THE EFFECT OF LOCAL OWN-SOURCE REVENUE AND VILLAGE FUNDS ON THE POVERTY RATE IN THE PROVINCE OF NORTH SUMATRA

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Abstract. *This study aims to determine the effect of Local Own Revenue and Village Funds on Poverty Levels in North Sumatra Province. The data used is in the form of secondary data sourced from the Central Bureau of Statistics with a time span from 2018 to 2022, using research objects of 27 Regencies/Cities in North Sumatra Province. The analytical method used in this study is the panel data analysis method with the Fixed Effect Model (FEM) Analysis model. The test results prove that the Regional Original Income variable has a significant negative effect on the poverty rate in North Sumatra Province, the Village Fund variable has a significant negative effect on the poverty rate in North Sumatra Province. And together the variables of Local Own Revenue and Village Funds have a significant influence on the level of poverty in North Sumatra Province.*

Keywords: *Poverty; Local Own Revenue ;Village Fund; Fixed Effect Model*

1. INTRODUCTION

Poverty is arguably the most basic problem that attracts the attention of governments in various countries, including Indonesia. Many steps have been taken at the international, national, regional and local levels. Poverty is a multidimensional and comprehensive problem that covers many aspects. The poverty line is based on income that is linked to welfare aspects. However, this indicator does not reflect the actual poverty line. This is because some people may not be classified as poor because of their low income, but are classified as poor because of low human development indicators and lack of access to basic services. Regional differences in this context also characterize poverty, which can be seen in the difference between villages and cities, with the majority of the poor living in rural areas (Badan Pusat Statistik, 2022).

The poverty rate in Indonesia based on data from BPS (Central Bureau of Statistics), in March 2022, reached 9.54 percent or around 26.16 million people. Although the average per capita income in Indonesia has increased in recent years, slowing economic growth and the COVID-19 pandemic have resulted in rising unemployment and increased poverty. North Sumatra ranks fifth among the ten poorest provinces on the island of Sumatra.

Poverty is generally triggered by an imbalance in population growth, employment potential, low levels of education, an unproductive labor force and unequal income distribution, leading to unequal patterns of resource ownership. This leads to increased crime rates, increased unemployment, reduced access to education, increased dropout rates, and health levels that fall below Minimum Service Standards, which worsen the development of the next generation. (Muhardinata, 2022).

In this case, the government has the responsibility and duty to encourage the improvement of the general level of living of the community to alleviate poverty. Local governments must exercise leadership, management, budgeting, and direction to their communities in a clear, transparent, and accountable manner. Each city/regency has many sources of revenue. Local revenue is not the same in each region because it depends on the potential management skills of each region. In general, although the regions are given the widest possible autonomy, the level of Local Own Revenue is much

lower than the assistance from the center to assist the implementation of local government authority for the achievement of regional autonomy, especially to improve welfare and community services. (Anggara, 2016: 323).

(Kawulur et al., 2019) in his research stated that Local Own Revenue has a positive and significant effect on the Poverty Level. This means, if PAD increases, there will be a decrease in the poverty rate. However, the data related to the poverty rate and regional own-source income, it shows that an increase in PAD is not always followed by a decrease in the poverty rate. And conversely, a decrease in PAD is not followed by an increase in the poverty rate.

Institutions and ministries have carried out various national community empowerment programs, which include the government's efforts to reduce poverty. Some of these programs include the village fund program launched in 2015. Cities are different from villages, where cities are often considered to be more developed and advanced. While villages have bigger problems, be it low levels of education, difficult facilities than in cities, low health, low human resources, and high levels of poverty. Now there are 678 Very Disadvantaged Villages in North Sumatra out of a total of 6,132 Villages. This problem can be overcome by village development.

One effort that can be done is to spend the State Budget (APBN) on village development through the Village Fund (DD). Implementation of this village fund from the APBN which is transferred through the City / Regency APBD and shown to the village. The priority of village funds is as a step for human empowerment and development efforts. The distribution of village funds to each village government and for each region has a different nominal amount. The greater the receipt of village funds, the greater the level of village development as well. This will have a positive effect on improving the community's economy. The hope is that through this village fund, it will be able to achieve economic independence at the village level and increase the level of community welfare.

Previous research was conducted by (Lalira₁ et al., 2018) in a study entitled The Effect of Village Funds and Village Fund Allocation on Poverty Levels in Gemeh District, Talaud Islands Regency. The research shows the result that is, the coefficient value of Village Fund and Village Fund Allocation does not affect poverty level. These results are not in line with research that has been conducted by (Abdullah, 2022) in a study entitled The Influence of Village Funds on Poverty Rates in Gorontalo, which states that Village Funds have a significant effect with a negative relationship to Poverty Levels in Gorontalo.

2. LITERATURE REVIEW

1.1 Poverty

Poverty is a condition of the inability of a group of people or a person to realize their basic rights to develop and live properly. These basic rights are in the form of fulfilled needs relating to the need for clean water, housing, employment, health, education, food, defense, the environment, natural resources, the right to participate in socio-political life, and a sense of security from threats or acts of violence (Central Bureau of Statistics, 2022).

Poverty is defined as a low standard of living, namely the existence of a material level that is less than the standard of living that generally applies in that society. In addition, poverty in the economic context can also be interpreted as a lack of resources to improve people's welfare. Poverty is characterized by limited capital, low skills, limited opportunities to participate in development, low exchange rates for poor people's products, low income, and low productivity. This refers to an unfavorable situation (Muhardinata, 2022).

The triggers for poverty, based on an explanation from the World Bank, include *lack of income andassetss* or lack of income and assets in fulfilling basic needs such as clothing, food, shelter, education, and health received (*acceptable*). In addition to this, poverty is also related to employment and usually, those who are said to be poor are those who are unemployed (do not have a job) and are adequate in terms of health and education.

2.2 Local Own Revenue

Local Own Revenue is income collected by the local government itself. Meanwhile, according to Herlina Rahman in considering the implementation of regional autonomy as a manifestation of the principle of decentralization, this PAD is interpreted as regional taxes, distribution results, results of separated regional wealth management, as well as other legitimate regional original income (Putra, 2018: 150).

Based on UU No 23 Tahun 2014 it is briefly explained that PAD originates from:
1. Local tax
2. Regional Retribution
3. Results of separated Regional Wealth Management
4. Other Legitimate Local Income

Increasing Regional Original Income (PAD) is one of the keys to achieving the vision and mission of regional development. This condition is because PAD affects the ability of local governments to carry out governmental tasks, namely the implementation of development (*development function*), and provide public services (*public service function*). However, in practice, local governments are required to consider justice, equity, and democratic principles, including accountability and the role of the community, by considering regional potential (Muhardinata, 2022).

2.3 Village Fund

Village funds as contained in Government Regulation Number 60 of 2014 are sourced from the APBN, with allocations to villages and transferred annually through the City/Regency APBD to finance the implementation of village authority. Each village has a nominal budget that is not the same, adjusted for geographical difficulties, poverty level, area, and the number of residents of the village concerned. With the enactment of this regulation, the Village Fund was introduced as a Transfer Fund from the District/City Government. Distribution of Village Funds began in 2015 by government regulations.

The Ministry of Finance (2017) states that the objectives of distributing Village Funds are: (1) strengthening village communities as subjects of development, (2) suppressing development disparities from one village to another, (3) encouraging village economic progress, (4) alleviating poverty, (5) improvement of public services. Thus, village funds have one of the objectives of minimizing the level of poverty.

The priority principles that apply to the use of village funds are as stipulated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Indonesian Transmigration. Prioritized use of village funds covers the areas of community empowerment, improving the quality of life, development, and others. Priority of village funds for village-level development to improve the quality of life of village-level residents, which includes the maintenance, development, construction, and procurement of educational, environmental, cultural, social, economic, and disaster management infrastructure.

Village funds in this context are also used in public services. for prevention *stunting* and improving community nutrition. At the same time, the priority of village funds is aimed at empowering the community to carry out empowerment designs and programs aimed at increasing the quality and efficiency of rural communities. Empowerment of village communities includes activities, including supporting BUMDes financial venture capital, managing village information systems, building household and village community resilience, increasing community participation, building community capacity, supporting community groups and managing village cooperative economic enterprises, and others. (Dhikriyah, 2021).

3. RESEARCH METHODS

This research was conducted in 27 districts/cities in North Sumatra Province. In this study, it explains the effect of the independent variable, namely the amount of Local Own Revenue and Village Funds on the dependent variable, namely the Poverty Level in North Sumatra Province. The types and sources of data used are secondary data obtained through scientific journals, documents, literature reviews, and other written reports related to this research variable. While the data for observation are time series

data in the period 2018-2022 (5 years) obtained through the BPS (Central Statistics Agency) of North Sumatra Province.

Data analysis to be used in this research is quantitative analysis. (Purba, 2021: 13), quantitative is a process of seeking knowledge by using numerical data as a means of analyzing information or data related to what you want to know. The method in this study is aimed at examining the effect of Regional Original Income and Village Funds on Poverty Levels in North Sumatra Province through panel data regression analysis techniques. The selection of panel data in this study is because this research utilizes the time span from 2018 to 2022, by taking data from cities/regencies in North Sumatra Province (data pooled) for 27 cities/regencies which were used as research samples, using software tools Eviews 9. The panel data regression model in general is:

$$\text{LNKM}_{it} = \alpha + \beta_1 \text{LNPAD}_{it} + \beta_2 \text{LNDD}_{it} + e_{it}$$

Where :
LNKM = Poverty
i = Cross section
t = time series
b = Slope or regression coefficient
LNPAD = Local Own Revenue
LNDD = Village Fund
a = Intercep
e = Standart Error

Panel data regression can utilize three models. These three models include *Fixed Effect, Pooled OLS/Common Effect*, as well as *Random Effect*. An explanation of these three models is (Muhardinata, 2022):
1. General Effects Model (*Common Effect Model*)
Is a very simple panel data model approach because it is limited to combining data *cross-section* and data *time series* and are usually estimated using the OLS approach (*Ordinary Least Square*). The individual and time dimensions are not taken into account here, therefore the behavior of the research object in all time periods is assumed to be the same.
2. Fixed Effect Model (*Fixed Effect Model*)
The assumption of this model is that all individuals are unknown parameters, where differences from one individual to another can be accommodated based on the difference in intercept. So from this, the dummy variable technique is used in estimating the panel data model *fixed effect* with the aim of capturing different intercepts between research objects. The emergence of intercept differences can be due to different characteristics. However, the slopes did not differ between research subjects. This estimation model is also called a technique *LSDV (Least Square Dummy Variabel)*.
3. Random Effects Model (*Random Effect Model*)
Through this model, panel data will be estimated, where the confounding variables are likely to be interrelated between individuals and over time. Unlike *fixed effect model*, the treatment of the special effects of each individual, namely as part of the error component which is random in nature and has no correlation with the observed explanatory variables. Use *random effect model* has the advantage that heteroscedasticity can be eliminated.

4. RESULTS AND DISCUSSION
4.1 RESULTS

North Sumatra is a province in Indonesia that is in the west with a location on line $98° – 100°$ East longitude and $1° – 4°$ North latitude. This province is bordered by waters and seas as well as two other provinces: in the north, it is bordered by Aceh Province, in the east by the State of Malaysia in the Malacca Strait, in the south it is bordered by Riau and West Sumatra Provinces, and in the west it is bordered by the Indian Ocean. The land area of North Sumatra Province is 72,460.744 km2, which consists of 25

Regencies and 8 Cities, with a total population of 15,115,206 people throughout North Sumatra.

Table 1. Descriptive Statistical Test Results

	KM	PAD	DD
Mean	2.332655	1.20E+08	1.62E+08
Median	2.231089	84473838	1.46E+08
Maximum	3.285412	9.26E+08	3.76E+08
Minimum	1.286474	15062100	30782227
Std. Dev.	0.382173	1.47E+08	83194578
Skewness	0.519832	3.952884	0.593247
Kurtosis	4.304159	19.36013	2.568476
Jarque-Bera	15.64725	1857.122	8.966158
Probability	0.000400	0.000000	0.011299
Sum	314.9084	1.62E+10	2.18E+10
Sum Sq. Dev.	19.57151	2.91E+18	9.27E+17
Observations	135	135	135

Source: Eviews Processed Data, 2023

Based on the table above it can be seen that:
a.   Local Own Revenue (PAD)
The average value of Regional Own Revenue for all Cities/Districts in North Sumatra Province in 2018-2022 is IDR 120,115,769. Deli Serdang Regency is the district that has the highest regional income, namely with a PAD of Rp. 811,708,799 and the Regency that has the lowest average PAD is Pakpak Bharat Regency of Rp. 24,906,107.
b.   Village Fund (DD)
Based on this table, it can be seen that the average value of Village Funds for all Cities/Districts in North Sumatra Province in 2018-2022 is IDR 161,504,746. The district with the highest Village Fund receipt was Deli Serdang Regency in the amount of IDR 305,415,148 and the District with the lowest Village Fund Revenue, namely Padang Sidimpuan City amounting to IDR 37,448,631.
c.   Poverty
Based on the table, it can be seen that the average poverty rate for all cities/regencies in North Sumatra Province in 2018-2022 is 3951,119 people. The district with the highest poverty rate is Langkat Regency with 10,349 people and the Regency with Padang Sidimpuan City has the lowest poverty rate, namely 1,654.4 people.

Table 2. Chow test results

Effects Test	Statistic	d.f.	Prob.
Cross-section F	261.477261	(26,106)	0.0000
Cross-section Chi-square	563.824307	26	0.0000

Source: Eviews Processed Data, 2023

Based on these results, a probability of 0.0000 (prob value < 0.05) is obtained, so H_1 is accepted. It has the meaning of mode fixed *Effect* selected from *Common Effect*.

Table 3. Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	17.981756	2	0.0001

Source: Eviews Processed Data, 2023

Based on the results in Table 4.3, it shows a probability value of 0.0001 (Prob value <0.05) then H is accepted₁. It has a meaning *Fixed Effect Model* chosen. Then the method that should be used is the *Fixed Effect Model*.

The two tests show that the FEM (Fixed Effect Model) model was selected twice in the Hausman test and the Chow test. Therefore, the best analysis model based on the two tests that have been done is FEM.

Table 4. Fixed Effect Model Test Results

Dependent Variable: LNKM
Method: Panel Least Squares
Date: 05/10/23   Time: 19:57
Sample: 2018 2022
Periods included: 5
Cross-sections included: 27
Total panel (balanced) observations: 135

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.747720	0.906417	6.341140	0.0000
LNPAD	-0.081528	0.035701	-2.283611	0.0244
LNDD	-0.339914	0.107122	-3.173159	0.0020

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.991410	Mean dependent var	2.333139
Adjusted R-squared	0.989141	S.D. dependent var	0.383330
S.E. of regression	0.039946	Akaike info criterion	-3.414785
Sum squared resid	0.169142	Schwarz criterion	-2.790689
Log likelihood	259.4980	Hannan-Quinn criter.	-3.161169
F-statistic	436.9169	Durbin-Watson stat	1.884917
Prob(F-statistic)	0.000000		

Source: Eviews Processed Data, 2023

Based on the results of this test, the regression equation that can be compiled is:

$$LNKM = 5.747720 - 0.081528LNPAD - 0.339914LNDD$$

The constant and coefficient values of the PAD and DD variables show that:
a. A constant value of 5.747720 indicates that if the independent variables namely PAD and DD are equal to 0 (zero), the Y value or poverty level will still be there for as many as 5.747720 people.
b. The PAD variable (Regional Original Income) has a coefficient value of -0.081528 which indicates if PAD increases by IDR 1, the poverty rate will decrease by 0.081528 people per year or if PAD increases by IDR 1,000 then the poverty rate will decrease by 81,528 people per year. If PAD decreases by IDR 1, the poverty rate will increase by 0.081528 people per year or if PAD decreases by IDR 1,000 then the poverty rate will increase by 81,528 people per year.
c. The DD variable (Village Fund) has a coefficient value of -0.339914. This opposite relationship shows that if DD increases by Rp.1, this will reduce the poverty rate by 0.339914 people per year or if DD increases by Rp.1,000, the poverty rate will decrease by 339,914 people per year. If DD decreases by IDR 1, this will increase the poverty rate by 0.339914 people per year or if DD decreases by IDR 1,000, the poverty rate will increase by 339,914 people per year.

Classic assumption test
a.   Normality test
        The purpose of the normality test is to see whether, in the regression model, the residual variables produce a normal distribution or not. The value used is 0.05 (5%). If the probability value exceeds 0.05 it means that the variable produces a normal distribution, and vice versa if the probability value does not exceed 0.05 then the variable is not normally distributed
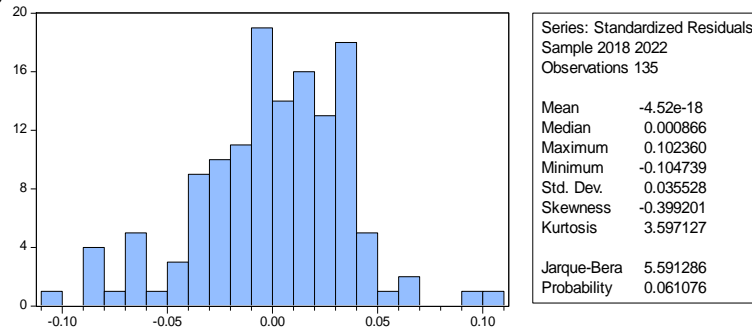
Figure 4.1 Normality Test Results

        Based on the results of the normality test by utilizing*Eviews* 9, it can be seen that the Probability value is 0.061076 > 0.05. Therefore, it can be concluded that the regression model produces a normal distribution.

b.   Multicollinearity Test
        This test is used to see the correlation coefficient between each variable. If each of the independent variables has a coefficient that exceeds 0.8, multicollinearity appears and vice versa, if the resulting correlation coefficient does not exceed 0.8, multicollinearity does not appear

Table 5. Multicollinearity Test Results

	LNPAD	LNDD
LNPAD	1	0.3275389826956257
LNDD	0.3275389826956257	1

Source: Eviews Processed Data, 2023

        Based on these results, it is stated that there is no multicollinearity between the Local Revenue variable and the Village Fund (value 0.32 < 0.80).

c.   Autocorrelation Test
        This test aims to see whether in the regression there is a correlation between the residual period t and period t-1. If this correlation appears, it is stated that a problem arises in the linear regression equation, because the indication of autocorrelation should not be found if the results are good. Based on Table 4.3, it is known that the Durbin-Watson value is 2.001559, and it is known that dU < d < 4-dU (1.7645 < 1.884917 < 2.2355), thus it can be concluded that there is no autocorrelation.

d.   Heteroscedasticity Test
        The purpose of this test is to see whether there is a difference in the variance of the residuals between observations in the observation model

Table 6. Heteroscedasticity Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.112836	0.078255	1.441901	0.1520
LNPAD	0.005489	0.005459	1.005390	0.3168
LNDD	-0.015924	0.009058	-1.757919	0.0814

Source: Eviews Processed Data, 2023

Based on the test results, each variable has a probability with a value that exceeds 0.05. on the PAD variable, Probability (0.3168 > 0.05). and on the DD variable, Probability (0.0814 > 0.05). This means that heteroscedasticity does not arise.

Hypothesis test
Determination Coefficient Analysis
This test is used to see how capable the independent variable is in explaining the dependent variable indicated by the R value[2]. In Table 4.5 the value of the coefficient of determination can be seen from the R-square value, which is 0.991410. This value indicates that 99.14 percent of the variation that occurs in the dependent variable is explained by the independent variable. While the remaining 0.86 percent is explained by variables outside this study.

Partial Test (t)
The significance of the t-test can be seen in Table 4.5 on the probability value of the PAD variable in the amount of 0.0244 <0.05, thus it is stated that the PAD variable has a significant influence in a negative direction on the poverty level. In the DD variable, the probability value is 0.0020 <0.05, indicating that the DD variable has a significant negative effect on the poverty level.

Table 7. t Test Result

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.747720	0.906417	6.341140	0.0000
LNPAD	-0.081528	0.035701	-2.283611	0.0244
LNDD	-0.339914	0.107122	-3.173159	0.0020

Source: Eviews Processed Data, 2023

Simultaneous Test (F)
The significance of the simultaneous test which describes the effect of PAD and DD together can be seen in Table 4.7, at the Prob. (F-Statistics) value, which is 0.0000 <0.05. This value shows that the variables PAD and DD simultaneously have a significant effect on the level of poverty

Table 8. F Test Result

Cross-section fixed (dummy variables)			
R-squared	0.991410	Mean dependent var	2.333139
Adjusted R-squared	0.989141	S.D. dependent var	0.383330
S.E. of regression	0.039946	Akaike info criterion	-3.414785
Sum squared resid	0.169142	Schwarz criterion	-2.790689
Log likelihood	259.4980	Hannan-Quinn criter.	-3.161169
F-statistic	436.9169	Durbin-Watson stat	1.884917
Prob(F-statistic)	0.000000		

Source: Eviews Processed Data, 2023

4.2 DISCUSSION

1. The Effect of Regional Original Income (PAD) on Poverty Levels in North Sumatra Province.

Based on the results of the significance test, Local Own Revenue has a significant influence on the poverty rate in North Sumatra Province. In line with research that has been conducted by (Khwarizmi, 2022) which tested the Effect of Local Own Revenue and Balancing Funds on Poverty Levels with Regional Expenditures as Intervening Variables in Malang Regency, proving research results that are in line with this study. Khawarizim et al (2021) proved that the Variable Regional Original Income on Poverty has a significant negative effect, Balancing Funds have a significant negative impact on poverty, Regional Original Income through Regional Expenditures has a significant negative effect, and Balancing Funds through regional expenditures has an effect on poverty significant negative.

Regional Own Revenue is the main source of funding for local governments, both Regency/City and Province in running the wheels of government. The negative effect of Regional Original Income on the Poverty Level indicates that increasing Regional Original Income, both by increasing the number of taxpayers and by optimizing the performance of Regional Owned Enterprises (BUMD) will reduce poverty levels. The significant influence indicates that Regional Original Revenue in carrying out government mandatory operations has been going well as expected. Through the provision of public service facilities as well as several assistance programs such as basic food packages for the poor, it has greatly helped efforts to reduce poverty.

2. The Influence of Village Funds on Poverty Levels in North Sumatra Province

The test results show that the Village Fund variable has a significant negative effect on the Poverty Level. This research is in line with research (Sigit & Kosasih, 2020) with the research title The Effect of Village Funds on Poverty: Case Studies at the District/City Level in Indonesia, proving the results of the study that the Village Fund variable has a significant negative effect on the number of poor people. This explains that the higher or lower the number of village funds, the higher the level of poverty will be. The results of this study indicate that village funds have been running according to the objectives.

The progress of villages in North Sumatra province is considered to be helped by the Village Fund budget which continues to increase every year. This encourages the formation of several independent villages, an increasing number of developed villages, and a decreasing number of underdeveloped villages along with an increase in the Village Fund budget given each year. The Village Fund is also used for the development of MSMEs in various villages which of course supports the village economy. Improvement of village infrastructure as well as fertilizer subsidies for farmers and BLT received by the community through the Village Fund budget will improve community welfare. An equally important part, the Village Fund is also allocated for education and health activities in the village. This allocation has a very positive effect on the life of the village community. By looking at the existence of Village Funds for Poverty Levels, it seems that regional governments need to pay special attention to pursuing more effective ways of using Village Funds to alleviate poverty in each of their regions.

3. The Effect of Regional Original Income and Village Funds on Poverty Levels in North Sumatra Province

Based on the results of simultaneous testing, it is known that Regional Own Revenue and Village Funds affect the Poverty Level. With a significance level value of 0.000 <0.05), which means that Regional Own Revenue and Village Funds together have a positive and significant effect on the Poverty Level in North Sumatra Province.

CONCLUSION

Based on the results of the research that has been done, the following conclusions are obtained: 1). The results of this study indicate that 99% of the dependent variable Poverty Level can be explained by the independent variables, namely Regional Own Revenue and Village Funds. While the rest can be explained by factors outside the model. This means that the variables Regional Original Income and Village Funds

together influence the Poverty Level; 2). The variable Regional Original Income has a significant effect in a negative direction on the Poverty Level in North Sumatra. That is, an increase in receipt of Regional Original Revenue each period or a decrease in receipt of Regional Original Revenue each period will have a significant effect on the Poverty Level; 3). The Village Fund variable has a negative and significant influence on the Poverty Level in North Sumatra. This means that an increase in the Village Fund budget will reduce the poverty rate in North Sumatra. Vice versa, a decrease in the Village Fund budget will increase the poverty rate.

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