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THE INFLUENCE OF SPECIAL ALLOCATION FUNDS, GENERAL ALLOCATION FUNDS, AND REGIONAL ORIGINAL INCOME ON POVERTY ALLEVIATION THROUGH PER CAPITA INCOME AS AN INTERVENING VARIABLE.

Prayogi Pangestu^{1*}, Heriberta², & Zainul Bahri³

^{1,2, & 3} Faculty of Economics and Business, University of Jambi, Indonesia

Corresponding author: prayogi041023@gmail.com

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ABSTRACT

This study examines the effect of Special Allocation Funds (DAK), General Allocation Funds (DAU) and Local Original Income (PAD) on Poverty Eradication through Per Capita Income in Jambi City. The research method uses quantitative descriptive analysis with secondary data types for the period 2005-2024, comprising 20 annual observations, with path analysis tools. The results of the study indicate that general allocation funds and local original income have a significant effect on per capita income in Jambi City, while special allocation funds do not have a significant effect on per capita income in Jambi City. These findings suggest that the effectiveness of fiscal decentralisation in poverty alleviation depends not only on the magnitude of government transfers but also on their allocation efficiency and income-generating capacity. The study provides policy implications for local governments to better integrate fiscal resources into targeted and sustainable poverty reduction strategies.

Keywords: general allocation funds, special allocation funds, local revenue, per capita income, poverty

1 INTRODUCTION

Poverty is a socio-economic condition in which individuals or groups of people do not have the ability to meet basic living needs. In this context, poverty is not only related to economic ability but also includes a lack of access to various resources needed for a decent life. Poverty is one of the main problems that requires serious attention, because it not only affects local revenue and individual welfare, but also affects overall social and economic development. Poverty can be

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influenced by various factors, such as lack of income distribution, lack of access to education and employment, and limited infrastructure in certain areas.

Various development efforts and policies that support their implementation are needed to overcome the problem of poverty (Sulistio, 2011). Because the increasing number and percentage of poor people can hinder development progress in a region, the government must create programs and policies that are right on target in this regard. As a result, the active role of the government is very important in reducing poverty levels.

The implementation of autonomous regions requires local governments to carry out development tasks based on the authority they have. Policies related to the implementation of regional autonomy are considered democratic steps and reflect the spirit of decentralisation in real terms. Decentralisation is to improve people's welfare, encourage democratic life, create a just life, expand equality, and maintain harmonious collaboration and correlation between regional and central governments. This is in line with the general provisions contained in the Regional Autonomy Law No. 23 of 2014, especially Article 279, Paragraph 1 of the regional original income, which stipulates that the Central Government has an obligation to establish financial relations with the Regions in order to fund the implementation of government affairs that have been transferred and/or assigned to the regional original income.

Regional governments are required to play an active role in reducing poverty through various programs and policies funded using the budget that has been provided. The sources of funding include general allocation funds and special allocation funds, which are provided to the original regional income of regional governments by the central government. This is in accordance with Law No. 23 of 2014 concerning the Balance of Central and Regional Finances. As well as the Regional Original Income obtained to the maximum with the ability of the Regional Government to play an active role in reducing poverty. The success of the allocation of APBN/APBD funds for poverty alleviation programs can be measured by the decrease in the number or percentage of the poor population, to reach zero poverty.

Special Allocation Funds are one of the fiscal transfer instruments from the central government to the original regional income of regional governments, which aim to fund special activities that are the affairs of the regional government. Special Allocation Funds are used to finance the development of infrastructure, education, health, and other sectors determined by the centre. According to the Ministry of Finance (2023), Special Allocation Funds have an important role in accelerating development and improving public services in the regions. In Jambi City, Special Allocation Funds are used to improve road infrastructure, education facilities, and health services. The proper use of Special Allocation Funds is expected to boost per capita income by increasing productivity and the quality of life of the community.

However, the realisation of Special Allocation Funds is often constrained by the capacity of regions to plan and manage these projects. Absorption of the budget that is not optimal for special allocations can hinder the benefits that should be felt by the poor. In other words, the effectiveness of Special Allocation Funds in reducing poverty is highly dependent on local revenue, its management and distribution. Therefore, it is important to examine how Special Allocation Funds can boost per capita income and have an impact on poverty eradication in Jambi City. Previous studies have shown that there is a positive relationship between Special Allocation Funds and regional economic growth (Hardiansyah et al., 2023) and research (Amami & Asmara, 2022) states that Special Allocation Funds have a negative and significant effect on poverty. General allocation funds (general allocation funds) are a form of fund transfer from the central government to the regions, which are block grants and can be used flexibly by the regions according to their needs. The amount of general allocation funds is determined based on the fiscal needs and fiscal capacity of each region (Law no. 33 of 2004).

In Jambi City, general allocation funds are used to finance various routine and development activities, including employee salaries and public spending. Although it is freer than special allocation funds, the use of general allocation funds is often less directed towards regional original income, productive activities that have a direct impact on regional original income, and poverty alleviation. According to (Widianto, 2023), optimising the use of general allocation funds can boost per capita income and poverty eradication if it is directed towards regional original income, productive programs and poverty alleviation.

Regional original income, which is regional income sourced from regional taxes, regional levies, results of management of separated regional assets, and other legitimate regional original income, aims to provide flexibility for regional original income in exploring funding in the implementation of regional autonomy as a manifestation of the principle of decentralisation (Suryatiningrum et al., 2020). The main source of financing for the implementation of regional government and development, both provinces, districts and cities should come from regional independence sourced from regional original income (regional original income). Of course, the greater the regional original income, the greater the budget that the government can use to finance work programs related to the welfare of the population, which has an impact on regional original income and reduces poverty rates (Fitriyanti & Handayani, 2020). The factor for determining community prosperity is per capita income. Per capita income is obtained from the income of a certain year divided by the number of residents of that year's regional population. If people have high incomes, they can support their current needs and save to support their lives in the future. However, if people have low incomes, they will have difficulty supporting their lives, and no special allocation can save them (Maulana et al., 2022)

The high level of poverty will increase the burden of financing economic development, and per capita income will decrease. As a result, poverty is always the main focus of development policies in every country. To overcome this problem, various development efforts and policies are needed to support the implementation of these efforts (Sulistio, 2011). Effective government policies and programs are needed to overcome poverty. If an area has a high number of poor people, this can be an obstacle to the development process there. As a result, the active role of the government is very important in reducing poverty rates.

Therefore, a large role is needed by the government to reduce poverty rates. Through the implementation of regional autonomy, it is required that local governments can carry out development functions according to their authority. Government policies in relation to the implementation of regional autonomy are considered to fulfil the aspects of actual decentralisation and are very democratic.

Overall, although the per capita income of Jambi City shows a strong recovery, efforts to significantly reduce poverty rates still require a more integrated, participatory, and data-based approach. Public spending policy reform that is responsive to the needs of the poor is key to achieving inclusive and sustainable development in the future.

Based on research conducted by Adriawan et al. (2022), which shows that special allocation funds have a negative and significant effect on poverty, while research by Amami & Asmara (2022) shows that special allocation funds have a significant effect on poverty. Based on research conducted by Syahidin & Jalil, M. (2020), general allocation funds have a negative and significant effect on poverty, while research by Bawimbang et al. (2021) shows that general allocation funds have a significant effect on poverty. Furthermore, based on research conducted by Nany et al. (2022), which shows that regional original income has a negative and significant effect on poverty, while research by Amami & Asmara (2022) shows that regional original income has a significant effect on poverty. Based on research conducted by Theisia and Karmini (2022), per capita income has a negative and significant effect on poverty, while research by Maulana et al. (2022) shows that per capita income from special allocation funds has a significant effect on poverty. Referring to the original regional income, the background that has been described and the studies that have been conducted on the relationship between special allocation funds, general allocation funds, original regional income, per capita income and poverty levels with various results and existing phenomena, researchers are interested in conducting special allocation funds research through the title "the effect of special allocation funds, general allocation funds and original regional income on poverty eradication through per capita income as an intervening variable

This study addresses a gap in the literature by examining the mediating role of per capita income in the relationship between fiscal decentralisation and poverty at the city level. While previous studies primarily analyse direct effects using conventional regression methods, this research applies path analysis to capture both direct and indirect relationships among DAK, DAU, PAD, and poverty. The study contributes theoretically by clarifying income-based transmission mechanisms and empirically by providing localised evidence from Jambi City, thereby offering more precise policy implications for regional poverty alleviation.

2 LITERATURE REVIEW

2.1 Poverty

According to Haughton & Khander (2012) poverty is always related to inequality and vulnerability because people who are not considered poor can become poor at any time if they experience problems such as financial crises and falling prices of agricultural businesses. Vulnerability is a basic dimension of well-being because it affects the behavior of each individual in terms of investment, production patterns and appropriate strategies and perceptions of each situation.

2.2 Per capita income (GDP per capita)

According to the Central Statistics Agency, "Per capita income is a picture of the average income received by each resident as a result of the production process that occurs in an area" (Syihabudin & Padjadjaran, 2024). Per capita income is the average income of a country's population in a certain period (usually one year). Per capita income is influenced by Gross Regional Domestic Product (GDP) and population, in other words, per capita income reflects the average income obtained in an area, so that if the income is large, people tend to have greater expenditure for their needs, so that they can meet their needs (Kuncoro, 2012).

2.3 Special Allocation Fund (DAK)

The budget allocated from the APBN to support the implementation of certain activities that are the responsibility of the region and in accordance with national development priorities is called the Special Allocation Fund (DAK). The government is required to establish additional government regulations (PP) based on Article 162 Paragraph (4) of Law No. 32 of 2004, which regulates the management of balancing funds. To fulfill this task, the government has established PP No. 55 of 2005 as a standard for the management and regulation of the implementation of these balancing funds.

2.4 General Allocation Fund (DAU)

General Allocation Fund (DAU) is a fund originating from the State Budget (APBN) allocated to regional governments to finance regional needs in the context of implementing decentralization. DAU aims to reduce financial disparities between regions and support financing of regional expenditures in accordance with the authority delegated by the central government (Marselina, 2015).

2.5 Local Original Income (PAD)

Local Original Income (PAD) is one of the main components in the structure of local income derived from the economic potential of the region itself. PAD reflects the capacity of a region to finance development without fully depending on the central government. According to Law Number 23 of 2014 concerning Regional Government, PAD consists of local taxes, local levies, results of management of separated regional assets, and other legitimate local original income. The main objective of increasing PAD is to realise regional fiscal independence so that it is not too dependent on central transfer funds. Therefore, local governments are required to optimise all potential economic resources in their regions (Burkan, 2024).

3 METHODOLOGY

The research method uses quantitative descriptive analysis with secondary data types, with path analysis tools. To see the influence of Special Allocation Funds, General Allocation Funds and Local Original Income on Income per Capita in Jambi City and to analyse the influence of Special Allocation Funds, General Allocation Funds, Local Original Income and Income per Capita on Poverty Levels in Jambi City using path analysis. The path analysis model also uses multiple linear regression equations. The basic equation can be written as follows (Noor, 2014):

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Analysis model 3.1 can be applied based on the following diagram.:

Figure 1

Path Analysis

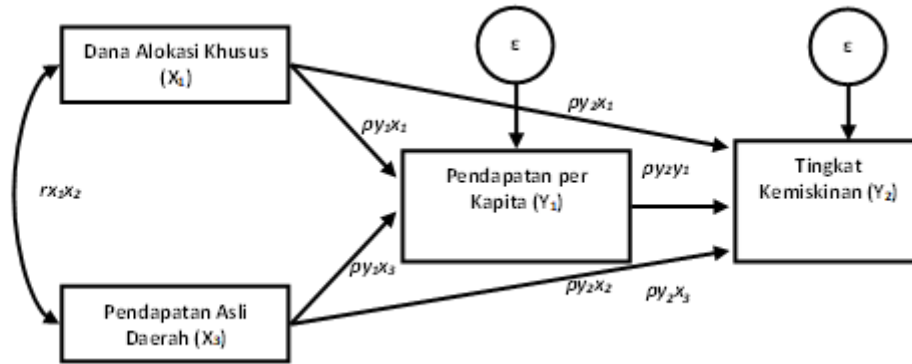


Figure 1 Path Analysis

The diagram model in Figure 1 shows that X₁, X₂, and X₃ have direct and indirect effects on Y₁, and X₁, X₂ and X₃ together have direct and indirect effects on Y₂ through Y₁, while Y₁ has a direct effect on Y₂. This model describes two structures that state that there are two causal events that ultimately result in one event, namely Y₂.

4 FINDINGS AND DISCUSSION

4.1 The Influence of DAK, DAU and PAD on Per Capita Income in Jambi City

Based on the processing of multiple linear regression data for structural equation I using SPSS.27, the results of the multiple linear regression can be seen in the following table.:

Table 1

Results of Multiple Regression of Structural Equations I

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1 (Constant)	3480.951	2561.647		1.359	.193			
X1	.012	.011	.078	1.050	.309	.253	3.948	
X2	.021	.007	.236	2.781	.013	.193	5.189	
X3	.075	.011	.703	6.956	.000	.136	7.333	
a. Dependent Variable: Y1								

a. Dependent Variable: Y1

To see the results of each dependent variable partially tested with a t-test in detail the regression coefficient on each variable can be seen in Table 5.6, which shows the following results:

From the test results, a probability value for the DAK variable of 0.309 was obtained. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is greater than alpha ($0.309 > 0.05$), meaning that H_0 is accepted and H_a is rejected, meaning that DAK does not have a significant effect on per capita income in Jambi City.

From the test results, a probability value for the DAU variable of 0.013 was obtained. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is smaller than alpha ($0.013 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that DAU has a positive and significant effect on per capita income in Jambi City.

From the test results, a probability value for the PAD variable of 0.000 was obtained. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is smaller than alpha ($0.000 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that PAD has a positive and significant effect on per capita income in Jambi City.

Based on the regression results, there are independent variables that do not have a significant effect on per capita income, so the structural equation model I needs to be improved through the Trimming model. The proposition of DAU and PAD pita has a significant effect on per capita income.

Statistical t-test

Based on the processing of multiple linear regression data for structural equation I, after using the Trimming model using SPSS 27, the results of the simple linear regression can be seen in the following table.

Table 2

Structural Equation Regression Results I After Trimming

		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients				
Model		B	Std. Error	Beta	t	Sig.	Collinearity Statistics	
							Tolerance VIF	
1	(Constant)	3130.791	2547.490			1.229	.236	
	X2	.022	.007	.246	2.907	.010	.195 5.125	
	X3	.081	.009	.761	8.983	.000	.195 5.125	

a. Dependent Variable: Y1

From the test results, the probability value for the DAU variable is 0.010. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is smaller than alpha ($0.010 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that DAU has a positive and significant effect on per capita income in Jambi City. From the test results, the probability value for the PAD variable is 0.000. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is smaller than alpha ($0.000 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that PAD has a positive and significant effect on per capita income in Jambi City.

F Test Statistics

To test the influence of the independent variables on the dependent variables simultaneously, the F statistical test tool is used, which can be seen in the output results of the SPSS 27 program in the ANOVA table as follows.:

Table 3

Results of the F Statistical Test of Structural Equation I After Trimming

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5290502980.705	2	2645251490.353	348.454	.000 ^b

Residual	129053644.245	17	7591390.838
Total	5419556624.950	19	

Simultaneous testing (F Test) found that the F statistical significance value was 0.000, which is smaller than 0.05. This means that the DAU and PAD variables simultaneously have a significant effect on per capita income in Jambi City.

Determinant Test

The coefficient of determination (KD) analysis is used to see how many independent variables influence the dependent variable expressed in percentage. As shown in the following table :

Table 4 Results of R2 Square Test of Structural Equation I After Trimming

Model Summary ^b										
Change Statistics										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.988 ^a	.976	.973	2755.24787	.976	348.454	2	17	.000	1.500

Based on Table 4 above, it can be seen that the R2 value is 0.976; this value indicates that the DAU and PAD variables are able to explain their influence on the per capita income variable by 97.6 per cent. The remaining 2.4 per cent is influenced by other variables outside the model.

4.2 Economic Analysis of Structural Equation I After Trimming

The beta coefficient value for DAU is 0.246; this figure shows a positive influence between DAU and per capita income. This means that if there is an increase in DAU of 1 million rupiah, it will increase per capita income by 0.246 thousand rupiah. This indicates that every increase in DAU will encourage an increase in per capita income.

The beta coefficient value for PAD is 0.761; this figure shows a positive influence between PAD and per capita income. This means that if there is an increase in PAD of 1 million rupiah, it will increase per capita income by 0.761 thousand rupiah. This indicates that every increase in PAD will encourage an increase in per capita income.

Based on the processing of multiple linear regression data for structural equation II using SPSS.27, the results of the simple linear regression can be seen in the following table:

Table 5

Structural Equation Regression Results II

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.621	.815		3.216	.006		
	X1	-7.655E-6	.000	-.538	-2.151	.048	.237	4.220
	X2	6.939E-6	.000	.853	2.527	.023	.130	7.696
	X3	-2.491E-5	.000	-2.523	-3.816	.002	.134	7.508
	Y1	.000	.000	2.694	3.303	.005	.122	8.888

From the test results, the probability value for the DAK variable is 0.048. With a confidence level ($\alpha = 5\%$), from the calculation it can be seen that the probability value is smaller than alpha ($0.048 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that DAK has a positive and significant effect on the poverty rate in Jambi City.

From the test results, the probability value for the DAU variable is 0.023. With a confidence level ($\alpha = 5\%$), from the calculation it can be seen that the probability value is smaller than alpha ($0.023 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that DAU has a positive and significant effect on the poverty rate in Jambi City.

From the test results, the probability value for the PAD variable is 0.002. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is smaller than alpha ($0.002 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that PAD has a positive and significant effect on the poverty rate in Jambi City.

From the test results, the probability value for the per capita income variable is 0.005. With a confidence level ($\alpha = 5\%$), from the calculation, it can be seen that the probability value is smaller than alpha ($0.005 < 0.05$), meaning that H_0 is rejected and H_a is accepted, meaning that per capita income has a positive and significant effect on the poverty rate in Jambi City.

F Test Statistics

To test the influence of the independent variables on the dependent variables simultaneously, the F statistical test tool is used, which can be seen in the output results of the SPSS 27 program in the ANOVA table as follows.:

Table 6
Results of the F-Statistic Test of Structural Equation II

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.978	4	8.994	13.128	.000 ^b
	Residual	10.277	15	.685		
	Total	46.255	19			

Simultaneous testing (F Test) shows the statistical significance value of F is 0.000, which is smaller than 0.05. This means that the variables DAK, DAU, PAD and Income per capita simultaneously have a significant effect on the poverty rate in Jambi City.

Determinant Test

The coefficient of determination (R^2) analysis is used to see how many independent variables influence the dependent variable, expressed as a percentage. As shown in the following table:

Table 7
Results of R2 Square Test of Structural Equation II

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.882 ^a	.778	.719	.82774	.778	13.128	4	15	.000	1.324

Based on table 7 above, it can be seen that the R^2 value is 0.778, this value indicates that the variables DAK, DAU, PAD and per capita income are able to explain their influence on the poverty level variable by 77.8 percent. The remaining 22.2 percent is influenced by other variables outside the model.

Structural Equation Economic Analysis II

The beta coefficient value for DAK is -0.538, this figure indicates a negative influence between DAK and the poverty rate. This means that if there is an increase in DAK of 1 million rupiah, it will reduce the poverty rate by 0.538 percent. This indicates that every increase in DAK will reduce the poverty rate.

The beta coefficient value for DAU is 0.023, this figure indicates a positive influence between DAU and the poverty rate. This means that if there is an increase in DAU of 1 million rupiah, it will increase the poverty rate by 0.023 percent. This indicates that every increase in DAU will encourage an increase in the poverty rate.

The beta coefficient value for PAD is -2.523, this figure indicates a negative influence between PAD and the poverty rate. This means that if there is an increase in PAD of 1 million rupiah, it will reduce the poverty rate by 2.523 percent. This indicates that every increase in PAD will reduce the poverty rate.

The beta coefficient value for per capita income is 2.694, this figure indicates a positive influence between per capita income and the poverty rate. This means that if there is an increase in per capita income of 1 million rupiah, it will increase the poverty rate by 2.694 percent. This indicates that every increase in per capita income will encourage an increase in the poverty rate. The direct and indirect effects of exogenous variables, namely DAK, DAU, PAD and per capita income on the poverty rate can be seen in the following table 8:

Table 8

Direct Influence, Indirect Influence and Total Influence of Structural Equation II of Variables X1, X2, X3 and Y1 on Y2

Influence Variable	Causal Influence					Total Influence (%)
	Direct (%)	Indirect (%)				
		X1 (%)	X2 (%)	X3 (%)	Y1 (%)	
X1 → Y2	28,9%	0,0%	-36,6%	117,0%	-126,5%	-17,2%
X2 → Y2	72,8%	-36,6%	0,0%	-193,0%	213,5%	56,6%
X3 → Y2	636,6%	117,0%	-193,0%	0,0%	-667,5%	-106,9%
Y1 → Y2	725,8%	-126,5%	213,5%	-667,5%	0,0%	145,3%
Total Count						77,7%
The influence of variables X1, X2, X3, Y1 on Y2 = R2						77,8%
Influence of External Variables						22,20%
Total						100,00%
Source:	Processed			Data,		2025

Based on the calculations above, the following can be stated:

The strength of DAK, which directly determines changes in the Poverty Level, is 28.9 per cent, and through its relationship with DAU is -36.6 per cent, with PAD is 117 per cent, and with per capita income is -126.5 per cent. In total, DAK determines changes in the poverty level by -17.2 per cent.

The strength of DAU, which directly determines changes in the Poverty Level, is 72.8 per cent, and through its relationship with DAK is -36.6 per cent, with PAD is -193 per cent, and with per capita income is 213.5 per cent. In total, DAU determines changes in the poverty level by 56.6 per cent.

The strength of PAD, which directly determines changes in the Poverty Level, is 636.6 per cent, and through its relationship with DAK is 117 per cent, with DAU is -193 per cent and with per capita income is -667.5 per cent. In total, PAD determines changes in poverty levels by -106.9 per cent.

The power of Per Capita Income, which directly determines changes in Poverty Levels by 725.8 per cent, and which through its relationship with DAK is -126.5 per cent, with DAU by 213.5 per cent and with PAD by -667.5 per cent. In total, Per Capita Income determines changes in poverty levels by 145.3 percent.

After finding the path coefficient on the independent variable that has an influence on the dependent variable, a path analysis scheme can be formed by combining the two results of the structural equations.

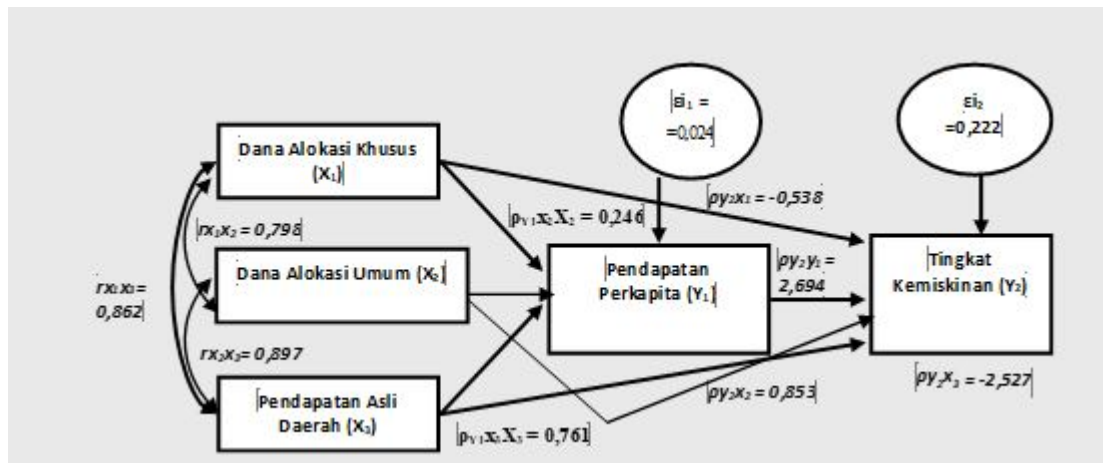


Figure 1. Path Diagram of Structural Equation I and Structural Equation II.

5 CONCLUSION

Based on the research results that DAU and PAD have a significant effect on per capita income in Jambi City, while DAK does not have a significant effect on per capita income in Jambi City. Based on the research results that DAK, DAU, PAD and per capita income have a significant effect on poverty levels in Jambi City. The research suggestion is that the regional government needs to synergize all sources of financing (DAK, DAU, PAD) in an integrated poverty alleviation policy framework. The focus of the policy should be directed at increasing the income of the poor through an economic empowerment approach, not just providing direct assistance. The Jambi City Government is advised to continue to improve the quality of development planning based on accurate and up-to-date data. Mapping areas with high poverty rates and involving the community in preparing priority programs can increase the effectiveness of budget allocation and ensure more targeted interventions

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7 CONFLICT OF 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 the paper.

8 AUTHOR CONTRIBUTION STATEMENT

Author's Prayogi Pangestu 1- contributed to the conceptualization, research design, and writing of the original draft.
Author's Heriberta 2- was responsible for data collection, analysis, and validation of the results.
Author's Zainul Bahri 3- provided supervision, critical review, and editing of the final manuscript.
All authors have read and approved the final version of the manuscript.

ETHICS STATEMENT

This research was conducted in accordance with the ethical standards of [Jambi University] and adhered to the principles outlined in the Declaration of Helsinki. Ethical approval was obtained from the [Institutional Ethics Committee/Review Board] under reference number [Approval Number, if applicable]. All participants were informed about the purpose of the study and provided written informed consent prior to participation. Participants' privacy and confidentiality were strictly maintained, and data collected were used solely for academic purposes.

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