

EFFECTIVENESS POLICY BUDGETING OPTIMIZATION IMPLEMENTATION ALLEVIATION POVERTY AND ELIMINATION POVERTY EXTREME BY LOCAL GOVERNMENT

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Abstract:

Poverty is multidimensional problems that are not only related with low income, but also limitations access public to education, health, work productive, protection social, infrastructure basics, and opportunities economy. In context decentralization fiscal, government area own position strategic. Because part big intervention service public and development that are in contact direct with public implemented through Budget Regional Revenue and Expenditure (APBD). Research This aim analyze effectiveness policy budgeting government area in optimize implementation alleviation poverty and elimination poverty extreme, as well as identify determining factors effectiveness allocation budget. Research use approach qualitative-descriptive with method studies bibliography and analysis policy to regulations, documents planning and budgeting, statistical data, and results study empirical about shopping government regions and poverty. Analysis results show that effectiveness policy budgeting No solely determined by the size allocation budget, but also determined by accuracy targets, collaboration device area, interconnectedness between document planning development and budgeting area, recipient data quality benefits, results orientation, and monitoring and evaluation implementation policy. Policy fragmented budgeting potential produce many programs with limited impact. On the other hand, budgeting data-based, location-based, group-based targets and results can increase effectiveness intervention government area. Therefore that, optimization of the APBD for alleviation poverty and elimination poverty extreme need directed at a combination subtraction burden expenditure, increase income, and handling pockets poverty in a way integrated.

Keywords: Poverty alleviation poverty, Elimination poverty extreme, Budgeting based performance, Government area.



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INTRODUCTION

Poverty is one of the problem main in development national, because related direct with ability public fulfil need basic and obtain chance for increase quality his life. Poverty no can be understood only as problem low income, but also as conditions influenced by limitations access to education, health, work decent housing, worthy housing, sanitation decent, clean and safe water, protection social, assets productive, as well as various service public others. Therefore that, policy alleviation poverty and elimination poverty extreme need a multidimensional, cross-disciplinary approach sector, and sustainable.

Indonesia has experience progress in decline poverty. Central Statistics Agency take notes that percentage poor population in March 2026 was 8.07% or around 22.93 million people. This figure decrease compared to September 2025 which reached 8.25% and March 2025 which was 8.47%. Although thus, the decline level poverty in a way aggregate Not yet means that all over group public has own level safe welfare from risk return fall into poverty.

Problem the become the more complex when associated with poverty extreme. Policy national about deletion poverty extreme in a way special strengthened through Instructions President Number 8 of 2025 concerning Optimization Implementation Alleviation Poverty and Elimination Poverty Extreme. Instructions President the emphasize the need integration and synergy between programs ministries / agencies and government area as well as set three main strategies, namely subtraction burden expenditure society, improvement income society, and decline amount pockets poverty.

Policy the show that deletion poverty extreme No just problem giving help social intervention must covers dimensions protection social at a time empowerment economy and regional development. Thus, the APBD has function important as instrument policy for translate target alleviation poverty to in programs and activities that can produce change real for poor society.

In system decentralization fiscal, government area get relative authority wide in organize affairs the government that became its authority and services public. Decentralization the open opportunity for government area for designing appropriate policies with characteristics local based need community. Wibowo and Oktivalerina's research against 476 districts / cities in Indonesia in the period 2010–2018 shows that decentralization fiscal own influence negative and significant to level poverty at the level national, western Indonesia region, and regional urban.

However Thus, the authority fiscal No in a way automatic produce effectiveness alleviation poverty. Problems main precisely lies in how government area translate capacity fiscal become proper shopping targets and produce benefit for poor groups. The size of the APBD or increasing shopping area No can used as the only one size success if no followed by an increase quality service, income community, access to jobs, and indicators welfare other.

A number of study empirical show that composition shopping government area own different relationships to poverty. Research Nurias et al. on 34 provinces during 2015–2021 found that shopping government areas in the sector health and education influential negative and significant to level poverty, whereas shopping protection social No show significant influence in the research model the findings. This show that effectiveness shopping No only specified on the program label as an alleviation program poverty, but also by ability shopping area the build capacity human and expand access to opportunity economy.

Other findings show that social transfer government area can contribute to subtraction poverty. Kharisma et al. found that increased social transfers from government area relate with decline poverty. At the same time, growth economics and human capital also play a role in lower amount poor people, while unemployment own connection positive with amount poor people.

Study about impact policy government the Central Java region also shows that shopping health, education and protection social from government area own correlation negative to level poverty, while influence shopping economy can produce different impacts or own correlation positive to level poverty. This shows that budgeting for alleviation poverty need a more approach selective and based proof than just increase amount APBD allocation.

Another problem is program fragmentation. Government area can own Lots device areas that run programs that are consistent substance relate with effort alleviation poverty, but implemented without adequate coordination. As a result, intervention from each device area can overlapping overlap in groups certain temporary other poor groups Not yet affordable impact policy government area. Study on pro-poor budgeting in Bone Regency shows that implementation pro- poverty budgeting is greatly influenced by how government area formulates programs and budgets that are direct related with alleviation poverty.

Problems are also related with governance budget. APBD management must link the planning, budgeting, implementation and evaluation processes implementation policy alleviation poverty. Regulations Government Number 12 of 2019 is one of the frame work important in management finance area, which is described in a way technical through classification, codification, and nomenclature planning development and finance regulated area through Minister of Home Affairs Regulation Number 90 of 2019 and its updates as well as guidelines technical management finance area through Minister of Home Affairs Regulation Number 77 of 2020.

In development policy latest, reduction agenda poverty still becomes priority development national. RPJMN 2025–2029 places acceleration decline poverty as one of the main targets, with target level poverty be at 4.5%–5% in 2029 and poverty extreme 0 percent in 2026. Bappenas also emphasized importance harmony between policy national with the government's RPJMD province and government district / city.

Condition the show existence need for study return effectiveness policy budgeting government area. Research gap in study This lies in the need connect perspective budgeting area with policy deletion poverty extreme in a way integrated. Many studies previously test connection between type shopping and level poverty in a way quantitative, whereas study This focus on mechanisms policies that make budget become effective through: accuracy targets, program integration, data quality, coordination institutional, orientation results, and evaluation.

Novelty study This lies in the development framework conceptual effectiveness budgeting poverty that is not only see magnitude shopping, but combine dimensions input, process, output, outcome, and sustainability. Framework the used for evaluate how the APBD can optimized as instrument policy alleviation poverty and elimination poverty extreme.

Based on background behind said, research This aim to: (1) analyze effectiveness policy budgeting government area in support alleviation poverty and elimination poverty extreme; (2) identify determining factors effectiveness allocation of regional budget for alleviation poverty; and (3) formulating optimization strategies budgeting government area to be more appropriate target, integrated, based results, and sustainability.

Question proposed research namely, " To what extent is the policy budgeting government area effective in support alleviation poverty and elimination poverty extreme, and how the APBD optimization strategy can increase impact policy the?"

METHODS

Research Design. Study This use approach qualitative-descriptive with method studies bibliography and analysis policy analysis approach. This chosen Because study aim understand effectiveness policy budgeting area in a way conceptual and institutional, not count influence statistics from One variables to variables other.

Analysis directed at relationships between policy alleviation poverty, policy deletion poverty extreme, planning development regions, APBD budgeting, program implementation, and achievements regional development results.

Data Sources. Data used is secondary data obtained from:

- 1) regulation legislation about management finance regions and policies alleviation poverty
- 2) document government center about deletion poverty extreme
- 3) Statistics Agency publications
- 4) documents and publications of the Ministry of National Development Planning/Bappenas
- 5) article journal scientific discussion poverty, shopping government region, decentralization fiscal, and pro-poor budgeting
- 6) reports and documents policy relevant government

Instrument main study is matrix analysis documents used for identify objective policies, targets, mechanisms budgeting, form intervention, indicators performance, as well as factor inhibitors and supporters.

Data Collection Techniques. Data collection was carried out through documentation and tracing literature. Documents Then classified based on five groups information, namely:

- 1) policies and regulations
- 2) condition poverty
- 3) mechanism planning development and budgeting area
- 4) proof empirical about influence shopping to poverty
- 5) improvement strategy effectiveness budget area

Analysis Techniques. Analysis done through four stages.

- 1) data reduction, namely choose documents and information that are direct related with policy budgeting poverty
- 2) categorization, namely grouping findings based on dimensions of input, process, output, outcome, and sustainability
- 3) analysis comparative, namely compare provision policy with findings study previous
- 4) withdrawal conclusion policy, namely formulate a strategy for optimizing the regional budget based on synthesis results analysis

Effectiveness policy in study This No defined only based on level absorption budget. Effectiveness understood as ability policy produce appropriate changes with goals, especially in matter accuracy target, access to service basic, improvement capacity economy, reduction burden expenditure, and decrease poverty.

Framework Analysis Effectiveness. Framework analysis study can formulated as following:

Input → Process → Output → Outcome → Impact

Input includes capacity fiscal, APBD allocation, data quality, sources Power humans, and regulations.

The process includes planning, determination targets, coordination cross device regions, budgeting, implementation, and monitoring.

Output includes amount recipient benefits, coverage services, development infrastructure, implementation training, assistance social, and empowerment programs.

Outcomes include improvement income, decline burden expenditure, increase access education and health, improvement chance work, and improvement resilience economy House ladder.

Impact finally is decline poverty and destitution extreme in a way sustainable.

Framework the important Because a program can have high output but the outcome is low. For example, amount aid distributed can reach the target, but if help No increase resilience economy House ladder or no integrated with empowerment economy, its impact to poverty can limited.



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RESULT AND DISCUSSION

Poverty as Cross-Sectoral Issues. Analysis results show that poverty No can handled through One type shopping area or One device area. Poverty formed from interaction various factors, including income, education, health, opportunities work, quality environment place stay, access infrastructure, and protection to risk social.

The implications to budgeting namely the poverty alleviation program poverty must designed as portfolio intervention. Help social required for reduce burden expenditure House poor ladder, but intervention the need equipped with improvement income community, access to work, improvement quality source Power humans and development infrastructure base.

That matter in line with direction policy national deletion poverty extreme that uses three main strategies, namely subtraction burden expenditure, increase income, and decline pockets poverty.

Magnitude Budget Not the only one Size Effectiveness. Analysis literature show that connection between shopping government including government regions and poverty no always compared straight. Research Nurias et al. found that shopping health and education influential significant in lower poverty, whereas shopping protection social No significant in the model used.

Findings the show that effectiveness budget is highly dependent on characteristics intervention. Constructive spending capacity man can produce impact term medium and long, while help social own function important in protection term short but not yet of course produce improvement income in a way permanent.

Thus, the government area need avoid approach that measures success solely through percentage realization budget. Absorption high budget can happen simultaneously with low impact if the program does not appropriate target or indicator its performance no related direct with change welfare.

Importance Accuracy Target. Accuracy target is one of the the most determining factor to effectiveness something policy. Large budget but no directed to House stairs and areas that are truly need potential produce leakage and lowering program impact.

Policy deletion poverty extreme Alone emphasize accuracy program targets and integration.

In context government area, accuracy target at least own three dimensions.

- 1) accuracy individual or House stairs, namely ensure appropriate program recipients with condition socio-economic.
- 2) accuracy location, namely direct source Power to village, sub-district, district, or areas that have concentration poverty tall.
- 3) accuracy type intervention, namely ensure form help in accordance with reason poverty faced recipient.

Determination location budget implementation policy alleviation poverty play role significant to effectiveness budget related alleviation poverty. Determination location budget

alleviation poverty that is not consider location pockets poverty cause inaccuracy public recipient benefit

Thus, the approach one size fits all No in accordance for policy alleviation poverty.

Cross-Regional Device Integration. Poverty often handled by many device area in a way separate. Social services can operate protection social, service health provide service health, service education provide service education, service power Work carry out training and placement work, while device other areas handle infrastructure and empowerment economy.

If every device area Work with its own targets and database, there is risk duplication and gap service.

Therefore, effectiveness budgeting need program integration. One poor family should can become target a number of mutual intervention complete in accordance needs, not receive the program in separated without continuity.

Study about policy government the area also shows that alleviation poverty needs integration expenditure with other programs.

The Ministry of Home Affairs has set obligation government area for compile Plan Alleviation Regional Poverty (RPKD) which is of a nature strategic in period 5 years period. This RPKD furthermore explained through Regional Action Plan (RAD) which is of a nature annual. The preparation of the RPKD and RAD become part from the Poverty Alleviation Coordination Team (TKPK). However, it is very unfortunate obligation the preparation of RPKD and RAD by TKPK is not aligned with obligation preparation of the Regional Budget by the Budget Team Regional Government (TAPD).

This matter impact on allocation budget alleviation poverty and elimination poverty overlapping extremes overlap between plan technical thematic as stated in the RPKD and RAD with the APBD. Budget cross device area this is very important for harmonized by TPKD and TAPD so that value for money on policy pro-poor budget can implemented in a way harmonious and concrete.

The Role of Education, Health, and Social Protection. Synthesis results study show that education and health is instrument important in the alleviation strategy poverty. Shopping education increase capacity humans, whereas shopping health reduce risk House ladder experience lost income consequence problem health.

On the other hand, protection social own function guard minimum consumption and reducing vulnerability. Social transfer government area also found own connection with decline poverty.

Thus, the policy budget should No contradict help social with development source Power human. Both of them own different functions and must designed in a way complementary.

Strengthening Shopping That Drives Income. Deletion poverty extreme need more from just subtraction burden expenditure. Household must own ability produce income in a way sustainable.

Therefore, the APBD needs to allocate budget for:

- 1) improvement skills Work



- 2) access to work productive
- 3) development business micro
- 4) access financing
- 5) strengthening chain mark economy local
- 6) improvement productivity agriculture and fisheries
- 7) market access
- 8) mentoring business
- 9) development supporting infrastructure activity economy

Approach This important Because help consumptive own limitations if no followed by graduation strategy or improvement capacity economy recipient.

Budgeting Performance Based. Budgeting For poverty need directed from approach-based activity going to approach based results.

For example, indicators:

"Amount training carried out"

more weak compared to:

"Percentage participant from poor families who get work or experience improvement income after follow the program."

Indicator second more near with policy outcomes.

Approach value for money is also relevant. Research Anggriawan to management of poverty alleviation programs poverty in the Regency Pasuruan show importance measurement aspect economy, efficiency, and effectiveness in evaluate program performance.

Importance Coordination and Governance. Challenge budgeting poverty no only originate from limited funding, but also from political, institutional, and coordination processes. Research about pro-poor budgeting show that government area face dilemma in determine priority budget and pressure interest in the budgeting process.

Due to that, strengthening governance become an integral part of the eradication strategy poverty. Budgeting need based on evidence and need society, not solely on the interests sectoral or program routine.

Digitalization and Transparency Budget. Development digitalization government give opportunity for strengthen traceability budget. System information planning and budgeting can used for connect target poverty with programs, activities, locations, recipients benefit, allocation budget and indicators performance.

Latest studies about e-budgeting in government Indonesian regions show that the APBD does not always own influence direct to subtraction poverty, but quality implementation e-budgeting can become strengthening mechanisms transparency, accountability, efficiency, and consistency between planning and implementation budget.

Thus, digitalization No should viewed only as change technology, but as governance instruments for repair quality taking decision.

Regional Dimensions. Poverty own characteristics different geographical conditions. House poor households in urban areas can different from rural areas. Needs local communitie agriculture is also different from area industry or islands.

BPS data shows that in March 2026 the level poverty national in rural areas by 10.67 percent, more tall compared to urban by 6.34 percent.

Difference the contain implications important for budgeting. Government area must use approach area-based interventions in accordance with structure economy and characteristics social local.

Effectiveness Budgeting Determined by the Chain Policy. Based on results analysis, effectiveness budgeting poverty can understood as connecting chain budget, program, recipient benefits, output, outcome, and impact.

Budget is prerequisites, but No objective end. Budget new produce benefit when translated be the right program, implemented with good, reaching out group targets, and produce change welfare.

Thus, the effectiveness model can formulated:

Data Quality + Accuracy Goals + Program Integration + Quality Implementation + Evaluation → Effectiveness Shopping → Poverty Outcome

This model explain Why area with capacity relative fiscal big Not yet Of course own performance alleviation greater poverty Good compared to area with budget more limited.

Shift from Spending More to Spending Better. Paradigm budgeting poverty need shift from “spending more” become “spending better”.

Spending more focused on increasing the nominal budget. Meanwhile that, spending better focuses on:

- 1) whether budget until to groups in need
- 2) whether the program completes root problem
- 3) does the program avoid overlapping overlap
- 4) whether proportional program costs with results
- 5) whether benefit endure after the program is finished

Findings empirical show that type shopping own different impacts to poverty. Research about government areas in Indonesia found connection positive between a number of form shopping government with subtraction poverty, but its effectiveness different according to sectors and regions.

Thus, the government area need do spending review in a way periodically For identify programs that have impact low and diverting budget to more interventions effective.

Table 1. Removal Strategies Poverty Extreme

Strategy		Policy Focus		Examples of Regional Budget Interventions		Outcome Indicators	
Subtraction	burden	Reduce cost	life poor	Protection services	social, health, assistance	Decline expenditure	burden
Improvement	income	Increase economy	ability	Training MSMEs, market financing	work, agriculture, access,	Improvement income	

Decline pocket poverty	Overcome factors	regional	Infrastructure sanitation, connectivity, slum	basic, water, area	Improvement services and economy	access
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These three strategies must implemented in a way simultaneously. If only the first strategy is implemented, the community can still depend on help. On the other hand, if only the second strategy executed without protection social, very poor groups can No capable follow the empowerment process economy.

Data as Foundation Budgeting. One of problem fundamental in policy poverty is data quality. Data errors can produces two problems at the same time: the entitled community No accept benefits (exclusion error), whereas society that does not become target precisely get benefits (inclusion error).

Therefore, the government area needs build mechanism data updates involving device regional government villages/sub-districts, and communities. Data is also needed associated with condition economy and needs every House ladder.

Good data usage allows government do case management to poor families. Approach the change paradigm from “how many many programs available” becomes “what need family and intervention what is most appropriate”.

Budget Location Based. Approach based location is one of the form optimization of the regional budget. Government area No need spread budget in a way evenly if distribution poverty No evenly.

Budget should prioritized on location with:

- 1) concentration House high poverty ladder
- 2) level poverty extreme tall
- 3) access service base low
- 4) infrastructure base limited
- 5) level unemployment tall
- 6) productivity economy low

With the approach said, source limited power can produce greater impact big.

Balance between Protection and Empowerment. Policy alleviation poverty needs guard balance between protection social and empowerment economy.

Protection social functioning prevent condition public become the more bad. Meanwhile empowerment economy aims help public go out from poverty in a way sustainable.

World Bank in study Indonesia's poverty is emphasized importance combination protection House stairs, creation chance economy, pro-poor investment, and improvement capacity government subnational.

Therefore, the APBD policy is not ideal if part big source Power only directed at assistance term short without build capacity recipient benefit.

Strengthening Monitoring and Evaluation Mechanism. Monitoring and evaluation need done on three level.



- 1) input monitoring, namely ensure budget available and used in accordance plan
- 2) output monitoring, namely ensure the program is really produce goods or planned services
- 3) outcome evaluation, namely measure does the program cause change to condition public

Evaluation of outcomes must be become base budgeting year next. Programs that do not show results need repaired, merged, or stopped. Instead, the program shows effectiveness need expanded with still consider efficiency cost.

Relationship Alleviation Poverty with Regional Economic Growth. Alleviation poverty No can separated from structure economy area. Research about intervention government in districts/cities in Indonesia shows that help social, village funds, schemes credit, and activities economy area own role different according to regional characteristics.

That matter strengthen argument that the APBD is necessary used for build ecosystem economy local. Shopping areas that improve productivity public can produce effect term longer strong than shopping that only produce benefit consumptive.

Framework Optimization Policy Budgeting. Based on overall discussion, optimization policy budgeting poverty government area can done through six principle.

- 1) targeting, Budget must directed to House stairs and priority areas
- 2) integration, Programs between devices area must each other complete.
- 3) prioritization, Budget focused on interventions that have impact the biggest.
- 4) performance orientation, Indicator performance directed to the outcome.
- 5) transparency, Information budget and program achievements must be can traced.
- 6) sustainability, Intervention must push independence and resilience economy public.

IMPLICATIONS POLICY

Based on results analysis, there is a number of implications policies that can implemented government area.

Compilation Budget Data-Driven Poverty. Government area needs build poverty budgeting framework that connects house data poor ladder with programs, locations, devices regions, budgets, and outcome indicators.

Determination of Priority Programs. Not all programs have a poverty label must get same priorities. Government area need do evaluation based on size problem, number recipient benefits, costs intervention, and potential impact.

Strengthening the Integration of Regional Devices. Coordination team alleviation poverty needs own function substantive in the planning and budgeting process, not only function coordination administrative.

Development Budget Outcome Based. Program indicators needed directed from indicator activity going to indicator change. For examples is change income, employment status, access service basic, condition housing, health, and education.

Improvements Transparency. Government area need provide information about allocation and realization budget poverty as well as program achievements. Transparency allows society and institutions supervisor evaluate whether budget has produce benefit.



Strengthening Evaluation. Program evaluation must be become part from cycle budgeting. Evaluation results year previously need used for determine program sustainability in the year next.

CONCLUSION

Study This show that effectiveness policy budgeting government area in alleviation poverty and elimination poverty extreme No can assessed only from size allocation or level APBD realization. Effectiveness especially determined by ability government area change source Power fiscal become appropriate intervention targets and produce change welfare public.

Policy effective budgeting own characteristics in the form of accurate data usage, determination target based on House stairs and location priority, integration cross device area, balance between protection social and empowerment economics, budgeting based performance, as well as monitoring and evaluation outcome-based.

Findings the study also shows that shopping government area own different impacts according to sector. Shopping education and health own proof empirical support his contribution to decline poverty, while protection social own function important in reduce burden expenses and protect House ladder from risk poverty.

Therefore, that the APBD optimization strategy is not should directed solely on the addition poverty program budget. A more comprehensive strategy important is increase quality, accuracy, integration, efficiency, and sustainability shopping.

In context policy national poverty targets extreme zero percent in the 2025–2029 RPJMN increasingly strengthen need For make government area as actor main in translation policy national to in the appropriate program characteristics local.

Thus, optimization budgeting can formulated as change paradigm from "budget for poverty programs" to become "budget For results subtraction poverty". Change paradigm the need data strengthening, planning, coordination, budgeting based performance, transparency, and consistent evaluation.

SUGGESTIONS

Based on results research, some recommendations that can be given is as following.

- 1) Government area need integrating poverty data with system planning and budgeting so that every program can be traced target, location, allocation budget, as well as the result.
- 2) Need compilation budget tagging that takes into account cost reduction strategies poverty and elimination poverty with give chance for government area For choose implementation policy in accordance with character local government area through combine tagging (top-down and bottom-up).
- 3) Alignment category shopping principal and expenditure support.
- 4) Government area need compile priority budgeting based on characteristics reason poverty in each region.



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- 5) Protection program social need integrated with improvement program income so that the recipient benefit own opportunity For go out from poverty in a way sustainable.
- 6) Indicator APBD performance is necessary strengthened with outcome indicators, not only indicator absorption budget and amount activity.
- 7) Evaluation effectiveness of poverty programs need done in a way periodic with use approach value for money, so the program does not effective can repaired or diverted.
- 8) Government area need strengthen coordination cross device regions and government village/sub-district For prevent overlapping overlap intervention. So that need done synchronization between the APBD and the RAD for Alleviation Poverty and Elimination Poverty Extreme.
- 9) Study next recommended using district/city panel data with combining APBD data, BPS poverty data, poverty data extremes, and indicators service base so that effectiveness policy can tested in a way quantitative.

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