

The Impact Of Balance Funds And Local Real Income On Poverty In Papua Province

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Abstract: *The purpose of this study is to examine how poverty rates in Papua Province are impacted by Local Original Revenue (LOR) and balancing funds, such as the General Revenue Sharing (GRS) and the Specific Allocation Grant (SAG). Multiple regression analysis is the research tool employed in this study, enabling researchers to assess the correlation between various variables. Regional financial statistics and poverty indicators for the years 2011–2023 are among the data used. The study's findings demonstrate that LOR and the balance fund significantly and favorably lower Papua's poverty rate. This study concludes that increased fund allocation from the central government and better management of LOR can contribute to improving community welfare. Therefore, it is recommended that local governments increase their financial management capacity and prioritize programs that can effectively reduce poverty.*

Keywords: Local Original Revenue; Balance Fund; Poverty.

JEL : H30, H53, H75

1. INTRODUCTION

One of the most important problems facing humanity today is poverty, which is a problem that all countries are experiencing. Many poor people have not been able to get out of poverty despite rapid economic progress in rich countries such as the United States (Jinsong et al., 2024). Poverty is a complex and multifaceted issue, and develops from time to time into a national, international, and even local issue, poverty requires the attention of various stakeholders and is prioritized to be overcome (Latifah et al., 2024). The administration has not been able to properly address the societal issue of poverty. In collaborative efforts to accomplish the objectives of economic growth and poverty reduction, the government plays a significant role (Faza, 2024). Poverty is a complex problem in society because it includes not only poor income and unemployment, but also low education, low welfare, and limited involvement in economic development. Poverty is often defined as a condition in which important issues such as food, clothing, housing, education, and welfare are not addressed (Mudawari et al., 2022). Poverty is not just a matter of money; but also with how the government handles its current financial situation, starting with the recipient and continuing with the expenditure (Khawarizmi et al., 2021).

In many nations, poverty is an issue, particularly in emerging nations (Triani et al., 2020). In addition, poverty is an urgent problem that must be addressed immediately. In these areas, poverty still occurs a lot, especially in hard-to-reach areas. The community views autonomy as a tool to overcome poverty that occurs in Indonesian society and continues to be a concern in community life. With autonomy, the government can make future policies that can solve the problem of poverty (Febrianti, 2023).

According to the statistics, Papua's poverty rate varied during the course of the time, somewhat declining in 2014 and 2015 before rising once more in the years that followed. Despite the government's attempts to lower poverty, a chart that displays the number of impoverished people in Papua from year to year shows that the number of poor people in Papua is still high. This demonstrates the systemic and multifaceted nature of Papua New Guinea's poverty issue. Papua is still considered a backward province in Indonesia due to various interrelated factors. One of the main reasons is the uneven progress between Papua and other regions in Indonesia, in terms of infrastructure, education, and health services. Limited access, especially in the interior, exacerbates this situation. In addition, the obstacles of hilly and hard-to-access terrain also hinder the distribution

of aid and development efforts. Papua's abundant natural resources often fail to improve the well-being of the local population, many of whom still live in poverty. Social and economic inequalities, coupled with the lack of empowerment of indigenous Papuans in the development process, are exacerbated by inadequate welfare.

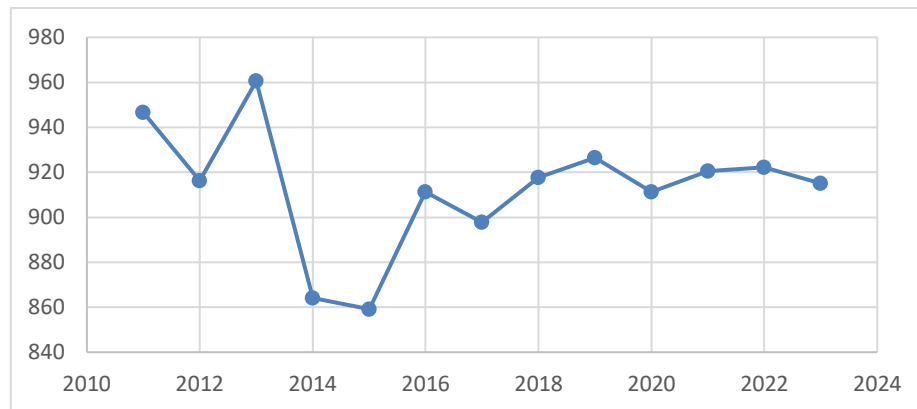


Figure 1 Number of Poor People in Papua Province, 2010-2024

Source: Papua Provincial Statistics

Papua is a disadvantaged area in Indonesia, according to BPS when viewed from the percentage of poverty rate, Papua consistently has the highest poverty rate among other islands every year. Every year, the poverty rate in Papua is twice that of Sulawesi Island. This shows that Papua is the island most affected by poverty. In fact, Papua receives transfer payments to much larger regions than other regions due to additional Specific Allocation Grants that are not available to other regions. Therefore, this study will examine the impact of RSA, GRS, SAG, Special Autonomy Fund, and village funds on poverty in Papua (Latifah et al., 2024).

Table 1. Total budget realization of LOR, GRS, SAG RSA in Papua Province (billion rupiah)

Tahun	LOR	GRS	SAG	RSA
2011	815.32	12737.9	2173.88	12737.9
2012	1092.99	14950.55	2001.74	2248.74
2013	990.72	17538.77	2.934.52	2205.12
2014	1534.36	19830.71	3192.59	2197.4
2015	1841.53	21008.52	3887.54	3058.52
2016	2366.23	2.502.44	503.446	1.299.46
2017	2740.15	22398.84	5054.54	5266.41
2018	2431.38	22451.73	4886.9	3147.65
2019	2755.27	23105.6	4991.47	3556.98
2020	2972.56	20870.26	7999.97	3053.55
2021	3627.40	20494.06	3611.47	4920.34
2022	4123.48	20502.05	4080.19	11032.41
2023	1116.03	6069.3	1212.52	938.63

Source: DJPK

The state budget resources designated for regions or money allocated for the implementation of decentralization include the balance fund. The Allocation Fund makes up the balance fund. Revenue Sharing Allocation (RSA), Specific Allocation Grant (SAG), and General Revenue Sharing (GRS). Closing the financial disparity between regions and governmental levels is the goal of providing balanced resources. The designated budgetary gap serves as the basis for calculating general revenue sharing. reduces financial capabilities due to financial needs (Risdiyanto et al.,

2023). The primary indicator of a region's level of fiscal decentralization is its Local Original Revenue (LOR). The revenue sector utilized to sustain day-to-day operations and regional expansion is displayed by LOR. Regional taxes, regional levies, the outcomes of managing specific regional assets, and other local original revenues make up the source of LOR. (Ernita, 2024). The table above shows changes in Papua Province's Local Original Revenue (LOR) from 2011 to 2023. In general, there is a tendency for LOR to increase until 2022, but there is a considerable decrease in 2023. These changes are likely to be influenced by a number of factors such as global goods prices, government regulations, the overall state of the economy, and unforeseen events such as the COVID-19 pandemic. The main sectors that contribute to LOR in Papua, such as mining and plantations, are very sensitive to fluctuations in international market prices. LOR may also be impacted by infrastructure development and special autonomous policies. The pandemic's effects on economic activity and the drop in demand for Papuan-exported commodities worldwide are probably to blame for the significant drop in 2023.

According to Article 1 of Law Number 33 of 2004, the General income Sharing (GRS) fund is derived from state budget income and is meant to be distributed fairly among regions in order to satisfy the needs of structural regions in order to accomplish decentralization (Siti Atikah, 2022). The central government provides local governments with funds through GRS to support government operations and deliver public services (Kemala et al., 2024). The data in the table, Papua Province shows a considerable variation from year to year. Overall, there was an upward trend in GRS until 2018, but there was a significant decline in 2016 and 2023. This variation is influenced by various factors, including central government policies related to GRS distribution, the country's financial situation, regional demand, and external influences such as global economic conditions. Unfavorable global economic conditions or changes in central government policy are probably to blame for the notable fall between 2016 and 2023. For local governments to fund a range of development programs and projects, GRS is an essential source of income. Therefore, the wellbeing of the Papuan populace may be significantly impacted by modifications to GRS.

The Specific Allocation Grant (SAG) is a budget allocation from local governments aimed at improving infrastructure and basic services in the region (Mukaromah, 2024). The SAG, which is aimed at project development, provides an opportunity for local governments to concentrate on critical sectors that can help reduce poverty, such as education, health, and infrastructure (Kemala et al., 2024). SAG data for Papua Province shows considerable variation from one year to the next. Overall, there was an upward trend in SAG until 2016, but it experienced a sharp decline in the same year. Furthermore, there was an increase again until 2020, then there was a decrease in the following years. This variation is influenced by various factors, including central government policies on SAG distribution, local government efficiency in utilizing funds, and national and international economic situations. The significant decline in 2016 may be due to changes in central government policies or problems with local governments in making effective use of funds. These changes to the SAG have a significant impact on development in Papua, as the SAG is often used to fund important projects such as infrastructure, education, and health. Resources taken from state budget revenues that are meant for government-managed sectors and are utilized as effectively and efficiently as possible to guarantee that the outcomes can improve over time are referred to as revenue sharing allocations. Tax revenue sharing funds, revenue sharing funds from natural resources, revenue sharing funds from the forestry, general mining, fisheries, petroleum, natural gas, and geothermal mining industries are all examples of revenue sharing fund (Sada, 2022). Papua Province's revenue sharing statistics vary significantly from year to year. After peaking in 2011, the profit share value generally experienced a sharp decrease. Following then, there are often several rises and declines in the profit-sharing value. 2016 had the biggest drop.

2. LITERATURE REVIEW

2.1 Poverty

According to Todaro and Smith, the following characteristics lead to poverty: the first is slow economic growth and low national income levels in developing countries; the second is low per capita income and very slow, often stagnant economic growth. Third, uneven income distribution adds to the problem of poverty in these countries. Fourth, the majority of poverty experienced in

developing countries is absolute poverty. Fifth, the availability of health facilities and services is still limited with low quality, which causes people to experience malnutrition and disease, as well as a high infant mortality rate. Sixth, educational facilities in developing countries are of relatively low quality and the curriculum implemented is less relevant (Ernita, 2024). According to Ragnar Nurkse in Kuncoro in (Faza, 2024) This is explained by the vicious circle of poverty theory. This theory states that there is a relationship between the problems that make a region in a poor condition and states that a country becomes poor because: Poor. This vicious cycle of poverty is caused by low productivity due to underdevelopment, imperfect markets, and lack of capital. To be able to get out of the vicious circle of poverty, it is necessary to make efforts to cut off the causes, and one of the ways is to increase productivity which is one of the elements of increasing productivity through regional independence. Providing capital to increase local productivity will stimulate an increase in other factors that can reduce the likelihood of poverty.

2.2 Local Original Revenue (LOR)

The first section of Law Number 33 of 2004 reads, "Local Original Revenue is the revenue obtained by the region from sources in its own region which is collected in accordance with regional regulations and applicable laws and regulations". Regional taxes, regional levy revenues, income from regionally held businesses, the outcomes of other independent regional wealth management, and other valid sources of income in the area are the sources of internal rate of return (LOR) (Manduapessy, 2020).

2.3 General Revenue Sharing (GRS)

The General Revenue Sharing, or GRS, is a fund derived from the State Budget revenue and allotted for the purpose of distributing financial capabilities among regions in an equitable manner to fund regional needs for the implementation of decentralization, as per Law of the Republic of Indonesia No. 33 of 2004 Article 1 Paragraph 21. Each Indonesian autonomous region receives a certain amount of money each year for development through General Revenue Sharing. Since this is the primary source of APBD funding, the bulk of it is utilized for employee expenditures, thus reducing the budget for development projects (Kemala et al., 2024). The General Revenue Sharing is a Block Grant, which means that the regions are given the authority to spend it in accordance with their needs and priorities in order to enhance community services. Law Number 33 of 2003, which addresses the financial balance between the central and regional governments with the issuing of Law of the Republic of Indonesia Number 5, serves as the legal foundation for the distribution of this money. This General Revenue Sharing (GRS) receives at least 26% of the Net Domestic Revenue specified in the State Budget (Rasu et al., 2019).

2.4 Specific Allocation Grants (SAG)

An allotment from the State Revenue and Expenditure Budget designated for a particular area, the Specific Allocation Grant is meant to support unique initiatives pertaining to regional government matters and in accordance with national priorities. Funding for particular regional requirements is the aim of the Specific Allocation Grant. Law Number 33 of 2004 defines exceptional requirements as those that are distinct from those of other areas and cannot be calculated using the standard allocation method (Iqbal et al., 2021). If the Specific Allocation Grant can be implemented properly and its tasks can be completed properly, then to accelerate a regional development will also be faster and the community will be able to enjoy what has been given by the government (Harun & Handayani, 2021).

2.5 Revenue Sharing Allocations (RSA)

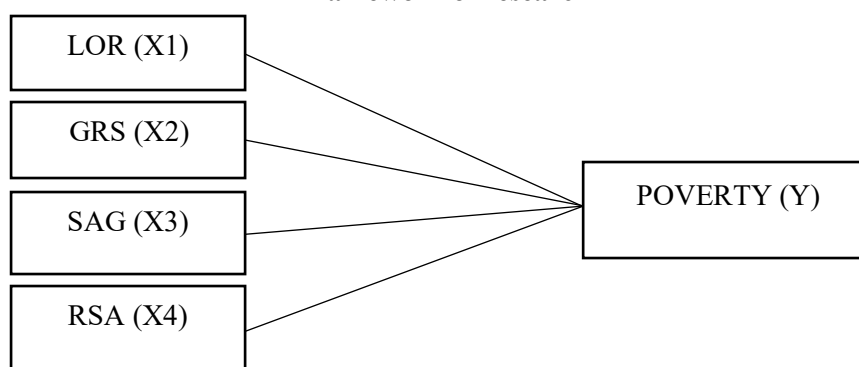
The Revenue Sharing Fund is described as one of the elements of the Transfer to the Regions, which is distributed in accordance with a specific percentage of revenue and performance documented in the State Budget, in line with Law No. 1 of 2022, which governs the financial relations between the central and regional governments. In order to lessen the financial gaps between the national and local governments, this RSA is distributed to areas that generate income (Faza, 2024). In the framework of decentralization, the Revenue Sharing Fund is a fund derived from the State Budget revenue that is distributed to the regions according to a percentage figure to support regional needs (Law No. 33 of 2004, concerning the Financial Balance Between the Central

Government and Local Governments). There are two forms of RSA that the federal government transfers to local governments: tax RSA and non-tax RSA (Rito & Azzahra, 2018).

2.6 PREVIOUS RESEARCH

The Impact of Local Original Revenue (LOR), Balance Fund on Economic Growth and Poverty in Mimika Regency is the title of a study by (Manduapessy, 2020). The analysis of the unidirectional claims between the Local Original Revenue (LOR) variables and poverty in this study reveals that LOR is thought to be the most unidirectional factor directly causing poverty, while the balance fund is thought to be unidirectional in promoting poverty in Mimika Regency. The study, The Influence of Local Revenue, Balancing Funds, and Poverty Levels on Economic Growth in Mimika Regency, was carried out by (Ardy, 2016). The study's findings indicate that the Mimika Regency's economic growth is not significantly impacted by the combined and simultaneous effects of Local Original Revenue, balance fund, and poverty rate. The Impact of Local Original Revenue, Balance Fund, and Financing Fund on Poverty in Purbalingga Regency is the title of a study (Fatimah et al., 2020). According to his research, the analysis's findings demonstrated that LOR significantly and negatively impacted poverty in Purbalingga Regency.

Framework of research



Source: Research Data, 2024

The following hypotheses can be made:

H1: Papua Province's poverty is thought to be significantly impacted negatively by Local Original Revenue (LOR).

H2: It is believed that the General Revenue Sharing (GRS) program significantly and favorably affects poverty in the province of Papua New Guinea.

H3: Presumed favorable and negligible impact of the Specific Allocation Grant (SAG) on Papua Province's poverty

H4: It is believed that the Revenue Sharing Allocation (RSA) has a major and favorable impact on poverty in the province of Papua New Guinea.

3. METHOD

The Central Statistics Agency (BPS) and the Directorate General of Financial Balance (DJPK) are the second source of secondary data used in this study. Time series data are used in this investigation. The revenue of a region that the province of DI Yogyakarta may acquire is described by LOR (X1). Rupiah is used to measure LOR. Funds allotted to the regions by the federal government are represented by GRS (X2). Rupiah is the unit of measurement for general revenue sharing. The income produced by the State Budget allotted to a particular city or area is shown by SAG (X3). Rupiah is used to measure certain allocation grants. Based on percentages, RSA funds (X4) are distributed to regions from state budget resources. Earnings Rupiah is used to measure sharing money. The community's ability to live their life is indicated by poverty (Y). Percentages can be used to measure poverty. This study's methodology is the Multiple Regression Test. Researchers perform the Classical Assumption Test, the T Test, the F Test, and the Coefficient of Determination (R²) (Noermanisa, 2023). The regression model used is

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots \dots \dots (1)$$

Keterangan:

Y: Poverty

α : Constant

X1: Local Original Revenue

X2: General Revenue Sharing

X3: Specific Allocation Grant

X4: Revenue Sharing Allocation

$\beta_1, \beta_2, \beta_3, \beta_4$: Regression Coefficient

ε : Error

4. RESULTS AND DISCUSSION

4.1 RESULTS

4.1.1 Multiple Regression Test

Table 2. T Test

Variables	t-Statistic	Prob.
LOR	-9.477950	0.0000
GRS	2.469236	0.0388
SAG	4.608177	0.0017
RSA	5.004240	0.0010

Source: data processed with eviews 12, 2025

The purpose of this test was to evaluate each independent variable's impact on the bound variable (Handayani, 2020). The impact of the independent variable on the bound variable is not significant if the Sig > 0.05. The first hypothesis (Ho) that said there was "no influence" was therefore accepted. Sig < 0.05: This indicates that the independent variable has a significant impact on the bound variable. As a result, it may be said that there is an influence and that the original hypothesis (Ho) is rejected. The poverty variable, or (Y), is significantly and negatively impacted by the Local Original Revenue variable, or (X1), as Table 2 above demonstrates. The poverty variable (Y) is then positively and significantly impacted by the general revenue sharing (X2) variable. Additionally, poverty (Y) is positively and significantly impacted by the Specific Allocation Grants (X3) variable. Poverty is positively and significantly impacted by the variable of Revenue Sharing Allocations (X4).

Tabel 3. F Test

Weighted Statistics	
R-Square	0.932512
Adjusted R-Square	0.898768
S.E of Regression	0.024712
F-statistic	27.63481
Prob (t-Statistic)	0.000098

Source: data processed with eviews 12, 2025

To determine if all of the independent variables in a model collectively have an impact on the variable we wish to predict, we employ the F test. This indicates that variable X influences variable Y at the same time, as indicated by the statistical F value of 27.63481 and the prob(F-statistic) of 0.000098.

Coefficient of determination (R²)

The determination coefficient displays, in percentage terms, how an independent variable affects the dependent variable. While the remaining % denotes additional independent variables not included in this study, the larger the percentage, the more significant the independent variable (X) is in determining the association between the variables (Sehangunaung et al., 2023). Adjusted R square value in the F test table is 0.898768, indicating that the free variable, or x, can account

for 89.87% of the variance in the bound variable, or y, which is poverty, with the remaining portion being explained by variables outside the capital that are reflected in the disturbed variable.

Regression Equation

$$Y = 3.4417141259 - 0.179788983061 \cdot \text{LOR} + 0.0484978858637 \cdot \text{GRS} + 0.039012541685 \cdot \text{SAG} + 0.0574026167303 \cdot \text{RSA}$$

4.1.2 Classical Assumption Test

Table 4. Multicollinearity Test

LOR	GRS	SAG	RSA
1.000000	0.254486	0.350621	0.261437
0.254486	1.000000	-0.625177	0.528708
0.350621	-0.625177	1.000000	-0.251637
0.261437	0.528708	-0.251637	1.000000

Source: data processed with eviews 12, 2025

According to (Sriningsih et al., 2018), multicollinearity is the presence of a correlation between independent variables or between independent variables that are not mutually independent. The correlation values between the variables are all less than 0.90, as can be seen in table 4 above. This implies that the data does not show any signs of multicollinearity.

Table 5. Autocorrelation Test

Autokorelasi	
Prob.F (2,6)	0.1527
Prob. Chi square (2)	0.0485

Source: data processed with eviews 12, 2025

The purpose of the autocorrelation test is to ascertain if the linear regression model's fault errors from the prior period are correlated (Tondok et al., 2023). There is no autocorrelation issue in Table 5 since the Chi square prob value is 0.04, which is less than 0.05.

Table 6. Heterokedasticity Test

Variables	Prob.
Poverty	0.6959
LOR	0.6962
GRS	0.4240
SAG	0.7467
RSA	0.2546

Source: data processed with eviews 12, 2025

A test to ascertain if a residue is homogeneous or heterogeneous is the Heteroscedasticity Assumption Test (Rivki & Bachtar, 2021). To find departures from accepted assumptions, heteroscedasticity testing is employed. According to Table 6, heterokedasticity is not present when the probability value is greater than 0.05.

Table 7. Normality Test

Normality	
Jerque-Bera	0.506829
Probability	0.776146

Source: data processed with eviews 12, 2025

The goal of the normality test is to assess whether or not the residuals in our regression model match the normal distribution. The discrepancy between the actual value and the value that the model predicted is known as the residual (Amelia et al., 2020). With a probability value of $0.776146 > 0.05$ (α), the normality test findings in this study demonstrated that the regression model was normally distributed.

4.2 DISCUSSION

4.2.1 The Effect of Local Original Revenue (LOR) on Poverty

The findings of this study are consistent with research by (Noermanisa, 2023), which claims that local original revenue (LOR) has a negative and substantial impact on poverty in Yogyakarta. LOR also has a negative and significant impact on poverty in Papua Province. This implies that the lower the poverty rate in the area, the more money the Papuan regional government receives from local sources such as local taxes, levies, and regional business outcomes. There is a strong and significant correlation between LOR and poverty levels. In other words, Papua New Guinea has fewer impoverished individuals in areas with greater LORs. This indicates that raising LOR may be a useful strategy for overcoming Papua New Guinea's poverty.

4.2.2 The Effect of General Revenue Sharings (GRS) on Poverty

In Papua Province, General Revenue Sharing (GRS) significantly reduces poverty. The findings of this study are consistent with those of a study by (Nany et al., 2022) that found that the poverty rate is significantly and partially positively impacted by general revenue sharing. This means that the more money the central government gives Papua Province, the higher the poverty rate there is. Poverty levels and GRS have a very tight link. To put it another way, initiatives aimed at reducing poverty may not always make good use of the money raised. The money is perhaps more frequently utilized to support initiatives that have little direct impact on reducing poverty.

4.2.3 The Effect of Specific Allocation Grants (SAG) on Poverty

In Papua Province, the Specific Allocation Grant (SAG) significantly and favorably contributes to the elimination of poverty. The study's findings are consistent with studies by (Kemala et al., 2024), which found that the poverty rate and the Specific Allocation Grant had a unidirectional link, as shown by the positive coefficient. This implies that the poverty rate increases with the amount of the Specific Allocation Grant. These results suggest that a rise in the Specific Allocation Grant might be a factor in the region's rising poverty rates.

4.2.4 The Effect of Revenue Sharing Allocation (RSA) on Poverty

Poverty is positively and significantly impacted by Papua Province's revenue sharing allocation; that is, the larger the revenue sharing allocation that the province receives from the national government, the higher the poverty rate in the area. A portion of regional money comes from certain state revenue streams that are overseen by the federal government, including the money Sharing Allocation. In Papua, natural resource industries like oil and gas often provide the profits. The Papuan regional government has more money to spend on different projects and development initiatives as the Revenue Sharing Allocation rises.

5. CONCLUSIONS AND SUGGESTIONS

CONCLUSION

This study intends to analyze the effect of Local Original Revenue (LOR) and balance funds, including the General Revenue Sharing (GRS) and the Specific Allocation Grant (SAG), on the poverty level in Papua Province. The analysis's findings demonstrated that LOR significantly lowered poverty rates; that is, the lower the poverty rate in a given area, the higher the LOR derived from local sources, such as local taxes and levies. This demonstrates that one of the most successful methods for lowering poverty is the efficient use of local resources. In Papua Province, General Revenue Sharing (GRS) significantly reduces poverty; the more money the national government provides to the province, the greater the poverty rate there. In Papua Province, poverty reduction is positively and significantly impacted by the Specific Allocation Grant (SAG); the larger the SAG amount, the higher the poverty rate. Poverty in Papua Province is positively and significantly impacted by revenue sharing allocation (RSA), meaning that the higher the central government's revenue sharing allocation to Papua Province, the higher the region's poverty rate.

SUGGESTION

It is advised that local governments concentrate on enhancing their financial management capabilities in order to improve the efficacy of poverty reduction in Papua Province. This may be accomplished by providing staff with budget management and poverty reduction program planning

training. Additionally, initiatives that directly affect people's welfare, such as basic infrastructure, health care, and education, should get priority funding from the General Revenue Sharing (GRS) and the Specific Allocation Grant (SAG). In order to make sure that the money received is used in line with the goals of poverty reduction and to pinpoint areas that require improvement, it is also critical to put in place efficient monitoring and evaluation procedures. Finally, in order to develop creative initiatives that might aid in reducing poverty in Papua, local governments are encouraged to work more closely with a range of stakeholders, including the commercial sector and non-governmental groups. It is intended that by taking these actions, efforts to reduce poverty would be more focused and have a bigger social impact. It is also suggested that researchers look more closely at the elements influencing how well balance funds are used in Papua. To find best practices that might be implemented, researchers can also look at similarities between Papua and other Indonesian areas with lower rates of poverty.

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