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ANALYSIS OF THE EFFECT OF FINANCIAL INDEPENDENCE RATIOS, FISCAL DECENTRALIZATION RATIOS, CAPITAL EXPENDITURE RATIOS AND TRANSFER SPENDING RATIOS TO VILLAGES ON POVERTY LEVELS IN TANAH BUMBU REGENCY

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Abstract

The ratio of financial independence, fiscal decentralization, capital expenditure and transfer expenditure is considered to have an effect on poverty levels, one of which is also suspected to have occurred in Tanah Bumbu Regency. Dependence on central income is still considered high, while Regional Original Revenue (PAD) should be the main resource. This study aims to analyze the effect of financial independence ratios, fiscal decentralization ratios, capital expenditure ratios and transfer spending ratios to villages on the poverty level in Tanah Bumbu Regency. The type of research used in this research is quantitative research supported by secondary data. The scope of this study includes several variables that affect the poverty level in Tanah Bumbu Regency in South Kalimantan Province in 2012 to 2021, namely the ratio of financial independence, the ratio of fiscal decentralization, the ratio of capital expenditures and the ratio of transfer spending to villages. The location of this research was carried out in Tanah Bumbu Regency, South Kalimantan Province, the research period was from 2012 to 2021. Data were collected through documentation. The data analysis technique used in this study was multiple linear regression analysis using panel data and processed using the SPSS program. The results can be concluded that simultaneously the four variables, namely the ratio of financial independence, the ratio of fiscal decentralization.

Keywords: Financial Independence Ratio, Fiscal Decentralization, Spending, Poverty Rate.

INTRODUCTION

Fiscal decentralization is one way to achieve the goals of the state, and is a component of public administration, because one of the goals of fiscal decentralization is to provide better public services and prosper the people. In addition, public administration is a tool, container or place in realizing fiscal decentralization. Fiscal decentralization is directly related to government relations in the receipt and expenditure of public funds between higher levels of government and lower levels of government.

The existence of fiscal decentralization means that regions have the authority to explore their own sources of Regional Original Revenue, manage their own finances, and use them according to what was previously planned. In this case, local governments must be able to carry out their duties properly which have been given by the central government to local governments. Local governments are given financial resources to carry out government affairs which are the authority of local governments. Fiscal decentralization gives the regions the authority to manage their regional finances. Regions are given the authority to explore sources of income according to their potential.

The principle and fiscal decentralization is that local governments have the authority to carry out service and development functions in their regions. The central government provides support by handing over sources of income to the regions to be managed optimally in order to be able to finance their regions in carrying out their duties and functions. Basically, the fiscal decentralization policy expects the regional dependence on the center to decrease. So as to be able to achieve the target as well as the achievement of the goal of autonomy it self.

One of the most important parts in implementing regional autonomy is to determine the level of regional financial independence in financing its own regional affairs in the context of realizing regional autonomy. Regional financial independence shows the ability of local governments to finance their own government activities, development and financing for the people who have paid taxes and levies as a source and revenue needed by the region. Therefore, regional financial independence is a component of public administration as well as fiscal decentralization. Because they have the same goal, namely to prosper the community. Public administration acts as a tool or container in implementing regional financial independence.

Dependence on central assistance should be kept to a minimum, so that Local Original Revenue (PAD) must be the largest source of finance supported by balancing policies, central and regional finance. Ideally all regional expenditures can be met using Regional Original Revenue (PAD) so that regions must be truly autonomous, no longer dependent on the central region.

The reality that occurs in almost all regions in Indonesia after regional autonomy is rolling in terms of spending is that the share or share of spending for development and social life is still lower than routine and operational spending. If the share of development spending or capital expenditure and social spending is lower than routine and operational spending, it will have an impact on the level of community welfare, especially on the poverty level. In addition, government spending also has a close relationship with economic growth. Therefore, if economic growth is low every period, it will also have an impact on people's welfare, especially on the level of poverty. Until now, the development budget in Tanah Bumbu Regency still relies on transfer funds or balancing funds from the central government. The balancing funds received by the Tanah Bumbu Regency government consist of tax revenue sharing, non-tax revenue sharing, General Allocation Funds (DAU), Special Allocation Funds (DAK) and Regional Incentive Funds (DID). The role of the Tanah Bumbu Regency government in reducing poverty is reflected in the realization of spending in the APBD each year, especially in the realization of spending in capital expenditures and social expenditures. On the other hand, the economic growth of Tanah Bumbu Regency every year is expected to have an influence on reducing poverty levels. The efforts of the Tanah Bumbu Regency government in improving welfare, in this case reducing the poverty level, can also be seen from the amount of funds or expenditures that are disbursed every year both in terms of operational expenditures and capital expenditures. However, the realization of expenditure that is expected to directly touch the welfare of the community through reducing the poverty level is through regional expenditure which is realized for the benefit of the people of Tanah Bumbu Regency.

Poverty is a complex problem related to various dimensions, both political, economic, social, cultural, as well as the dimensions of space and time. Poverty can be defined as the condition of a person or group of people, male or female, not having their basic needs met in sustaining life and developing a decent life. A person's condition as a cause of poverty can occur naturally, culturally, and structurally. Poverty is caused by a person's natural condition, such as mental or physical disability, age that is no longer productive so they do not have the ability to work and others. Poverty caused by certain cultural conditions of society, for example feeling lazy, unproductive, dependent on inheritance, and others. Poverty is caused by structural conditions, for example, the system used by the state in regulating people's affairs is not precise. Structural poverty has a great influence, because the impact on society will be very broad. This form of poverty is happening in various countries today, not only in developing countries, but also in developed countries. Setiadi & Kolip (2011) Poverty is a multidimensional and cross-sectoral problem that is influenced by various interrelated factors, including: income level, health, education, access to goods and services, geographical location, gender, and environmental conditions. The problem of poverty has not been optimally resolved and is also caused by various and complex causes of poverty. Factors that affect poverty are not only economic factors. By looking at the poverty factor, it can be seen how to minimize poverty.

One of the focuses of the current government of President Jokowi is infrastructure development in addition to the development of Human Resources (HR). One of the government's policies in order to promote infrastructure development in the regions is through the allocation of the Infrastructure Budget of 25% of the General Transfer Fund which includes the General Allocation Fund (DAU) and Revenue Sharing Fund (DBH). This policy aims to ensure that local government spending is not only for personnel expenditures, but rather for expenditures intended for public services. Looking at regional expenditure data in the Regional Revenue and Expenditure Budget (APBD) from year to year,

APBD Expenditures In 2020, local government capital expenditures consisting of provinces, regencies, municipalities are only around 18%. This figure is far below personnel expenditure which reached 34% or goods and services expenditure which was in the range of 25%. The obligation to fulfill infrastructure spending of 25% of the General Transfer Fund (DAU and DBH) has indeed become an additional burden for the regions, thereby increasing the types of regional expenditures that have been determined, such as spending on education, health and Village Fund Allocation (ADD). Regional non-compliance regarding the fulfillment of these expenditures will be subject to sanctions in the form of delaying the DAU or DBH as contained in Article 39 of the Regulation of the Minister of Finance Number 139/PMK.07/2019 concerning Management of Revenue Sharing Funds, General Allocation Funds and Special Autonomy Funds.

Regions that have met the amount of infrastructure spending allocation in the 2019 APBD have increased when compared to 2018, from 248 regions to 354 regions. Regions that have not been able to fulfill obligations related to the fulfillment of regional infrastructure spending are only around 34% of the total 542 local governments. Merdekawati and Budiantara (2013) state that direct spending is directed to basic services such as education, health and the availability of public services to improve people's welfare. It aims to make it easier for the community to get better services. The allocation of regional expenditures for capital expenditures has a positive effect on reducing poverty.

Efforts to implement regional autonomy by being given funding from the Center in the form of financial decentralization which demands for regional independence in managing regional income and finances do not necessarily solve regional problems, for example in poverty alleviation. This condition is also experienced by the Tanah Bumbu Regency Government which for the last 10 (ten) years has a fairly large and consistent Percentage of Poor Population (P0). When compared with regencies/cities in South Kalimantan Province, the percentage of poor people, Tanah Bumbu Regency is ranked 9th out of 14 Cities in South Kalimantan according to data obtained from the Central Statistics Agency of South Kalimantan Province, starting from 2012 to 2020. . Except in 2021,

Research by Jalu Aji Prakoso, Fitrah Sari Islami, Rr Retno Sugiharti (2019) shows that the regional financial independence variable has a negative effect on poverty in Central Java, in the research of Alla Asmara and Stannia Cahaya Suci (2014) also mentions that regional financial independence has a negative effect on increasing poverty. in Banten Province. Then in Jajuk Suprijati's research, Shanty Ratna Damayanti, Darto Irawan (2019) Fiscal decentralization has a significant negative effect on poverty levels in Papua Province and Mukarramah's research (2020) explains that capital expenditure, human development index and absorbed labor simultaneously have a negative effect but not significant to poverty in Aceh Province.

Based on the background of the above problems and considering the importance of efforts in overcoming the problem of poverty in Tanah Bumbu Regency because the impact of poverty is very bad on the regional economy. As well as in the Regional Medium-term Development Plan for 2021-2026 in the first mission on improving the quality of human resources, target number 4 is to reduce the poverty rate targeted at the end of the RPJMD in 2026 to decrease to 3.87%. Therefore, the authors are motivated to conduct research with the title "Analysis of the Effect of Financial Independence Ratio, Fiscal Decentralization Ratio, Capital Expenditure Ratio and Transfer Expenditure Ratio to Villages on Poverty Levels in Tanah Bumbu Regency".

MATERIAL AND METHOD

The type of research used in this research is quantitative research supported by secondary data. The scope of this study includes several variables that affect the poverty level in Tanah Bumbu Regency in South Kalimantan Province in 2012 to 2021, namely the ratio of financial independence, the ratio of fiscal decentralization, the ratio of capital expenditures and the ratio of transfer spending to villages. The location of this research was carried out in Tanah Bumbu Regency, South Kalimantan Province, the period of this research was from 2012 to 2021.

Data collection techniques are intended to facilitate researchers in collecting data or seeking information. In this study, the data collection technique used is documentation. The documents used in collecting data in this study include data on the local government financial statements of Tanah Bumbu Regency obtained from the Tanah Bumbu Regency Government and the percentage of poverty levels in Tanah Bumbu Regency obtained from the Central Statistics Agency (BPS) of South Kalimantan Province.

The data analysis technique used in this study was multiple linear regression analysis using panel data and processed using the SPSS program. The panel data intended in this study is a combination of the research period (years 2011-2020) with the variable data seen are the poverty level of Tanah Bumbu Regency and expenditure on goods and services, capital expenditure and transfer expenditure to the village.

Multiple Linear Regression Data Analysis

According to Pratiwi (2017), the main concern of regression is basically to explain and evaluate the relationship between one dependent variable and one or more independent variables. The population regression equation can only be estimated using sample data, so the important problem in constructing a simple regression line is to get a regression line whose predicted value is as close as possible to the actual data. In this study, testing the research hypothesis formula will be carried out through multiple linear regression analysis equations, namely as follows:

$$Y = \alpha + b1\ X1 + b2\ X2 + b3\ X3 + b4\ X4 + e$$

Information:

Y = The poverty rate of Tanah Bumbu Regency
α = constant
b = regression coefficient
X1 = financial independence ratio
X2 = fiscal decentralization ratio
X3 = capital expenditure ratio
X4 = transfer spending ratio to village
e = error term

Classic Assumption Test

The results of multiple regression can be used as a good and unbiased predictive tool if it fulfills several assumptions which are referred to as classical assumptions. According to Setyaningsih & Noeryanti (2017) in order for the regression model to be unbiased or for the BLUE regression model (Best Linear Unbiased Estimator) it is necessary to test the classical assumptions first. Setyawan et al. (2019) added, the analysis requirements test for multiple regression that is often used includes the normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test.

Hypothesis Tester

Testing of this hypothesis is done by means of the coefficient of determination (R2), which is a measure to determine the suitability or accuracy of the relationship between the independent/independent variable and the dependent/bound variable in a regression equation. The coefficient of determination shows the ability of the independent variable to explain or explain the dependent variable (Ambarwati et al., 2015; Sinuhaji, 2019). The greater the value of the coefficient of determination, the better the ability of the independent variable to explain or explain the Y variable (Hasania, 2016). The value of the coefficient of determination (R^2) is between zero and one. A small R^2 value means that the ability of the independent variables in explaining the variation of the dependent variable is very limited.

If the sign-F number or prob-F level is less than 0.05 then Ho is rejected, this means that the independent variables affect the dependent variable simultaneously or together. Conversely, if the significance level is more than 0.05 then Ho is accepted, this means that the variables simultaneously affect the dependent variable. If the prob-t or sig-t value is less than 0.05 then Ho is rejected and Ha is accepted, meaning that the independent variable can explain the dependent variable. On the other hand, if the significance level is more than 0.05, then Ho is accepted and Ha is rejected. It means that the independent variable cannot explain the dependent variable individually.

RESULTS AND DISCUSION

Classical Assumption Test Results

Before testing the hypothesis, it is first tested to meet the requirements and obtain the best estimate. The tests carried out in this study were normality, multicollinearity, autocorrelation, and heteroscedasticity tests. This classic assumption test uses the IBM® SPSS® Statistics program (SPSS version 26).

a. Normality test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2011). The normality test was carried out with the Kolmogorov-Smirnov One-Sample test with the decision rule if it was significant more than = 0.05 then it can be said that the data is normally distributed (Mokoginta et al., 2017; Irfan, 2019; Permatasari, 2019) which can be seen in the table 1.

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		10
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.26512311
Most Extreme Differences	Absolute	.233
	Positive	.145
	Negative	-.233
Test Statistic		.233
Asymp. Sig. (2-tailed)		.133[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the test results in table 1, it shows the significance of the test is 0.133 and the value is greater than 0.05, the residual value is normally distributed.

b. Multicollinearity Test

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model (Ningsih & Dukalang, 2019; Mongi et al., 2014; Akmalia et al., 2017). Multicollinearity occurs if the value of VIF (variant inflation factor) < 10.00; and if tolerance >0,100. From the results of the analysis of the IBM SPSS version 26 program, in the coefficient section for the four independent variables, it can be seen that the tolerance value of the financial independence ratio variable (x1) is 0.873; Fiscal decentralization ratio(x2) 0.799; capital expenditure ratio(x3) 0.865; and transfer spending ratio to villages(x4) 0.848. The tolerance value of the four independent variables can be concluded that the tolerance value is free of multicollinearity, because the tolerance value of the six variables is above 0.100.

While the VIF value of the financial independence ratio (x1) is 7.061; Fiscal decentralization ratio(x2) 8,733; capital expenditure ratio(x3) 6,321; and transfer spending ratio to villages(x4) 5,332. The VIF value of the four independent variables can be concluded that the VIF value is free of multicollinearity, because the VIF value of the four variables is below 10.00. From these figures, it can be concluded that the regression model of this study is free from multicollinearity problems. For more details, the results of the multicollinearity test can be seen in table 2.

Table 2. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	5.199	2.305		2.256	.074		
	x1	-.555	.204	-1.743	-2.713	.042	.142	7.061
	x2	.602	.187	2.294	3.210	.024	.115	8.733
	x3	.019	.049	.242	.399	.706	.158	6.321
	x4	-.018	.078	-.133	-.238	.821	.188	5.332

a. Dependent Variable: y

Autocorrelation Test

The autocorrelation test aims to determine the pattern of influence of the independent variables in this study, so multiple regression equations are arranged (Kodu, 2013; Siregar & Widyawati, 2016; Meidiawati & Mildawati, 2016). Multiple regression in this study was used to determine the effect of the variables of financial independence ratio (x1), fiscal decentralization ratio (x2), capital expenditure ratio (x3) and transfer spending ratio to villages (x4) on the dependent variable of poverty level (y). The regression analysis produces a regression coefficient that shows the direction of the causal relationship between the independent variable and the dependent variable. The existence of autocorrelation is contrary to one of the basic assumptions of multiple regression, namely the absence of correlation, so it can be said that the correlation coefficient obtained is less accurate.

Table 3. Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.810[a]	.656	.381	.24023	1.669

a. Predictors: (Constant), x4, x1, x3, x2

b. Dependent Variable: y

Based on the results of the analysis of IBM SPSS version 26 in table 4.8 above, the Durbin-Watson value is 1,669. seen in the Durbin-Watson table with = 5%, the values of dl=0.376 and du=2.413 are obtained. So that the value of dl<dw<du or 0.376<1.669<2.413 is obtained, the conclusion is that the correlation test cannot be concluded and a Runs test is needed. The results of the Runs test are shown in table 4.

Table 4 shows the Asymp.Sig.(2-tailed) value of 1,000 and greater than that value greater than 0.05 so that the conclusion is that the research data does not experience correlation symptoms or there is no correlation between independent variables.

Table 4. Run Test Results

Runs Test

	Unstandardized Residual
Test Value[a]	.05746
Cases < Test Value	5
Cases >= Test Value	5
Total Cases	10
Number of Runs	6
Z	.000
Asymp. Sig. (2-tailed)	1.000

a. Median

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The way to detect the presence or absence of heteroscedasticity symptoms is by paying attention to the scatterplot image of the test results. If there is no clear pattern (wavy, widening, then narrowing) in the scatterplots image, and the points spread above and below the number 0 point y, then there is no data heteroscedasticity.

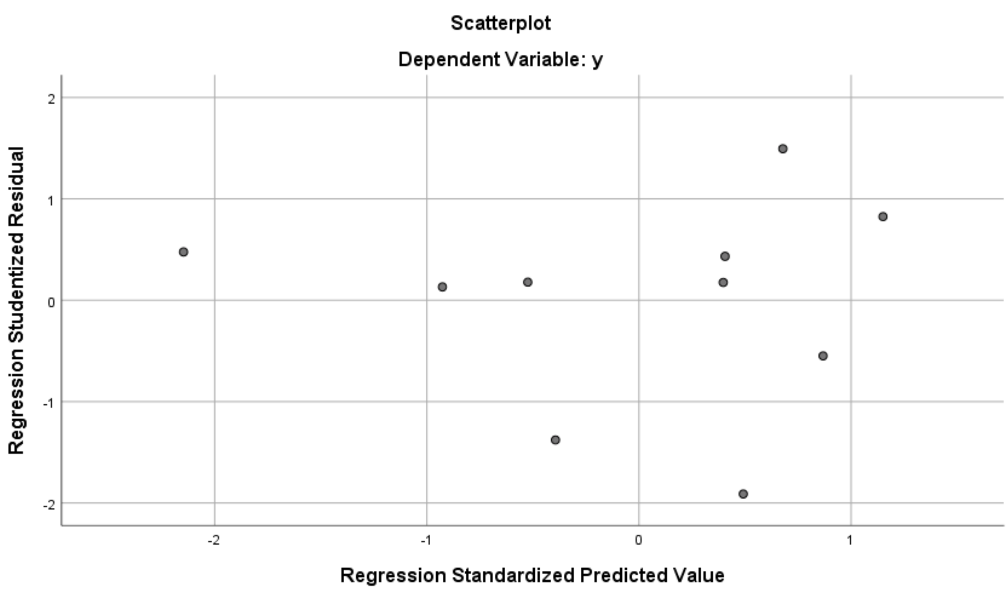

Figure 1. Heteroscedasticity Test Results

Based on the test results shown in Figure 4.2, it shows that all the independent variables show no clear pattern (wavy, widen, then narrow) in the scatterplots image, and the points spread above and below the number 0 point y, so it can be concluded that all the independent variables There is no heteroscedasticity in the error variance.

Hypothesis test results

a. t-test (Partial)

This study has 4 (four) tested to see the effect of financial independence ratio (x1), fiscal decentralization ratio (x2), capital expenditure ratio (x3) and transfer spending ratio to villages (x4) on poverty level (y).

Table 5. Hypothesis Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	5.199	2.305		2.256	.074		
	x1	-.555	.204	-1.743	-2.713	.042	.142	7.061
	x2	.602	.187	2.294	3.210	.024	.115	8.733
	x3	.019	.049	.242	.399	.706	.158	6.321
	x4	-.018	.078	-.133	-.238	.821	.188	5.332

a. Dependent Variable: y

1) Analysis using significant value (Sig.)
   a) Hypothesis 1 test results and discussion

      Based on the results of calculations using the IBM SPSS v26 program as shown in Table 5 above, the financial independence ratio variable has a significant value of 0.042. Provisions for making decisions on whether the hypothesis is accepted or rejected are based on the magnitude of the significance value. If the significance is less than or equal to 0.05 (≤ 0.05) then the hypothesis is accepted. The results obtained a significance value of 0.042 <0.05; it is concluded that the hypothesis which reads "The ratio of financial independence affects the poverty level in Tanah Bumbu Regency", is accepted. The results of this study indicate that the ratio of financial independence has an effect on the level of poverty in Tanah Bumbu Regency.
   b) Hypothesis 2 test results and discussion

      Based on the results of the calculations in Table 5 above, the fiscal decentralization ratio variable has a significant value of 0.024. The results obtained a significance value of 0.024 <0.05; it is concluded that the hypothesis which reads "Fiscal decentralization ratio affects the poverty level in Tanah Bumbu Regency", is accepted. The results of this study indicate that the ratio of fiscal decentralization has an effect on the level of poverty in Tanah Bumbu Regency.
   c) Hypothesis 3 test results and discussion

      Based on the results of the calculations in Table 5 above, the capital expenditure ratio variable has a significant value of 0.706. The results obtained a significance value of 0.706> 0.05; it is concluded that the hypothesis which reads "The ratio of capital expenditure affects the poverty level in Tanah Bumbu Regency", is rejected. The results of this study indicate that the capital expenditure ratio has no effect on the level of poverty in Tanah Bumbu Regency.
   d) Hypothesis 4 test results and discussion

Based on the results of the calculations in Table 5 above, the transfer expenditure ratio variable to the village has a significant value of 0.821. The results obtained a significance value of 0.821> 0.05; it is concluded that the hypothesis which reads "The ratio of transfer spending to villages affects the poverty level in Tanah Bumbu Regency", is rejected. The results of this study indicate that the transfer spending ratio to the village has no effect on the poverty level in Tanah Bumbu Regency.

2) Analysis using t value (t)

Based on the results of calculations using the IBM SPSS v26 program as shown in Table 4.10 above, there is a calculated t value which has a minus value, so further analysis is needed using curves. If the value of t count > t table, it means that the independent variable (x) partially affects the dependent variable (y). The formula for finding a table is t table = (α/2;nk-1) = (0.05/2;10-4-1) = (0.025;5). So that the t table can be = 2,571. Then it is depicted in a curve as shown below:

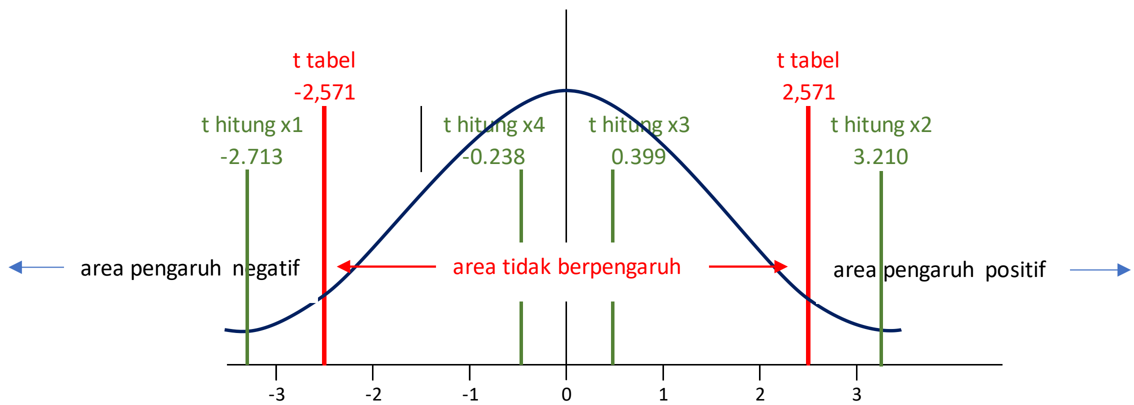

Figure 2. t-arithmetic Curve

a) Hypothesis 1 test results and discussion

The t-count value obtained from the IBM SPSS v26 program for the financial independence ratio variable (x1) is -2.713 and is depicted in the t-count curve x1 into the negative influence area. This means that it can be concluded that the ratio of financial independence has a negative effect on the level of poverty, the increasing ratio of financial independence will have a very negative effect (decrease in the poor population) on poverty in Tanah Bumbu Regency.

b) Hypothesis 2 test results and discussion

The t-count value for the fiscal decentralization ratio variable (x2) is 3.210 and is depicted in the t-count curve x2 into the area of positive influence. This means that it can be concluded that the ratio of fiscal decentralization has a positive effect on the level of poverty, the increasing ratio of financial independence will have a very positive effect (increase in the poor population) on poverty in Tanah Bumbu Regency.

c) Hypothesis 3 test results and discussion

The calculated t value for the capital expenditure ratio variable (x3) is 0.399 and is depicted in the t-count curve x3 into the area of no effect. This means that it can be concluded that the capital expenditure ratio has no effect on the poverty level in Tanah Bumbu Regency.

d) Hypothesis 4 test results and discussion

The calculated t value for the transfer expenditure ratio variable to the village (x4) is -0.238 and is depicted in the t-count curve for x4 to enter the area of no effect. This means that it can be concluded that the transfer spending ratio to the village has no effect on the poverty level in Tanah Bumbu Regency.

3) F-test (simultaneous)

This study has 4 (four) tested to see the simultaneous effect of the ratio of financial independence (x1), the ratio of fiscal decentralization (x2), the ratio of capital expenditures (x3) and the ratio of transfer spending to villages (x4) on the poverty level (y).

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.564	4	.641	3.028	.128[b]
	Residual	1.059	5	.212		
	Total	3.623	9			

a. Dependent Variable: y

b. Predictors: (Constant), x4, x1, x3, x2

Figure 3. f-test Results

This study has 4 (four) tested to see the simultaneous effect of the ratio of financial independence (x1), the ratio of fiscal decentralization (x2), the ratio of capital expenditures (x3) and the ratio of transfer spending to villages (x4) on the poverty level. (y). Based on the results of calculations using the IBM SPSS v26 program as shown in Table 4.10 above, the significance value of the ANOVA table is 0.128>0.05, then the independent variable (x) simultaneously has no effect on the dependent value (y) and it can be concluded that the financial independence ratio, the ratio Fiscal decentralization, the ratio of capital expenditures and the ratio of transfer expenditures to villages simultaneously have no effect on the poverty level in Tanah Bumbu Regency.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that simultaneously the four variables, namely the ratio of financial independence, the ratio of fiscal decentralization, the ratio of capital expenditures and the ratio of transfer spending to villages, have not had an effect on poverty in Tanah Bumbu Regency.

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