



The effect of gross domestic product and equalization funds on poverty in districts in the Province of Aceh

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ARTICLE INFO

Article history:

Received Aug 14, 2023

Revised Aug 23, 2023

Accepted Aug 24, 2023

Keywords:

Allocation Fund;
General Allocation Fund;
GRDP;
Poverty;
Special Autonomy Fund.

ABSTRACT

This study aims to analyze the effect of GRDP and Balance Fund (General Allocation Fund, Special Allocation Fund, and Aceh Special Autonomy Fund on) Poverty in Districts / Cities in Aceh Province. This study uses secondary data from 2010 to 2020 in 23 districts/cities in Aceh Province. The analysis model used is the panel data analysis model using the Eviews 10 analysis tool. Based on the results of the model selection test using the Chow and Hausmant tests shows that the Fixed Effect Model (FEM) is the best model for this research model. Based on the Fixed Effect Model (FEM) research results, Gross Regional Domestic Product General Allocation Fund and have a negative and significant effect on poverty. While the Special Allocation Fund has a negative but insignificant effect and Aceh's Special Autonomy is still very much needed, based on the results of the particular autonomy fund research, it has a positive and little impact on poverty in the District / City of Aceh Province. The correlation result (Adj-R2) of this research variable is 0.93911.

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1. INTRODUCTION

Poverty is the most pressing issue facing the world and is a topic that is always discussed by many countries, especially developing countries, both in national and international forums. Various mechanisms are carried out to reduce poverty in poor and developing countries. Poverty is also one of the problems that have not been resolved in Indonesia despite the many efforts the government has made to poverty alleviation in Indonesia.

The poverty in Indonesia does not only come from cities and villages, which also sometimes contribute to poverty, but undeveloped areas mainly contribute to poverty. Poverty sometimes comes from specific groups, such as indigenous ethnicities (Janajaties) and caste groups (Dalits), who are more disadvantaged and poor. Poverty is highly concentrated in rural and mountainous areas (Khadafi & Mutiarin, 2017). The individual and context-specific nature of poverty also influences the poverty analysis process, which means that any low poverty comes from the individual, hence the importance of analyzing poverty. This condition helps poverty analysts to capture variations in the nature and severity of poverty by age and gender as well as social, cultural, economic, political, environmental, and spatial contexts (Tamboto & Manongko, 2019).

The Indonesian government has made various efforts to reduce poverty from multiple aspects that are directly related to reducing poverty, such as the economic and social fields. It was building multiple programs, such as community empowerment programs that can train people to become economically independent, providing cash and non-cash assistance in the areas of education, health, food, and infrastructure development, which can directly facilitate the fulfilment of the basic needs of the community (Mantsani et al., 2019).

In contrast, predicting changes in poverty from previous surveys conducted over time requires some assumptions about poverty rates in countries without data to arrive at global poverty rates (Aguilar et al., 2019). However, by utilizing past surveys, one can take advantage of past estimates for the analysis horizon.

Several criteria put an area at the poverty line. According to the Central Statistics Agency (BPS) provisions, the Food Poverty Line (FPL) is the value of expenditure on minimum food needs equivalent to 2100 kilocalories per capita per day. Then based on Figure 2, the current Poverty in Aceh Province is also inseparable from the history of Aceh Province, which must rise from the downturn of the conflict period in Aceh Province and also the tsunami period in Aceh Province when the poverty rate of other provinces began to slope, but Aceh Province is still cleaning up. In 2000, the poverty rate in Aceh Province was 15.20%. 2002 the highest poverty rate from 2000 to 2020 was 29.83%. In 2003, poverty decreased to 29.79%—the poverty that occurred during the years of conflict and coupled with the tsunami in Prov. Aceh was also caused by the damage to public goods, infrastructure and destroyed homes.

Then from 2019 to 2020, poverty also increased based on phenomena that occurred throughout the world in 2020 experiencing the co-19 pandemic, which caused health and the economy to decline evenly. Besides that, poverty occurred in Aceh Province. The increase in the Poverty Depth Index indicates that the average expenditure of the poor tends to move further away from the poverty line. At the same time, the conditions of expenditure inequality among people with low incomes also tend to get bigger (Oswald et al., 2020).

In addition to poverty, a region's economic condition can be seen from the region's GRDP (Bolaño-Ortiz et al., 2020). Economic growth can be measured, among others, by a quantity called Gross Domestic Product (GDP) at the national level and Gross Regional Domestic Product (GRDP) at the regional level. Economic growth is a change in the status of the economy from year to year. The development of the region is also an integral part of a country that is very concerned because the calculation of the national economy or gross domestic product (GDP) is the source of gross regional domestic product (GRDP) originating from each provincial district/city in a country besides GRDP is also one of the indicators to see the growth and development of the region. GRDP indicates a region's development and growth (Gao et al., 2021).

Based on research results (Elia et al., 2020), The effect of Poverty through GRDP on government spending The impact of Poverty through GRDP on government spending in the new district, Central Kalimantan Province, shows a significant impact of variable Poverty through GRDP on government spending. At the same time, the results of research conducted by (Fardilla & Masbar, 2020) showed that the GRDP variable has no effect on Poverty in Aceh. An increase in GRDP is necessary but insufficient to overcome the problem of Poverty in Aceh Province. In addition to GRDP, which is expected to reduce poverty, the central government also spends its budget from the APBN, also called the balancing fund or Transfer to Regions (TKD).

According to Law No. 23 of 2004, the financial relationship between the central and local governments is a fair, proportional, democratic, transparent, and accountable economic sharing system. To assist decentralization activities and other provinces and districts in Indonesia, the government distributes balancing funds or transfers of funds to

the regions to cover all decentralization activities in each area in Indonesia, which are allocated to each city district in Indonesia.

Presidential Regulation, No. 55 of 2005 Fiscal Balance Funds are funds sourced from APBN revenues allocated to regions to fund regional needs in implementing decentralization. The transfer of funds to the areas reduces horizontal and vertical inequality towards services and welfare (Astuti & Hastuti, 2020). However, in Aceh Province, the budget is used more for personnel expenditure and only about 20 per cent for capital expenditure," according to Tito, in Banda Aceh, Thursday (22/12/2022) KOMPAS.com. The funds transferred to the regions are the General Allocation Fund (DAU), Special Allocation Fund (DAK), Tax Revenue Sharing Fund (DBH), Special Autonomy Fund (OTSUS), and Village Fund.

The impact of covid-19 from 2019 to 2020 has decreased the transfer of DAK allocations, but there are several districts and cities whose DAU funds are still experiencing a slight increase or not experiencing a decrease. The following is the budget data for the DAU funds for the province of Aceh in 2019.

Special autonomy within the framework of asymmetrical decentralization is a variant of regional autonomy and decentralization policies that are explicitly applied to specific regions as a solution to the political demands of the people from many areas who want to separate themselves from a state (Lele, 2019). Given the conditions in the Aceh province, which had experienced conflict and tried to separate itself from the State of Indonesia, the Special Autonomy Fund was launched. However, based on what was done by (Abrar et al., 2020), research shows that special autonomy funds still do not significantly affect poverty, as well as by (Sugiharjo et al., 2022). Providing special autonomy funds has not reduced income inequality and increased the human index's development rate in all city districts in Prov. Aceh during the period 2008-2012.

The Special Autonomy Fund in Aceh Province is sourced from 1% of the APBN. In contrast, the cause of several districts/cities that did not experience an increase in special autonomy funds was the cause of the district/city could not realize the special autonomy funds in each district/city so that it was sanctioned. In overcoming backwardness and poverty and creating an economic turnover in Aceh Province, the government transfers special autonomy funds expected to maximize economic and social activities. The Special Autonomy Fund is expected to reduce the poverty rate in 2007. Before the Special Autonomy Fund, the poverty rate in Aceh province was 26.65%. In the year that was the beginning of the realization of the Special Autonomy Fund, the percentage of Poverty in Aceh province decreased to 23.53%.

However, based on the results of research conducted by (Mantsani et al., 2019), The special autonomy fund did not significantly affect Poverty in Aceh Province in 2017. At the same time, the results of research conducted by (Sugiharjo et al., 2022) showed That the increase in the Special Autonomy Fund in Aceh Province would encourage the pace of economic performance and reduce the poverty rate but has not been able to reduce income inequality and increase the rate of development of the human development index in 2008-2012 in the districts/cities of Aceh Province. Research conducted by (Darmawan, 2022) with a qualitative exploratory method where data comes from analyzing secondary sources through literature review with the results of the research shows that Aceh is highly dependent on special autonomy funds.

Research conducted (Abrar et al., 2020) in Aceh Province from 2006 to 2016, with the variables of Special Autonomy Fund, DAK, DAU, and PAD, to see the effect of Poverty and HDI with the results showing that before the allocation of special autonomy funds (OTSUS), the Special Allocation Fund (DAK), the General Allocation Fund (DAU), and regional own-source revenue (PAD) had a significant effect on Poverty and HDI through capital expenditure.

2. RESEARCH METHOD

This study uses secondary data collected by collection agencies and published in the data user community (Tikkinen-Piri et al., 2018). Secondary data in this study were also obtained from books, journals, the internet, previous research, notes, and other sources with research problems. Secondary data is also data that has been available and processed by other parties as a result of previous research.

The type of data used in this research is secondary data. In general, secondary data for social science includes census data, surveys, organizational records, and data collected through quantitative and qualitative research. The secondary data used in this research include surveys, administrative records, and census data. This data is collected through qualitative and quantitative research:

1. Data on Poverty, GRDP, Fiscal Balance Fund consisting of General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund. Districts/cities in Aceh Province. Data sources from BPS, djpb.kemenkeu.go.id, Aceh Financial Management Agency (BPKA), Journals, and Media.
2. Time series data for the period 2010-2020 in the form of poverty data, GRDP, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund from 23 districts/cities in Aceh Province, Sabang City, Banda Aceh City, Aceh Besar, Aceh Jaya, West Aceh, Southwest Aceh, Simeule, Singkil, Subullusalam City, Aceh Singkil, Aceh Tamiang, Langsa City, East Aceh, North Aceh, Lhoksemawe City, Pidie, Pidie Jaya, Bireun, Bener Meriah, Central Aceh, Nagan Raya, and South-east Aceh. Data source, BPS Aceh.
3. Panel Data Regression Model Estimation-Panel data techniques offer more flexibility than single cross-sectional or time-series methods. (Muhajirin & Maya, 2017). In addition, they can test more complex theories than single time series or cross-sections. Panel data have greater freedom and variability than cross-sectional or time-series data. This is because panel data is collected on individuals, not the overall population. It is also easier to analyze panel data than to predict individual outcomes using the data available on the individual.

Research the effect of GRDP, General Allocation Fund, and Special Allocation Fund on Poverty with time series data for the last ten years, namely 2010-2020, and cross-section data as much as 23 district/city data in Aceh Province. The design of the model built is:

$$Y_{it} = \beta_0 + \ln\beta_1 X_{1it} + \ln\beta_2 X_{2it} + \ln\beta_3 X_{3it} + \ln\beta_4 X_{4it} + \mu_{it} \quad (1)$$

Where :

- Y : Poverty (Percentage)
 $\ln X_1$: Natural Logarithm of GRDP (billion)
 $\ln X_2$: Natural Logarithm of General Allocation Fund (billion)
 $\ln X_3$: Natural Logarithm of Special Allocation Fund (billion)
 $\ln X_4$: Natural Logarithm of Unemployment Rate (billion)
 β_0 : Intercept
 $\beta_1 - \beta_4$: regression coefficient of independent variables
 μ : error component
i : 1,2,3...33 (District/city cross-section data in Aceh Province)
t : 1,2,3,4,5,6 (time series data 2010-2020)

To choose best model in panel data regression, several tests are needed so that the model used is excellent and appropriate. Model estimation is required. There are three models in panel data regression, namely the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM).

The R² value, also known as the coefficient of determination (Goodness of Fit), is an essential measure in regression as it indicates whether or not the estimated regression

model is good. The coefficient of determination (R^2) shows how large a percentage of the variation in the independent variables explains the variation in the dependent variable (fit test). A small R^2 value or close to zero means that the independent variables cannot explain changes in the dependent variable. Conversely, if the value of $R^2 = 100$, the independent variables provide almost all the information needed to predict changes in the dependent variable, and the model can be said to be good.

The operational definition identifies, evaluates, or measures a variable that will be used to understand the boundaries of the variable to be studied and then determine its functional limitations. The operational definition variables in this study are as follows:

1. The dependent variables are GRDP, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund.
2. The dependent variable (Independent Variable) is poverty

Table 1. Variance decomposition results

Variables	Operational Definition	Parameters	Measurement Scale
Poverty (Y1)	Poverty is a condition in which a person is unable to fulfill their own basic needs	Poverty in prov. Aceh across all districts/cities year (Percentage) 2010-2020	Ratio
GDRP (X1)	Gross Regional Domestic Product is the sum of gross value added arising from all sectors of the economy in a region.	GRDP prov. Aceh all districts/cities year (million rupiah) 2010-2020	Ratio
DAU (X2)	The general allocation fund (DAU) is a local government transfer fund sourced from APBN revenue, which is allocated with the aim of equalizing financial capacity between regions by marking regional needs in the decentralization step.	General allocation fund prov. Aceh 2010-2020 is calculated using (billion)	Ratio
DANA DAK (X2)	Special allocation funds (DAK) are funds sourced from APBN revenues allocated to certain regions with the aim of helping fund special activities that are regional affairs in accordance with national priorities. The amount of DAK funds is determined annually in the APBN.	Special allocation fund prov. Aceh 2010-2020 is calculated using (milyar)	Ratio
SPECIAL AUTONOMY FUND (X3)	The Aceh special autonomy fund is a fund given by the central government to the province of Aceh, one of the objectives of which is to accelerate poverty alleviation.	Special autonomy fund prov. Aceh 2010-2020 calculated using (milyar)	Ratio

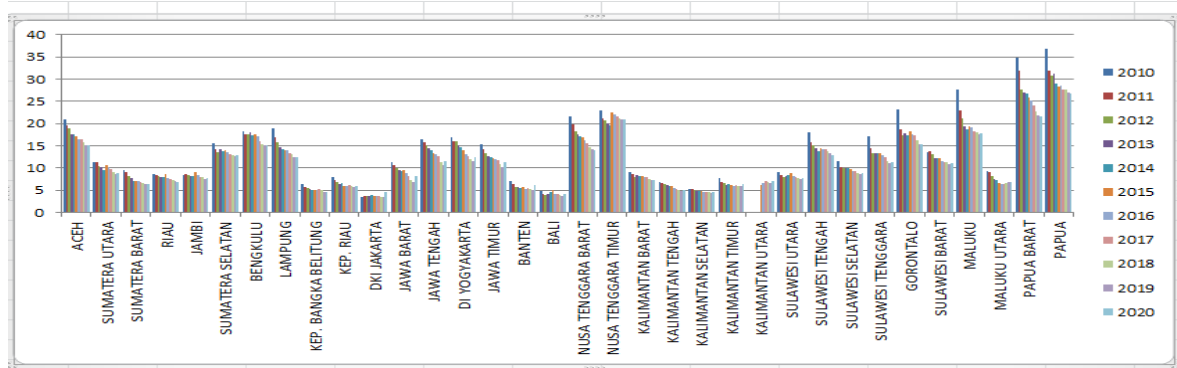


Figure 1. Percentage of poor population (P0) by province (Percent)

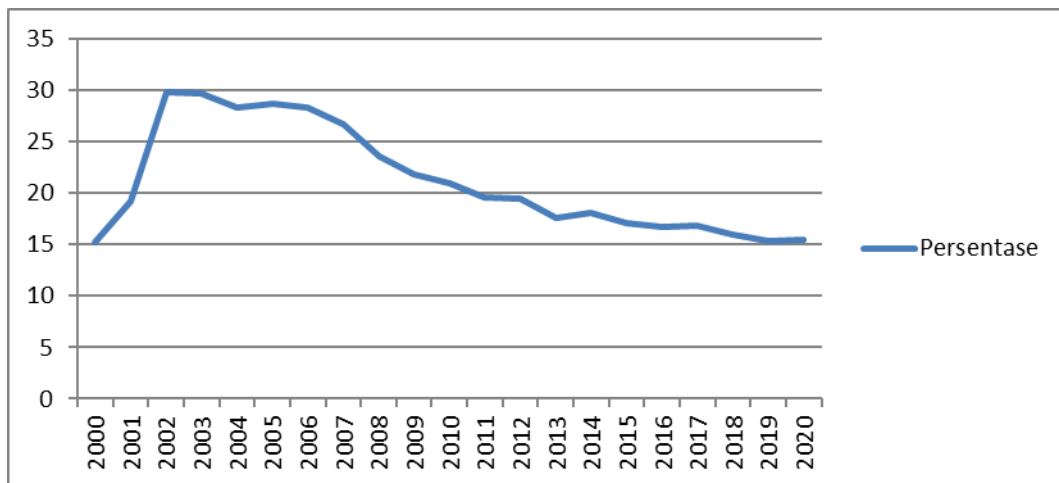


Figure 2. Development of the Poverty Percentage of Aceh Province in 2000-2020 (Percent).

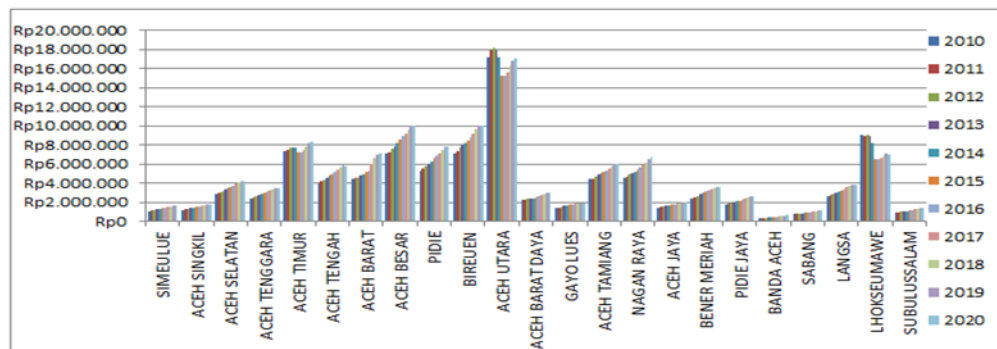


Figure 3. Development of GRDP at constant prices (With Oil and Gas) of districts/cities in Aceh.

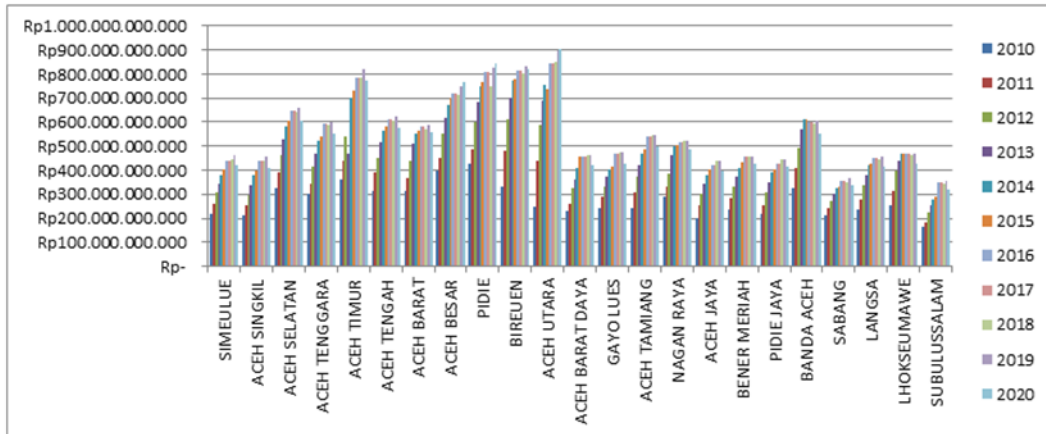


Figure 4. Development of general allocation fund for districts/ municipalities in Aceh Province.

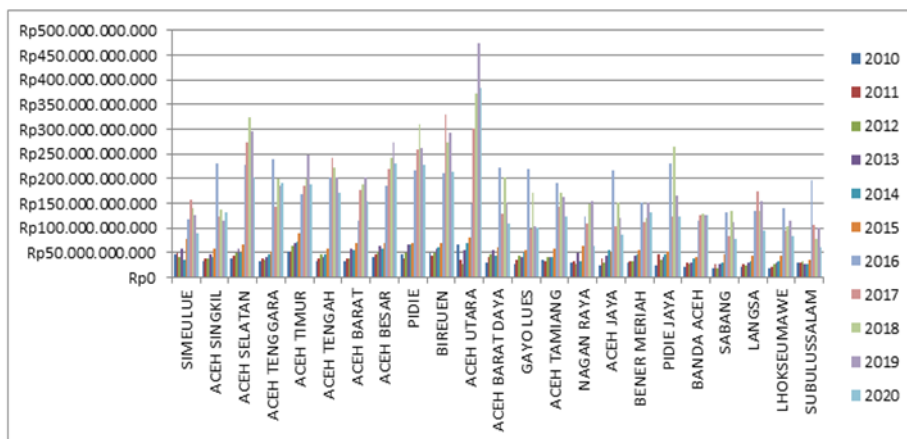


Figure 5. Development of special allocation fund for Aceh province 2010-2020 (Billion)

According to Figure 1, poverty exists in every Indonesian province; however, its levels have changed from 2010 to 2020. The three provinces of West Papua and Maluku have the highest poverty rates. Sulawesi Island has the highest provinces: Gorontalo, Central, and South-east. Indonesian poverty is also high in Nusa Tenggara, Bali, West, and East Nusa Tenggara. In comparison, Bali has little poverty. Bali has many tourist spots; thus, its natural and people resources can help reduce poverty. In Bali, poverty rose from 3.7% in 2019 to 4.11% in 2020.

Figure 2 shows that Aceh Province's poverty rate had risen from the conflict and tsunami periods, when other provinces' poverty rates had started to decline but Aceh Province's was still improving. Poverty in Aceh Province peaked at 29.83% in 2002 and dropped to 29.79% in 2003 during the conflict and tsunami. Damage to public goods infrastructure and destroyed homes also affected Aceh.

From 2019 to 2020, the COVID-19 pandemic caused health and the economy to drop evenly, except for poverty in Aceh Province. The Poverty Depth Index rises as the impoverished spend more money away from the poverty line. Meanwhile, the expenditure gap between poor individuals grows.

Figure 3 shows that North Aceh District has the largest GRDP rate variation between districts/cities from 2010-2020. Despite changes owing to decreasing oil and gas in North Aceh District, it had the highest GRDP during this period. This is because North Aceh Regency contains several plantation, oil, and gas producers and processors. PT Pupuk Iskandar Muda (PIM), PT Kertas Kraft Aceh (KKA), a paper factory that is now a power plant, and ExxonMobil Natural Gas Refinery are large companies in North Aceh, but poverty in 2020 was 17.02%, compared to districts with very different GRDPs.

Aceh Besar District has the second-highest GRDP in Aceh after North Aceh. Aceh Besar is improving as poverty falls. Bireun Regency's PDRB was the highest after Aceh Besar District from 2010 to 2020 as a regency that produced processed snacks and bought souvenirs, and it increased temporarily from 2019 to 2020. The poverty of Bireun Regency did not reduce instantly, but from 2010 to 2011, it climbed by 0.1%; from 2015 to 2016, it stagnated by 16.94%; and in 2020, it increased by 13.06%.

Figure 4 shows that each region has a different General Allocation Fund capacity. One cause is the region's financial realisation. General Allocation Fund adjustment elements reflect agriculture and fishery characteristics. Some Aceh Province District/City General Allocation Funds fluctuated and increased from 2010 to 2020.

North Aceh, Bireun, Pidie, Aceh Besar, and East Aceh received the most General Allocation Funds during 2010-2020. Five districts have wide geographical characteristics. Despite North Aceh District's high DAU in 2020 due to the COVID-19 epidemic, Indonesia's DAU was deducted for economic recovery. North Aceh District is still on top of Aceh Province, but its poverty rate is higher.

Figure 5 shows that not all districts/cities receive the same Special Allocation Funds for each Regency/City. North Aceh has the greatest DAK, whereas Sabang has the lowest. The large Special Allocation Fund is attributable to regional priority development, physical development, and non-physical form.

Aceh receives the Special Autonomy Fund, General Allocation Fund, and Special Allocation Fund. In contrast, Aceh, Papua, and West Papua get autonomy grants in Indonesia. The Aceh Province Special Autonomy Fund prioritises infrastructure upkeep, economic empowerment, poverty alleviation, and education, social, and health.

3. RESULTS AND DISCUSSIONS

Based on the regression results, it can be seen that the independent variable, namely poverty, then the dependent variable of GRDP, DAU, DAU, and OTSUS, the coefficient of determination is 0.939116 or $R^2 = 93.91\%$, which means that the Poverty of GRDP DAK DAU and OTSUS varies by 93.91% and the remaining 0.60884 or 0.6%.

Based on the research results, the GRDP coefficient is -409931, and the probability value is 0.0000, indicating that GRDP significantly negatively affects Poverty in Aceh. The means an increase in GRDP in 23 districts/cities in Aceh will reduce the poverty rate. The results of this study can also be interpreted that with every rise in GRDP by 1 billion, the poverty rate will also decrease by 4.409931%. This study's results align with research conducted by (Mantsani et al., 2020) using variable economic data from GRDP based on their findings. Aceh's economic growth (GRDP) can reduce Poverty in Aceh. Although Aceh's economy is only growing slightly, GRDP can reduce Poverty in Aceh.

This study's results align with research conducted by (Mantsani et al., 2020) using variable economic data from GRDP based on their findings. Aceh's economic growth (GRDP) can reduce Poverty in Aceh; although Aceh's economy is currently only growing slightly, GRDP can reduce Poverty in Aceh. This study's findings align with research conducted by (Ismail & Hakim, 2014): The General Allocation Fund hurts people with low incomes in Bali. This decision can be explained by the fact that poverty is closely related to wealth inequality.

Based on the research results, the DAK coefficient is 0.206447, and the probability value is 0.1646, indicating that the impact of DAK on Poverty in Aceh is negative and insignificant. This impact means that the poverty rate will decrease with the increase of DAK in 23 districts/cities in Aceh. The results of this study can also be interpreted that every rise in DAK by Rp 100 crore will also reduce poverty by 0.206447%. This effect can be seen from the data on changes in earmarked grant amounts from 2014 to 2015.

This study is also in line with research (Fitriyanti & Handayani, 2020) conducted in the province/city of Central Java from 2012 to 2016 if the special allocation fund had a negative and significant impact on poverty. However, in contrast to Manado City (Rasu et al., 2019), earmarking funds for the study years 2007 to 2017 had a positive and insignificant effect on poverty, meaning that if earmarking funds increase, the poverty rate will increase but not significantly. The conditions and estimates will differ based on the previous two studies, which interpreted different areas.

The results found that the coefficient value of special self-help funds is positively correlated with poverty and is insignificant. Each increase of 1 billion yuan of special self-help funds will increase poverty by 0.308032%, with a probability of 0.2787. This value means that the additional transfer of self-help fund allocation has increased the proportion of poor people, although the balance is still small. This means it is still not in line with the government's goal. One of the objectives of the special self-help fund allocation is to reduce poverty through the special self-help fund introduced by the central government to the Aceh government.

The reason for the non-negative impact of the allocation of self-help funds on Poverty in Aceh is that most of the self-help fund allocation was spent on the infrastructure of 3.39 trillion rupiahs or 45.34% of the special self-help fund for poverty reduction. In comparison, the special self-help fund for poverty reduction was only 3.39 trillion 798.86 billion rupiahs or 3.63%, also because of the governor's mandate that 50% of the Special Autonomy fund be used for infrastructure.

4. CONCLUSION

Based on the results of the data analysis and discussion described in the previous chapter, the following conclusions can be drawn: (1). GRDP partially has a negative and significant effect on Poverty in Aceh Province. The negative impact is evidenced by the dominant GRDP data for each city district, which is increasing slowly but surely every year, except that during the pandemic period, the highest GRDP decline was owned by North Aceh Regency. (2). The General Allocation Fund partially has a negative and significant effect on Poverty in Aceh Province. The negative impact is evidenced by the data with the high number of General Allocation Funds, which dominated during the 2010-2020 period, increasing every year. The district with the highest General Allocation Fund is North Aceh District. (3). The Special Allocation Fund partially has a positive and insignificant effect on Poverty in Aceh Province. The Special Allocation Fund data shows a positive impact, which increased from 2015 to 2020. Still, each district/city has a different DAK budget—the district with the highest Special Allocation Fund. (4). The Aceh Special Autonomy Fund partially has a positive and insignificant effect on Poverty in North Sumatra province. The positive impact is evidenced by the data of the Special Autonomy Fund during 2010-2020, which fluctuated, and each Regency / City received a much different value. When viewed from the situation, the Special Autonomy Fund is not directly used to prevent poverty. (5). GRDP, General Allocation Fund, Special Allocation Fund, and Aceh Special Autonomy Fund simultaneously have a significant effect on Poverty in Aceh province. Building on the findings and conclusions presented in the previous chapter, there are several potential avenues for future research and development in the field of poverty reduction and fiscal policy in Aceh Province. Here are some suggestions Conduct a longitudinal study to analyze

the dynamics of poverty in Aceh Province over a more extended period, including pre-pandemic and post-pandemic eras. This could shed light on how poverty trends have evolved and whether the identified relationships hold true in different economic and social contexts. Complement the quantitative findings with qualitative research methods, such as interviews and focus groups, to gain a deeper understanding of the mechanisms through which economic factors and fiscal policies influence poverty dynamics. This could provide insights into the lived experiences of individuals and communities affected by poverty. Explore spatial patterns of poverty within Aceh Province using Geographic Information Systems (GIS) techniques. Investigate whether the impact of various economic indicators and fiscal policies on poverty varies across different regions within the province. Consider employing advanced causal inference methods, such as instrumental variable analysis or regression discontinuity design, to establish more robust causal relationships between economic indicators, fiscal policies, and poverty reduction outcomes. optimization models that consider the allocation of different fiscal resources (GRDP, General Allocation Fund, Special Allocation Fund, and Aceh Special Autonomy Fund) to maximize their impact on poverty reduction, considering the limited resources available. Employ simulation techniques to project how different policy scenarios could affect future poverty rates in Aceh Province. This can assist policymakers in making informed decisions about resource allocation and policy prioritization. Move beyond income-based poverty measures and adopt multi-dimensional approaches that consider a range of deprivation factors, such as health, education, housing, and access to social services.

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