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THE EFFECT OF FISCAL INDEPENDENCE RATIO, TRANSFER FUNDS AND REGIONAL EXPENDITURE ON POVERTY IN CENTRAL JAVA PROVINCE 2020-2024

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Abstract:
Poverty in Central Java Province has reached the second-highest level after the Special Region of Yogyakarta. This study aims to examine the effect of the fiscal independence ratio, transfer funds, and regional expenditure on poverty in Central Java Province for the 2020-2024 period. The data used in this study are secondary, the analytical method used is panel data regression, and the model used is a fixed effect model. Econometric testing tests classical assumptions, using the t-test, F-test, and coefficient of determination (R2) to test the hypothesis. The results also show that the regional fiscal independence ratio and regional spending have a significant positive effect on poverty, but Transfer Funds have a significant negative effect on poverty. This study shows that fiscal independence, transfer funds, and regional spending significantly impacted poverty in Central Java during the 2020–2024 period, but the direction of this influence is not aligned with the goal of poverty alleviation. Fiscal independence and regional spending actually increase poverty, while regional spending, which should reduce poverty, have the opposite effect.
Keywords: Fiscal Independence, Transfer Funds, Regional Expenditure, Poverty

INTRODUCTION

Indonesia is the fourth most populous country in the world, with a population of 281.6 million (BPS, 2024). This large population presents a significant challenge in poverty alleviation efforts, as population growth is often not matched by increased employment opportunities and equitable resource distribution, exacerbating socio-economic inequality (Pasa et al., 2023). (Putri et al., 2019) define poverty as the inability of individuals or groups to meet basic survival needs and improve economic well-being, including access to food, education, health, and adequate housing.

BPS data shows that the national poverty rate decreased from 10.19% in 2020 to 8.57% in 2024, but this decrease does not reflect socio-economic improvements, especially in Central Java province, which is the third most populous region in Indonesia. The dense population in this province increases pressure on resources and infrastructure (Husna, 2024), so that the poverty rate still reaches 10.47% or 3.396 million people in 2024. Although this figure decreased from 11.41% in 2020 to 10.47% in 2024, the rate of decline is relatively slow compared to other provinces, such as DKI Jakarta (4.30%) or Bali (4.00%) in 2024. The slow decline in poverty in Central Java is influenced by several factors, including inequality in budget allocation, less than optimal integration of education and health programs, and minimal adoption of technology in the informal sector (Kusuma, 2023). This situation is exacerbated by diverse socio-economic structures, such as geographic disparities between rural and urban areas, as well as suboptimal local policies addressing infrastructure disparities, thus exacerbating existing inequalities (Muta'ali et al., 2024). It is evident in the significant differences between regions. For example, Brebes Regency had a poverty rate above 15.60%, while Magelang City had a poverty rate below 7.25% in 2024. This difference is largely due

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to disparities in access to investment and infrastructure, which significantly reduce poverty in more developed areas (Yesi et al., 2023).

The government plays an important role in poverty alleviation by implementing fiscal decentralization through the distribution of Regional Transfers (TKD) of IDR 857.5 trillion in 2024 as regulated in Presidential Decree Number 76 of 2023, which aims to support social programs and public services to improve community welfare and reduce poverty (Nurrizqi et al., 2023). This policy is in line with Oates' (2006) fiscal federalism theory which emphasizes the importance of dividing fiscal authority between the central and regional governments to improve the effectiveness of public services and community welfare and provide greater autonomy to local governments to adjust programs according to local needs, including the Family Hope Program (PKH) (Karisma, 2025), Village Direct Cash Assistance (BLT Desa) (Tohari, 2025). As well as Health Operational Assistance (BOK) aimed at education, health, nutrition, and stunting prevention (Santi et al., 2025). However, long-term poverty alleviation is not sufficient with social assistance alone. Economic empowerment programs such as job training, MSME development, and economic diversification are urgently needed so that communities do not rely on short-term assistance. However, the implementation of this policy is still hampered by low fiscal independence with a ratio of only 0.27–0.31% during 2020–2024 and PAD of around IDR 11.3 billion. This condition indicates a high dependence on central transfers and causes limited flexibility of local programs (Anderson et al., 2018). and the effectiveness of poverty alleviation decreases (Rahmawati et al., 2024). As a result, large transfer funds are not always effective in reducing poverty, even potentially creating a fiscal illusion that weakens incentives to increase PAD and is absorbed more in routine spending rather than productive spending that should encourage poverty reduction (Fitriyanti & Handayani, 2020).

In accordance with the research conducted by C. Putri & Yefriza (2025) and Risdiyanto et al., (2023) showed a significant positive effect in reducing poverty with more targeted spending management, while according to (Agustyn et al., 2025) who found negative and insignificant results in Central Java could be influenced by corruption, bureaucratic inefficiency, or spending priorities that are not aligned with the needs of people experiencing poverty. The fiscal independence variable (Rahmawati et al., 2024) showed a significant positive influence, but research (Imaningsih et al., 2024) obtained significant negative results. It illustrates that financial independence policies are not always able to affect poverty levels in various regions, while according to Risdiyanto et al. (2023) had a negative and insignificant effect because it has a high dependence on central transfers. Research on transfer funds by Warih & Warsito (2025) showed a negative and insignificant effect due to a lack of local capacity in budget management, in contrast to research conducted by Nawaz (2024), which found a positive and significant effect. Due to the varying research results, this study re-examined and combined three variables, namely fiscal independence, regional transfer funds, and regional spending on poverty in the specific context of Central Java during the 2020–2024 period. Although Central Java receives substantial transfer funds from the central government every year and has regional spending that continues to increase, the poverty rate in 35 districts/cities remains high and does not show a significant decline, even experiencing an increase during the pandemic. This condition raises questions about the effectiveness of large budget allocations in alleviating poverty, and whether the low level of regional fiscal independence also hinders the optimization of poverty alleviation efforts. This phenomenon is an interesting issue to study to determine the influence between these variables and fill the gap in the literature related to the dynamics of poverty alleviation in Central Java.

OPERATIONAL DEFINITION

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a. Poverty

Todaro & Smith (2020) state that poverty is a condition in which a person cannot meet their basic survival needs due to low income and productivity. BAPPENAS (2018) emphasizes that poverty is not only reflected in low income, but also in limited access to basic needs, social services, and political participation. The World Bank (2000) explains that poverty is the inability to achieve a decent standard of living with indicators of limited clothing, food, shelter, health, and education. The World Bank (2022) updated the global poverty line from US$ 1.90 to US$ 2.15 per person per day. Meanwhile, BPS (2023) defines poverty as the economic inability to meet basic food and non-food needs through a basic needs approach (Cost of Basic Needs). Suryawati (2005) divides poverty into four types: absolute, relative, cultural, and structural poverty.

The causes of poverty are diverse. According to Kuncoro (2010), poverty occurs due to unequal ownership of resources, low quality of education, and limited access to capital. Ragnar Nurkse's (1953) Vicious Circle of Poverty theory explains that underdevelopment, imperfect markets, and lack of capital lead to low productivity, low income, limited savings, and weak investment, thus perpetuating the cycle of poverty. Astutik (2020) adds that low income reduces people's purchasing power and demand for goods and services, making large investments unattractive. Meanwhile, Asih Handayani (2018) explains that low savings limit capital for investment in infrastructure, technology, and human resources, thus maintaining low productivity. From a structural perspective, Qoyum et al. (2024) emphasize that poverty is also influenced by unfair social and economic structures. and Tirta (2025) highlight its impact on access to formal employment, education, and health services. Similarly, Choiri et al. (2025) expressed a similar sentiment, stating that high unemployment has a direct impact on increasing poverty rates. In terms of solutions, Keynes (1936) emphasized the importance of government intervention through fiscal policy in maintaining economic stability. Prasetyo (2015), using Rostow's theory, explained that investment in education, health, and transportation infrastructure is necessary to increase productivity and reduce poverty levels sustainably.

b. Fiscal Independence

Regional financial independence according to Law Number 32 of 2004 is the ability of regional governments to manage funding independently without relying entirely on the central government. This is in line with Maharani's view, (2025) that the theory of fiscal independence reflects the extent to which regions are able to finance routine and development needs from their regional original income. Fiscal independence plays an important role in maintaining regional financial stability and increasing government effectiveness (Nuruddien, 2023). Through fiscal decentralization, regions are encouraged to optimize PAD from taxes, levies, and assets thereby strengthening autonomy while supporting sustainable development (Sasana, 2025) This ability not only strengthens regional autonomy but also forms the basis for creating more sustainable development. In addition, fiscal management that is appropriate to local needs has also been proven to be able to reduce poverty and accelerate the socio-economic development of the community (Guntur, 2024) According to the Hunter 1977 formula in (Riskiyani, 2021)regional fiscal independence can be measured through the fiscal independence index by comparing PAD to the total regional income. The Fiscal Independence Index (IKF) can be calculated through:

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$$\text{Fiscal Independence Ratio} = \frac{Local\ Original\ Income\ (PAD)}{Total\ Regional\ Income} X100\%$$

Where:

IKFt : Fiscal Independence Index for year t

TPADt : Total Local Original Income for year t

However, the theory of fiscal inequality proposed by Prud'homme (1995) emphasizes that fiscal decentralization does not always have a positive impact on all regions, because the inequality of PAD capacity between regions actually has the potential to widen the gap. Regions with high PAD are able to utilize fiscal independence for productive development, while regions with low PAD are often burdened with fiscal obligations that are disproportionate to their financial capacity. This condition shows that increasing fiscal independence does not always reduce poverty levels, in certain contexts it has the potential to exacerbate disparities between regions. Therefore, ideal fiscal independence must be supported by optimizing local potential, tax and levy reform, increasing transparency, and flexible regulations to truly reflect financial strength, good governance, and effective fiscal strategies in achieving equitable regional development (Maharani, 2025).

c. Transfer Funds

Based on Law Number 19 of 2023 concerning the State Revenue and Expenditure Budget for the 2024 Fiscal Year, Regional Transfer Funds are defined as funds sourced from the State Budget and form part of state expenditure channeled to finance regional government authority. These funds are an instrument of fiscal decentralization that aims to expand regional fiscal space, reduce dependence on Regional Original Revenue (PAD), and spur economic growth to reduce poverty (Nurrizqi et al., 2023). This is in line with the concept of Fiscal Federalism by Wallace E. Oates (1972), which emphasizes that central transfers can increase regional fiscal capacity to provide public services, which, if managed properly, can reduce poverty while reducing interregional inequality (Oates, 2006). However, Bird (2011), through the concept of fiscal dependency, reminds us that the dominance of central transfers has the potential to weaken regional fiscal independence and limit innovation in poverty alleviation policies, because the use of funds is directed more towards short-term needs rather than productive long-term investments. In this context, transfer funds to regions are realized through the principle of money follows program as explained by Ningsih (2019), which is a budgeting approach that focuses on national priorities in order to have a positive impact on regional communities. Meanwhile, (Putra, 2016) emphasizes that this approach allows local governments to receive funds based on the alignment of local programs with national strategic objectives so that the use of public funds is more efficient and accountable.

The management of transfer funds to regions is further regulated through Government Regulation No. 37 of 2023, which covers several components, namely Revenue Sharing Funds (DBH), which serve to support the implementation of decentralization with a portion of revenue from the state budget (Nurjannah, 2024). Meanwhile, the General Allocation Fund (DAU) is intended to equalize financial capabilities between regions (Andriana, 2020). The Special Allocation Fund (DAK) has a different focus because it is allocated for certain national priority activities such as infrastructure, education, and health (Herlinah, 2021). In addition, the Special Autonomy Fund is provided to support the

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implementation of special autonomy in certain regions, the Special Fund is specifically designated for the Special Region of Yogyakarta (Law No. 13 of 2012), and the Village Fund is directed towards village development and community empowerment (Walangitan et al., 2019) All of these instruments show that the management of central transfers is not only a matter of funding, but also a fiscal strategy that balances national interests and local needs in an effort to reduce poverty and promote sustainable development.

d. Regional Spending

According to the Kuningan Regency Financial and Asset Management Agency 2022 in a study Anggun (2024) regional expenditure or government spending in the APBD is a fiscal policy instrument that plays an important role in driving economic growth, because the greater the realization, the higher the development activity. In accordance with Permendagri Number 30 of 2006, regional expenditure is expenditure from the regional general treasury that reduces fund equity without being repayable, in line with the theory of Government Expenditure (Sukirno, 2006) which states that government expenditure increases the aggregate and drives economic growth. This is also in line with Jhingan's concept (Nabillia et al., 2023) that public spending can expand employment opportunities, improve living standards, reduce inequality, and maintain regional economic stability.

According to Permendagri No. 13 of 2006, regional expenditure is divided into indirect expenditure and direct expenditure(Gorahe et al., 2018) with direct expenditure such as expenditure on goods, services, and capital playing a greater role in supporting productive development. (Chambers, 1984) emphasizes that focusing spending on local needs such as village infrastructure, skills training, and MSME development is more effective in overcoming long-term poverty than short-term social assistance, while Satria et al., (2021) add that community-based spending planning makes programs more targeted. Thus, regional spending directed at economic empowerment and inclusive development is an important instrument in poverty alleviation and welfare distribution.

METHODS

This study uses a quantitative descriptive approach to analyze the influence of fiscal independence, transfer funds, and regional spending on poverty in Central Java regencies/cities for the 2020–2024 period. This method was chosen because it provides an objective and measurable picture of the phenomenon studied through statistical analysis, while simultaneously describing the conditions numerically and in a structured manner. The data used are secondary, including poverty figures obtained from the Central Statistics Agency (BPS), as well as data on fiscal independence, transfer funds, and regional spending sourced from the Indonesian Ministry of Finance and the Directorate General of Fiscal Balance.

This study uses panel data regression analysis with a Fixed Effect Model using Eviews 13. The data used are time-series data from 2020 to 2024 and cross-sectional data from 35 regencies and cities in Central Java. The selection of the Fixed Effect Model has important theoretical implications because it is able to control for the unique characteristics of each region that are constant over time, so that the estimation results are more focused on the dynamics of change within a region from year to year and avoid omitted variable bias. With this approach, the study emphasizes how fiscal independence, transfer funds, and regional spending affect poverty internally in each region, rather than simply comparing between regions. Mathematically, the regression model used in this analysis can be seen as follows:

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$$Y = \alpha + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 X_{3it} + \varepsilon i_t$$

Description:
Y = Dependent Variable (Poverty Level)
α = Constant
β(1,2,3) = Regression coefficient of each independent variable.
X_1 = Independent Variable 1 (Fiscal Independence)
X_2 = Independent Variable 2 (Transfer Funds)
X_3 = Independent Variable 3 (Regional Expenditure)
i = Regency/City in Central Java Province (Cross Section)
t = 2020-2024 (Time Series)
ε = Error Term

The analysis was conducted using statistical software, EViews 13, with the selection of an appropriate regression model based on statistical tests, namely the Chow test and the Hausman test. Classical assumption tests such as the Normality test, Heteroscedasticity test, and Multicollinearity test were also conducted (Heykal et al., 2024). This approach allows this study to provide deeper insights into how socioeconomic factors influence poverty levels and assist in developing evidence-based policy strategies to improve community well-being.

RESULT AND DISCUSSION

Table 1. Descriptive Statistical Analysis

	Y	X1	X2	X3
Mean	4.486782	0.008665	7.194117	7.374239
Median	4.601263	0.021029	7.246026	7.546911
Maximum	5.752414	0.452771	7.722430	8.491250
Minimum	1.981001	-0.971647	6.312914	3.868280
Std. Dev.	0.791772	0.194313	0.312738	0.564000
Skewness	-1.495482	-1.385561	-1.337520	-1.719280
Kurtosis	5.147782	7.693118	4.482718	10.46150
Jarque-Bera	98.86654	216.5952	68.20838	492.1708
Probability	0.000000	0.000000	0.000000	0.000000
Sum	785.1869	1.516320	1258.970	1290.492
Sum Sq. Dev	109.0811	6.569830	17.01808	55.34867
Observations	175	175	175	175

Source: Processed data (2025)

Based on the results of the descriptive statistical analysis in Table 1, this study used 175 data observations. Variable Y has an average value of 4.48 with a minimum value of 1.98 and a maximum of 5.75, and a standard deviation of 0.79, indicating relatively stable variations. Variable X1 has an average of 0.008 with a lowest value of -0.97 and a highest of 0.45, and a standard deviation of 0.19, indicating a fairly high difference between samples. Variable X2 has an average of 7.19 with a range between 6.31 and 7.72 and a standard deviation of 0.31, while variable X3 has an average of 7.37 with a range between 3.86 and 8.49 and a standard deviation of 0.56.

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Table 2. Panel Data Regression Analysis

Variable	*Common Effect Model*		*Fixed Effect Model*		*Random Effect Model*	
	t-statistics	prob.	t-statistics	prob.	t-statistics	prob.
C	-17.9703	0.0000	18.76171	0.0000	15.92401	0.0000
X1	1.053194	0.2937	3.282383	0.0013	3.266329	0.0013
X2	19.89201	0.0000	-4.11139	0.0001	-1271181	0.2054
X3	1.937931	0.0543	2.838715	0.0052	3.966594	0.0001

Source: Processed data (2025)

Panel Data Regression Analysis. Based on the estimation results obtained, the next step is to conduct tests to determine the most appropriate panel data regression model. The selection of regression models, namely the Common Effect Model, the Fixed Effect Model, and the Random Effect Model, is carried out through three tests: the Chow Test, the Hausman Test, and the Lagrange Multiplier Test. These tests aim to determine which model best fits the data characteristics and provides the most valid results for further analysis.

Model Selection Test.

Table 3. Chow Test (Restricted F Test)

Effect Test	Statistic	d.f	Prob.
Cross-Section F	485.5474	(34,137)	0.0000
Cross-Section Chi-Square	839.9862	34	0.0000

Source: Processed data (2025)

Chow Test. Based on the Chow Test results in the table, the cross-section Chi-Square probability value is 0.0000 < 0.05, thus concluding that the correct model is the fixed effects model. The Hausman Test can then be performed to determine whether the model is a fixed effects model or a random effects model.

Table 4. Hausman Test

Effect Test	Chi-sq. Statistic	Chi-sq. d.f	Prob.
Cross-Section Random	187.755195	3	0.0000

Source: Processed data (2025)

Hausman Test. Based on the Hausman Test results in Table 1, the cross-section probability Chi-Square value is 0.0000 < 0.05, thus it can be concluded that the correct model for this study is the fixed-effect model. Because the best model in the Hausman Test was the fixed-effect model, there is no need to proceed with the Lagrange Multiplier Test. Based on the test results, the fixed-effect model was selected as the best model to estimate all variables. Therefore, the classical assumption test must be performed. The classical assumption tests used are multicollinearity, heteroscedasticity, and autocorrelation (Basuki, 2014).

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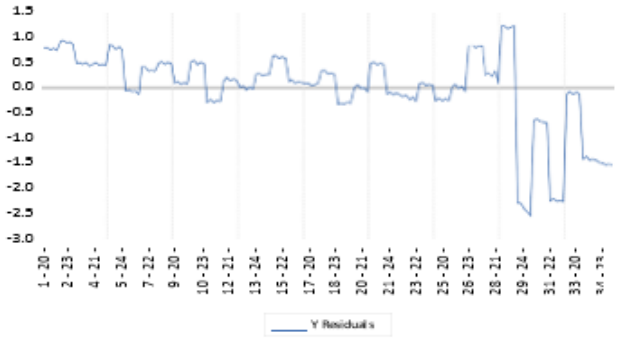
Classical Assumption Test, Normality Test. The normality test aims to determine whether the regression model is normally distributed. Based on the Central Limit Theorem by Dielman (1961) in Pranadipta (2023), if N > 30, the data can be assumed to meet the assumption of a normal distribution. The results of the normality test show a probability value of 0.000000, indicating that the data is not normally distributed because it is <0.05. However, the data is still normally distributed because the sample size is 175, which is in accordance with the Central Limit Theorem. Since 175 > 30 is considered normally distributed, it is considered normally distributed.

Table 5. Multicollinearity Test

	Y	X1	X2	X3
Y	1.000000	-0.035905	0.878322	0.475663
X1	-0.035905	1.000000	-0.133322	0.378302
X2	0.878322	-0.133322	1.000000	0.438893
X3	0.475663	0.378302	0.438893	1.000000

Source: Processed data (2025)

Multicollinearity Test. The multicollinearity test in the table shows that the correlation coefficient between variable X1 (Fiscal Independence) and variable X2 (Transfer Funds) is -0.133322 <0.85, thus concluding that there is no multicollinearity between Fiscal Independence and Transfer Funds. The correlation coefficient between variable X1 (Fiscal Independence) and variable X3 (Regional Expenditures) is 0.378302 <0.85, thus concluding that there is no multicollinearity between the Fiscal Independence and Regional Expenditures. Variables X2 (Transfer Funds) and X3 (Regional Expenditures) have a correlation coefficient of 0.438893, thus concluding that there is no multicollinearity between the Transfer Funds and Regional Expenditures.



Source: Processed data (2025)

Figure 1. Heteroscedasticity Test

Heteroscedasticity Test. Based on the results of the Heteroscedasticity Test in Figure 2, the residual graph value of the residual graph (blue color) is at the limit (1.3 and -2.5), where it does not exceed the limit of 500 and -500. These results indicate a condition of homoscedasticity or no heteroscedasticity. From the residual graph (blue color), it can be seen that it does not cross the limit (500 and -500), meaning that the residual variance is the same. Therefore, there are no symptoms of heteroscedasticity, and it passes the heteroscedasticity test.

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Autocorrelation Test. According to (Savitri et al., 2021) and (Santoso, 2002), the aim is to determine whether there is a correlation between confounding variables in a given period and previous variables. A good multiple regression equation does not exhibit autocorrelation in its regression model. If autocorrelation occurs, the equation becomes unsuitable for use as a predictor. Decisions in the autocorrelation test are made by observing the Durbin-Watson (D-W) value as follows:

1) If the D-W value is <-2, it indicates positive autocorrelation.
2) If the D-W value is between -2 and +2, it indicates no autocorrelation.
3) If the D-W value is >+2, it indicates positive autocorrelation.

Table 6. Autocorrelation Test

Durbin-Watson stat	**1.990045**

Source: Processed data (2025)

The table above shows a D-W (Durbin Watson) value of 1.990045. It indicates that the D-W value is between -2 and +2, indicating no autocorrelation (non-autocorrelation).

Table 7. Panel Data Regression

Variable	Coefficient	std. Error	t-Statistic	Prob.
C	5.440339	0.28997	18.76171	0.0000
X1	0.072632	0.022128	3.282383	0.0013
X2	-0.155917	0.037923	-4.111393	0.0001
X3	0.022714	0.008002	2.838715	0.0052

Source: Processed data (2025)

The table shows the panel data regression equation as follows:

$$Yit = 5.440339 + 0.072632 - 0.155917 + 0.022714$$

Panel Data Regression. The constant value of 5.440339 indicates that fiscal independence, regional transfers, and regional spending have changed. The X1 coefficient is 0.072632, meaning that a 1% increase in fiscal independence leads to a 0.72632 increase in poverty, assuming that regional transfers and regional spending remain constant. The X2 coefficient (regional transfers) is -0.155917, meaning that a 1% increase in regional transfers leads to a 1.55917 decrease in poverty, assuming that fiscal independence and regional spending remain constant. The X3 coefficient (regional spending) is 0.022714, meaning that a 1% increase in regional spending leads to a 0.22714 increase in poverty, assuming that fiscal independence and regional transfers remain constant.

Hypothesis.

Table 8. T-Test (Partial)

Variable	Coefficient	std. Error	t-Statistic	Prob.
C	5.440339	0.28997	18.76171	0.0000
X1	0.072632	0.022128	3.282383	0.0013
X2	-0.155917	0.037923	-4.111393	0.0001
X3	0.022714	0.008002	2.838715	0.0052

Source: Processed data (2025)

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Based on the table above, it is known that the calculated T value of fiscal independence is 3.282383> t table -1.65361 and a probability of 0.0013 <0.05. So, fiscal independence has a positive significant effect on poverty. This result is in line with research (Rahmawati et al., 2024) (Siburian, 2022) and (Anggraeni et al., 2023) and however not in line with research (Nabillia et al., 2023) and (Risdiyanto et al., 2023),

which states that transfers to regions do not have a significant effect on poverty. The calculated T value of transfer funds is -4.111393> t table -1.65361 and a probability of 0.0164 <0.05. It can be concluded that transfer funds has a positive significant effect on poverty. These results align with research by Stephanus et al. (2024), Samosir et al. (2024), and Warih (2025).

The calculated t-value for regional spending is 2.838715 > t-table -1.65361, with a probability of 0.0000 < 0.05. Therefore, regional spending has a positive significant effect on poverty. These results align with research by Najmi et al. (2024) and Wongkar (2023) but are inconsistent with research by Agustyn et al. (2025), which found negative and insignificant results.

Table 9. F Test (Simultaneous)

R-squared	0.998213	Mean dependent var	4.486782
Adjusted R- squared	0.997731	S.D. dependent var	0.791772
S.E. of regression	0.037716	Akaike info criterion	-3.527981
Sum squared resid	0.194883	Schwarz criterion	-2.840770
Log likelihood	346.6983	Hannan-Quinn criterion.	-3.249229
F-statistic	2068.800	Durbin-Watson stat	1.990045
Prob(F-statistic)	0.000000		

Source: Processed data (2025)

Based on the results of the F test in the table above, the calculated value of the f-statistic is 2068.800> F table 0.117061, and the significant value is 0.0000 <0.05, so it can be concluded that the variables of fiscal independence, transfer funds, and regional spending are independent variables that influence poverty.

Coefficient of Determination Test. The coefficient of determination (R2) test aims to determine the simultaneous variation of the independent variable on the dependent variable. A higher R2 value indicates a greater ability of the independent variable to explain the dependent variable.

Based on the adjusted R Square results of 0.997731 to 99.7731%, the coefficient of determination value shows that the variables of fiscal independence, transfer funds and regional spending are able to explain poverty; the remaining 0.002269% is explained by other variables not included in this research model.

The Effect of the Self-Reliance Ratio on Poverty. The results of the regression analysis indicate that fiscal independence has a positive and significant effect on poverty levels with a coefficient value of 0.072632 and a probability of 0.0013 (<0.05). This means that every 1% increase in fiscal independence actually increases poverty in Central Java by 0.0726%. This finding indicates that fiscal independence in most districts/cities is still low, with an average of only 0.1%, which is categorized as low. This condition reflects the uneven distribution of regional capacity in generating Locally Generated Revenue (PAD), so that increasing fiscal independence does not automatically reduce poverty, and even has the potential to widen the gap between regions. This phenomenon can

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be explained through the theory of fiscal inequality proposed by Prud'homme (1995), which states that fiscal decentralization has the potential to increase disparities if PAD capacity is not balanced. Regions with high PAD are able to utilize fiscal independence for productive development, while regions with low PAD are burdened with fiscal obligations that are not commensurate with their capacity. In line with the research of Rahmawati et al. (2024) and Siburian, (2022) who found that fiscal independence had a significant positive effect on poverty, because the increase in PAD tended to be burdened through local levies that did not favor the poor, although this differed from the findings of Risdiyanto et al. (2023) who stated that it was not significant.

The Effect of Transfer Funds on Poverty. The transfer fund variable was shown to have a negative and significant effect on poverty with a coefficient of -0.155917 and a probability of 0.0001 (<0.05). This means that a 1% increase in transfer funds is actually followed by a 0.1559% decrease in the poverty rate, assuming other variables remain constant. These results indicate that the greater the transfer funds managed by local governments, the greater the fiscal capacity to finance development programs that have a direct impact on poverty reduction. This finding is in line with research by (Pasa et al., 2023),(Setyawan, 2023)dan (Hasan et al., 2021), which confirm that Transfers to Regions (TKD) from the central government play a crucial role in supporting fiscal decentralization, reducing inter-regional inequality, and improving public welfare through the provision of basic services and infrastructure development.

The Effect of Regional Spending on Poverty. Regional spending has a positive and significant effect on poverty levels. Regression results indicate that the Regional Spending variable has a coefficient of 0.0227, meaning that a 1% increase in Regional Spending will increase the poverty rate in Central Java by 0.0227%. The t-test shows a probability value of 0.0052, which is less than the 5% significance level ($\alpha = 0.05$), making the effect statistically significant. It indicates that increasing Regional Spending has not been able to reduce poverty but has the potential to increase the burden of poverty due to the greater allocation of the budget being absorbed by physical infrastructure development, such as roads, irrigation, bridges, buildings, and structures, while the portion allocated to programs directly impacting the poor is relatively small. Thus, although in theory, Regional Expenditure is expected to improve welfare, in practice, the budget utilization is not well targeted, making its role in poverty alleviation less than optimal. Research results (Najmi et al., 2024), (C. Putri & Yefriza, 2025), (Risdiyanto et al., 2023) and (Nazikha & Rahmawati, 2021) show that this variable has a positive influence on poverty levels. It is because Regional Expenditure has not been used appropriately for the provision of infrastructure or the provision of basic services for poverty alleviation.

CONCLUSION

The research results show that fiscal independence and regional spending have a significant positive effect on poverty in Central Java during the 2020–2024 period, indicating that increasing both actually increases the number of poor people because the allocation of local revenue (PAD) and spending has not been directed to productive sectors, while central transfer funds have proven effective in reducing poverty. This condition indicates that the main problem is not the size of the budget, but rather its composition and effectiveness of its use. Therefore, regional spending needs to be focused on the education, health, basic infrastructure, and social protection sectors that directly impact the poor, while also being supported by more efficient, transparent, and needs-based budget governance. With evidence-based planning, digital monitoring, and efforts to reduce fiscal leakage,

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public spending can truly serve as an instrument for poverty alleviation in accordance with the objectives of fiscal decentralization.

Recommendations. Regional governments need to improve the quality of local revenue (PAD) management by optimizing progressive taxes, service-based levies, and utilizing regional assets, without burdening the poor with levies on basic consumption or basic services. Regional spending should be shifted from being dominated by employee spending to productive spending, particularly capital expenditures for basic infrastructure development such as roads, clean water and sanitation, and improving access to education and health, which directly contribute to poverty reduction. The use of central government transfer funds should also be focused on programs to empower the poor economically, strengthen MSMEs, provide workforce training, and provide sustainable social protection. Furthermore, transparency, accountability, and efficiency in the use of public funds must be strengthened through the implementation of a performance-based planning system and internal and external monitoring, so that budget allocations can truly reduce poverty in a sustainable manner.

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