
Government Budget: Good Governance and Human Capital for Poverty Alleviation in Central Java

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ABSTRACT

Good governance can be reflected in an integrated and clean system, supported by adequate quality human resources in achieving organizational goals (government, private, etc.) effectively and efficiently. One of the main goals of successful development is to improve community welfare, one indicator of which is reduced poverty (SDG number 1). To realize this goal, government budget allocation is needed for poverty alleviation. This research aims to analyze good governance and the quality of human resources in managing the poverty alleviation budget. The research method used is multiple regression with poverty as the dependent variable. The independent variables representing the budget are local own-source revenue (LOSR), fiscal balance (FB), capital expenditure (CE), social aid (SA), while the independent variable representing the quality of human resources is the human development index (HDI). The results show that (1) from the budget side, LOSR, FB, and SA can reduce poverty, while CE has no effect; (2) from the quality of human resources, HDI is not strong enough to influence poverty even though the direction of its influence is appropriate. The implications are: (1) From the revenue side, LOSR and FB, can be important variables for poverty alleviation, but they must be managed with good, clean, and correct budgets; (2) From the expenditure side, only SA can be a variable for poverty alleviation, but its influence is very small, so it needs better management; (3) The human development index remains an important variable in proper budget management to address poverty, but it takes longer to develop higher quality and competent human resources.



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1. INTRODUCTION

Poverty eradication has become a primary goal in many countries, as it is recognized as the biggest problem endangering the socio-economic development of society (Balvociute, 2020). Poverty can be considered a key feature of unsustainable socio-economic development and a persistent phenomenon that negatively impacts people's lives (Bossert et al., 2022). No poverty is one of the 17 Sustainable Development Goals (SDGs) approved by the United Nations until 2030 (Wei et al., 2023). This is evidenced by poverty eradication as the first goal and the global commitment to end poverty in all its forms (Begum, 2022).

According to the World Bank (2020), although Indonesia is one of the countries with the largest economies in Southeast Asia, poverty remains a significant issue and a constant focus for the government in achieving development success. The Asian Development Bank (2018) reported that Indonesia accounts for more than 80% of the poor population in ASEAN. In fact, Indonesia is a country with a high level of vulnerability to poverty, with approximately 30% of its population classified as poor or at risk of poverty (World Bank, 2020). This situation demonstrates that poverty alleviation in Indonesia must be a top priority for the Indonesian government.

One strategic approach to poverty alleviation at the regional level is through advocacy for the effectiveness of poverty alleviation budgets. The role of public spending through the Regional Budget (APBD) (budget policy) will be crucial to the success of poverty reduction programs (Maulani Nisa et al., 2023). Budget allocation to strategic sectors such as education, health, basic infrastructure, and social protection reflects regional fiscal independence and optimizes the fiscal discretion of regional governments.

A fundamental challenge faced is the low contribution of Local Own-Source Revenue (LOSR) to the overall regional financing structure. Data from the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance in 2023 shows that of the total district/city budget in Central Java, LOSR contributed only around 31.34 percent (Rp 34.60 trillion), with the remainder coming from Regional Transfer Funds/Fiscal Balance, which reached Rp 66.29 trillion. This high dependence on central transfer funds limits regional fiscal flexibility in designing poverty alleviation programs that are more adaptive to local contexts.

Budget increases in key sectors do not necessarily translate directly to the achievement of poverty alleviation program success indicators. A report (TNP2K, 2019) shows that in many regions, increased budget allocations for education, health, and basic infrastructure have not shown a significant correlation with poverty reduction. This indicates that the main challenge lies in the quality of planning and the effectiveness of policy implementation, not simply the size of the budget allocation.

Literature Review

Poverty is a social and economic problem caused by various factors such as lack of capital and means of production, skilled and qualified labor, job opportunities, and the desire to develop (Ha et al., 2019). Poverty is not only economic in nature, but also closely related to social, cultural, political, defense, and security aspects. This phenomenon is a global challenge still faced by almost all countries, especially developing ones. Even in developed countries, poverty persists in new forms that are difficult to eradicate completely (Pudjianto & Syawie, 2015).

Good governance is increasingly recognized as a crucial factor for economic growth and human development in Indonesia (Karmakar & Jana, 2023). It can be conceptualized as a systematic process of making and implementing decisions that prioritize poverty alleviation, demonstrate responsiveness to community needs, and ensure long-term sustainability through effective policy formulation and implementation (Pomeranz & Stedman, 2020). Jindra & Vaz (2019) state that good governance can

significantly reduce poverty if the government plays its role honestly. It is important to note here that the literature reports institutional quality as a measure of governance mechanisms.

Therefore, in implementing good governance, the government should implement a budget policy that favors strategic sectors such as education, health, basic infrastructure, and social protection (for example, addressing poverty and income inequality). This government budget policy should, to the greatest extent possible, reflect regional fiscal independence and optimize the fiscal discretion of regional governments, avoiding constant reliance on central government funds.

One of the main challenges encountered is the relatively low share of Local Own-Source Revenue in the overall structure of regional funding. According to 2023 data from the Directorate General of Fiscal Balance (DJPK) under the Ministry of Finance, LOSR accounted for only approximately 31.34 percent (Rp34.60 trillion) of the total district/city budgets in Central Java, while the rest was sourced from Regional Transfer Funds/Fiscal Budget, amounting to Rp66.29 trillion. This heavy reliance on central government transfers reduces fiscal autonomy at the regional level, making it difficult to formulate poverty reduction programs that are better tailored to local needs.

Poverty and social welfare are closely interrelated issues, with poor social welfare often being a structural cause of persistent poverty. Inequality can arise from unfair public policies, both explicit and implicit, through regulations that restrict access for certain groups to public resources and services (Palguna di, 2019). When access to education, health, employment, and social protection is unequally distributed, the social structure tends to result in exclusion and marginalization.

In the context of governance, the community plays the role of the mandate holder (principal), while the government acts as the mandate implementer (steward). However, the government often acts as an agent, which, according to agency theory, tends to pursue personal or institutional interests that do not always align with public aspirations (M. C. Jensen, 2022; M. Jensen & Meckling, 2012). This misalignment of interests can lead to conflict, undermine public trust, and trigger social instability, especially when the policy-making process lacks public participation and transparency (Wu et al., 2019).

In budget management, the political budget cycle theory is known. This theory states that incumbent governments tend to increase public spending in the lead-up to elections. This is used to maintain public support, particularly among voters, with the assumption that voters will favor candidates who provide direct benefits, such as infrastructure projects or social assistance (Bohn, 2019; Klomp & de Haan, 2013b).

The concept of the political budget cycle explains the pattern of significant increases in public spending in the lead-up to elections to gain voter support. This strategy assumes that voters are more likely to choose candidates who can provide direct benefits, such as infrastructure development and social assistance programs (Bohn, 2019; Klomp & de Haan, 2013a). After elections, public spending typically decreases, which can cause fiscal fluctuations and spark public debate about budget priorities (Smith, 2014).

2. METHOD

This research applied quantitative data analysis techniques with panel data. The data used is panel data, a combination of time series (2011–2023) and cross-section (35 districts/cities in Central Java). The use of panel data allows for increased degrees of freedom, reduced multicollinearity, more efficient estimation, and the ability to capture individual heterogeneity and long-term dynamics (Basuki & Nano, 2019; Solon & Hsiao, 1987; Widarjono, 2018).

The quantitative data in this study consists of one dependent variable, namely the poverty rate (POV), and five independent variables: LOSR (Local Own-Source Revenue/PAD), FB (Fiscal

Balance/Transfer to Regions/TKD), CE (Capital Expenditure/BM), and SA (Social Aid/BBS) those are representing budget side; and HDI (Human Development Index) that is representing the quality of human resource side. All data is panel data, covering 35 regencies/cities in Central Java during the period 2011–2023.

Because the data is a combination of cross-section and time series, the analysis method used is panel data regression. Parameter estimation was performed using the Ordinary Least Squares (OLS) method to produce estimates that meet the Best Linear Unbiased Estimator (BLUE) criteria, namely estimates that have passed classical assumptions. In general, the panel data regression model can be formulated as follows:

$$POV_{it} = \alpha + \beta_1 * LOSR_{it} + \beta_2 * FB_{it} + \beta_3 * CE_{it} + \beta_4 * SA_{it} + \beta_5 * HDI_{it} + e_{it}$$

where POV is poverty rate, LOSR is Local Own-Source Revenue, FB is Fiscal Balance, CE is Capital Expenditure, SA is Social Aid, and HDI is Human Development Index.

Based on specification model test of Chow Test, Hausman Test, and Lagrange Multiplier Test, it is concluded that the best model is *Common Effect Model* (CEM) compared to *Fixed Effect Model* (FEM) *Common Effect Model* (CEM) and *Random Effect Model* (REM).

3. RESULTS AND DISCUSSION

Based on data released by BPS, the percentage of poor people in Indonesia in September 2024 was recorded at 8.57%, a decrease of 0.46 percentage points (pp) compared to March 2024, and a decrease of 0.79 pp compared to March 2023. In absolute terms, the number of poor people in September 2024 reached 24.06 million people, a decrease of 1.16 million people compared to March 2024, and a decrease of 1.84 million people compared to March 2023.

Meanwhile, the poverty line in September 2024 was recorded at IDR 595,242 per capita per month, an increase of 2.11% compared to March 2024. This poverty line consists of the food poverty line (IDR 443,433 or 74.50%) and the non-food poverty line (IDR 151,809 or 25.50%). On average, each poor household has 4.71 members, so the poverty line per household is approximately IDR 2,803,590 per month.

Based on these data, it can be used as an indication that the reduction in poverty has not been felt in real terms and the results are still inconsistent. Below are presented the results of data processing on regression analysis of variables that influence poverty in Central Java, seen from the budget side and from the quality of human resources side.

Classical Assumption Test Results

The normality test for residuals was performed using the Jarque-Bera (J-B) test with a significance level of $\alpha = 0.05$. The test decision was based on the probability value (p-value) of the J-B statistic: if $p \geq 0.05$, the assumption of normality is met; if $p < 0.05$, the assumption of normality is rejected. After logarithmic transformation of the variables, the normality test results were as follows:

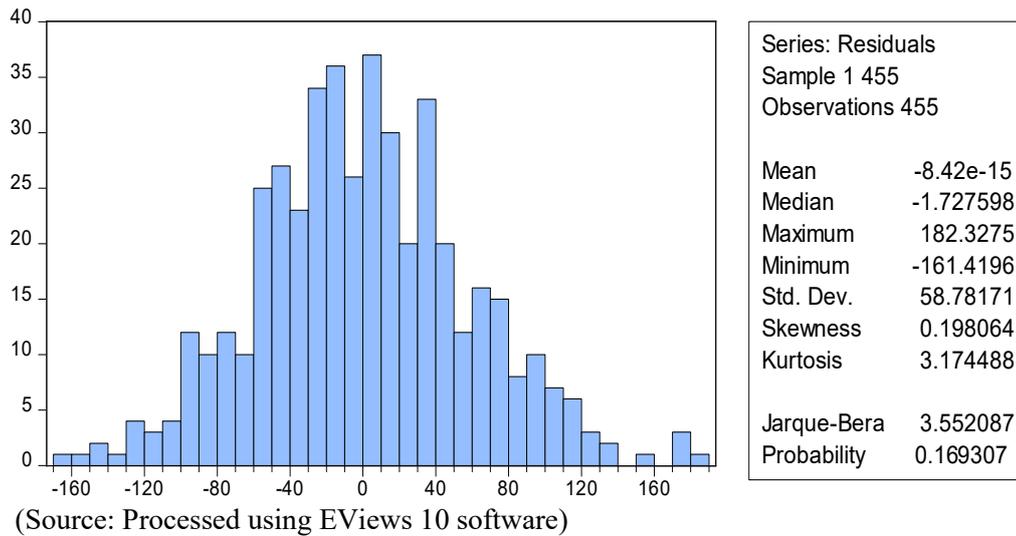


Figure 1 Normality Test with the Jarque-Bera Test

According to Figure 4.5, the probability value of the Jarque-Bera test is 0.1693, which is greater than the 0.05 significance level. Thus, the assumption of normality for the residuals is met.

Multicollinearity is identified through the Variance Inflation Factor (VIF) value, with a VIF threshold >10 indicating multicollinearity. The results of the multicollinearity test are presented in Table 1 below.

Table 1 Multicollinearity Test with VIF.

Variable	VIF
LOSR	1.73
FB	1.08
BM	1.69
SA	1.08
HDI	1.20

(Source: Processed using EViews 10 software)

Based on the multicollinearity test results in Table 1, all independent variables have VIF values below 10, thus concluding that there is no indication of significant multicollinearity among the variables in the model.

The Durbin-Watson test was used to test the assumption of residual independence (non-autocorrelation). The Durbin-Watson statistic value obtained was 1.88, which falls within the range of 0 to 4 and approaches 2, indicating no autocorrelation in the regression model.

Table 2 Autocorrelation Test with the Durbin-Watson Test

Log likelihood	-2.498.71	Hannan-Quinn criter.	11.04
F-statistic	8.86	Durbin-Watson stat	1.88

(Source: Processed using EViews 10 software)

Based on Table 2, with a sample size of 455 and 6 variables, the Durbin-Watson (DW) value at the lower limit (dL) was 1.750 and the upper limit (dU) was 1.843. The calculated DW statistic value of

1.879 falls between dU and $4 - dL$ ($1.843 < 1.879 < 2.250$). Therefore, it can be concluded that statistically there is no autocorrelation in the regression model used.

To test heteroscedasticity, the Breusch-Pagan test was used. The results of the heteroscedasticity test using the Breusch-Pagan test are presented in Table 3.

Table 3 Heteroscedasticity Test Using the Breusch-Pagan Test

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	1.997	Prob. F(6.448)	0.065
Obs*R-squared	11.855	Prob. Chi-Square(6)	0.065

(Source: Processed using EViews 10 software)

Based on the Breusch-Pagan test results listed in Table 3, the Chi-Square Prob. value was 0.065, which is greater than 0.05. This indicates that there is no statistically significant indication of heteroscedasticity.

Regression Analysis

This study analyzes the influence of budget variables (LOSR, FB, CE, and SA) and the human resource quality variable (HDI) on poverty reduction in Central Java. Here is the explanation about the result of regression.

From the government budget revenue perspective, two variables, LOSR and FB, show a significant negative effect on poverty, meaning that increases in these two revenues can reduce poverty rates. Meanwhile, from the expenditure perspective, only the Social Aid (SA) shows a significant negative effect on poverty, while the Capital Expenditure (CE) do not.

Ironically, the Social Aid (SA) which has proven effective, are the expenditure item with the smallest budget share. This reinforces the hypothesis that spending effectiveness is determined not only by the size of the allocation, but also by the accuracy of its targeting and distribution strategy. LOSR and FB are the main components of government budget revenue in Central Java. Based on the data that the contribution of LOSR to government budget revenue averages 25.81%, while FB reaches 66.30%. Combined, the two contribute approximately 92.11% of total budget revenue, making them the primary source of funding for poverty alleviation programs.

These findings indicate that the low contribution of government budget to poverty reduction lies not in revenue but in the effectiveness of spending. Therefore, further attention and study are needed to focus on regional spending policies. Within the budget structure, operational spending is the largest component. For example, the budget structure of Demak Regency for the 2022 and 2023 fiscal years shows that operational spending still dominates the allocation of funds, making optimizing its use crucial to supporting more effective poverty reduction. In more detail, the regression results can be seen in Table 4 below.

Table 4. Regression Result.

Variable	Coefficient	t-Statistic	p-Value
Constant	42.004	6.246	0.000
LOSR	-0.028	-2.214	0.027
FB	-0.001	-3.306	0.001
CE	0.019	1.050	0.294
SA	-0.813	-4.750	0.000
HDI	-0.087	-1.363	0.174

R-squared	0.806
Adjusted R-squared	0.794
F-statistic	8.855
Prob(F-statistic)	0.000

(Source: Processed using EViews 10 software)

The equation can be written as follows:

$$\hat{POV}_{it} = 42,0038 - 0,0275 LOSR_{it} - 0,009805 FB_{it} + 0,019352 CE_{it} - 0,812541 SA_{it} - 0,087309 HDI_{it}$$

Table 4 shows that the Local Own-Source Revenue (LOSR) had a significant negative effect on poverty. This is evident from the p-value of 0.027, which is smaller than the 0.05 significance level, and t-value of 2.214 is greater than t-table value of 1.646. The direction of the negative effect is indicated by the coefficient value of -0.028. This means that if LOSR increases by 100 million rupiah, the poverty rate will decrease by 0.028 percentage points.

This finding aligns with previous research by Apriliantoni and Fikri, which also found a significant negative effect of LOSR on poverty (Aprilliantoni, 2020; A. Fikri et al., 2016). In addition, these results support the findings of several other studies which state that increasing LOSR can influence regional fiscal policies, including policies aimed at reducing poverty rates (Azis et al., 2022; Hasan, 2014; Novindriastuti, 2020; Prakoso, Islami, & Sugiharti, 2019; Suci & Asmara, 2018; Susanti, N., Endah, 2014).

Fiscal Balance (FB) also had a significant negative effect, with a p-value of 0.001, lower than the 0.05 significance level, and t-value of 3.306 is greater than t-table of 1.646. The negative effect can be seen from the coefficient value of -0.001. These results can be interpreted as indicating that a 100 million rupiah increase in regional transfers (TKD) can reduce poverty by 0.001 percent.

This finding aligns with previous research demonstrating the effectiveness of regional transfers in reducing poverty, as evidenced by research by Sabilla, Bukhari, and Syahidin (Bukhari, 2021; Sabilla & Kirana Jaya, 2014).

Meanwhile, Capital Expenditure (CE) had no effect on poverty. This can be seen from the p-value of 0.294, higher than the 0.05 significance level, and t-value of 1.050 is smaller than t-table value of 1.646. This means there is insufficient empirical evidence that capital expenditure affects poverty. This finding is supported by previous studies that also found that capital expenditure has no significant impact on poverty reduction (Amami & Asmara, 2022; Kaligis, 2017b).

Social Aid (SA) had a significant negative effect on poverty, even having the largest impact among the other variables. This can be seen from the p-value of 0.00 which is smaller than the 0.05 significance level, and t-value of 4.75 is higher than t-table value of 1.646.

The negative effect and magnitude of the effect can be seen in the coefficient of -0.81, meaning that an increase in social aid spending of 100 million rupiah has the potential to reduce the poverty rate by 0.81 percent. This finding aligns with previous research by Safitri, Gemiharto, and Ratnadi, which showed that social aid spending contributes to poverty reduction (Edna Safitri et al., 2022; Gemiharto & Rosfiantika, 2017a; D. Ratnadi, 2017).

Meanwhile, Human Development Index (HDI) had no effect on poverty, as Capital Expenditure (CE). It can be seen from the p-value of 0.17, higher than the 0.05 significance level, and t-value of 1.36 is smaller than t-table value of 1.646. This means there is insufficient empirical evidence that Human Development Index affects poverty. This finding could be due to several factors, including the uneven distribution of human resources across Central Java, or the need for a longer process to improve human resources quality. Similarly, poverty reduction efforts also require a long time. Therefore,

recommendations for further research include using a longer study period and considering the distribution of human resources quality.

4. CONCLUSION

No poverty is one of the 17 Sustainable Development Goals (SDGs) approved by the United Nations until 2030. Poverty reduction has become a major objective in many countries, as poverty is increasingly seen as a critical obstacle to social and economic progress. This research seeks to examine the role of good governance and the quality of human resources in managing poverty alleviation budgets. The findings indicate that: (1) regarding the budget components, LOSR, FB, and SA contribute to reducing poverty, whereas CE has no significant impact; (2) in terms of human resources, the Human Development Index (HDI) does not yet show a strong influence on poverty reduction, even though its direction of impact is consistent. The implications are: (1) on the revenue side, LOSR and FB can serve as important variables in tackling poverty, provided they are managed through clean and effective budgeting practices; (2) on the expenditure side, only SA plays a role in alleviating poverty, though its effect is minimal and requires better management; (3) the HDI remains a key variable in proper budget management for addressing poverty, yet improving the quality and competency of human resources requires a longer-term investment.

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