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The impact of social assistance and capital expenditure on poverty levels in Aceh Province

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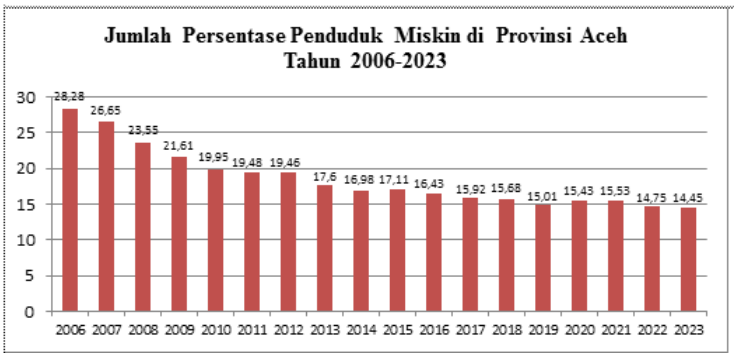
Abstract

This study aims to analyze the impact of social assistance and capital expenditure on poverty levels in Aceh Province from 2006 to 2023. The research employs a quantitative method using secondary data from the Statistics Indonesia (BPS) Aceh website and the Ministry of Finance's DJPK website. Multiple linear regression analysis is used to examine the relationship between the independent variables (Social Assistance and Capital Expenditure) and the dependent variable (poverty levels). The results indicate that social assistance has no significant partial effect on poverty reduction, while capital expenditure has a significant impact. However, simultaneously, these variables do not exert a strong enough influence to reduce poverty jointly. Based on these findings, it is recommended that the government prioritize capital expenditure as an effective strategy to reduce poverty in Aceh, while also evaluating and enhancing social assistance programs for better impact.

1. INTRODUCTION

Poverty remains a complex social issue that profoundly impacts the quality of life for individuals and communities. In Aceh Province, Indonesia, poverty is particularly concerning as the region ranks among the provinces with the highest poverty rates nationally. Poverty is generally defined as a condition where individuals or groups are unable to meet their basic needs for a dignified life, including access to adequate food, shelter, healthcare, and education. According to Suranto et al. (2021), the root causes of poverty often include limited access to education, healthcare, and economic opportunities, perpetuating socioeconomic disparities.

Data from the Central Statistics Agency (BPS) shows that the poverty rate in Aceh has fluctuated over the past 18 years (2006–2023). In 2006, the percentage of poor people in Aceh reached 28.28%. Various government initiatives, including post-tsunami recovery programs and social assistance, successfully reduced this figure to 14.45% in 2023. However, this progress has been uneven. Global economic crises and the COVID-19 pandemic caused temporary increases in poverty levels, highlighting the ongoing challenges faced by the province (Öztornaci, 2023).



Factors such as unequal distribution of economic resources, low education levels, limited skills, and poor health conditions contribute to the persistence of poverty in Aceh. Without adequate education and skills, the people of Aceh face

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difficulties in securing decent jobs, ultimately restricting their income (Guo et al., 2022). Additionally, limited access to healthcare exacerbates the burden on impoverished communities, reducing their productivity and economic participation.

The Aceh Provincial Government has implemented policies funded through the Regional Revenue and Expenditure Budget (APBD) to address these issues. These policies include social assistance to help vulnerable groups cope with economic crises and capital expenditure to support infrastructure development. However, the effectiveness of these programs, particularly the roles of capital expenditure and social assistance in significantly reducing poverty, has not been fully evaluated.

Furthermore, downstreaming has emerged as an additional focus in poverty alleviation efforts. Optimizing the processing of Aceh's natural resources can create added value, diversify the local economy, and generate more employment opportunities. To ensure the sustainability of downstreaming initiatives, enhancing human resource (HR) capacity through education and skill development is crucial. With a well-developed workforce, Aceh's population can better engage in and benefit from sustainable economic development efforts.

This study offers a novel and comprehensive approach by integrating downstreaming, sustainable economic strategies, and human resource development as holistic solutions to address poverty in Aceh. It aims to provide strategic insights for policymakers to tackle the region's poverty challenges effectively.

THEORETICAL BASIS

Poverty

Poverty is a condition of inability of a person or group of people to meet basic needs, both food and non-food, which is measured from the expenditure side (BPS, 2022). According to Abdi (2021), poverty can also be interpreted as a lack of welfare and deprivation of freedom to achieve life goals.

According to BPS and Bappenas, poverty indicators include the inability to meet basic needs, limited access to health and education services, and vulnerability to social and economic shocks. In addition, limited access to clean water, inadequate infrastructure, and low participation in the formulation of public policy are also important indicators.

Based on the theory above, poverty is generally defined as a condition of inability of income to meet basic needs and other needs that can guarantee the fulfillment of quality of life standards. Poverty is a condition where a person or group of people are unable to fulfill their basic rights to maintain and develop a dignified life.

Social Assistance

Social assistance is an expenditure in the form of money transfers, goods or services provided by the central/regional government to the community to protect the community from possible social risks, improve economic capacity, and community welfare.

According to the Ministry of Social Affairs, social assistance is temporary and is provided to the poor to improve their quality of life in a sustainable manner. This program is a form of government responsibility in providing social security to the poor (Minister of Home Affairs Regulation No. 32 of 2011).

The success of social assistance programs is greatly influenced by administrative factors, such as clear distribution policies, efficient program management, administrative transparency, and the involvement of various related parties. These factors ensure that social assistance is right on target and provides maximum benefits to people in need (Anderesta, 2019).

Based on the explanation above, social assistance is a form of government intervention to protect the poor and improve their welfare. The success of this program is highly dependent on effective management, transparency, and targeted distribution.

Capital Expenditure

Capital expenditure, according to Permendagri No. 77 of 2020, is one type of regional expenditure used to budget expenditures for the procurement of fixed assets and other assets. In general, capital expenditure is used by the government to finance infrastructure development, procurement of facilities and infrastructure, and other assets that have long-term benefits (Mariana & Ibrahim, 2022; Ramadana et al., 2023; Anderesta, 2019).

According to Natalia et al. (2019); Liza & Mariana (2023) Capital expenditure plays an important role in reducing poverty rates. Capital expenditure can contribute significantly to reducing poverty rates. This is due to the positive impact of capital expenditure on the development of infrastructure and public facilities that support improving the quality of life of the community.

There are several types of capital expenditures that are classified according to the Regulation of the Minister of Finance No. 101 / PMK.02 / 2011, such as capital expenditure on land, equipment and machinery, buildings and structures, roads, irrigation, and networks. The main purpose of capital expenditure is to support infrastructure development, increase productivity, and provide quality public facilities (Wulan lina Desi, 2022).

2. METHODS

Type of Data and Data Source

The type of data used in this study is secondary data and the source of this research data is obtained from the Aceh Provincial Government, namely data on the percentage of poor people through the website of the Aceh Provincial Statistics Agency (Mariana & Rahmaniar, 2022; Ramadana et al., 2023). And for the data on the realization of the APBD social

assistance and capital expenditure reports, namely through the official website published by the Aceh Provincial Government, namely through the website https://djpk.kemenkeu.go.id.

Operational Definition of Variables

1. Poverty Percentage (Y)
   The percentage of poor people is the percentage of the population of a country to the population that has an average per capita monthly expenditure below the poverty line in a period.
2. Social Assistance (X1)
   Social assistance is part of the realization of APBD spending issued by the Aceh government in the form of money or goods to people who really need it in Aceh which is measured in units of Rp/year.
3. Capital Expenditure (X2)
   Capital expenditure is part of the realization of APBD spending issued by the Aceh government which is carried out for the procurement of fixed assets and other assets as well as infrastructure and development facilities and infrastructure which is measured in units of Rp/year.

Data Analysis Techniques

Data analysis is the activity of processing collected data and then providing interpretations of the results. The data analysis method used in this study is Multiple Linear Regression Analysis.

$$Y = \alpha + \beta_1 X_{1(\text{Social Assistance})} + \beta_2 X_{2(\text{Capital Expenditure})} + e$$

The normality test is conducted to assess whether the dependent and independent variables in a linear regression model follow a normal distribution. A good regression model is characterized by a data distribution that is normal or near-normal. As noted by Rahmat Solling (2020:40), the normality test is a prerequisite to ensure the feasibility of data for further analysis. The classical assumption test is a statistical requirement for multiple linear regression analysis based on Ordinary Least Square (OLS) methods. In OLS, there is one dependent variable and more than one independent variable. Ensuring that the data satisfies the classical assumptions is essential for the reliability of the regression results.

The multicollinearity test is performed to determine whether there is any correlation between independent variables in the regression model. For the model to be reliable, it should be free from multicollinearity. According to Rahmat Solling (2020:42), independent variables are not orthogonal if they correlate with each other. Multicollinearity can be identified when the correlation between independent variables is significant, which affects the validity of the regression analysis. The heteroscedasticity test, as described by Opi Chanty (2019), examines whether there are differences in residual variance across the regression model. If heteroscedasticity is present, it renders the estimator inefficient. The Breusch-Pagan-Godfrey test is often used to detect heteroscedasticity, with a decision rule based on the significance of the Obs*R-squared value: a value greater than 0.05 indicates no heteroscedasticity, whereas a value less than 0.05 suggests its presence.

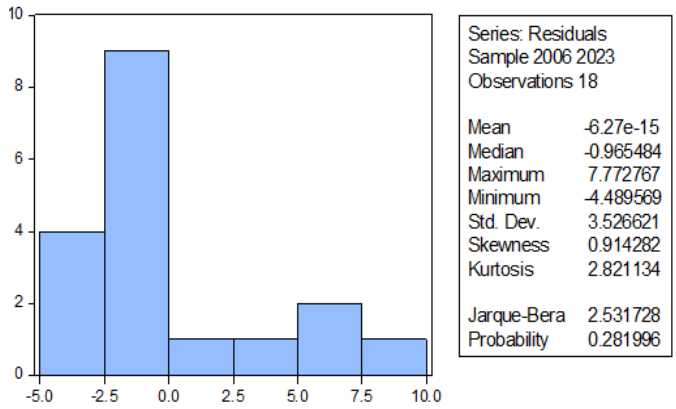
Lastly, the autocorrelation test is conducted to detect the presence of correlation between residuals from one period and those from a previous period within the regression model. A good regression model should be free from autocorrelation. According to Rahmat Solling (2020), the Durbin-Watson test is commonly used for this purpose, where the DW value helps identify whether there is a positive or negative autocorrelation problem (Abral, 2023).

Hypothesis Testing

In this study, hypothesis testing plays a crucial role in understanding the relationships between independent and dependent variables. The most commonly used methods for hypothesis testing in this context are the t-test (Partial) and the F-test (Simultaneous), each serving different purposes. The t-Test (Partial) is employed to assess whether each independent variable has a significant effect on the dependent variable individually. This is done by comparing the t-count value with the t-table; if the t-count exceeds the t-table, the independent variable is deemed to have a significant effect. Alternatively, the significance level can be assessed by checking if the p-value is less than 0.05, indicating a significant effect, while a value greater than 0.05 suggests no significant effect. On the other hand, the F Test (Simultaneous) is used to evaluate whether the independent variables, such as social assistance and capital expenditure, simultaneously impact the dependent variable—in this case, poverty levels in Aceh Province. The F-count is compared with the F-table, and if the F-count exceeds the F-table, it suggests a significant effect of the independent variables. The significance level for this test is generally set at 5% (α = 0.05). Lastly, the Coefficient of Determination (R^2) test measures the extent to which the independent variables explain the variation in the dependent variable. An R^2 value closer to 1 indicates that the model explains a larger proportion of the variation, with adjusted R^2 offering a more accurate assessment, especially when dealing with multiple independent variables. Adjusted R^2 adjusts for the number of predictors, providing a more reliable measure of the model's explanatory power. Together, these tests form a comprehensive approach to hypothesis testing, offering valuable insights into the relationships between variables..

3. RESULTS AND DISCUSSION

Classical Assumption Test
Normality Test Results



Source: eviews 9 Output Results (2024)

Based on the Jarque-Bera (JB) Normality test, data is considered normally distributed if the probability is > 0.05. The test results show a probability value of 0.281996, which means that the residual data from 2006 to 2023 is normally distributed.

Multicollinearity Test Results

Based on the results of the multicollinearity test, it shows that the tolerance value for Social Assistance (X1) and Capital Expenditure (X2) is greater than 0.1, and the Variance Inflation Factor (VIF) value for both is below 10, which is 6.329131 and 9.944752. This indicates that there is no multicollinearity problem in the regression model used.

Heteroscedasticity Test Results

Table 1. Heteroscedasticity Test Results

Heteroskedasticity Test: Breusch-Pagan-Godfrey			
F-statistic	**1.425238**	**Prob. F(2,15)**	**0.3883**
Obs*R-squared	**2.874354**	**Prob. Chi-Square(2)**	**0.2908**
Scaled explained SS	1.817564	Prob. Chi-Square(2)	0.8422

Source: eviews 9 Output Results (2024)

Based on the results of the Heteroscedasticity test using the Breusch-Pagan-Godfrey method, the Obs*R-squared value is 2.874354 with a Prob. Chi-Square(2) of 0.2908. Because the significance value of Prob. F(2,15) is 0.3883 and the Prob. Chi-Square(2) value is greater than 0.05, there is no heteroscedasticity problem in the regression model.

Autocorrelation Test Results

Table 2. Autocorrelation Test Results

R-squared	0.423563	Mean dependent var	-6.27E-15
Adjusted R-squared	0.246198	S.D. dependent var	3.526621
S.E. of regression	3.061875	Akaike info criterion	5.306065
Sum squared resid	121.8760	Schwarz criterion	5.553391
Log likelihood	-42.75459	Hannan-Quinn criter.	5.340168
F-statistic	2.388083	**Durbin-Watson stat**	**1.103370**
Prob(F-statistic)	0.104540		

Source: eviews 9 Output Results (2024)

Based on the results of the autocorrelation test using Durbin-Watson (DW), the DW value of 1.103370 indicates that dL < DW < dU. This indicates that there is no autocorrelation problem in the regression model, so the assumption of residual independence is met.

Multiple Linear Regression Analysis Results

Table 4. Multiple Linear Regression Analysis Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	**22.79491**	2.016831	8.778124	**0.0000**
X1(Social Assistance)	**4.94E-12**	3.43E-12	1.090452	**0.4299**
X2 (Capital Expenditure)	**-2.92E-12**	7.94E-13	-1.464064	**0.0413**

Source: eviews 9 Output Results (2024)

Based on the results of the multiple linear regression analysis on the eviews output above, the following regression equation is obtained:

$$\text{Poverty Level} = 22.79491 + 4.94\,10^{-12}\,X_{1\ \text{Social Assistance}} - 2.92\,10^{-12}\,X_{2\ \text{Capital Expenditure}} + e$$

The results of the multiple linear regression analysis show that the constant of 22.79491 indicates the estimated poverty level if Social Assistance and Capital Expenditure are zero. This emphasizes that without an increase in the allocation of Social Assistance and Capital Expenditure, the poverty level will remain high, so significant efforts are needed in both variables. The Social Assistance coefficient of 4.94E-12 with a probability of 0.4299 indicates that, although there is a positive relationship between Social Assistance and the poverty level, the effect is not statistically significant. This means that Social Assistance does not have a significant impact on the poverty level in Aceh during the period 2006-2023. On the other hand, the coefficient of Capital Expenditure of -2.92E-12 with a probability of 0.0413 indicates that an increase in Capital Expenditure is related to a decrease in the poverty rate and its effect is statistically significant. This study supports the importance of increasing the allocation of Capital Expenditure as an effective strategy in reducing poverty in Aceh.

Hypothesis Testing

Results of t-Test

(Partial)

Table 5. Results of t-Test

Variable	Coefficient	Std. Error	**t-Statistic**	**Prob.**
C	22.79491	3.271297	**6.968156**	**0.0000**
X1(Social Assistance)	4.94E-12	6.08E-12	**0.811199**	**0.4299**
X2 (Capital Expenditure)	-2.92E-12	1.31E-12	**-2.231571**	**0.0413**

Source: eviews 9 Output Results (2024)

The results of the t-test (partial) show the impact of the Social Assistance and Capital Expenditure variables on the poverty rate in Aceh Province from 2006 to 2023 as follows:

1. Social Assistance Variable (X1) The t-calculated coefficient of 0.811199 with a probability of 0.4299 indicates that Social Assistance does not have a statistically significant effect on the poverty rate. This is because the t-calculated value is smaller than the t-table value (1.75305) and the probability value is greater than 0.05, so H01 is accepted.
2. Capital Expenditure Variable (X2) The t-calculated coefficient of -2.231571 with a probability of 0.0413 indicates a significant effect on the poverty rate. The t-calculated value is greater than the t-table in absolute terms (1.75305) and the probability value is less than 0.05, so H02 is rejected and Ha2 is accepted. This shows that Capital Expenditure has a significant negative effect in reducing the poverty rate in Aceh Province.

F Test Results (Simultaneous)

Table 6. F Test Results (Simultaneous)

R-squared	0.260799
Adjusted R-squared	0.162239
S.E. of regression	3.754374
Sum squared resid	211.4299
Log likelihood	-47.71259
F-statistic	**2.646095**
Prob(F-statistic)	**0.103685**

Source: eviews 9 Output Results (2024)

Based on the results of the F test (simultaneous) it shows that the variables of Social Assistance and Capital Expenditure together do not have a significant effect on the poverty rate in Aceh Province during 2006-2023. The F-calculated value of 2.646095 is smaller than the F-table (3.682) and the probability value of 0.103685 is greater than 0.05, so the null hypothesis (H03) is accepted. This shows that these two independent variables do not simultaneously affect the poverty rate in Aceh during that period.

Results of the Coefficient of Determination Test (R^2)

Table 7. Results of the Coefficient of Determination Test (R^2)

R-squared	**0.260799**
Adjusted R-squared	**0.162239**
S.E. of regression	3.754374
Sum squared resid	211.4299
Log likelihood	-47.71259
F-statistic	2.646095
Prob(F-statistic)	0.103685

Source: eviews 9 Output Results (2024)

The results of the coefficient of determination (R^2) test show that the Social Assistance and Capital Expenditure variables are only able to explain 26.08% of the variation in the poverty rate in Aceh Province during 2006-2023, with an Adjusted R-squared of 16.22%. This means that 73.92% of the variation in the poverty rate is explained by other variables not included in this research model. This value indicates that the regression model used has limited ability to predict the poverty rate in Aceh.

The Effect of Social Assistance on Poverty Levels in Aceh Province 2006-2023..

The results of this study indicate that Social Assistance has no significant effect on the poverty rate in Aceh Province during 2006-2023. The regression coefficient of Social Assistance of 4.94E-12 with a probability of 0.4299 (> 0.05) indicates that increasing Social Assistance does not contribute significantly to reducing the poverty rate.

This result is in line with the research of Lina Desi Wulan (2022) which also found that Social Assistance has no significant effect on the number of poor people in Indonesia. This indicates that although Social Assistance programs are important for stabilizing the economic conditions of the community, they have not been able to provide long-term solutions to significantly reduce poverty.

Social Assistance often only stabilizes poverty without providing sustainable solutions. Therefore, more targeted programs are needed to increase the economic independence of the community and reduce dependence on Social Assistance in Aceh Province. These programs must be designed to reduce the community's dependence on Social Assistance, by encouraging more sustainable and inclusive economic empowerment. In addition, improving infrastructure and access to economic opportunities also need to be a priority to ensure that people not only survive on Social Assistance, but also have the opportunity to improve their welfare independently.

Therefore, the downstream program is important to strengthen the impact of social assistance by processing Aceh's natural resources into value-added products that can open up local jobs and increase the economic independence of the community. In addition, sustainable economic support that focuses on empowerment through skills improvement, capital access, and infrastructure development can provide a long-term alternative to reduce poverty structurally. Aceh's natural resource potential can also be utilized wisely in the agriculture and fisheries sectors, as well as to create stable jobs and improve community welfare. Based on this analysis, increasing capital expenditure and strengthening downstreaming and sustainable economy need to be prioritized as the main strategy to reduce poverty in Aceh Province, supported by the development of more impactful social assistance programs.

The Influence of Capital Expenditure on Poverty Levels in Aceh Province 2006-2023.

The results of this study indicate that Capital Expenditure has a significant effect on the poverty rate in Aceh Province during the period 2006-2023. The regression coefficient of -2.92E-12 with a probability of 0.0413 (<0.05) indicates a negative relationship between Capital Expenditure and the poverty rate, which means that an increase in Capital Expenditure is expected to reduce the poverty rate.

This study is in line with the findings of Nensy Desi Ayu Natalia et al. (2019) which states that Capital Expenditure plays an important role in reducing poverty, especially through improving infrastructure and public services. In accordance with Permendagri No. 77 of 2020, Capital Expenditure includes expenditures for the construction of fixed assets such as roads, bridges, and other public facilities, which increase accessibility, mobility, and create new jobs.

Capital Expenditure not only provides short-term benefits in the form of infrastructure development and improving public services, but also plays an important role in creating opportunities to improve people's welfare in a sustainable manner. Investment in Capital Expenditure drives local economic growth, creates new jobs, and provides better access to education and health services. Thus, Capital Expenditure helps reduce people's dependence on social assistance, encourages economic independence, and contributes significantly to reducing poverty levels in Aceh Province in the long term.

Capital expenditure can also be directed to developing infrastructure that supports the processing of local natural resources. With downstreaming, Aceh's natural products, such as agricultural and fishery products, can be further processed locally, resulting in higher added value and opening up new jobs. Strong downstreaming allows Acehnese people to gain better access to jobs and reduce dependence on social assistance, making them more economically independent.

Furthermore, the implementation of a sustainable economy is also an important component in the effective use of capital expenditure. Sustainable economic programs can include developing community skills through entrepreneurship training and providing access to capital, which allows them to participate in productive economic activities. Capital expenditure focused on sustainable economic development not only has short-term impacts but also helps build a stable local economy, reduces inequality, and addresses poverty structurally.

Wise use of natural resources is another essential aspect. Aceh Province has great natural resource potential, and sustainable use can drive long-term economic growth. Capital expenditure can be focused on supporting the agriculture, fisheries and renewable energy sectors, thereby creating stable and quality jobs for local communities.

The Influence of Social Assistance and Capital Expenditure on Poverty Levels in Aceh Province 2006-2023.

This study shows that Social Assistance and Capital Expenditure simultaneously do not have a significant effect on the poverty rate in Aceh Province in the period 2006-2023. The F-value of 2.646095 with a probability of 0.103685, which is greater than 0.05, indicates that the two variables, when tested together, are not strong enough to influence the decline in poverty rates in Aceh. This indicates that the budget allocation for Social Assistance and Capital Expenditure has not been effective enough in overcoming poverty as a whole.

However, the results of the t-test show that Capital Expenditure has a partial significant effect on the decline in poverty rates, with a t-value of -2.231571 which is greater than the t-table of 1.75305. However, the impact has not been felt significantly. This underlines that although investment in infrastructure and public services is important, its implementation needs to be improved to achieve more optimal results in poverty alleviation.

Based on this study, a comprehensive evaluation of existing policies is needed, including improvements in budget management, transparency, and accountability. The Aceh Provincial Government must consider a more targeted strategy, including eradicating corruption in program implementation and improving the quality of education and health. These steps are expected to provide a more meaningful long-term impact in reducing poverty levels in Aceh.

The Aceh Provincial Government must design a more targeted and focused strategy, which not only includes improving infrastructure, but also considers downstreaming as part of a long-term program. aspects of downstreaming, sustainable economy, and utilization of natural resources as strategies to increase the effectiveness of capital expenditure and social assistance in Aceh Province. In the context of downstreaming, capital expenditure needs to be directed to building infrastructure that supports the processing of local natural resources, such as agricultural and fishery products, in order to create higher added value in the area. Through this downstreaming, new jobs can be created, thereby reducing the community's dependence on social assistance and encouraging them to become more economically independent.

The implementation of a sustainable economy is also key to utilizing social assistance and capital expenditure to have a long-term impact. Sustainable programs, such as entrepreneurship training and access to capital for the poor, can expand economic opportunities and improve their skills. With the support of capital expenditure and social assistance, this sustainable economic program can reduce structural poverty and enable the Acehnese people to be economically independent.

In addition, sustainable use of natural resources needs to be a priority. With the large potential of natural resources in Aceh, such as in the agriculture, fisheries, and renewable energy sectors, wise use can drive long-term economic growth. Focusing capital expenditure on these sectors will create quality jobs, reduce poverty, and improve people's welfare.

Thus, this study recommends that the Aceh Provincial Government needs to strengthen policies that focus on downstreaming, sustainable economy, and optimal use of natural resources through capital expenditure and social assistance. This strategy is expected to provide a significant and sustainable impact on poverty alleviation in Aceh. Additional steps such as improvements in budget management, transparency, and accountability, as well as improving the quality of education and health are also important so that this strategy can produce more meaningful changes for reducing poverty rates in the future.

4. CONCLUSION

Social assistance does not have a significant partial effect on the poverty rate in Aceh Province during 2006–2023, possibly due to less targeted distribution or insufficient assistance amounts. However, capital expenditure has a significant partial effect on poverty reduction, indicating that investments in infrastructure and public facilities are effective in lowering poverty rates. When analyzed simultaneously, social assistance and capital expenditure do not significantly affect poverty rates, suggesting program implementation deficiencies or the influence of other factors such as economic conditions, education, and access to healthcare. Despite this, a synergistic relationship between social assistance and capital expenditure can enhance poverty reduction efforts if planning and coordination are improved.

To address these findings, local governments should focus on effective capital expenditure management, especially in infrastructure investments that support downstreaming and local productive sectors, while ensuring transparency and accountability to maximize benefits for the poor. Future research should incorporate additional variables, such as the corruption index, for a more comprehensive analysis, and utilize data from diverse sources to improve accuracy. Furthermore, enhanced coordination among government bodies, non-governmental organizations, and communities is essential to ensure poverty alleviation programs are more targeted, optimal, and sustainable.

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