highest level of inequality in Indonesia (Panggarti et al., 2022). So strategic steps are needed to alleviate these problems in order to create high social resilience through policies issued by the government (Riyanta & Kurniati, 2019).

To encourage poverty alleviation, it is necessary to implement fiscal policy, namely an adjustment between government income and expenditure that has been determined in the State Revenue and Expenditure Budget (APBN), with the aim of achieving a better economy. Grant spending, subsidy spending and social spending are a series of state financial management for community welfare. Grant spending has an important role in accelerating economic growth in each province which originates from the Regional Revenue and Expenditure Budget (APBD) which is determined through Regional Regulations (Manik, 2022). This grant expenditure aims to support the achievement of program targets and activities carried out by the city government. This activity is carried out by taking into account the principles of justice, propriety, rationality and benefits felt by the community. With grant spending, it is hoped that it can be used as assistance in the form of business capital to the community and individuals to help improve the economy (Manik, 2022). Thus, ideally regional spending, in this case grant spending, is expected to be a component that plays a full role in increasing access to benefits felt by the community and ensuring community welfare and is also reflected through regional economic growth (Krismanjaya). & Dewi, 2019).

Subsidized spending is a form of motivation given by the government to some people who can reduce the price paid by consumers to fulfill an object because the government has helped reduce the production costs of these goods or services (Carolina, 2022). In general, subsidy spending in the State

Revenue and Expenditure Budget (APBN) can be grouped into two large parts, namely types of energy subsidy spending and non-energy subsidy spending. Energy subsidy spending aims to stabilize the price level of fuel oil (BBM), while non-energy subsidy spending is subsidy spending consisting of subsidies for food, fertilizer, seeds, PSO, program credits and tax subsidies (Carolina, 2022). This subsidy spending policy is also part of fiscal policy because the government will definitely allocate the existing APBN for the subsidy program. Therefore, the effectiveness of subsidies can be seen from the definition of public goods (Carolina, 2022).

Social assistance spending can be used to meet financing in the fields of health, education, nutrition or social security. Meanwhile, other spending can be used as general administration, defense and security spending (Fan, Hazell, and Thorat, 1999; Sumiyaarti, 2022). Government spending in this case is social assistance spending, of course it is hoped that it can encourage poverty alleviation. As we know, social assistance spending is government spending budgeted for communities that cannot afford to protect these communities from social risks, improve the community's economy so that the community experiences prosperity (Riva, et.al, 2021).

Apart from that, unemployment is also a problem that increases poverty. Unemployment is a group of people who are looking for work, or a group of people who are setting up a business or a group of people who have difficulty finding work (Prasetya & Sumanto, 2022; Padli, 2021). Unemployment can be a cause of disruption to economic stability and unemployment has an influence on economic growth (Prasetya & Sumanto, 2022; Hartati, 2020). People who are unemployed are considered to have no income, so they cannot improve their welfare. GRDP per capita can be used as a tool that can better measure economic growth (Ariansyah, 2017). In previous research, it has been explained that when economic growth increases accompanied by an increase in GDP per capita, people will get better jobs and income and can improve their welfare. So that way the government can regulate income and expenditure to help people who are below the poverty line (Ariansyah, 2017; Norton, 2002).

By considering the studies and problems that have been mentioned, it is necessary to see the influence of ZIS distribution, grant spending, subsidy spending and social assistance spending on poverty on the island of Sumatra and as control variables use unemployment and GDP per capita. By using the variables above, it is hoped that it can later become a reference in formulating policies so that programs created by related institutions can provide benefits to the people of Sumatra Island in particular, and Indonesia in general.

B. METHODOLOGY

This research uses an explanatory and descriptive approach. The type of data used is quantitative data. This data contains a number of information or explanations which are presented using numbers (Sugiyono, 2010). The data in this research is panel data consisting of 10 provinces on the island of Sumatra consisting of Aceh, Riau, Bengkulu, Jambi, Lampung, North Sumatra, West Sumatra, South Sumatra, Bangka Belitung Islands and Riau Islands in 2019-2021. The data obtained comes from the Central Statistics Agency (BPS) and the Directorate General of Financial Balance (DJPk) and will be processed using E-Views 12 Software.

This research uses multiple regression analysis which is used to determine the relationship between the dependent variable and one or more independent variables (Siregar, 2020) through multicollinearity tests and heteroscedasticity tests. Apart from that, this research also uses the best model test and hypothesis testing. The multicollinearity test is used to see whether there is a linear relationship between independent variables or not (Rizky et.al, 2023). The multicollinearity test can be seen by analyzing the VIF (Variance Inflation Factor) value below 0.8 (Carolina, 2022). The heteroscedasticity test is a test to see whether in the regression model there is an inequality of variance between one observation and another with a value above 0.5 (Munandar et.al, 2020). The

heteroscedasticity test using the Ganger test aims to regress the absolute value of the residual on the independent variable. If the independent variable has a statistically significant effect on the dependent variable, then there is an indication of heteroscedasticity (Carolina, 2022).

Apart from that, this research also uses panel data regression analysis. Panel data regression is a combined regression technique between cross-section data and time-series data. In the panel data regression model there are three types of estimates, namely the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). The variables used in this research are the independent variables, namely Zakat, Infaq and Alms (ZIS), Grant Expenditures, Subsidy Expenditures and Social Assistance Expenditures, the control variables Unemployment and Income per Capita, and the dependent variable is Poverty.

The regression model can be written as follows:

$$\text{Poverty}_{it} = \beta_0 + \beta_1 \text{ZIS}_{it} + \beta_2 \text{BH}_{it} + \beta_3 \text{BS}_{it} + \beta_4 \text{BBS}_{it} + \beta_5 \text{P}_{it} + \beta_6 \text{PDRBCapita}_{it} + \mu_{it}$$

Where :

Poverty	:	Poverty
ZIS	:	Zakat, Infaq and Charity
BH	:	Grant expenditure
BS	:	Subsidized expenditure
BBS	:	Social Assistance expenditure
P	:	Unemployment
PDRBCapita	:	GDP Per Capita
μ_{it}	:	Error pada periode-t

Table 1 - Variable Description

Variable	Symbol	Information	Unit
They depend	Poverty	Total Poor Population	Thousand/Soul
Independent	ZIS	Realization	Billions of Rupiah
	Grant expenditure	Realization	Billions of Rupiah
	Subsidized expenditure	Realization	Billions of Rupiah

	Social expenditure	Assistance Realization		Billions of Rupiah
Control	Unemployment	Unemployment Rate		Percentage
	Income per capita	Based on Applicable Price (ADHB)		Thousand/Rupiah

C. RESULTS AND DISCUSSION

In this research, descriptive statistical data tests were carried out. Descriptive statistics are used to explain or provide an overview of the characteristics of a series of data without making general decisions (Ghozali, 2016). This analysis is also used to provide an overview of the variables used, such as minimum, maximum, average and standard deviation values in a study (Ghozali, 2016). The following are the results of descriptive statistical data processing.

Table 2 - Descriptive Statistics

	N	Minimu m	Maximu m	Mean	Std. Deviation
ZIS	40	10.00	272.90	80.9886	70.26524
Blj Grant	40	1.06	965.00	2.5709E 2	338.52677
Blj Social Assistance	40	9.82	699.51	1.3317E 2	199.97913
Blj Subsidies	40	.00	68.01	13.0228	252.63807
Poverty	40	1.00	834.00	2.4457E2	
Valid n (listsise)	40				

The table above is the result of descriptive statistical tests. Based on table 2 above, it can be concluded that the descriptive statistics in this study with a sample size of 40, the Zakat, Infaq and Alms (ZIS) variable has the smallest (minimum) value of 10.00 and the largest (maximum) value of 272.90. The average ZIS of 40 samples shows a positive result of 80.9886, meaning that in general the Zakat, Infaq and Alms received are positive. This means that every increase in ZIS of 80.9886 billion will increase 1% of economic growth.

The grant expenditure variable has the smallest (minimum) value of 1.06 and the largest (maximum) value of 965.00. The average grant expenditure that occurred in the 40 samples was

2.5709E2, this shows that every increase in grant expenditure of 2.5709E2 billion will increase economic growth by 1%. The social assistance spending variable has the smallest (minimum) value of 9.82 and the largest (maximum) value of 699.51. The average social assistance spending that occurred in the 40 samples was 1.3317E2, this shows that every increase in social assistance spending of 1.3317E2 billion will increase economic growth by 1%.

The subsidy spending variable has the smallest (minimum) value of 0.00 and the largest (maximum) value of 68.01. The average subsidy spending that occurred in the 40 samples was 13.0228, this shows that every increase in subsidy spending of 13.0228 billion will increase economic growth by 1%. The poverty spending variable has the smallest (minimum) value of 1.00 and the largest (maximum) value of 834.00. The average subsidy expenditure that occurred in the 40 samples was 2.4457E2, this shows that every increase in poverty of 2.4457E2% will increase economic growth by 1%.

In this research, four independent variables were used, including Zakat, Infaq and Alms (ZIS). ZIS growth experiences changes every year, the level of change could be caused by several things that are factors that increase or decrease this growth. The following is a graph regarding ZIS growth in 2019 – 2022.

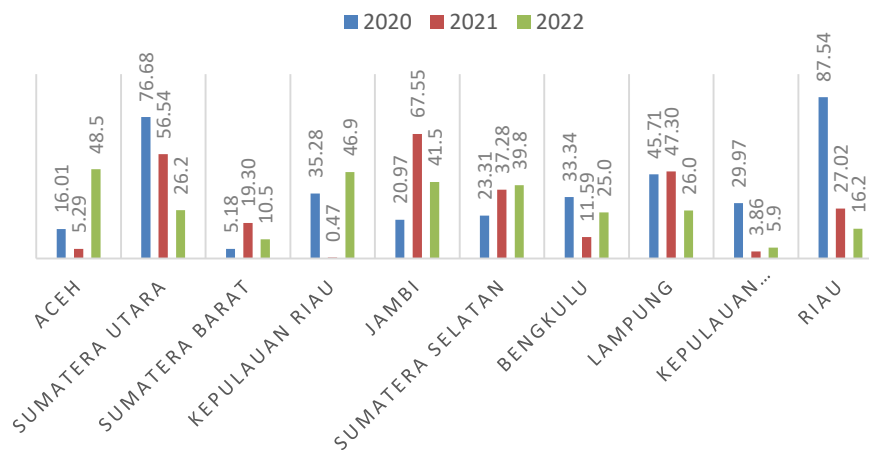


Figure 2. Growth in ZIS distribution in Sumatra in 2020-2022

The distribution of Zakat, Infaq and Alms (ZIS) indirectly helps economic growth through reducing poverty rates by providing Zakat, Infaq and Alms (ZIS) funds to underprivileged communities which can ultimately increase economic growth. Based on the graph above, we can see that the distribution of Zakat, Infaq and Alms (ZIS) in the 10 Provinces of Sumatra Island is on average at 30% in 2020, 20% in 2021 and only 10% in 2022. It turns out that on the island Sumatra, the distribution of Zakat, Infaq and Alms (ZIS) funds has decreased by 10% every year. This can happen because the zakat distribution body is less than optimal in managing the distribution of Zakat, Infaq and Alms (ZIS) to mustahik (zakat recipients). As stated by the Secretary of the Ministry of National Development Planning (PPN)/National Development Planning Agency (Bappenas) Teni Widuriyanti, "The potential of zakat, infaq, alms and waqf is actually very, very large and to this day it is not yet optimal. We can collaborate "as a source, apart from our obligations, it also has the potential to support our development financing," in his speech at the Zakat Waqf Impact Forum in Jakarta, Wednesday, March 20 2024.

The data in this research was also processed using classic assumption tests, namely the multicollinearity test and heteroscedasticity test. The multicollinearity test is a test used to see whether there is a linear relationship between independent variables or not (Rizky, et.al, 2022). This test is seen from the VIF value, if the VIF value is <10 then it is stated that there is no multicollinearity. Meanwhile, the heteroscedasticity test is a test used to see whether in the regression model there are differences in variance from one observation to another (Munandar, et.al, 2020). This test is seen from its significance value, if the significance value is > 0.05 then there are no symptoms of heteroscedasticity. The following is a table regarding the classical assumption test.

Table 3 - Multicollinearity Test

	said	Grant expenditur e	Social Assistanc e expenditu re	Subsidize d expenditur e	GDP Per Capita	Unemploye nt
ZIS	1.000000	0.089619	0.477599	0.101146	- 0.10080 1	0.403419
Grant expenditure	0.089619	1.000000	0.473676	0.225581	- 0.20311 6	0.212111
Social Assistance expenditure	0.47759 9	0.473676	1.000000	0.387382	- 0.11851 7	0.504576
Subsidized expenditure	0.101146	0.225581	0.387382	1.000000	0.24231 8	0.467264
GDP Per Capita	- 0.10080 1	-0.203116	-0.118517	0.242318	1.00000 0	0.414490
Unemploye nt	0.40341 9	0.212111	0.504576	0.467264	0.41449 0	1.000000

Based on the test results above, the VIF figures for all variables are below 10, which means the variables in this model do not experience symptoms of multicollinearity.

Table 3 - Heteroscedasticity Test

Variable	Coefficient	Probability
said	-1.60E-08	0.8938

Grant expenditure	1.32E-05	0.4303
Social Assistance expenditure	0.008320	0.4265
Subsidized expenditure	0.003787	0.5218
GDP Per Capita	0.047432	0.5370
Unemployment	-0.069859	0.1797
C	0.266265	0.7636
<i>R-Squared</i>	0.136703	
<i>Adj. -Square</i>	-0.025165	
<i>F-Statistic</i>	0.844536	
<i>Prob (F-Statistic)</i>	0.545285	

The heteroscedasticity test is used to see whether the residuals from the model formed have a constant variance or not. A good model is a model that has the variance of each disturbance or residual constant. Heteroscedasticity is a situation where this assumption is not achieved, in other words where is the expectation of error and is the variance of the error which is different for each time period. Based on the test results above, the probability obtained for all variables is greater than 0.05, which means that this model does not have symptoms of heteroscedasticity.

Table 4 - T test

Variable	Coefficient	Probability
said	-1.60E-08	0.8209
Grant expenditure	1.32E-05	0.0220
Social Assistance expenditure	0.008320	0.6897
Subsidized expenditure	0.003787	0.0305
GDP Per Capita	0.047432	0.0704
Unemployment	-0.069859	0.0133
C	0.266265	0.0000
<i>R-Squared</i>	0.136703	

<i>Adj. -Square</i>	-0.025165
<i>F-Statistic</i>	0.844536
<i>Prob (F-Statistic)</i>	0.545285

The t-test is used to test individual regression coefficients. Tests are carried out on the population regression coefficient, whether it is equal to zero, which means the independent variable does not have a significant influence on the dependent variable, or is not equal to zero, which means the independent variable has a significant influence on the dependent variable. Based on table 4 above, the t-statistical value for the Zakat, Infaq and Alms (ZIS) variable shows a probability value of $0.8209 > \alpha (0.05)$. This means that ZIS has no effect on poverty. The grant expenditure variable shows a probability value of $0.0220 < \alpha (0.05)$. This means that grant spending has an influence on poverty. The social assistance spending variable shows a probability value of $0.6897 > \alpha (0.05)$. This means that social assistance spending is not significant to poverty. The subsidy spending variable shows a probability value of $0.0305 < \alpha (0.05)$. This means that subsidy spending has an influence on poverty. The GDP Per Capita variable shows a probability value of $0.0704 > \alpha (0.05)$. This means that the GDP Per Capita variable has no effect on poverty. The unemployment variable shows a probability value of $0.0133 < \alpha (0.05)$. This means that the unemployment variable has a significant influence on poverty.

Table 5 - F-Statistic Test

<i>F-Statistic</i>	3.643769
<i>Prob(F-Statistic)</i>	0.007202

The F-test is intended to simultaneously test the regression coefficient (slope) hypothesis, in other words it is used to ensure that the selected model is suitable or not for interpreting the influence of the independent variable on the dependent variable. Table 5 shows that the probability value of the F-statistic test is $0.007202 < \alpha (0.05)$, meaning that simultaneously (simultaneously) Zakat, Infaq and Alms (ZIS), grant spending, subsidy spending, unemployment social assistance spending and GDP Per Capita have a significant influence against poverty on the island of Sumatra.

The best model in this research is known through the Chow Test and Hausman Test. The Chow test aims to determine which model is best to use between the Common Effect Model (CEM) and the Fixed Effect Model (FEM) in estimating panel data. The Chow test is a test to compare the Common Effect model with the Fixed Effect model. The Chow test is seen from the probability cross-section value F. Meanwhile, the Hausman test is a test used to select the best model between Fixed Effect and Random Effect.

Table 6 - Chow test

Effect Test	Probability
<i>Cross-section F</i>	0.0000
<i>Cross-section Chi-Square</i>	0.0000

The Chow test is used to determine whether the panel data regression technique uses the Fixed Effect method or the Common Effect method. Based on the results above, a probability cross-section

F value of 0.0000 is obtained, which means it is below 0.05, so it can be concluded that the best model is FEM.

Table 7 - Hausman test

Test Summary	Probability
Cross-section random	0.2042

Hausman has developed a test to determine whether the Fixed Effect method and Random Effect method are better than the Common Effect method. The Hausman test is based on the idea that Least Squares Dummy Variables (LSDV) in the Fixed Effect method and Generalized Least Squares (GLS) in the Random Effect method are efficient while Ordinary Least Squares (OLS) in the Common Effect method are inefficient. Based on the test results above, a random cross section probability figure of 0.2042 was obtained, which means it is above 0.05, so it can be concluded that the best model is the random effect model.

The analytical method used in this research is panel data regression analysis. Panel data regression analysis is a regression technique that combines time series data with cross-section data (Basuki, 2016). The following are the results of the panel data regression analysis test.

Table 8 - Panel Data Regression

Variable	REM	FEM	CEM
ZIS	2.95E-08 (0.8209)	1.86E-08 (0.8873)	1.66E-06 (0.3239)
Grant expenditure	4.32E-05 (0.0220)	4.15E-05 (0.0305)	0.000602 (0.0000)
Subsidized expenditure	-0.014409 (0.0305)	-0.014459 (0.0328)	0.073696 (0.3787)
Social assistance expenditure	0.004529 (0.6897)	0.003106 (0.7852)	0.115694 (0.3205)
Unemployment	0.145353 (0.0133)	0.146157 (0.0148)	-1.205467 (0.0375)
GDP Per Capita	0.154707 (0.0704)	0.161291 (0.0654)	-0.072657 (0.7900)
C	10.94615 (0.0000)	10.85587 (0.0000)	14.04600 (0.0000)
R-Square	0.405896	0.999341	0.651310

<i>Adj. R-Square</i>	0.294501	0.998911	0.585930
<i>F-Statistic</i>	3.643769	2325.024	9.961990
<i>Prob (F-Statistic)</i>	0.007202	0.000000	0.000003

Zakat is one of the instruments in sharia economics to alleviate poverty. The aim of implementing zakat itself is to solve various social problems related to poverty, unemployment, inequality with a system of providing financial assistance to underprivileged people (Alifia, 2020). In table 4, the results show that Zakat, Infaq and alms have an insignificant positive influence on poverty. The results are the same as research conducted by (Tamimi et.al, 2023), (Nafi'ah, 2021). Therefore, serious attention is needed from the government and BAZNAZ to optimize the development and distribution of zakat infaq alms aid in Indonesia to help reduce poverty. So there needs to be good cooperation between stakeholders in efforts to optimize the collection of ZIS funds. This is because zakat, infaq and alms are mechanisms for equal distribution of income and wealth in Islam which are able to overcome problems of inequality and poverty (Ramadhani & Dahliana, 2022).

Grant spending is used to support the achievement of program targets and support the implementation of government, development and community functions, in accordance with urgency and taking into account the principles of justice, propriety, rationality and benefits for society. In table 8, the coefficient value of grant spending is positive and significant on poverty. So if grant spending increases by 1 billion Rupiah it will increase poverty by 4.32E-05 one unit. The same results in research (Rizki et.al, 2023). The success of implementing regional autonomy is largely determined by the ability of each region to finance certain activities that are included in the responsibilities of that region. If grant spending is channeled to the right targets, it will help implement regional autonomy in increasing regional development which can help poor communities thereby reducing poverty rates.

Subsidies are a form of encouragement given by the government to some citizens in the form of reducing the prices paid by consumers for goods and services because the government helps reduce production costs. Based on table 4, it is found that subsidy spending has a negative and significant coefficient on poverty. This is in line with research (Sari & Marissa, 2023), (Mufliha, 2018) in accordance with poverty theory, if subsidy spending increases it will reduce poverty. The purpose of subsidies is to help make market mechanisms better through methods provided by the government for the poor and underprivileged by correcting market failure mechanisms so as to produce efficient allocation of goods and services (Triest, 2009).

Limited APBD funding and government support mean that the role of social assistance expenditures in alleviating poverty in Indonesia is still unclear. And the distribution of social benefits in Indonesia is not on target, where the fact is that the middle and upper classes still enjoy the benefits of existing social benefits, while many lower and poor people are still untouched by social assistance. Table 4 shows that social assistance spending has an insignificant positive effect on poverty. This shows that social assistance spending has not been able to help reduce poverty on the island of Sumatra. The same results say that social spending cannot alleviate poverty in research (Mufliha, 2018), (Sari & Marissa, 2023), (Riva et.al, 2021), (Engko et.al, 2024).

A high number of unemployed will reduce the prosperity of people's lives through reduced people's income due to not working which will have a tendency to increase poverty. In table 4, the results show that unemployment has a significant positive effect on poverty. This is in line with research conducted (Ramadhani & Dahliana, 2022), (Ishak et.al, 2022), (Sinaga et.al, 2023), (Nasution & Tambunan, 2022), (Ayala et.al, 2017), (Badu et.al, 2020), (Feriyanto et.al, 2020),

(Hassan et.al, 2016), (Meo et.al, 2020). Unemployment has a major contribution to increasing poverty. People who are unemployed basically have no livelihood, which also means no income. Lack of income will reduce purchasing power, so that consumption needs, both food and non-food, are not met. So, in this condition a person's level of welfare will decrease and poverty will increase.

Poverty occurs due to the lack of income earned by the community. GDP per capita can be a benchmark for the welfare of the population in a region. GDP per capita represents the average economic performance of each resident. The higher the income of each resident, it is assumed that the level of welfare in the area will also be better, thereby reducing the poverty rate. Table 4 shows the results that GRDP per capita has an insignificant positive effect on poverty on the island of Sumatra. This shows that the greater the GRDP per capita, the greater the poverty. Therefore, the government needs to take progressive steps in increasing per capita income so that it continues to grow and can reduce poverty (Sinaga et.al, 2023).

D. CONCLUSION

Based on the research results, it was found that the distribution of zakat infaq and alms (ZIS) had no significant effect on poverty. Meanwhile, other variables such as grant spending, subsidy spending and unemployment have a significant influence on 10 provinces in Sumatra. So it is necessary to increase the distribution of ZIS so that it is rightly targeted to recipients who are entitled to it so that it can contribute to reducing the poverty rate in Sumatra. Not only that, the management of BAZNAZ as an official government agency needs to be improved so that ZIS distribution can be achieved evenly.

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