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REGIONAL FISCAL POLICY AS AN INSTRUMENT FOR POVERTY REDUCTION IN SIX DISTRICTS/CITIES INCLUDING INFLATION IN CENTRAL JAVA

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Abstract

This study aims to analyze the effect of social assistance spending, regional taxes, and whether there is a difference in poverty conditions before the Covid-19 pandemic and during the Covid-19 pandemic on poverty in six districts/cities including inflation in Central Jawa. The research method used is regression of panel data and the best estimation model is the Random Effect Model (REM). The results of the analysis produced findings (1) social assistance spending and regional taxes have a negative and significant effect on poverty, (2) there is no difference in poverty conditions in years affected by Covid-19 and years not affected by Covid-19. The implications of the conclusions are that in an effort to eradicate poverty, the government is expected to optimize the provision of social assistance, allocation and distribution of social assistance spending to overcome poverty. It is hoped that the government can also allocate regional taxes efficiently to finance development programs.

Keywords: Poverty, Social Assistance Spending, Regional Taxes, Covid-19 Pandemic, Central Java

INTRODUCTION

Poverty is a problem that occurs in various regions, including Indonesia and is a serious and multidimensional problem (Nadhifah & Mustofa, 2021). Poor people face poverty conditions by living below the poverty threshold and having difficulty in meeting basic needs such as food, education, and health services (Adzam et al., 2024). Even the United Nations Development Program (UNDP) has set poverty alleviation as one of the main directions in the Sustainable Development Goals (SDGs) which emphasizes that poverty is an important problem and must be resolved.

Central Java is the province with the highest poverty rate on the island of Java. The Central Statistics Agency stated that from 2011 to 2019 the poverty rate in Central Java continued to decline from 16.21 to 10.80 percent. From 2020 to 2021 the poverty rate increased to 11.41 percent. Then from 2022 to 2024 poverty decreased to 10.47 percent. Although in recent years poverty has shown a downward trend, poverty in Central Java is still relatively high. On the other hand, the budget for Food Social Assistance provided by the government as an effort to reduce poverty in Central Java is quite fantastic. From 2018 to 2023 the realization of this budget has continued to increase, but the poverty rate is also relatively high.

One of the instruments implemented by the government in reducing poverty rates is by providing a budget for social assistance spending to local governments. The implementation of social assistance can have a direct effect on reducing the percentage of poverty because social assistance

can increase purchasing power and access to basic needs (Alfath et al., 2025). In Nurainah, 2019) research, it was found that poverty was significantly influenced by social assistance spending.

Another instrument implemented by the government is regional taxes. Taxes as the highest income owned by the state are used to finance development and poverty alleviation programs including the transfer of social assistance spending. Taxes are collected to fund state spending, namely the provision of health facilities, education, infrastructure, and other public services, which will later have an impact on reducing poverty rates. Matitaputty et al., (2021) and Shafarani et al., (2023) argue that tax revenues by the state negatively and significantly affect the number of poor people.

This study only focuses on 6 districts/cities that are considered to have inflation in Central Java. The six regions are Cilacap Regency, Banyumas Regency, Kudus Regency, Surakarta City, Semarang City, and Tegal City. Poverty is also influenced by the emergence of the Covid-19 pandemic, as in a study conducted by Huang (2020) which states that poverty is significantly influenced by the Covid-19 pandemic.

Although not a new issue, the theme of poverty is currently increasingly interesting and considered important. This study is important because it combines the variables of social assistance spending, local taxes, and the Covid-19 pandemic with dummy variables. Therefore, this study can fill the gap in knowledge that has not been fulfilled and support a deeper understanding of the factors that cause poverty in six districts/cities including inflation in Central Java. This study aims to analyze the influence of social assistance spending, local taxes, as well as to analyze whether there are differences in poverty conditions before the Covid-19 pandemic and during the Covid-19 pandemic in six districts/cities including inflation in Central Java.

This research has theoretical benefits, namely increasing knowledge and literature in the science of development economics and regional economics, especially in alleviating poverty problems by analyzing the influence of social assistance spending, regional taxes, and the Covid-19 pandemic. Then as a basis for developing broader research and contributing to the development of insight into poverty alleviation. Practical benefits, namely this research is expected to be a recommendation for central government agencies, local governments of Cilacap Regency, Banyumas Regency, Kudus Regency, Surakarta City, Semarang City, and Tegal City in designing more effective policies to reduce poverty, this research is expected to be a reference in making targeted programs to alleviate poverty, and this research is expected to be an evaluation material in seeing the effectiveness of policies that have been implemented in reducing poverty.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

1. Poverty

   Ragnar Nurkse in 1953 put forward an idea called the vicious circle of poverty (vicious circle of poverty). This theory states that a country is poor because it is poor. This theory explains that there is a relationship that tends to influence each other from resources and rotates in the same cycle continuously. Starting from an imperfect market system, backwardness, and backwardness that occurs due to inequality in resource ownership which results in income inequality, differences in the quality of Human Resources (HR). When the human resources produced are low, the level of performance produced is also low. Low performance levels will result in low income. As a result of low income, it will result in low savings. When the savings rate is low, the investment rate is also low. Low investment has an impact on the background. And the cycle repeats itself. Then another cause is because of and differences in access to capital (Lindrianti, 2022)(Pertiwi & Hardiyanti, 2022). This theory also explains that the causes of poverty such as high poverty factors, low investment capital, and low wage standards will cause poverty.

2. Social Assistance Spending

Social assistance spending is the provision of funds or goods by those targeted to help improve the welfare of the poor and underprivileged provided by the government as stated in the Regulation of the Minister of Finance (PMK) Number 102 of 2018 concerning Budget Classification. Keynes argued that government spending, including social assistance, can increase aggregate demand and national output, thereby creating jobs and reducing unemployment and contributing to poverty reduction. Social assistance is related to poverty through increased purchasing power. Social assistance spending can significantly reduce poverty rates from a study by Nurainah, (2019). By increasing purchasing power and access to basic needs, social assistance spending helps reduce the economic pressures faced by poor households. The same thing was also stated by Rarun et al., (2018) and Tekgüç et al., (2023) regarding the effect of social assistance spending on poverty is negative and significant.

Hypothesis 1: Social assistance spending has a negative effect on poverty.

3. Regional Taxes

According to Brotodiharjo, tax is a provision to take someone's wealth and return it to the community through the state treasury by the government which is then called a taxpayer. Regional tax is a contribution from the community, both individuals and bodies, called taxpayers to the region which is mandatory based on the law and does not receive direct compensation and is used to advance the region in order to improve the welfare of the people as explained in Law Number 28 of 2009 Article 1 number 10 concerning Regional Taxes and Regional Retributions. In the theory of income redistribution, poverty can be reduced by government spending in the fields of social security such as spending to fund social programs such as in the fields of health, education, and social security which can reduce inequality. In this theory, the government plays an important role as an organization that has the authority to collect taxes and redistribute them into programs that can reduce poverty (Hababil et al., 2024). In public spending, it also states that by implementing targeted government spending, inequality can be reduced which will have an impact on poverty (Zai et al., 2024).

Hypothesis 2: Regional taxes have a negative effect on poverty

4. Covid-19 Pandemic

Coronavirus Disease 2019 (Covid-19) was first discovered in China on December 31, 2019. Covid-19 is a disease with a very high transmission rate through fluids that come out when coughing, sneezing, talking, and even breathing. Poverty can be affected by the Covid-19 pandemic. First, when Covid-19 occurred, the government implemented a social distancing policy such as Large-Scale Social Restrictions which resulted in a decline in economic activity, resulting in decreased economic growth. Then there was economic instability, causing household spending to shrink. Then depending on the impact of its distribution, the percentage of poverty can increase if household spending falls. In addition, there was a decrease in demand which caused production to not be absorbed optimally and resulted in many workers being laid off and increasing poverty. This theory is in line with the findings of studies conducted by Utari et al., (2024), Huang, (2020), Wiwad et al., (2021) which stated that poverty was significantly affected by the Covid-19 pandemic.

Hypothesis 3: There was a difference in poverty conditions before the Covid-19 pandemic and during the Covid-19 pandemic.

RESEARCH METHODS

This study has a quantitative approach with descriptive statistics. This study analyzes the effect of social assistance spending, regional taxes, and the Covid-19 pandemic with dummy variables on poverty using the regression analysis method on panel data. This study was conducted

in 6 regencies/cities in Central Java, namely Cilacap Regency, Banyumas Regency, Kudus Regency, Surakarta City, Semarang City, and Tegal City. The time of this study is 2024 by taking research data from 2011-2024. The data in this study uses secondary data obtained by second parties which include variables of social assistance spending and regional taxes obtained from the website of the Directorate General of Fiscal Balance. The Covid-19 dummy variable determined from the year affected by Covid-19. The data collection technique is documentation from data uploaded by official websites such as the website of the Directorate General of Fiscal Balance, the Central Java website page, official news, books and articles. The equation in the regression model is:

$$P0_{it} = \beta_0 - \beta_1 \ln SAS_{it} - \beta_2 RT + \beta_3 DCovid_{it} + \varepsilon_{it} \qquad (1)$$

Information:
P0 : poverty (persent)
β_0 : constant or intercept
$\beta_1, \beta_2, \ldots \beta_n$: parameter coefficient/slope/inclination *SAS* : Social Assistance Spending (Billion)
RT : Regional Taxes (Billion)
DCovid : Dummy Covid-19 *i* : 6 districts/cities
t : The research period is from 2011-2024

RESULTS AND DISCUSSION

Table 1. Result of Analysis

Variable	*Coefficient*	*t-Statistic*	*Prob.*
C	25.42660	11.50317	0.0000
LnSAS	-0.198956	-2.334639	0.0221
LnRT	-2.905635	-10.87287	0.0000
DCovid	0.245453	0.822414	0.4133
Random Effect (Cross)			
Banyumas-C	5.277970		
Cilacap-C	2.633482		
Kudus-C	-4.031106		
Semarang-C	-0.142662		
Surakarta-C	1.253848		
Tegal-C	-4.991532		
R-squared	0.658833		
Adjusted R-squared	0.646039		
F-statistic	51.49633		
Prob(F-statistic)	0.000000		

Source: Results of analysis with EViews, 2025

Explanation as follows:

1. Interpretation

a. The constant of 25.42 states that if social assistance spending, regional taxes, and the Covid pandemic are 0, then the average poverty percentage is 25.42.
b. The coefficient value of social assistance spending of -0.0019, states that every 1% increase in social assistance spending will reduce the poverty rate by 0.0019% assuming other variables remain constant.
c. The regional tax coefficient value of -0.029, states that every 1% increase in regional taxes will reduce the poverty rate by 0.029% assuming other variables remain constant.
d. The covid-19 pandemic coefficient value is statistically insignificant.

2. Coefficient of Determination

The Adjusted R-Square value is 0.646039 or 64.60%. This means that the variables of social assistance spending, regional taxes, and the Covid-19 pandemic can explain 64.60% of the variation in the dependent variable, namely poverty. While the other 35.4% is explained by other factors not included in the study.

3. F test

Based on the results of the F test, information was obtained that the probability value of the F-statistic was 0.000000. The probability value is less than the confidence interval, which is 0.000000 less than 0.05. This means that H0 is rejected and H1 is accepted, meaning that together social assistance spending, regional taxes, and the Covid-19 pandemic have a significant effect on poverty.

4. Parcial Test (T Test)
   a. Banyumas Regency has a coefficient of 0.05277970. This means that if the independent variable is assumed to be constant, the poverty rate in the Banyumas area is 25.4793797.
   b. Cilacap Regency has a coefficient of 0.02633482. This means that if the independent variable is assumed to be constant, the poverty rate in the Cilacap area is 25.45293482.
   c. Kudus Regency has a coefficient of -0.04031106. This means that if the independent variable is assumed to be constant, the poverty rate in the Kudus area is 25.38628894.
   d. Semarang City has a coefficient of -0.00142662. This means that if the independent variable is assumed to be constant, the poverty rate in the Semarang area is 25.42517338.
   e. Surakarta City has a coefficient of 0.01253848. This means that if the independent variable is assumed to be constant, the poverty rate in the Surakarta area is 25.43513848.
   f. Tegal City has a coefficient of -0,049915320. This means that if the independent variable is assumed to be constant, the poverty rate in the Tegal area is 25.37668468.
   g. The social assistance spending variable has a calculated t value of -2.334639, while the t table value is 1.66412, so when compared, the calculated -t < -t table because -2.334639 < -1.66412. So, it means that H0 is rejected and H1 is not rejected, which means that the social assistance spending variable has a negative and significant effect on poverty.
   h. The regional tax variable has a calculated t of -10.87287 while the t table value is 1.66412, so when compared, the calculated -t < -t table because -10.87287 < -1.66412. So, it means that H0 is rejected and H1 is not rejected, which means that the regional tax variable has a negative and significant effect on poverty.
   i. The Covid-19 pandemic dummy variable has a t count of 0.822414 with a t table of 1.66412, so when compared, t count < t table because, 0.822414 < 1.66412. So, it means that H0 is not rejected and H1 is rejected, which means that the Covid-19 pandemic variable does not have a significant effect on poverty.

DISCUSSION

a. The Effect of Social Assistance Spending on Poverty

Based on the regression that has been run, it was obtained that poverty is statistically influenced by social assistance spending with a negative and significant relationship. This is because the provision of social assistance provided is of many types and can be felt by various groups of people, including those with disabilities. For example, the provision of social assistance in the form of money in the Family Hope Program which is given to Beneficiary Families. Based

on the data, the percentage of Family Hope Program recipient households has increased in Cilacap, Banyumas, Kudus, Surakarta City, Semarang City and Tegal City from 2021-2023. Then the basic food program was also implemented, with recipients of food assistance whose value increased from 2021-2022. In addition, in the health sector, also provided through PBI JKN (National Health Insurance Premium Assistance Beneficiary) program. Although the Indonesia's national health insurance scheme, known as BPJS Kesehatan (Badan Penyelenggara Jaminan Sosial Kesehatan) Contribution Assistance Recipients fluctuate, the implementation of this assistance can reduce poverty. Providing assistance in the education sector through The Program Indonesia Pintar (Indonesia Smart Program) also contributes to poverty reduction. Indonesia Smart Program recipients in 2018-2021 generally continued to increase in value, then decreased in 2022 and increased again in 2023-2024.

Poverty alleviation efforts can be carried out by providing social assistance to the community. Because with social assistance, the community can meet basic needs and thus increase individual purchasing power. This fact is in line with the idea put forward by Keynes, namely that when the government budget increases, it will cause an increase in people's purchasing power so that the economy experiences growth. This economic growth can provide a multiplier effect on increasing domestic demand so that new job opportunities can be created and contribute to reducing poverty. This finding is in line with the findings of research by Nurainah, (2019) , Rarun et al., (2018), Tekgüç et al.,(2023) and YU & LI, (2021) which states that poverty is statistically influenced by social assistance spending.

b. The Effect of Regional Taxes on Poverty

Based on the test results, poverty is statistically negatively and significantly affected by regional taxes. This is because taxes are the main income owned by the state and are used for regional spending, regional development, and consistent financing such as employee salaries, purchasing goods and others. Then based on data, taxes from 2011-2024, tax revenues consistently increased except in 2020 tax revenues decreased slightly. This is because the COVID-

19 pandemic occurred and the large-scale social restrictions policy was implemented. In accordance with the theory of income redistribution, namely the government as the party authorized to collect taxes and use these taxes to be redistributed to the community through government spending in the fields of social security such as spending to fund social programs such as in the fields of health, education, and social security that can reduce poverty (Hababil et al., 2024). In public spending, it also states that by implementing targeted government spending, it can reduce inequality which will have an impact on poverty (Zai et al., 2024). This finding is in line with research findings from Siregar & Prilia, (2025), Matitaputty et al., (2021), Putra et al., (2021), Adukonu & Grace, (2016) which state that regional tax revenues have a negative impact on poverty.

c. There is No Difference in Poverty in Years Not Affected by the Covid-19 Pandemic and Those Affected by the Covid-19 Pandemic

Based on the regression results, it was found that there was no difference in poverty conditions before the Covid-19 pandemic and during the Covid-19 pandemic. This is because the increase in poverty only occurred in 2020-2021, then in 2022-2023 poverty decreased along with the economic recovery process. The government also implemented various methods so that the poverty rate does not increase, for example, the provision of uninhabitable house renovations, sanitation assistance to the poor, and electricity discounts and free electricity. The number of people receiving social assistance in the 6 regions also increased in 2020, for example in Banyumas Regency in 2019 the recipients of food social assistance were 140,680 families, and increased in 2020 to 236,172 families. The number of recipients continues to increase until 2022 to 1,706,861 families. However, in 2023-2024, the number of social assistance recipients continued to decline (Setiawan, 2020)(Humas Jateng, 2022) (Badan Pusat Statistik Jawa Tengah, 2025).

The Ministry of Education, Culture, Research and Technology in 2020 and 2021 has also contributed to providing assistance in the field of education. As an effort to prevent the spread of Covid-19, the government changed the learning system to distance learning. With the change in system, the Ministry of Education, Culture, Research and Technology provided internet data assistance to 34.6 million students, teachers, and lecturers and in 2021 the assistance budget reached 6.8 trillion. The Ministry of Education, Culture, Research and Technology also provided University Tuition Fee subsidy assistance with a budget of 2 trillion for 419,605 students from Public University and Private University. In addition, the Ministry of Education, Culture, Research and Technology also provided wage subsidy assistance with a total budget of IDR 3.7 trillion for 2 million educators and non-Government Employee education personnel and 48 thousand arts and culture actors. And provide a total budget of IDR 405 billion for Teaching Hospitals which aims to increase the capacity of 30 teaching hospitals and medical faculties of Public University and Private University, facilitation of Personal Protective Equipment, reagents and Covid-19 detection tools with RT-PCR (Dikdasmen, 2021). According to research by Purnomo et al., (2020) spending in the education sector has a negative and significant effect on poverty. Isnaini et al., (2020) also argues that education has a negative and significant effect on poverty. The findings in this study are in line with the findings in the study conducted by Sani et al., 2022) which stated that poverty in rural areas was not significantly affected by Covid-19, and total poverty (rural and urban) was also not significantly affected by Covid-19.

CONCLUSION

Based on the results of the analysis, it is known that social assistance spending and local taxes have a significant negative effect on poverty, there is no difference in poverty conditions in years affected by the Covid-19 pandemic and years not affected by the Covid-19 pandemic. This is because the government has implemented various methods so that the poverty rate does not increase. The Implication is that local governments are expected to optimize the provision of targeted social assistance and many types so that it can be felt by the poor and disabled. Local governments also need to optimize the allocation and distribution of social assistance spending to overcome poverty. Then regional taxes have great potential in the redistribution of income through government expenditures. It is hoped that local governments can allocate regional taxes efficiently to finance development programs.

This study only measures poverty based on absolute poverty indicators obtained from BPS data and so does not cover relative poverty which is suspected to have an effect on poverty. Then this study does not include poverty indicators based on international standards set by the World Bank so that in further research it is recommended to consider the use of poverty indicators set by the World Bank and include relative poverty as part of the analysis. Then from the wider research area with a longer time span so that the results can show long-term trends.

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