
Determinants of Regional Financial Performance and Poverty Level In North Central Timor Regency

By

Frederic Winston Nalle^{1*)}, Margareta Diana Pangastuti²⁾

¹⁾Faculty of Economics and Business, University of Brawijaya

²⁾Faculty of Economics and Business, University of Timor

^{*)} Corresponding Author: fredericnalle@gmail.com

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ABSTRACT: This research aims to assess the financial performance of a region using the indicators of financial independence, financial dependence, and fiscal decentralization, and analyze their impact on the poverty rate in North Central Timor Regency. Time series data from 2001 to 2020 were utilized for the analysis, employing descriptive analysis and multiple linear regression. The findings indicate that the financial performance of the region remains low, signaling a reliance on external sources of income. Financial independence, financial dependence, and fiscal decentralization, both individually and collectively, exhibit a significant negative influence on the poverty rate in the area. This research underscores the importance of improving regional financial performance as a primary strategy to address poverty in North Central Timor Regency. Collaboration between the regional government and the central government is encouraged to enhance financial independence, reduce dependence, and ultimately, improve the well-being of the local population.

Keywords: Regional Financial Independence Ratio, Regional Financial Dependence Ratio, Fiscal Decentralization, Poverty.

ABSTRAK: Penelitian ini bertujuan untuk mengevaluasi kinerja keuangan daerah dengan menggunakan rasio kemandirian keuangan, rasio ketergantungan keuangan, dan rasio desentralisasi fiskal sebagai indikator, serta menganalisis dampaknya terhadap tingkat kemiskinan di Kabupaten Timor Tengah Utara. Data time series dari tahun 2001 hingga 2020 digunakan dalam analisis ini. Metode analisis melibatkan analisis deskriptif dan regresi linear berganda. Hasil penelitian menunjukkan bahwa kinerja keuangan daerah masih rendah, menandakan ketergantungan pada sumber pendapatan eksternal. Kemandirian keuangan daerah, ketergantungan keuangan daerah, dan desentralisasi fiskal secara parsial maupun simultan memiliki pengaruh negatif yang signifikan pada tingkat kemiskinan di daerah tersebut. Penelitian ini menggarisbawahi pentingnya perbaikan kinerja keuangan daerah sebagai strategi utama dalam mengatasi kemiskinan di Kabupaten Timor Tengah Utara. Kolaborasi antara pemerintah daerah dan pemerintah pusat diharapkan untuk meningkatkan kemandirian keuangan daerah dan mengurangi ketergantungan, sehingga dapat meningkatkan kesejahteraan masyarakat setempat.

Kata Kunci: Rasio Kemandirian Keuangan Daerah, Rasio Ketergantungan Keuangan Daerah, Desentralisasi Fiskal, Kemiskinan.

INTRODUCTION

Poverty is a global problem and never ends, because poverty is a phenomenon that occurs in almost all developing countries, including Indonesia. Poverty is a problem that is still very difficult to solve. In fact, one of Indonesia's national development goals is to reduce poverty (Adedokun et al., 2020).

If described one by one, the number of factors that can affect the level of poverty is quite a lot. Starting from the level of output or productivity growth rates, net wage rates, income distribution, employment opportunities, investment levels, taxes and subsidies, allocation and quality of natural resources, use of technology, level and type of education, physical and natural conditions in a region, ethos work and work motivation, culture or traditions, natural disasters to war, politics and others (Yiadom et al., 2021). There have been many poverty alleviation efforts carried out by the government since the last three decades, namely with government development programs including the provision of basic needs such as food, health and education services, expanding employment opportunities, agricultural development, providing revolving funds through the credit system, building infrastructure and sanitation extension assistance and other programs (Yang & Fu, 2019).

There were 3 poverty alleviation programs that were highlighted in the era of Joko Widodo's government. *First*, regarding the price stability of basic necessities in society. The stability of basic prices greatly affects people's purchasing power. If the basic price increases, it means that the poverty line will increase and the cost of living for the poor will increase. This means that there is no significant increase in the income of the poor, both farmers and construction workers. Therefore, policies related to price increases for basic necessities must be carefully studied and calculated.

Second, programs in the Ministry of Agriculture, Ministry of Micro, Small and Medium Enterprises (UMKM) and Ministry of Villages, Development of Disadvantaged Regions and Transmigration (PDRT). The second program is expected to be able to distribute village funds that reach the bottom 40 percent of the population, meaning that ministry programs must focus on increasing the income and purchasing power of the majority of poor households who work in the formal and informal agricultural sectors.

Third, the focus of the third program is social assistance programs. As for the forms of social assistance programs such as the Smart Indonesia Card (KIP), Healthy Indonesia Card (KIS), Family Hope Program (PKH), as well as the Prosperous Rice Program which are expected to be distributed on target and in a timely manner so as to ease the burden on the lives of the poor.

The higher the number and percentage of poor people in an area will of course be a burden for development, so that the government's role in overcoming it will be even greater (Omar & Inaba, 2020). The allocation of APBN/APBD funds for poverty alleviation programs can be said to be successful if the number and percentage of poor people is reduced. However, the existing facts indicate that poverty alleviation policies are always a matter that needs to be scrutinized and reviewed, especially in the preparation and implementation of poverty alleviation strategies and programs run by the government (Aslan et al., 2019).

High poverty will cause the costs to be incurred for economic development to be greater, so that it will indirectly hamper economic development. The problem of poverty is one of the development policies in every country. To overcome poverty, various development efforts and policies that support the implementation of this development are needed (Muhammad Abrar et al., 2020).

Development must be carried out in an integrated and sustainable manner according to the priorities and needs of each region with the roots and targets of national development that have been determined through long-term and short-term development (Chatterjee, 2005). Development must also be seen as a multidimensional process that includes not only economic development, but also includes social, behavioral and institutional changes. The main objective of economic development apart from trying to create the highest growth, development must also seek to eliminate or reduce poverty rates, income inequality and unemployment rates or efforts to create income to meet their daily needs (Laurens & Perdana Kusuma Putra, 2020). Therefore, one of the main indicators of the success of national development is reducing the number of poor people. Effectiveness in reducing the number of poor people is the main growth in choosing a development strategy or instrument.

With the enactment of regional autonomy, regional governments are required to be able to carry out development functions in accordance with their authority. Government policies regarding the implementation of regional autonomy are seen as very democratic and fulfill the real aspects of decentralization. The aspect of decentralization has the aim of improving people's welfare, developing democratic life, justice, equity, and maintaining harmonious relations between the center and the regions (Te Velde, 2017). This is in accordance with the general provisions in the Regional Autonomy Law (UU) Number 23 of 2014 regarding the General

Principles of Central Government Financial Relations with the Regions article 279 paragraph 1 which reads "The Central Government has financial relations with the Regions to finance the implementation of Government Affairs submitted and / or assigned to the Region. Financial relations in the implementation of paragraph (1) include: (a) provision of regional revenue sources in the form of regional taxes and regional levies, (b) provision of funds sourced from the financial balance between the Central and Regional Governments, (c) provision of funds for the implementation of special autonomy for the Government Certain areas are stipulated in laws and, (d) provision of loans and/or grants, emergency funds, and (fiscal) incentives".

Poverty, which is one of the development problems in Indonesia, forces the government to strive to reduce poverty with various programs and financing. One of the financing efforts comes from Regional Original Revenue and General Allocation Funds provided by the Central Government (Pempus) to Regional Governments. Based on Law No. 23 of 2014 concerning Central and Regional Financial Balance, PAD originates from Regional Taxes, Regional Retribution, results of separated regional wealth management, other legitimate PAD. The total amount of DAU is determined to be at least twenty six percent of the Net Domestic Revenue stipulated in the APBN.

Apart from PAD and DAU, the government also spends funds to alleviate poverty in the form of funds from Social Expenditures. Based on Presidential Regulation no. 46 of 2015 concerning the Ministry of Social Affairs, it is stated that "the Ministry of Social Affairs has the task of administering affairs in the field of social rehabilitation, social security, social empowerment, social protection, social security, social empowerment, social protection, and overcoming the poor to assist the President in administering State government and inclusivity" (Fowowe & Abidoye, 2005).

In addition, the implication of granting autonomy authority demands creativity and independence of local governments in creating quality economic growth. Regional governments are expected to be able to explore and optimize all their potential so that the development carried out is expected to provide many benefits for the region, such as: (i) increasing the quality and quantity of public services; (ii) encouraging regional economic development; (iii) increasing the standard of living and welfare of the community; (iv) increasing local revenue; and (v) encourage investment activities. Thus, in an effort to develop development, regions are required to be able to take advantage of aspects of resources, such as natural resource potential, human resource potential, and other internal (endowment) potential.

However, the implementation of development in the regions so far has been considered unsatisfactory, because there are still so many regions that are unable to manage their potential resources. Empirically, many regional development programs and activities are not in accordance with the potential and aspirations of the community, or are not in accordance with what should be the regional priority scale. On the one hand, unemployment, poverty and inequality are still very high. This indicates that there has been an error in the regional planning model. The concept of planning like this is ultimately unable to produce quality development results as expected (Sulistiyono, 2020).

The problem that is often faced by development planners in the regions is the preparation of plans that are less accommodating to the potential they have. The planning process often only stops at the potential inventory process. In addition, several studies have also revealed that the identification that has been carried out by the regions often results cannot be applied in general because basically each region has different characteristics and potential. Such conditions require that development planning in the regions need to understand its economic, social and physical characteristics, including its interactions with other regions. So that there is no regional economic development strategy that can apply to all regions, because basically no region has the same characteristics (Djadjuli, 2018). Therefore, local governments are required to understand, be creative, and competent in designing development.

Some of the development planning problems as mentioned above are the main issues in North Central Timor Regency, which is one of the regencies in the Province of East Nusa Tenggara. The issue of not optimal quality development planning in NCT Regency is indicated by several facts as follows:

First, from data published by the Central Statistics Agency for North Central Timor Regency (2022) It can be seen that one of the problems of not optimal economic development in NCT Regency can be represented through income inequality and the low HDI. Indications of the not yet optimal economic development in NCT Regency so that it has implications for the poverty level as referred to in the statement above can be seen from the graph below.

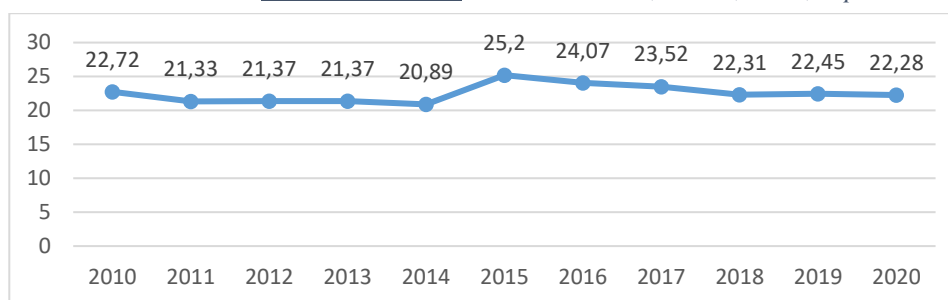


Figure 1. Percentage of Poor Population North Central Timor Regency 2010-2020
Source: Central Bureau of Statistics for NCT Regency in 2022

It can be seen in Figure 1 that from 2010 to 2020 the poverty rate is still quite high and tends to be stagnant. The condition of poverty that occurs in NCT Regency if it is converted by various policy packages through fiscal policy instruments is very massive. There is budgetary assistance disbursed from APBN funds such as the Village Fund Budget, from the NTT Provincial government through the Red Wine Mandiri Village program, as well as assistance from the North NCT regional government such as the Sari Tani Program and Food Intensive Work funds, however people are still unable to get out of the cycle of poverty.

Second, One of the problems with the unfavorable economic condition is the unsupportive APBD structure. This can be a theoretical basis for reviewing why the economic conditions in NCT Regency are so bad, especially the problem of poverty in the agricultural sector. Theoretically, the relationship between regional macro conditions, especially poverty in the agricultural sector, and the APBD structure is related to capital expenditure. Infrastructure development by local governments has a positive effect on economic growth (Devarajan et al., 2015). Where the condition for economic development is the level of procurement of development capital which must be balanced with population growth. So that the addition of infrastructure and other improvements by the local government will spur regional economic growth.

In addition, another link between regional growth and local government funds is the relationship between Regional Original Revenue and capital expenditure. Areas that are supported by adequate infrastructure will affect the level of community productivity and will attract investors to invest in the area (Artaningtyas & Winarti, 2020). This condition will automatically increase local revenue. The increase in PAD is expected to have a significant effect on the allocation of the capital expenditure budget. In addition, the increase in capital investment is also expected to increase public participation in development, which is reflected in the increase in PAD. The increase in Regional Original Revenue is expected to have a significant effect on the allocation of the capital expenditure budget. In addition, an increase in capital investment is expected to increase the level of public participation in development, which is reflected in an increase in PAD (Ramadhona et al., 2022). In other words, the development of various public sector facilities will lead to an increase in regional income and the implementation of decentralization will make development a top priority for local governments to increase PAD. Therefore, regional government fiscal decentralization is expected to be more optimal in its ability to manage its own resources so that local governments can focus more on using their own PAD to finance capital expenditures that support the government's goal of improving public services.

The problem of high poverty in North Central Timor Regency is also influenced by regional finances which are very exclusive. The purpose of the APBD posture exclusivity statement in this study is the pattern of Regional Expenditure Planning and Control in the Regional Revenue and Expenditure Budget Structure (APBD) which seems to be very imbalanced between budget allocations for empowerment programs and improving people's welfare when compared to other routine expenditure items. Expenditure planning and control is an important activity that must be carried out by local governments, because spending that is not properly planned and controlled will be a source of inefficiency and a waste of state money (Nurwanti et al., 2021).

To simplify our understanding of how imbalanced the preparation and management of the APBD structure between operational spending and capital spending for North Central Timor Regency can be seen in the graph below.

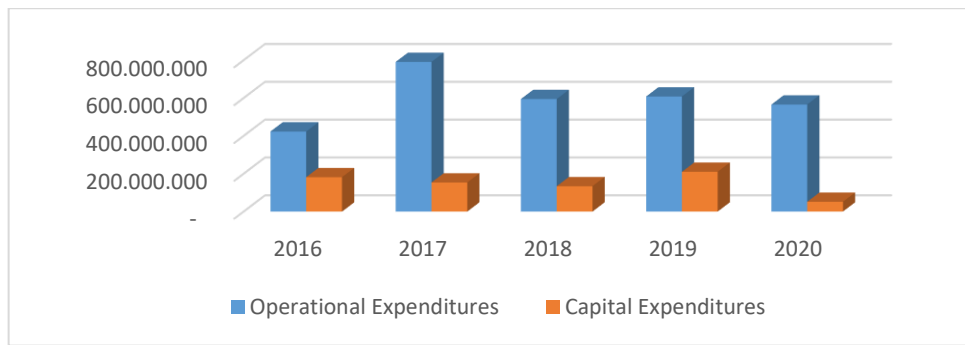


Figure 2. Comparison of Operational Expenditure and Capital Expenditure North Central Timor Year 2016 – 2020

Source: Central Bureau of Statistics for North Central Timor Regency in 2022

In figure 2, it can be seen that in regional financial governance, the structure of the North Central Timor Regency APBD still has regional financial inclusion or an imbalance in the allocation of budget usage posts that are so large between Operational Expenditures and Capital Expenditures to support development programs. When viewed from the total budget, the largest absorption is still focused on operational spending, reaching 79.04 percent, while capital expenditure which is very important for development is only 7.26 percent. This shows that the budget allocation for development purposes in North Central Timor Regency has not been maximized. Budget siphoning is still stuck on operational spending. Specifically for employee spending items, the amount reaches IDR 340,331 (billion) or 47.55 percent of the Total Planned Regional Expenditure Budget in 2020. Meanwhile, the total capital expenditure budget is only IDR 51,941 or 7.26 percent of the total regional budget plan. Indeed, there is quite a large discrepancy which can be seen from the allocation of Regional Expenditures, indicating that in fact the structure of the NCT Regency APBD is inefficient in development orientation, especially in poverty alleviation efforts.

Third, further from the description above, there are indicators for the use of regional finances in NCT Regency which can be used to measure the effectiveness of the use of the budget for regional development. The indicators seen here are the realization of regional revenues and expenditures for the North Central Timor Regency for the fiscal year from 2002 to 2015.

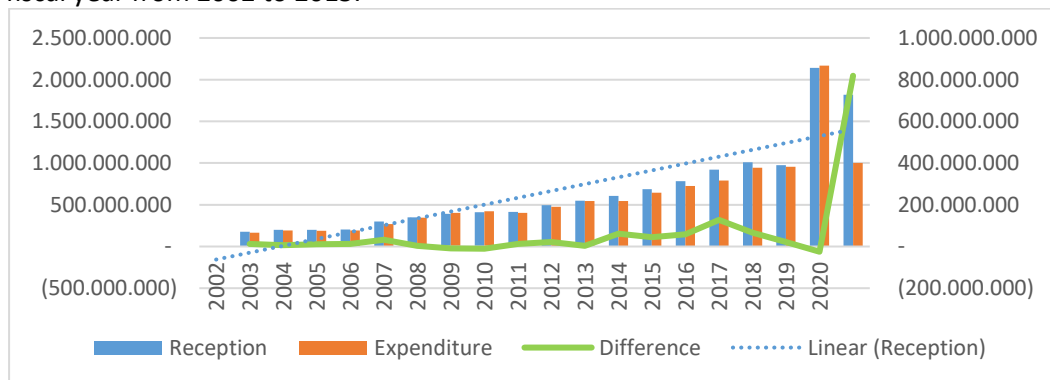


Figure 3. Receipt, Expenditure and Remaining Over Use of the Budget North Central Timor Regency for Fiscal Year 2002-2020

Source: Central Bureau of Statistics NCT Regency 2020 (Data Processed)

Based on graph 3, it can be seen that there is still inefficiency in the use of the government expenditure budget, which has implications for the amount of remaining budget excess (Silpa) in NCT Regency which is still quite high. It can be seen that every year since 2002, although the silpa funds in NCT Regency have fluctuated quite a bit, they have tended to experience a significant increase. This illustrates to us that there are still inefficiencies in the performance of the financial sector which could have implications for regional development programs and poverty alleviation efforts. With the existence of the Remaining Funds for the Use of the Budget every year which is quite large and very varied, this illustrates that there are still weaknesses in each Regional Work Unit (SKPD) in terms of regional financial planning and management,

Fourth; Another problem that is no less important is the structure of Regional Original Revenue (PAD) of NCT Regency which is still classified as unequal between the amount of disbursement of balancing funds obtained from central government transfers (DAU, DAK and Tax or Non-Tax Revenue Sharing) compared to regional original revenue based on potential regional revenues such as tax revenues, regional levies, separated wealth management results and other legitimate regional original revenues. For more details, it can be seen in the NCT Regency's Original Revenue structure below:

Table 1. North Central Timor Regency Regional Revenue Structure for 2018-2020 (billion rupiahs)

Income Type	Year		
	2018	2019	2020
1. Local Own Revenue (PAD)	51,895	58,749	38,783
1.1. Local tax	8,195	8,333	5,348
1.2. Regional Retribution	4,872	5,483	3,757
1.3. Proceeds of Regional Owned Companies and Management of Separated Regional Wealth.	9,409	4,622	6,681
1.4. Others Legal PAD	29,419	30,330	22,996
2. Balancing Fund	737,719	845,904	667,047
2.1. Tax Profit Sharing	7,519	6,940	7,626
2.2. Profit Sharing Non-Tax/SDA/Non-Tax	1682	-	-
2.3. General Allocation Fund (DAU)	581,515	603,488	507,607
2.4. Special Allocation Fund (DAK)	147,003	235,475	151,813
3. Other Legitimate Income	186,334	225,344	204,283
3.1. Grant Income	29,378	44,322	37,374
3.2. Emergency Fund	-	-	-
3.3. Tax Revenue Sharing Funds From Provinces and Local Governments	19,125	20,633	15,053
3.4. Regional Adjustment and Autonomy Fund	137,831	60,388	151,854
3.5. Financial Assistance from Provinces to Other Local Governments.	-	-	-
3.6. Other.	-	-	-

Source: Central Bureau of Statistics for 2022

In table 1 it can be seen that one of the serious problems in measuring financial performance as represented by the Regional Revenue structure, is that there is still a large discrepancy between the sources of Regional Original Revenue and transfer income from both the central government and the Provincial government. With the government budget planning and realization structure as above, it can be seen that the level of dependence of the NCT district government on the central government to finance all development programs in the regions is still very hopeful of transfers from the central government through balancing funds, both the General Allocation Fund (DAU) and the Regional Allocation Fund (DAU). Special Allocation (DAK). For example, in 2020, out of a total planned budget of IDR 910,112 (billion) the amount of disbursement of balancing funds is IDR.667,047 (billion) or equivalent to 73.29 percent of the total regional income. Then sources originating from other legitimate income of IDR 204,283 (billion) or 22.45 percent of the total Regional Original Revenue. On the other hand, the Regional Original Revenue of NCT Regency, which originates from regional potential, whether from objects of taxes, levies or from other legal wealth management, is IDR 38,783 (billion), with a contribution value of only 4.26 percent of the total regional original income (PAD). Indeed, this is an imbalance and also a very high dependence on regional development financing on the central government.

Thus far, no one has examined the influence of regional financial performance measures on poverty in NCT District using a more comprehensive quantitative approach. Many previous studies were limited to measuring regional financial performance with several indicators embedded in it. For example research conducted by Koesariyanto, (2015), (Woestho et al., 2020), (Purwanti & Noviyanti, 2022). This research tries to explore further how various measures of regional financial performance causally have an influence on the percentage of poverty levels in NCT Regency.

Some of the above problems lead to the issue that the performance of the regional financial sector to support development programs and efforts to improve people's welfare has not been optimized. The imbalanced budget posture between operating expenditure and capital expenditure, the high level of

dependence of local governments on disbursement of balancing funds and the high amount of Silpa funds are a series of indicators that can show us how ineffective regional financial performance is in supporting the regional economy

METHODS

This research is a type of experimental research with a quantitative method approach. In an effort to answer the research objectives, the combination of descriptive and inferential analysis tools feels appropriate to use. Descriptive analysis aims to measure regional financial performance in NCT Regency which is presented through indicators of regional financial independence ratio, regional dependency ratio and fiscal decentralization ratio. The results of this financial performance measurement are then followed by multiple linear regression analysis to determine the partial and simultaneous effect of the independent variables (regional financial independence ratio, regional dependency ratio and fiscal decentralization ratio) on the dependent variable which is represented by the poverty rate percentage variable in NCT Regency.

This research was carried out for approximately 7 months starting from March to September 2022. The data needed for data analysis purposes is in the form of time series data from 2001 to 2020, where the documents most needed for the purposes of data analysis are related the variables raised in this study are documents in the form of data on the Structure of Local Own Revenue and the Percentage of Poor Population which have been published by the Central Bureau of Statistics of NCT Regency during the observation period (2001-2020).

The formulation used in this study is divided into two parts, namely descriptive analysis and multiple linear regression analysis. For descriptive analysis, it aims to see how far the regional financial performance in NCT Regency is with various indicators inherent in it, the formulation used according to Mahmudi (in Arnaldi & Yusra, 2019):

- a. Regional Financial Independence Ratio

$$\text{Independence Ratio} = \frac{\text{Localy Generated Reveneu}}{\text{Balancing Fund}} \times 100\%$$
- b. Regional Financial Dependency Ratio

$$\text{Dependency Ratio} = \frac{\text{Trnasfer Income}}{\text{Total Regional Reveneu}} \times 100\%$$
- c. Fiscal Decentralization Ratio

$$\text{Fiscal Decentralization Ratio} = \frac{\text{Localy Generated Reveneu}}{\text{Total Regional Reveneu}} \times 100\%$$

Furthermore, from the results of measuring regional financial performance, the next step is to use multiple linear regression analysis which aims to determine the partial and simultaneous effect of the independent variables (regional financial independence ratio, regional dependency ratio and fiscal decentralization ratio) on the dependent variable the percentage of poverty levels in NCT District. Formulation of multiple linear regression analysis equation according to Gujarati and Porter (Kurnia & Septiani, 2021):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon_i$$

Information:

- Y = Poverty Level Percentage
- X₁ = Regional Financial Independence Ratio
- X₂ = Regional Financial Dependency Ratio
- X₃** = **Fiscal Decentralization Ratio**
- α = Constant Value
- β₁ = Regional Financial Independence Regression Coefficient
- β₂ = Regional Financial Dependency Regression Coefficient
- β₃ = Fiscal Decentralization Dependence Regression Coefficient
- ε_i = *Epsilon*

Data analysis was carried out using the help of the *evIEWS 12 software application*, but in order to comply with statistical rules, the first step that needs to be done is to test the classical assumptions in the form of normality tests, autocorrelation tests, multicollinearity and heteroscedasticity tests.

RESULTS AND DISCUSSIONS

Descriptive Analysis

NCT Regency is geographically directly adjacent to the State of Timor Leste. Because it is located in a border area, cross-border trading activities represent considerable economic potential, however, the management is still not optimal so that this area is still categorized as an area with relatively low regional original income in East Nusa Tenggara Province. There are 3 sub-districts that have market boundaries as an indicator of the pulse of the community's economy, namely Bikomi Niluluat District, North Bikomi District and North Insana District.

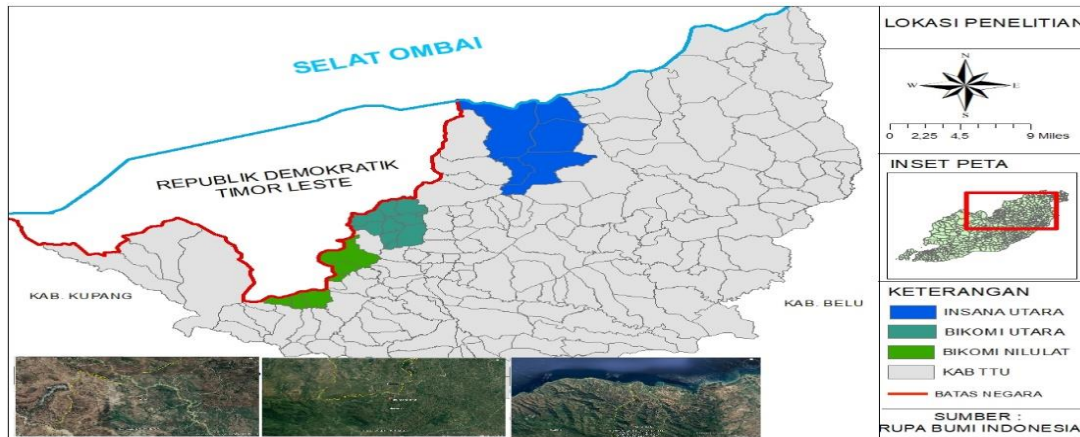


Figure 4. Map of North Central Timor District and Research Locations
 Source: Results of Map Design with the ArcGIS Application in 2022

Regional Financial Independence Analysis

The level of regional financial independence is the ratio of regional revenues originating from local revenue (PAD) compared to transfer funds from the central government in the form of balance funds and also transfers from the provincial government. The higher the value of the independence ratio obtained by a region shows the ability of the region to explore and utilize all potential regional revenues in the form of taxes, levies and other legitimate and reliable revenues to finance regional development needs (Mahpudin, 2020).

An overview of regional financial capacity in NCT Regency as an autonomous region can be seen in the following graph.

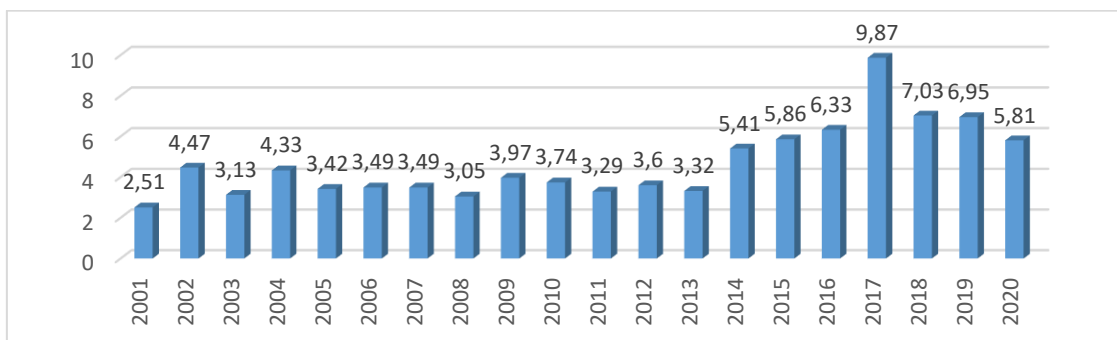


Figure 4. North Central Timor Regency Regional Financial Independence Ratio 2001-2020
 Source: Results of Processed Secondary Data for 2022

In graph 4 it can be seen that the ratio of regional financial independence in NCT Regency during the observation period (2001-2020) was on average in a very low position, below 10 percent. Even so, during the last six years there has been a tendency to increase the regional financial independence ratio with the highest gain in 2017 of 9.87 percent. This indicates that the regional government of NCT Regency is slowly starting to optimally utilize all potential regional revenues and avoid leakages as much as possible. Research conducted by Nalle et al., (2021)hinted that the NCT Regency Government should have started implementing all potential regional revenues by utilizing online-based digital technology such as fintech (Aliyudin, 2020).

Regional Financial Dependency Analysis

The regional dependency ratio is a measurement of financial performance obtained from a comparison between the amount of transfer funds from both the central and provincial governments with the total regional original income owned by an autonomous region. The higher the value of the dependency ratio, it also emphasizes the inability of the region to take advantage of its economic potential (Marlianita & Saleh, 2020).

To be able to find out how the regional financial dependence ratio in NCT Regency can be seen in the following figure.

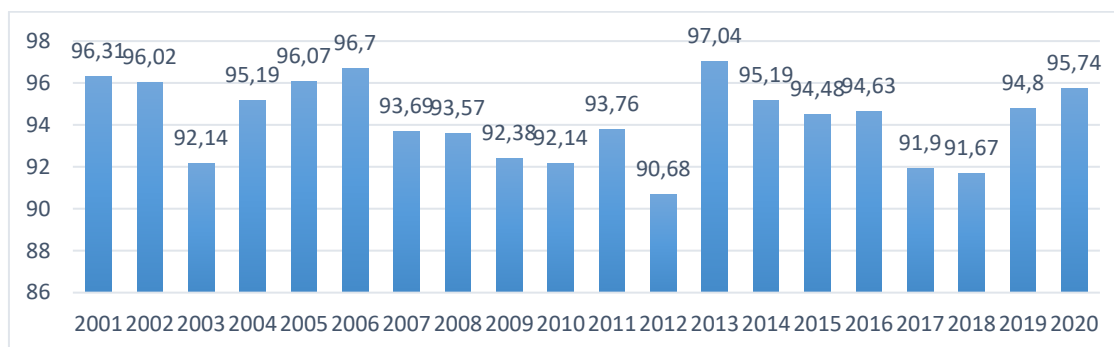


Figure 5. Regional Financial Dependency Ratio NCT Regency 2001-2020
Source: Results of Processed Secondary Data for 2022

In Figure 5 it can be seen that the level of regional financial dependence of the NCT Regency government on transfer funds from both the center and the province is still very high. During the observation period (2001-2020), even though it fluctuated, the average was above 90 percent, even in 2013 it reached 97.04 percent. The high regional financial dependency ratio indicates that local governments are highly dependent on funding sourced from transfers and loans to finance regional development needs (Zulkarnain, 2020). The current condition experienced by the NCT Regency Government is that it can be said that it has not been able to be independent in implementing regional autonomy, as a result of the dominance of transfer funds in financing development. The results of this study are also consistent with the results of research conducted by (M. Wahyudi & Wulandari, 2017) which reveals that the role of the Magelang City government in carrying out public services and development can be said to be still very lacking as a result of the still high level of regional financial dependence on the central and provincial governments.

Fiscal Decentralization Ratio Analysis

One form of the implementation of regional autonomy is the existence of autonomy in the aspect of regional financial management which is called fiscal autonomy or fiscal decentralization. In other words, fiscal decentralization can be interpreted as a process of distributing the budget from a higher level of government to a lower level of government, to support the functions or tasks of government and public services in accordance with the amount of governmental authority delegated (Yiadam et al., 2021).

Regional governments are given full authority to be creative in funding development financing and public services based on all the economic potential possessed by local governments. The indicator used to see the ability to finance development can be seen from the ratio of Regional Own Revenue to Total Regional Revenue. The higher the value of Fiscal Decentralization shows the ability of the region to explore and utilize the potential of the region to support development financing Zuhri, (2020) argues that regional financial independence shows the ability of local governments to finance their own governmental activities, development, and services to the people who have paid taxes and fees as a source of income needed by the region. The following is an overview of the size of NCT District's fiscal decentralization.

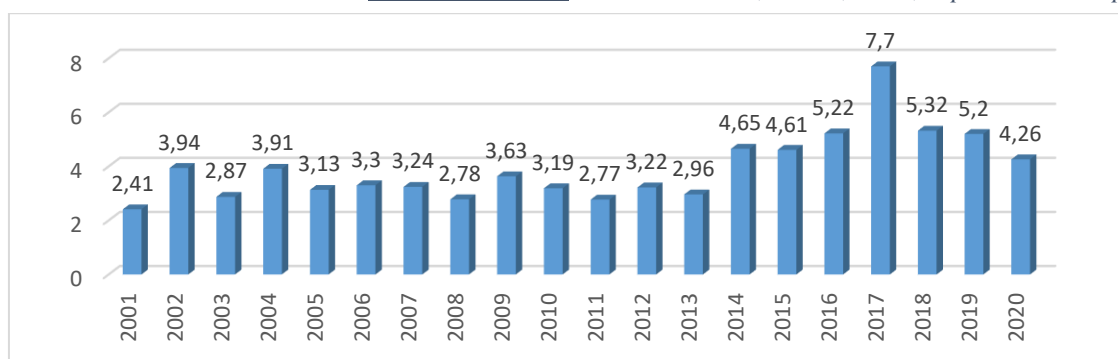


Figure 6. Fiscal Decentralization Ratio NCT Regency 2001-2020

Source: Results of Processed Secondary Data for 2022

From the results of measurements of the NCT Regency Fiscal Decentralization Ratio during the observation period (2001-2020) it was quite volatile, but on average it was still below 10 percent. The highest fiscal decentralization score was obtained in 2017 which illustrates an increase in NCT District Original Revenue in financing development and public services. The acquisition of a very low fiscal decentralization value also illustrates the ability of the region to utilize regional revenue potential to support the development process and government administrative services in an effort to improve people's welfare. (Nalle, Oki, et al., 2022). Another research conducted by Nazikha & Rahmawati, (2021) revealed that fiscal decentralization has a positive influence on inclusive economic growth in Indonesia.

Classical Assumption Testing

In order for the resulting values to be impartial, valid, accurate and reliable when making estimates, it is necessary to test classical assumptions. The classical assumption test is an absolute requirement that needs to be carried out in regression analysis. There are at least four classic assumption testing criteria, namely the normality test which aims to find out whether the data is normally distributed, autocorrelation test which aims to determine the correlation between confounding errors in space and the previous time period by looking at the chy. probability value quadratic test, Multicollinearity Test which aims to avoid perfect correlation between independent variables and Heteroscedasticity Test which aims to find out whether in the regression model there are differences in variance and residuals from one observation to another (Pangastuti et al., 2023).

Table 2. Recapitulation of Classical Assumption Test Results

Variable	Classical Assumption Test			
	Jargue-Bera test	Prob. Chi-Square(2)	Prob. Chi-Square (14)	VIF Value
Residual	0,185309	0,2055	0,0783	
Regional Financial Independence Ratio				0,6263
Regional Financial Dependency Ratio				0,2346
Fiscal Decentralization Ratio				0,3174

Source: Results of Processed Secondary Data for 2022

Table 2 explains that all the elements in the classic assumption test have been fulfilled and are feasible to continue at the data analysis stage. In the data normality test, it has been shown that the data is normally distributed because the Jargue-Bera test value is greater than alpha ($0,185309 > 0,05$). Furthermore, to test the assumptions of autocorrelation and heteroscedasticity, it shows that the value *Prob. The chi-Square* produced is greater than the alpha ($0,2055$ and $0,0783 > 0,05$). It means that there is no similarity of variance in all research variables. The multicollinearity test also shows that the VIF value produced is less than 10, meaning there is no perfect correlation between each independent variable in this study.

Multiple Linear Regression Analysis

This analysis is used to answer the second research objective, which is to determine the partial and simultaneous influence of the independent variables (regional financial independence ratio, regional financial dependency ratio and degree of fiscal decentralization) on the dependent variable represented by the poverty rate percentage variable. The selection of variables and models raised in this research through theoretical studies

and empirical field investigations based on previous research that has relevance to this research. The results of multiple linear regression analysis with the help of *evIEWS* 12 software can be seen in the following research output table.

Table 3. Recapitulation of Multiple Linear Regression Analysis Results

Variables	Coefficient	R-Square	T-Statistics	T-Table	F-Statistic	F-Table	P-Value
C	-110.4099	0.661918	-1.403641		13.39978	2,87	0.1795
RFI_Ratio	-2.205119		-2.879550	1.72472			0.0109*
RFD_Ratio	1.684620		2.026893	1.72472			0.0497*
FD_Ratio	-2.368253		-2.799566	1.72472			0.0129*

Dependent Variable: Poverty Level Percentage

Note: *) Significant at $\alpha = 0.05$

Source: Results of Processed Secondary Data for 2022

From the analysis output table shown in table 3, it can be seen the influence between the variables in the form of the following equation:

$$Y_{\text{poor}} = -110.4099 - 2.205119_{\text{RFI_Ratio}} + 1.684620_{\text{RFD_Ratio}} - 2.368253_{\text{FD_Ratio}} + \epsilon$$

(0.0597) (0.0109) (0.0129)

From the equation obtained above it can be explained that the resulting constant value is -110.4099 implies that if there is no simultaneous change of the independent variables (regional financial independence ratio, regional financial dependence ratio and degree of fiscal decentralization) then the dependent variable is the percentage of poverty level in NCT Regency's value actually decreased by 110.4099, while still observing the *ceteris paribus* principle. Meanwhile, the causal relationship between each independent variable and the dependent variable has a partial effect with variations in the regression coefficient values that differ between one variable and another.

T Test

From the results of the partial test to determine the effect of the regional financial independence ratio variable on the percentage of poverty levels in NCT Regency, a regression coefficient of -2.05119 is obtained, with a probability value that is smaller than alpha ($0.0109 < 0.05$) and also a t_{count} value that is greater than t_{table} ($2.879550 > 1.72472$) it can be explained that the regional financial independence variable has a negative and significant influence on the percentage of poverty levels in NCT Regency. The resulting regression coefficient value of -2.05119 implies that every one percent increase in the poverty percentage will reduce the regional financial independence ratio by 2.05119 assuming other variables remain constant or the *ceteris paribus* principle applies.

The regional financial dependency ratio variable has a significant positive effect on the percentage of poverty levels in NCT Regency. This is shown from the acquisition of the regression coefficient value of 1.684620 and also a probability value that is smaller than alpha ($0.0497 < 0.05$) and also a t_{count} value that is greater than t_{table} ($2.026893 > 1.72472$). The regression coefficient value of 1.684620 implies that every one percent increase in the percentage of poor people will also increase regional financial dependence by one percent assuming other variables are considered constant or constant.

The fiscal decentralization ratio variable has a negative and significant effect on the percentage of poverty levels in NCT District. This is because the value of the regression coefficient obtained is equal to -2.368253 with a probability value that is smaller than alpha ($0.0129 < 0.05$) and also a t_{count} value that is greater than t_{table} ($2.799566 > 1.72472$). The resulting regression coefficient value is -2.368253 means that every one percent increase in the poverty percentage will also reduce the fiscal decentralization ratio by 2.368253.

F Test

From the results of the calculations as shown in table 5, it is known that simultaneously the variable regional financial independence ratio, regional financial dependency ratio and fiscal decentralization ratio have a significant negative effect on the percentage of poverty in NCT Regency. This is known from the acquisition of a constant value of -110.4099 and also the value of F_{count} which is greater than F_{table} ($13.39978 > 2.87$) and also the

probability value which is smaller than alpha ($0.000125 < 0.05$). The meaning of the constant value of -110.4099 implies that for every one percent increase in the poverty percentage, the regional financial independence ratio variable, regional financial dependence ratio and fiscal decentralization ratio simultaneously decrease by 110.4099 percent.

Determinant Coefficient (R^2)

It is known that the Adjusted R-squared value generated in table 5 is 0.661918. This means that the statistical model used in this study is able to explain the variable regional financial independence ratio, regional financial dependence ratio and fiscal decentralization ratio which have an influence on the poverty rate percentage variable in NCT Regency by 66.19 percent while the remaining 33.81 percent is influenced by other variables not included in this study.

Discussion

Regional Financial Independence Ratio

Based on the results of the data analysis above, it can be seen that both partially and simultaneously the variables of the Regional Financial Independence Ratio, the Regional Financial Dependence Ratio and the Fiscal Decentralization Ratio have a significant influence on the Poverty Percentage in NCT Regency. The resulting regression coefficient value for each independent variable has a different value from one to the other. This is because each variable has different characteristics of measurement parameters.

The regional financial independence ratio variable has a significant negative effect on the percentage of poverty levels in NCT Regency. The existence of this non-unidirectional linearity relationship explains that when the ratio of regional financial independence increases, it will be able to reduce the percentage of the poverty rate in NCT Regency, or in other words, one of the ways for the local government to reduce the poverty rate is to seek to increase the ratio of regional financial independence.

In the implementation of regional autonomy, one of the indicators used as a criterion in assessing regional capacity in the financial sector is by looking at the ratio of regional financial capacity. The measure of regional financial capacity is the comparison between Regional Original Revenue (PAD) and Balancing Funds obtained from Central and Provincial Government Transfers. The higher the value of the regional financial independence ratio is a picture of the independence it has to finance all the needs of development programs.

It is undeniable that the current condition experienced by the NCT Regency Government is that it has a very low percentage with an instructive pattern of relationship with the central government. This indicates that as an autonomous region, the regional government has not been able to fully finance regional development by relying on sources of income from ownership of economic potential, such as revenue from taxes, levies or other legitimate income.

The results of this study are in line with the research conducted by Prakoso et al., (2019) which revealed a negative linearity between regional financial capacity and the percentage of poverty levels in Central Java Province. It also has similarities with the results of research conducted by Lucky, (2022) which reveals that regional financial capacity has a significant negative effect on the level of poverty in Kota Waringin Barat. However, it is different from the research conducted by Purnomo & Danuta, (2022), Mizkan & dkk, (2015) revealed that the financial capacity of the region has a negative effect that is not significant on the level of poverty. The dissimilarity of the results of this research is certainly motivated by the conditions, characteristics and economic potential of the region which are also different in each region.

Regional Financial Dependency Ratio

The results showed that the regional financial dependency ratio variable had a positive and significant influence on the poverty rate in NCT District. The existence of this unidirectional linearity relationship illustrates that the increase in the percentage of poverty in NCT Regency is also strongly influenced by the size of changes in the regional financial dependency ratio in NCT Regency. If the level of regional financial dependency ratio is higher, it will also increase the percentage of the poverty rate and vice versa.

Measurement of the regional financial dependency ratio is obtained from the results of a comparison between transfer income and total regional income. The higher the regional financial dependence ratio obtained, the higher the dependence pattern of local government on the central government in terms of development funding. Regions are declared not capable of being independent, one of the indicators is also seen from the value of the regional financial dependency ratio.

It can be said that the NCT Regency Government is not yet sufficiently independent in financing various development needs and also the quality of public services because the percentage of regional financial dependency ratio values obtained on average is still above 90 percent. This means that as an autonomous region the government needs to evaluate and initiate strategic steps in order to be able to explore and take advantage of the regional economic potential in moving the wheels of the regional economy (KD Wahyudi, 2018).

Fiscal Decentralization Ratio

The results of the study show that the variable fiscal decentralization ratio has a negative and significant effect on the percentage of poverty levels in NCT District. The lower the degree of fiscal decentralization, the higher the percentage of the poverty rate in NCT District. In other words, the process of increasing the percentage of the poverty rate is also due to the decreasing value of the fiscal decentralization ratio.

Fiscal decentralization means the delegation of authority from the central government to the regions in terms of managing state finances through various tax and retribution revenue instruments so as to create effective development and public services (State & Khoirunurrofik, 2021). The delegation of authority from the central government to the regions is supported by the distribution of Revenue Sharing Funds (DBH) which are termed as block grants whose source of revenue comes from taxes and levies. Transfers from the Central Government to the regions in the form of General Allocation Funds (DAU) and Special Allocation Funds (DAK) are expected to be able to create quality development so that in turn each region is able to create independence.

The factual conditions that are currently occurring in NCT Regency show that during the observation period (2001-2020) the average value of fiscal decentralization was still below five percent. This proves that for more than two decades the NCT District Government has not been able to create independence in terms of development financing and public services. The regions are still very dependent on the central government in financing development programs.

Recognizing the importance of regional financial performance (as seen from the size of regional financial capacity, the ratio of regional financial dependence and the degree of fiscal decentralization) in financing a series of development programs and the effectiveness of public services, several strategic and targeted steps are needed in an effort to explore and utilize the entire economic potential of the region. owned in order to increase local revenue (PAD). Research conducted by Frederic Winston Nalle, Duli, et al., (2022), revealed that the leading sector owned by NCT Regency is the agricultural sector. This is due to the dominant contribution of the agricultural sector in contributing to the formation of Gross Regional Domestic Product of up to 45 percent, and absorbing 63 percent of the total sectoral workforce, but ironically the biggest poverty is also in the agricultural sector. The picture of the contradiction between the enormous potential of the agricultural sector versus poverty, reflects that the Regional Government of NCT Regency together with all relevant stakeholders have not been able to make the agricultural sector the main locomotive driving the wheels of the regional economy. Serious efforts that need to be made are to create added value in the agricultural sector with a touch of agro-industry and agribusiness so that if it has a multiplier effect on the advancement of other sectors such as the service sector, trade, hotels and restaurants to tourism and transportation. By making the agricultural sector the basis for driving the regional economy, it is certain that it will be able to revive the real sector so that it leads to an increase in Regional Original Income and Economic Growth (Br Surbakti et al., 2021).

In addition to exploiting the potential of the leading sector as a driving force for the regional economy, another form of policy that is no less important and needs to receive serious attention from the regional government of NCT Regency is launching a program of intensification and extensification of tax sector revenues (Delviana et al., 2021). Intensification is carried out with a series of programs to increase awareness of taxpayers in fulfilling the obligation to pay taxes while extensification is carried out to strengthen the database of potential taxpayers in order to create an increase in regional revenues (Sartika & Krisnanda, 2020). Because taxes and fees are the main fiscal policy instruments in supporting regional revenues, it is time for the regional government of NCT Regency to apply various digital technology-based tax applications as a form of implementing the efficiency and effectiveness of the tax system. Some tax applications that can be used, for example, are e-Filing programs (Widiani & Abdullah, 2018), E-Invoice and E-Billing (Nursanti, 2018), or start implementing E-Government-based public services with the support of the SAMPADE Regional Tax Mobile Application Information System application (Larasati, 2019). All of the above programs can be implemented properly, of course, with the support of reliable human resource capacity and the support of adequate telecommunication network infrastructure. Therefore, these two aspects also need to receive serious attention from the government through training or

vocational education programs as well as adequate budget support to execute digital-based intensification and extensification programs.

CONCLUSIONS

From the results of the data analysis and description above, it can be concluded that several research findings include: partially the variables of fiscal independence and decentralization have a significant negative effect on the percentage of poverty, while for the regional financial dependency ratio variable it has a significant positive effect on the percentage of poverty levels in the District NCT. Furthermore, for simultaneous testing, the three independent variables have a significant influence on the percentage of poverty in NCT District. In the descriptive analysis it is known that NCT Regency cannot yet be said to be a truly autonomous and independent region because the level of regional financial dependence in financing development and public services is still very high on the central government.

Given the importance of regional financial performance in financing development, regional economic growth and poverty alleviation efforts, it is hoped that the regional government of NCT Regency will have to carry out mapping of leading sectors so that they can be used as locomotives driving the regional economy. On the other hand, the implementation of the tax system intensification and extensification program is absolutely carried out with the support of digital-based tax revenue technology.

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