International Conference on Sustainable Economics, Management, and Accounting (ICSEMA 2025)
Proceedings
Vol. 01 No.01 Year 2025, Page 2242-2253

ANALYSIS OF THE EFFECT OF OPEN UNEMPLOYMENT, REGIONAL ORIGINAL INCOME, AND SPECIAL ALLOCATION FUND ON POVERTY IN BANYUMAS REGENCY

Syauqy Aldila Farhaan[1*], Lilis Siti Badriah[2], Barokatuminalloh[3], Sri Rihastuti[4]

[1-3] Faculty of Economics and Business, Jenderal Soedirman University, Indonesia
[4] Regional Planning and Development Agency of Banyumas Regency, Indonesia
[*]Email corresponding author: lilis.badriah@unsoed.ac.id

Abstract

This study is entitled "Analysis of the effect of Open Unemployment, Regional Original Income, and Government Transfer Funds on Poverty in Banyumas Regency". The purpose of this study is to determine how much influence the regional economic variables, namely Open Unemployment, Regional Original Income, General Allocation Fund, and Special Allocation Fund, have on the poverty rate in Banyumas Regency. The problem of poverty in this area is still a major challenge, so an in-depth analysis is needed to support more targeted development policies. This study uses a quantitative approach with time series data analysis. The data used are secondary data obtained from the Central Statistics Agency and related agencies, then analyzed using multiple regression methods to see the influence of each variable on poverty. Based on the results of the research and analysis of time series data, it shows that: open unemployment has no significant effect on poverty, Regional Original Income has a negative and significant effect on poverty, Special Allocation Fund has no significant effect on poverty in Banyumas Regency. The conclusion of this study is that open unemployment and Special Allocation Fund have not been able to contribute significantly to reducing poverty in Banyumas Regency, while Regional Original Income has an important role in poverty alleviation efforts. The implications of the results of this study include the need to expand employment opportunities in the formal sector so that open unemployment truly reflects existing employment conditions, increasing and optimizing Regional Original Income through strengthening potential economic sectors, and adjusting the proportion and use of Special Allocation Fund to focus more on direct intervention to the poor, especially through physical programs that have a real impact on welfare.

Keywords: Open Unemployment, Local Original Income, Special Allocation Fund, Poverty

INTRODUCTION

In the Sustainable Development Goals (SDG's), the most important goal is to reduce poverty (Ishartono & Raharjo, 2016). Therefore, an effective solution to fight poverty completely requires efforts in the form of policies supervised by the government. According to Hidayat (2022) poverty is a condition when a person or group is unable to fulfill their most basic needs, such as clothing, shelter, and food. This phenomenon is a social issue faced by all countries, especially developing countries such as Indonesia. Poverty has a multidimensional nature that includes two sides, namely primary and secondary aspects. Primary aspects are lack of knowledge, wealth, social and political groups, while secondary aspects are lack of social networks, information, and financing (Puspita, 2015)

The vicious circle concept of poverty introduced by Ragnar Nurkse explains that poverty is structural and recurrent. In this theory, low income leads to limited access to education, health, and decent work, which in turn strengthens the conditions of poverty itself. This cycle occurs due to low productivity due to underdevelopment, market imperfections, and lack of capital which results in low individual or group income, low savings, low investment, and a return to underdevelopment (Hashim et al., 2016).

Poverty is a very complex issue, and if not addressed seriously, it will persist. This will affect the welfare of millions of people in Indonesia. Although Indonesia has recorded rapid economic growth in recent decades, poverty remains a major challenge and problem due to the large number of individuals and families classified as poor according to poverty line criteria (Jonaidi, 2014). According to data from the Central Statistics Agency, the issue of poverty in Indonesia remains an unresolved social challenge to this day. This situation can be observed through the information presented in Table 1.

Table 1. Percentage and Number of Poor Population by Island, 2023

No.	Island	Number of Poor Population (million people)	Percentage of Poor Population (percent)
1	*Sumatra*	5,67	9,27
2	*Jawa*	13,62	8,79
3	*Bali dan Nusa Tenggara*	2,09	13,29
4	*Kalimantan*	0,97	5,67
5	*Sulawesi*	2,04	10,08
6	*Maluku dan Papua*	1,51	19,68
	Indonesia	25,90	9,36

Source: Badan Pusat Statistik, 2023

Based on the data in Table 1, Java Island, as the main hub of economic and governmental activities, has the highest number of poor people compared to other regions in Indonesia, with a total of 13.62 million poor people. When viewed from the contribution of the total poor population in Java Island to the total poor population in Indonesia, the figure is quite significant, reaching around 52.2 percent. More detailed information on the distribution of the poor population across the provinces in Java Island is presented in Table 2.

Table 2. Number of Poor People in Java Island by Province 2021 – 2023

No.	Province	Persentage of Poor Population (percent)			
		2021	2022	2023	Average
1.	*DI Yogyakarta*	12,80	11,34	11,04	11,72
2.	*Jawa Tengah*	11,79	10,93	10,77	11,16
3.	*Jawa Timur*	11,40	10,38	10,35	10,71
4.	*Jawa Barat*	8,40	8,06	7,62	8,02
5.	*Banten*	6,66	6,16	6,17	6,33
6.	*DKI Jakarta*	4,72	4,69	4,44	4,61

Source: Badan Pusat Statistik, 2023

Based on the data in Table 1.2, Central Java Province ranks second as the province with the highest percentage of poor people in the Java region, although the figure has tended to decline during the 2021-2023 period. However, the average poverty rate in Central Java exceeds the national poverty rate in 2023, which is 9.36 percent. This reflects the urgency of socio-economic issues, which encompass social aspects such as education, health, and access to public services, as well as economic aspects such as income, employment, and the ability to meet basic needs, which require immediate solutions (Sultan et al., 2023). The situation in Central Java Province cannot be separated from the realities occurring at the district and city levels within the region.

Table 3. Top Ten Poverty Rates in Central Java Province According to BPS Data per Regency/City 2021-2023

No.	Regency/City	Year			Average
		2021	2022	2023	
1.	*Regency Kebumen*	17,83	16,41	16,34	16,86
2.	*Regency Brebes*	17,43	16,05	15,78	16,42
3.	*Regency Wonosobo*	17,67	16,17	15,58	16,47
4.	*Regency Pemalang*	16,56	15,06	15,03	15,55
5.	*Regency Purbalingga*	16,24	15,30	14,99	15,51
6.	*Regency Banjarnegara*	16,23	15,20	14,90	15,44
7.	*Regency Rembang*	15,80	14,65	14,17	14,87
8.	*Regency Sragen*	13,83	12,94	12,87	13,21
9.	*Regency Banyumas*	13,66	12,84	12,53	13,01
10.	*Regency Klaten*	13,49	12,33	12,28	12,70
	Province Central Java	11,79	10,93	10,77	11,16

Sumber: BPS Kabupaten Banyumas, 2023

Based on the data in Table 3, poverty in Banyumas Regency remains a serious problem, with a poverty rate of 12.53 percent of the total population in 2023, despite a downward trend from the previous year. The poverty rate in Banyumas Regency is relatively high, ranking the regency 9th poorest among 35 regencies/cities in Central Java Province, and this figure remains higher than the average poverty rate at the provincial and national levels in Central Java Province and nationally in 2023.

Todaro (2000) states that unemployment has a strong correlation with poverty levels. Low standards of living, both qualitatively and quantitatively, manifest themselves in the form of minimal income, inadequate housing conditions, poor health, little or no access to education, high infant mortality rates, low life expectancy, and limited employment opportunities. The negative impact of unemployment is low income among the population, which ultimately leads to a low standard of living. The lower the standard of living, the higher the poverty rate. If unemployment is severe in a particular area, it will have a negative impact on the welfare of the community and the area (Ahmad, 2024). A study confucted by Derek et al. (2023) indicates that open unemployment has a significant positive influence on poverty levels.

Another factor that can influence poverty is regional revenue sourced from Local Own-Source Revenue. According to Putra & Hidayat (2016) a region's ability to finance development autonomously is reflected in the size of its Local Own-Source Revenue contribution, including poverty alleviation programs. Low local government revenue limits the fiscal space of local governments in providing public services, creating jobs, and promoting inclusive economic growth (Mulyadi, 2013). Research by Priyono et al. (2024) found that local revenue has a negative impact, indicating a significant influence on the extent of poverty in Purbalingga Regency because the funds are used to improve public services such as education and health.

Central government transfer funds in the form of Special Allocation Funds also play a strategic role in supporting regional development as transfers from the central government. Special Allocation Funds are intended to finance sectors that are the main focus of the central government, such as infrastructure development, education, and health (Susanto & Berliani, 2024). study conducted by Priyono et al. (2024) demonstrates that Special Allocation Funds have a significant and opposite effect on poverty levels in Purbalingga Regency because the funds are used to improve public services such as education and health.

Based on the above phenomena and empirical facts, it is very important to conduct an in-depth analysis of the impact of the open unemployment rate, local revenue, and special allocation funds on poverty in Banyumas Regency. Furthermore, the results of previous studies indicate differences in findings regarding the influence of budget allocation in the context of fiscal decentralization in Indonesia. This study is motivated by the limited number of previous studies that include government transfer variables in the form of special allocation funds that affect poverty levels in Banyumas Regency, prompting the author to conduct research using these variables.

Based on the above background, the objectives of this study are as follows

1. To analyze the effect of open unemployment on poverty in Banyumas Regency
2. To analyze the effect of local revenue on poverty in Banyumas Regency
3. To analyze the effect of special allocation funds on poverty levels in Banyumas Regency

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

a. Theorerical Basis

Poverty

The vicious cycle associated with poverty is essentially caused by the fact that in less developed countries, overall productivity is very low. This is due to a lack of capital, inefficient markets, and underdeveloped economies. According to Todaro & Smith (2020) poverty is the inability of an individual to meet basic needs such as food, clothing, and housing due to low income. The absence of opportunities to obtain education and employment that can address poverty issues and achieve the dignity required as a citizen is known as the poverty level. Research by Sari (2021) shows that poverty in rural areas is more influenced by local factors such as unemployment rates, regional spending, and fiscal capacity as determinants of poverty in rural areas.

Open Unemployment

According to the definition from Badan Pusat Statistic (2021), unemployment refers to individuals who do not have a job and are actively seeking work, are in the process of preparing to start a new job, feel there are no opportunities to obtain employment (despair), or have secured a job but have not yet started it. According to Todaro (2000) there is a strong correlation between unemployment rates and poverty levels. High unemployment rates can lead to low incomes, which in turn hinder the ability to meet daily needs and ultimately trigger poverty. Research by Handani & Suharianto (2025) shows that there is a positive relationship between open unemployment and poverty in North Sumatra; as unemployment increases, so does the poverty rate.

Local Own-Source Revenue

Referring to Law No. 33 of 2004 concerning Financial Balance between the Central Government and Local Governments, Local Own-Source Revenue is defined as a source of revenue obtained by local governments through levies based on local regulations in accordance with the provisions of laws and regulations. According to Kakasih et al. (2018) Local Own-Source Revenue is the main funding component in the implementation of government and development at the provincial, regency, and city levels, which ideally comes from the implementation of regional autonomy. Research by Priyono et al. (2024) indicates that Local Own-Source Revenue has a negative and significant effect on the poverty rate in Purbalingga Regency.

Special Allocation Fund

The central government distributes Special Allocation Funds to local governments through the state budget as a form of support for specific sectoral funding. The objective is to support the financing of specific activities, both physical and non-physical, that fall under the purview of local governments and align with national priority agendas. The Special Allocation Fund is an earmarked grant, meaning that these funds can only be used to finance specific activities designated as national priorities and tailored to local needs (Mujiwardhani et al., 2022). Research by Priyono et al. (2024) indicates that Special Allocation Funds have a significant impact on poverty reduction through basic infrastructure development in Purbalingga Regency.

b. Framework

This study, which focuses on the influence of open unemployment, local revenue, and special allocation funds on poverty levels, aims to explore how economic and financial aspects affect poverty in Banyumas Regency. The following figure shows the framework of this study:

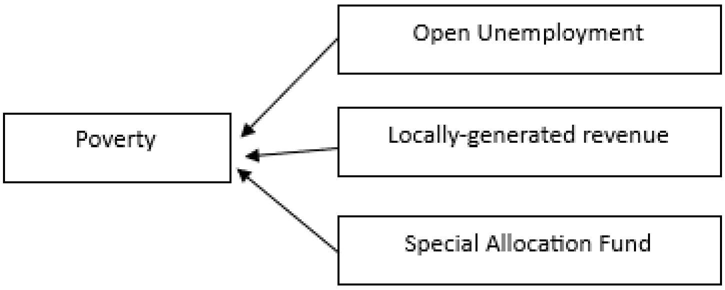

Figure 1. Framework

c. Hypothesis Development

Open Unemployment

One factor that contributes to poverty is open unemployment in a region. High open unemployment means that many individuals do not have access to jobs and a steady income, making them unable to meet their basic needs, which leads to an increase in the number of poor people (Anggraini et al., 2023). In the theory of the poverty cycle, unemployment leads to limited purchasing power, low consumption, and increasing difficulty in escaping poverty (Hashim et al., 2016). The results of research conducted by Jati et al. (2024) and Ishak et al. (2020) show that open unemployment has a positive impact on poverty.

H1 : Open unemployment has a positive effect on poverty in Banyumas Regency.

Local Own-Source Revenue

Local Own-Source Revenue reflects the fiscal independence of a region in carrying out development and meeting the needs of its people. In fiscal decentralization, the higher a region's local revenue, the greater its fiscal capacity to provide public services and poverty alleviation programs. This means that regions are not solely dependent on transfers from the central government but can also formulate policies more aligned with their priorities (Putra & Hidayat, 2016). Increases in local revenue can be directed toward funding education, health, infrastructure, and social programs targeting vulnerable groups, which in turn can reduce poverty levels in the region (Ramadhan, 2021). Research conducted by Priyono et al. (2024), Rasu et al. (2019), and Paulus et al. (2019) shows that local revenue has a significant negative effect on poverty.

H2 : Local revenue has a negative effect on poverty in Banyumas Regency.

Special Allocation Fund

The Special Allocation Fund is a fund sourced from the State Budget and distributed by the central government to certain regions to finance special activities related to regional affairs and in line with national priorities. The Special Allocation Fund plays an important role in improving the quality of sectoral public services that directly impact poor communities, such as infrastructure development, education, and health. Government investment through special allocation funds can promote accessibility and equitable development across regions in line with the concept of regional autonomy, thereby contributing to poverty reduction (Mujiwardhani et al., 2022). The results of studies conducted by Priyono et al. (2024), Beno et al. (2022), and Panggabean et al. (2022) show that the Special Allocation Fund has a negative effect on poverty.

H3 : The Special Allocation Fund has a negative effect on poverty in Banyumas Regency.

RESEARCH METHODS

Type of Research

This research is classified as quantitative research, using associative statistical techniques. In this study, researchers will process data using statistical methods, which will then be interpreted to explain the results of the data processing. This relates to the one-way impact between dependent and independent variables. The main objective of this research is to analyze the influence of the variables of open unemployment, local revenue, and special allocation funds on poverty in Banyumas Regency using multiple linear regression.

Data Types and Data Sources

The type of data used is time series data or time range data. Time series is a series of data collected from several specific time periods. Time series analysis involves the use of time series data to create mathematical models that will be used as a basis for predictions. Time series data plays an important role in various fields such as finance, economics, meteorology, and others, as it can be used to identify patterns, analyze trends, and make predictions about future conditions. In addition, the data in this study is classified as secondary data, which means that the data was not obtained directly, but through other parties who collected the data (Supriyanto, 2009). The data sources used in this study were obtained from the official website of the Central Statistics Agency (www.bps.go.id) and various official sources of the Banyumas Regency Government.

Operational Definition of Variables and Their Measurement

1. Poverty in this study, the poverty variable is defined as the annual percentage of the poor population relative to the total population in Banyumas Regency for the period 2009-2023, measured in annual percentages.
2. Open unemployment in this study is defined as the ratio of the number of open unemployed to the total population in Banyumas Regency for the period 2009-2023, measured in annual percentages.
3. Local Revenue In this study, the local revenue variable refers to the total local revenue recorded in the Banyumas Regency Regional Revenue and Expenditure Budget (APBD) for the period 2009-2023, measured in millions of rupiah per year.
4. Special Allocation Funds in this study, the Special Allocation Funds variable refers to the total DAK recorded in the Banyumas Regency Regional Revenue and Expenditure Budget during 2009-2023, measured in millions of Rupiah per year.

Data Analysis Method

This study utilizes time series data to analyze the relationship between the variables of open unemployment, local revenue, and special allocation funds on poverty in Banyumas Regency. To test the influence of each variable, multiple linear regression analysis was used. All data processing and analysis were performed using Eviews version 12.

Stationarity Test

Before analyzing time series data, it is necessary to test the stationarity of the data. According to Gujarati & Porter (2013) non-stationary data can cause spurious regression and lead to incorrect conclusions when using the Ordinary Least Square method.

Multiple Regression Analysis

After passing the stationarity test stage, this study will apply multiple linear regression analysis to evaluate the effect of the variables of Open Unemployment (TPT), Local Revenue (PAD), and Special Allocation Funds (DAK) on the poverty rate in Banyumas Regency. The regression model used in this study is presented as follows:

$$\boldsymbol{KEM_t} = \boldsymbol{\beta_0} + \boldsymbol{\beta_1 TPT_{1t}} + \text{Ln}\boldsymbol{\beta_2 PAD_{2t}} + \boldsymbol{Ln\beta_4 DAK_{4t}} + \boldsymbol{\varepsilon_t} \quad (1)$$

Explanation:

$\boldsymbol{KEM_t}$ = Poverty rate in Banyumas Regency
$\boldsymbol{TPT_{1t}}$ = Open unemployment rate in Banyumas Regency
$\boldsymbol{PAD_{2t}}$ = Local revenue of Banyumas Regency
$\boldsymbol{DAK_{4t}}$ = Special allocation funds received by Banyumas Regency

$\boldsymbol{\beta_0}$ = Constant
$\boldsymbol{\beta_1}$, $\boldsymbol{\beta_2}$, $\boldsymbol{\beta_3}$, $\boldsymbol{\beta_4}$ = Regression coefficients
$\boldsymbol{\varepsilon_t}$ = Error term in periode t

Classical Assumption Test
To ensure that the resulting regression model is BLUE (Best Linear Unbiased Estimator), the following classical assumption tests are performed:

Normality Test
A normality test is conducted to test whether, in a regression model, an independent variable and a dependent variable, or both, have a normal distribution or not (Ghozali, 2018). This study uses the Kolmogorov-Smirnov test, which aims to determine the distribution of data in the variables used in the study (Sunyoto, 2012).

Multicollinearity Test
The multicollinearity test is used to determine whether there is a high or perfect correlation between independent variables in a regression model (Ghozali, 2016). To determine whether the research has multicollinearity or not from the research model, it can be seen from the Variance Inflation Factor (VIF) value. If the tolerance limit is > 0.10 and the VIF limit is < 10.00, then there is no multicollinearity.

Autocorrelation Test
The autocorrelation test aims to determine whether there is a correlation between the variables in the prediction model and changes over time (Sunyoto, 2012). To detect the presence or absence of autocorrelation, a run test is performed with the criterion that if the Asymp. Sig. (2-tailed) value is greater than 0.05, then there is no autocorrelation, whereas if the Asymp. Sig. (2-tailed) value is less than 0.05, then autocorrelation is present.

Heteroscedasticity test
The heteroscedasticity test is used to test whether there is inequality in the variance of residuals from one observation to another in the regression model (Sunyoto, 2012). To determine whether there is heteroscedasticity, the Spearman test is used. The test criterion is that if the Sig value (2-tailed) is greater than 0.05, then it can be said that there is no evidence of heteroscedasticity.

Coefficient of Determination (R^2)
The coefficient of determination (R^2) is used to measure the extent to which independent variables can explain the variation in dependent variables. The coefficient of determination ranges from $0 \leq R^2 \leq 1$. A low R^2 value indicates that the ability of independent variables to explain changes in dependent variables is very limited. A value close to 1 indicates that almost all of the variation in the dependent variable can be explained by the independent variables in the model (Ghozali, 2018).

Hypothesis Testing
F-test
The F-test is used to test the significance of the combined effect of all independent variables on the dependent variable (Ghozali, 2018).

$$F = \frac{R^2/(k-1)}{(1-R^2)/(n-k)} \qquad (2)$$

t-Test (Partial Test)
The t-test statistic is used to determine whether the effect of the independent variable on the dependent variable is statistically significant (Ghozali, 2018). The t-test is used to test the effect of partial regression. In this test, the statistic shows the extent to which one explanatory variable explains the variance of the dependent variable using Eviews.

$$t = \frac{b_i}{Sb_i} \quad \text{...} (3)$$

RESULTS AND DISCUSSION

a. Analysis Results

The type of research used in this study is quantitative data. Using multiple linear regression. This data is secondary data obtained from the BPS of Banyumas Regency. In this study, the author uses secondary data in the form of time series data with the number of years observed in 15 years, from 2009 to 2023.

Table 4. Stationery Test

Variable	Stationarity Level			
	Level		*First Difference*	
	Significance	Description	Significance	Description
TPT	0,135	Tidak Stasioner	0,025	Stasioner
PAD	0,077	Tidak Stasioner	0,001	Stasioner
DAK	0,417	Tidak Stasioner	0,025	Stasioner
KEM	0,723	Tidak Stasioner	0,018	Stasioner

Source: Eviews 12 SV, processed 2025

Table 4. summarizes the results of the stationarity test on the research variables. It can be seen that no variables are stationary at the initial level, which requires an increase to the first difference. The test results at the first difference level show that all variables become stationary.

Table 5. Normality Test

Criteria	Nilai
Jarque-Bera Probability	0,485

Source: Eviews 12 SV, processed 2025

Based on Table 5, the Jarque-Bera Probability value is shown as 0.485 > 0.05, so the data can be said to be normally distributed.

Table 6. Multicollinearity test

Variable	VIF
TPT	1,529
PAD	4,405
DAK	4,166

Source: Eviews 12 SV, processed 2025

Based on Table 6, it can be seen that the VIF value for each variable is <10. This indicates that there is no multicollinearity in each variable.

Table 7. Heteroscedasticity Test

Variable	t-statistic	P-Value
TPT	-1,012	0,333
PAD	-1,042	0,319
DAK	1,369	0,198

Source: Eviews 12 SV, processed 2025

Table 7 shows that the p-value for each variable TPT, PAD, and DAK has a p-value > 0.05. This means that heteroscedasticity is accepted.

Table 8. Autocorrelation Test

F-stastistic	2,596	*Prob. F*(2,9)	0,1288
*Obs *R-squarede*	5,488	*Prob. Chi-Square*(2)	0,0643

Source: Eviews 12 SV, processed 2025

Table 8 shows that the Probability Obs*Squared value is 0.0643 (>0.05), so it can be said that the autocorrelation test assumption has been met.

Table 9. Multiple Regression Results

Variable	Coefficient	t-statistic	P-Value
(Constan)	76,371	6,905	0,000
TPT	-0,255	-0,619	0,548
PAD	-3,439	-2,880	0,015
DAK	-1,126	-1,491	0,164

Sumber: Eviews 12 SV, processed 2025

Referring to the data in Table 9, the time series data regression equation can be stated as follows.:

$$KEM = 76{,}371 - 0{,}255TPT - 3{,}439\, Ln(PAD) - 1{,}126\, Ln(DAK) \text{.............(4)}$$

The TPT variable has no effect on poverty in Banyumas Regency. The PAD regression coefficient value of -3.439 indicates a negative relationship, which means that every 1 percent increase in PAD assuming other independent variables are constant, will cause a decrease in the poverty rate of -3.439 percent. The DAK variable has no effect on poverty in Banyumas Regency.

Table 10. Coefficient of Determination

R Squared	*Adjusted R Squared*
0,864	0,828

Source: Eviews 12 SV, processed 2025

Table 10 shows that the Adjusted R-Squared value reaches 0.828, which indicates that 82.8 percent of the variation in the dependent variable can be explained by the independent variables simultaneously, while the remaining 17.2 percent is influenced by other variables that are not included in the research model.

Table 11. F Test

F-statistic	*Prob(F-statistic)*
23,493	0,000

Source: Eviews 12 SV, processed 2025

The results of the analysis show in Table 11 that the F-statistic value is 23.493 with a probability value (F-statistic) of 0.000 (<0.05), which means that TPT, PAD, and DAK have a significant simultaneous effect on poverty in Banyumas Regency.

Table 12. Uji t

Variable	Coefficient	t_{count}		t_{table}	*P-Value*
TPT	-0,255	-0,619	>	-2,201	0,548
PAD	-3,439	-2,880	<	-2,201	0,015
DAK	-1,126	-1,491	>	-2,201	0,164

Source: Eviews 12 SV, processed 2025

The Open Unemployment variable has a t_{count} value > t_{table} with a p-value of 0.548 > 0.05 indicating that the Open Unemployment variable does not have a significant effect on poverty in Banyumas Regency. These results indicate that H0 is accepted and H1 is rejected..

The variable of Local Original Income, the calculated t_{count} value < t_{table} with a p-value of

0.015 < 0.05 indicates that Local Original Income has a significant negative effect on poverty. With a negative and significant coefficient value with a p-value < 0.05, it can be concluded that Local Original Income contributes significantly to reducing the poverty rate in Banyumas Regency. These results indicate that H0 is rejected and H1 is accepted.

The Special Allocation Fund variable a t_{count} value > t_{table} with a p-value of 0.164 > 0.05 indicating that the Special Allocation Fund variable does not have a significant negative effect on poverty in Banyumas Regency. These results indicate that H0 is accepted and H1 is rejected.

b. Discussion

The Impact of Open Unemployment on Poverty

Based on the results of data analysis, it can be concluded that open unemployment does not have a significant impact on poverty in Banyumas Regency. In other words, although the open unemployment rate is high, it does not significantly affect the poverty conditions in the area. According to the vicious circle of poverty theory, individuals or groups who live in poverty usually have limited access to schools, health services, and skills, which ultimately limits their ability to obtain decent work. Conversely, even though someone is unemployed or is included in the open unemployment category, this condition does not necessarily increase the aggregate poverty rate if they still receive support from the informal sector, family, or social assistance. The findings in this study are in line with the results of a study conducted by Sayifullah & Gandasari, (2016) which also concluded that the open unemployment variable does not have a significant effect on the poverty ate.

The Influence of Local Original Income on Poverty

From the results of data processing, it can be seen that Local Original Income has a significant negative impact on poverty in Banyumas Regency. In other words, increasing Local Original Income contributes to reducing poverty rates. The greater the Local Original Income that is successfully collected by the local government, the tendency for poverty rates in Banyumas Regency to decrease. Local Original Income is a form of income obtained by a region by increasing its regional potential. Therefore, the local government should increase Local Original Income, including by maximizing the potential of the tax sector or other sectors. Utilization of Local Original Income is the strength of the local government that can be obtained from exploring regional potential. The findings of this study are in line with studies conducted by Priyono et al. (2024), Rasu et al. (2019), and Paulus et al. (2019) which explain that local original income is effective in reducing poverty rates.

The Impact of Special Allocation Funds on Poverty

Based on the results of data processing, it appears that the Special Allocation Fund has no impact on poverty in Banyumas Regency. This shows that the increase in the allocation of Special Allocation Funds from the central government has not had a real impact on reducing the number of poor people in the area. Special Allocation Funds are transfer funds from the central government to the regions. These funds are special grant funds that are specifically allocated to finance national priority programs, such as basic infrastructure, education, and health. Special Allocation Funds are divided into two types, namely Physical Special Allocation Funds such as the construction of roads, schools and health centers, and Non-Physical Special Allocation Funds such as School Operational Assistance Funds, Health Operational Assistance, Teacher Professional Allowances. The results of this study are in line with research conducted by Amami & Asmara (2022) and Rasu et al. (2019) showed the same thing, namely that special allocation funds do not have a significant effect on reducing poverty.

CONCLUSION

The conclusion of this study is that open unemployment and the Special Allocation Fund have not been able to contribute significantly to reducing poverty in Banyumas Regency, while the Regional Original Income has an important role in poverty alleviation efforts. The implications of the results of this study include the need to expand employment opportunities in the formal sector so that open unemployment truly reflects existing employment conditions, increasing and optimizing Regional Original Income through strengthening potential economic sectors, and adjusting the proportion and use of the Special Allocation Fund to focus more on direct intervention to the poor, especially through physical programs that have a real impact on welfare.

BIBLIOGRAPHY

Ahmad, U. S. (2024). *Dampak Pengangguran Terhadap Pertumbuhan Ekonomi di Indonesia*. *2*(2), 241–256.

Amami, R., & Asmara, K. (2022). Analisis Pengaruh PAD, DAU, DAK, dan Belanja Modal terhadap Kemiskinan di Kabupaten Ngawi. *Jurnal Ekobistek*, *11*, 48–54. https://doi.org/10.35134/ekobistek.v11i2.297

Anggraini, D., Fasa, M. I., & Suharto, S. (2023). Pengaruh Pengangguran Terhadap Kemiskinan Ditinjau Dari Perspektif Ekonomi Islam. *Tirtayasa Ekonomika*, *18*(1), 123. https://doi.org/10.35448/jte.v18i1.13613

Badan Pusat Statistik. (2023). *Persentase Penduduk Miskin (P0) Menurut Provinsi dan Daerah (Persen), 2023*. BPS-Statistics Indonesia. https://www.bps.go.id/id/statistics-table/2/MTkyIzI=/persentase-penduduk-miskin--maret-2023.html

Beno, J., Silen, A. ., & Yanti, M. (2022). Analisis Pengaruh PAD, DAU, DAK, dan Belanja Modal Terhadap Kemiskinan di Kabupaten Kulon Progo Tahun 2005-2020. *Braz Dent J.*, *33*(1), 1–12.

Derek, T. M., Lapian, A. L. C. P., & Tumangkeng, S. Y. . (2023). Pengaruh Pengangguran Terbuka, Pengeluaran Pemerintah, Indeks Pembangunan Manusia Terhadap Tingkat Kemiskinan Di Sulawesi Utara. *Jurnal Berkala Ilmiah Efisiensi*, *23*(9), 49–60. https://ejournal.unsrat.ac.id/v3/index.php/jbie/article/view/50899

Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9*. http://slims.umn.ac.id//index.php?p=show_detail&id=19545

Gujarati, D., & Porter, D. C. (2013). Single-equation regression models. In *Introductory Econometrics: A Practical Approach*.

Handani, T., & Suharianto, J. (2025). *Pengaruh TPT , PDRB , dan TPAK Terhadap Kemiskinan di Provinsi*. *April*.

Hashim, A. T., Osman, R., & Badioze-Zaman, F. S. (2016). Poverty challenges in education context: a case study of transformation of the mindset of a non-governmental organization. *International Journal of ADVANCED AND APPLIED SCIENCES*, *3*(11), 40–46. https://doi.org/10.21833/ijaas.2016.11.008

Hidayat, I. (2022). *Analisis Pengaruh Tingkat Pengangguran Terbuka, Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, dan Laju Pertumbuhan Produk Domestik Regional Bruto Terhadap Kemiskinan (Studi Kasus Kabupaten/Kota di Provinsi Jawa Tengah Tahun 2010 -2020)*. 1–82. https://dspace.uii.ac.id/handle/123456789/40274

Ishak, R. A., Zakaria, J., & Arifin, M. (2020). Pengaruh Pertumbuhan Ekonomi, Pendidikan dan Pengangguran Terhadap Tingkat Kemiskinan di Kota Makassar. *PARADOKS : Jurnal Ilmu Ekonomi*, *3*(2), 41–53. https://doi.org/10.33096/paradoks.v3i2.463

Ishartono, & Raharjo, S. (2016). Sustainable Development Goals (SDGs). *Dictionary of Ecological Economics: Terms for the New Millennium*, *6*, 154–272. https://doi.org/10.4337/9781788974912.S.104

Jati, D., Purnomo, S. D., & Retnowati, D. (2024). *Pengaruh Pengangguran , Pembangunan Manusia , dan Upah Minimum Terhadap Kemiskinan di Provinsi Papua*. *8*(September), 38–44.

Jonaidi, A. (2014). Analisis Pertumbuhan Ekonomi Dan Kemiskinan. *Kajian Ekonomi*, *3*(April), 481–497. https://www.bps.go.id/id/pressrelease/2024/07/01/2370/persentase-penduduk-miskin-maret-2024-turun-menjadi-9-03-persen-.html

Kakasih, R. A., Kawung, G. M. V., & Tumangkeng, S. Y. . (2018). Pengaruh Pendapatan Asli

Daerah Dan Dana Alokasi Umum Terhadap Belanja Modal Pada Kabupaten Dan Kota Di Propinsi Sulawesi Utara Periode 20019-2016. *Jurnal Berkala Ilmiah Efisiensi*, *18*(2), 124– 134.

Mujiwardhani, A., Setiawan, L., & Nawawi, A. (2022). *Dana Alokasi Khusus di Indonesia*. 1– 56.

Mulyadi, S. (2013). Pengaruh Pendapatan Asli Daerah (Pad) Terhadap Penyelenggaraan Pembangunan Daerah (Suatu Studi Di Kabupaten Kepulauan Sula). *Governance*, *5*(1).

Panggabean, H. L., Hariani, D., & B, A. Y. (2022). Pengaruh Dana Alokasi Umum, Pendapatan Asli Daerah dan Dana Alokasi Khusus terhadap Kemiskinan dengan Pertumbuhan Ekonomi sebagai Variabel Intervening Tahun 2015-2019. *Owner*, *6*(2), 2200–2208. https://doi.org/10.33395/owner.v6i2.836

Paulus, D. I. S., Koleangan, R. A. M., & Engka, D. S. M. (2019). Analisis Pengaruh Pad, Dau Dan Dak Terhadap Kemiskinan Melalui Belanja Daerah Di Kota Bitung. *Jurnal Pembangunan Ekonomi Dan Keuangan Daerah*, *19*(2), 1–18. https://doi.org/10.35794/jpekd.15781.19.2.2017

Priyono, T., Ahmad, A. A., & Badriah, L. S. (2024). Pengaruh Pendapatan Asli Daerah dan Dana Perimbangan terhadap kemiskinan di Kabupaten Purbalingga. *Ekonomika45*, *22*(2), 621–637. https://doi.org/10.34209/equ.v22i2.936

Puspita, D. W. (2015). Analisis Determinan Kemiskinan Di Provinsi Jawa Tengah. *Jejak*, *8*(1), 100–107. https://doi.org/10.15294/jejak.v8i1.3858

Putra, R., & Hidayat, S. (2016). Tingkat Kemandirian Keuangan Daerah dan Hubungannya Dengan Pertumbuhan Ekonomi Provinsi Jambi. *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*, *3*(4), 243–256. https://doi.org/10.22437/ppd.v3i4.3526

Ramadhan, F. . A. S. . K.-K. S. & P. R. (2021). Determinan Perubahan Anggaran Belanja Daerah.
Jurnal Ekonomi dan Pembangunan. *Jurnal Ekonomi Dan Pembangunan*, *12*(2).

Rasu, K. J. ., Kumenaung, A. G., & Koleangan, R. A. . (2019). Analisis Pengaruh Dana Alokasi Khusus, Pendapatan Asli Daerah, Dana Alokasi Umum Dan Dana Bagi Hasil Terhadap Tingkat Kemiskinan di Kota Manado. *Jurnal Pembangunan Ekonomi Dan Keuangan Daerah*, *20*(2), 1. https://doi.org/10.35794/jpekd.23843.20.2.2019

Sari, Y. A. (2021). Pengaruh Upah Minimum Tingkat Pengangguran Terbuka Dan Jumlah Penduduk Terhadap Kemiskinan Di Provinsi Jawa Tengah. *Equilibrium : Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi*, *10*(2), 121–130. https://doi.org/10.35906/je001.v10i2.785

Sayifullah, S., & Gandasari, T. R. (2016). Pengaruh Indeks Pembangunan Manusia Dan Pengangguran Terhadap Kemiskinan Di Provinsi Banten. *Jurnal Ekonomi-Qu*, *6*(2), 236–255. https://doi.org/10.35448/jequ.v6i2.4345

Sultan, Rahayu, H. C., & Purwiyanta. (2023). Analisis Pengaruh Kesejahteraan Masyarakat Terhadap Pertumbuhan Ekonomi di Indonesia. *Jurnal Informatika Ekonomi Bisnis*, *5*, 75–83. https://doi.org/10.37034/infeb.v5i1.198

Supriyanto. (2009). *Metodologi Riset Bisnis*. Malta Printindo.

Susanto, B. kris A., & Berliani, K. (2024). Pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Dan Dana Bagi Hasil Terhadap Belanja Modal (Studi Pada Kabupaten di Provinsi Jawa Barat tahun 2017-2022). *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, *10*(4), 2732–2739. https://doi.org/10.35870/jemsi.v10i4.2914

Todaro, M. P. (2000). *Pembangunan Ekonomi di Dunia Ketiga* (Edisi Ketu). Erlangga.

Todaro, M. P., & Smith, S. C. (2020). Economic Development. Thirteenth Edition. In *Pearson* (Issue 13th Edition). https://www.mkm.ee/en/objectives-activities/economic- development