Comparative Analysis Of The Implementation Of Pro-Poor Budgeting In Indonesia Regency Governments In 2020

Fadhiil Mumtaz[1], Maudy Shinta Maychella[2], Nazila Alvi Ramadhani[3], Prabowo Budianto[4], Putri Nabila Enov[5]

[1]Department of Public Sector Accounting, Universitas Negeri Jakarta, Indonesia
[2]Department of Public Sector Accounting, Universitas Negeri Jakarta, Indonesia
[3]Department of Public Sector Accounting, Universitas Negeri Jakarta, Indonesia
[4]Department of Public Sector Accounting, Universitas Negeri Jakarta, Indonesia
[5]Department of Public Sector Accounting, Universitas Negeri Jakarta, Indonesia

Abstract

Pro-poor budgeting is an approach in public sector budgeting aimed at allocating resources equitably and effectively to improve the welfare of impoverished communities. This research aims to compare the implementation of pro-poor budgeting programs in Indonesian regencies in 2020, based on their Regional Apparatus Organizations (OPD). The regencies selected for this study were chosen based on the completeness of the documents Regional Poverty Alleviation Implementation Report (LP2KD) in 2020. The method uses a qualitative approach through descriptive analysis, utilizing data from Regional Poverty Alleviation Implementation Report (LP2KD) in 2020. The results of this research include the implementation of pro-poor budgeting by the regency governments, an analysis of the comparative percentage of pro-poor budgeting implementation per OPD among the regency governments, and an identification of several key poverty alleviation programs in each regency. This research provides an overview of the extent to which pro-poor budgeting programs are implemented in these three regions. Although there are differences in the realization of pro-poor budgeting between the cities and regencies studied, this research highlights the importance of the role of local governments in effectively allocating resources to support poverty alleviation. The information obtained from this research presents a foundation for policymakers to improve the effectiveness of poverty alleviation programs at the local level. This study presents a comparative analysis of the implementation of pro-poor budgeting with a different approach from previous research, by comparing three regencies in Indonesia in 2020.

Keywords: Pro-poor budgeting; Public sector budgeting; Poverty; Program effectiveness.

1. Introduction

Pro-poor budgeting is an important approach in public financial management that focuses on the fair and effective allocation of resources to improve the welfare of poor communities. In Indonesia, this strategy has become increasingly relevant given the significant challenges of poverty in various regions. According to data from the Central Statistics Agency (BPS), in 2020, the poverty rate in Indonesia reached 9.78%, or approximately 26.42 million people. This situation demands that both central and regional governments implement policies capable of sustainably reducing poverty. Pro-poor budgeting aims to ensure that regional budget allocations are directed towards programs that directly impact the welfare of poor communities.

This study focuses on the implementation of pro-poor budgeting in several regencies in Indonesia in 2020, using the Regional Poverty Alleviation Implementation Report (LP2KD) as the primary data source. LP2KD is a document prepared by regional governments that reports on the implementation of poverty alleviation programs and policies over one fiscal year. By analyzing these reports, we can understand the extent to which pro-poor budgeting policies are applied and their effectiveness in reducing poverty at the regional level.

The comparison between selected regencies is based on the completeness and quality of their LP2KD reports. This analysis includes the effectiveness of pro-poor budgeting program implementation by regency governments from a financial perspective. Thus, this study not only provides an overview of the implementation of pro-poor budgeting but also offers insights into the factors influencing the effectiveness of poverty alleviation programs at the regional level.

2. Literature Review

2.1 Meaning of Pro Poor Budgeting

Pro-poor budgeting is an approach in public budget management explicitly designed to direct financial resources towards programs aimed at reducing poverty and improving the welfare of poor communities. This approach ensures that budget allocations are fair and proportional, taking into account the needs of the most vulnerable groups in society. Pro-poor budgeting emphasizes the importance of transparency, accountability, and community participation in the budgeting process, so that the result of programs truly impact the improvement of the quality of life for poor communities.

2.2 Pro Poor Budgeting Policy

Pro-poor budgeting policy in Indonesia is governed by various laws that emphasize the importance of budget allocations that favor the poor communities, as follows:

1. **Undang-Undang Nomor 25 Tahun 2004 about the National Development Planning System** regulates development planning that must encompass community welfare, allowing for the integration of pro-poor budgeting approaches to ensure fair budget allocation.
2. **Undang-Undang Nomor 23 Tahun 2014 about Regional Governance** grants authority to regional governments to manage budgets while considering the interests of poor communities and community participation in the planning process.
3. **Undang-Undang Nomor 17 Tahun 2003 about State Finances** emphasizes transparent and accountable financial management with budget allocations for poverty alleviation programs.

4. **Undang-Undang Nomor 6 Tahun 2014 about Villages** focuses on inclusive and participatory village development, as well as village fund allocations for welfare programs targeting poor rural communities.
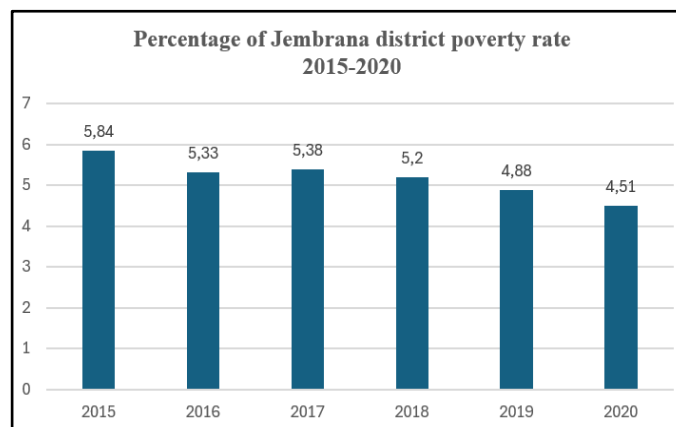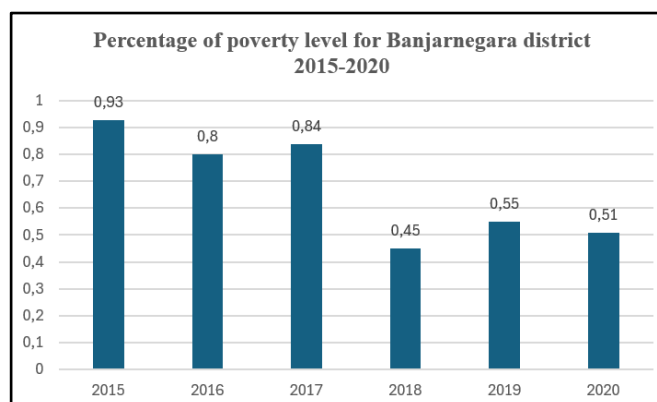
2.3 Poverty Rate
2.3.1 BND Regency
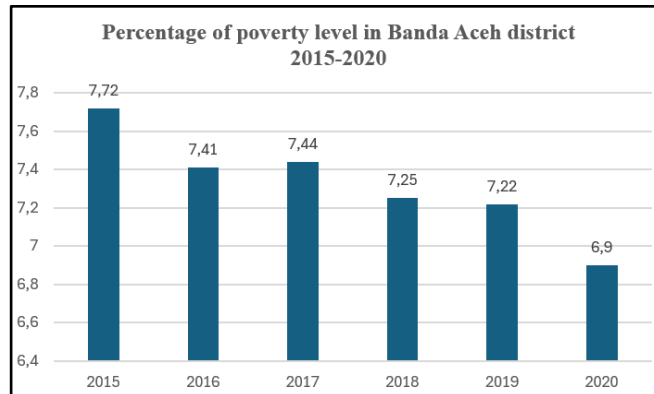
According to data from the Central Statistics Agency (BPS) of BND Regency, the percentage of the poverty rate showed a downward trend from 2015 to 2020. The highest percentage occurred in 2015 with 7.72%, then successively decreased slowly in 2016 by 7.41%, 2017 by 7.44%, 2018 by 7.25%, 2019 by 7.22%, and reached the lowest figure in 2020 with 6.9%.

2.3.2 JMB Regency

The percentage of poor people in JMB Regency has decreased in the last five years. The highest percentage was in 2015 with 5.84%, this figure continued to decline until it reached 4.51% in 2020.

2.3.3 BNJ Regency

Percentage of poverty level for Banjarnegara district 2015-2020

The percentage of the poverty rate in BNJ Regency fluctuated during the 2015-2020 period. The highest percentage occurred in 2015 at 0.93% and the lowest in 2018 at 0.45%. Despite the fluctuations, the overall poverty rate in BNJ is relatively low at 0.51% in 2020, which is lower than the average percentage for the last 5 years.

2.4 Pro Poor Budgeting Program

2.4.1 BND Regency

In order to alleviate poverty, the BND Regency Government has developed various poverty alleviation programs divided into four clusters, as follows:

1. Cluster 1: Community Direct Assistance (BLM) includes scholarships for the Smart Indonesia Program (PIP), scholarships for the poor, maternity insurance, Non-Cash Food Assistance (BPNT), the Family Hope Program (PKH), and social assistance.
2. Cluster 2: National Program for Community Empowerment (PNPM) Mandiri, Village Funds, and the KOTAKU Program (Slum-Free City Program).
3. Cluster 3: People's Business Credit (KUR)
4. Cluster 4: Very Cheap House Program, Cheap Public Transport Vehicle Program, Clean Water Program for the People, Cheap and Efficient Electricity Program, and Fishermen's Livelihood Improvement Program.

2.4.2 JMB Regency

Based on the policies and strategies for poverty alleviation and referring to the national poverty alleviation program groups, the JMB Regency Government classifies its programs into several groups, as follows:

1. Individual and Family Group: rice assistance for poor elders, rice assistance for abandoned children in orphanages, school equipment assistance for children from poor families, prosperous rice (rastra), rice for persons with disabilities, and provision of basic food packages to the regency community.
2. Community Empowerment Group: integrated poverty alleviation, assessment of community groups (pokmas) classes, community-based drinking water supply, facilitation and stimulation of housing development for underprivileged communities.
3. Micro and Small Economic Empowerment Group: development of village-owned enterprises (BUMDes), management guidance for household, small, and medium industries, facilitation for small and medium industries in resource utilization,

industrial technology development and services, and utilization of yards for food development.

4. Other Programs Group: improvement of production, productivity, and quality of plantation products, agricultural products, and village market management guidance.

2.4.3 BNJ Regency

In order to alleviate poverty, the BNJ Regency Government has grouped programs into several clusters that can synergistically and comprehensively accelerate the reduction of poverty rates.

1. Integrated family-based social assistance programs, such as fulfilling basic rights, reducing living burdens, and improving the quality of life for poor communities.

2. Community empowerment-based poverty alleviation programs, such as developing potential and strengthening the capacity of poor community groups to engage in development based on the principle of community empowerment.

3. Micro and small economic empowerment-based poverty alleviation programs, such as providing access and economic strengthening for micro and small-scale business actors.

4. Other pro poor programs that support poverty alleviation.

2.5 Effectiveness

2.5.1 Meaning of Effectiveness

Effectiveness is a measure of the extent to which a specific goal or desired outcome is achieved through certain actions or processes. In the context of management and public policy, effectiveness refers to how well a program, policy, or activity achieves its established results. Effectiveness is often measured through specific performance indicators to determine whether the main objectives have been met according to the plan and resources used.

2.5.2 Calculation Formula the Effectiveness Ratio

To determine the effectiveness ratio of budget realization, first thing first is compare the actual budget realization with the budget that has been set, then multiply by 100%. This aims to understand the extent to which the target for budget realization has been achieved compared to the planned budget.

Effectiveness of Program Budget Realization (%) = (Budget Expenditure Realization / Budget Expenditure) x 100%

Table of Percentage Effectiveness Ratio:

Achievement Level (%)	Category
>100%	Very Effective
90,01% - 100%	Effective
80,01% - 90,00%	Effective Enough
60,01% - 80,00%	Less Effective
<60%	Ineffective

3. Material and Method

This study aims to analyze the comparison of pro-poor budgeting implementation across several district governments in Indonesia in 2020 based on their respective Regional Apparatus Organizations (OPD). The research method employs a qualitative approach with data collection techniques derived from the Poverty Alleviation Implementation Report (LP2KD). The technique used in data analysis is descriptive analysis to assess the effectiveness level of pro-poor budgeting in various district governments in Indonesia.

3.1 Design Study

This study provides an overview of the differences in the implementation of pro-poor budgeting programs through their effectiveness percentage levels in district governments in Indonesia. It is expected that this research will offer insights for district governments to understand the steps needed to enhance the effectiveness of pro-poor budgeting programs in districts across Indonesia.

4. Result

4.1 Analysis of the Effectiveness of Pro Poor Budgeting Programs in BND Regency by each OPD

According to the information contained in the 2020 Regional Poverty Alleviation Implementation Report (LP2KD) for BND Regency, the following are the budget allocations and actual expenditures for the pro poor budgeting program throughout 2020, categorized by each Regional Apparatus Organization.

OPD	ANGGARAN	REALISASI	PERSENTASE EFEKTIVITAS
Dinas Sosial	35.355.877.000,00	35.333.822.000,00	99,94%
Dinas Perumahan dan Kawasan Permukiman	2.901.500.000,00	2.892.974.000,00	99,71%
Dinas Tenaga Kerja dan Transmigrasi	3.417.370.000,00	3.405.113.000,00	99,64%
Dinas Pertanian, Pangan, Peternakan, Kelautan, dan Perikanan	1.031.500.000,00	1.027.251.000,00	99,59%
Dinas Pemberdayaan Masyarakat dan Gampong	27.637.300.000,00	27.278.280.500,00	98,70%
Badan Pengelolaan Keuangan Kabupaten	5.033.045.000,00	4.892.367.000,00	97,20%
Dinas Pemberdayaan Perempuan Perlindungan Anak, Pengendalian Penduduk, dan Keluarga Berencana	2.108.526.500,00	2.033.218.565,00	96,43%
Dinas Kesehatan	1.350.000.000,00	1.273.184.000	94,31%
Dinas Pendidikan dan Kebudayaan	9.246.150.000,00	8.570.700.000,00	92,69%
Baitul Mal	12.068.800.000,00	9.532.045.000,00	78,98%
Dinas Koperasi, Usaha Kecil Menengah, & Perdagangan	15.677.373.000,00	12.129.453.700,00	77,37%
Total	**78.835.118.500,00**	**78.136.210.065,00**	**99,11%**

According to the data above, the highest realization of the pro-poor budgeting program in BND Regency was achieved by the Department of Social Affairs, with an effectiveness percentage is 99.94% and for the realization worth is Rp35.333.822.000, this means the pro-poor budgeting program in this department can be considered effective. The lowest realization of the pro-poor budgeting program was found in the Department of Cooperatives, Small and Medium Enterprises, & Trade, with an effectiveness percentage of 77.37% and for the realization worth is Rp 12.129.453.700, this means that the pro-poor budgeting program in this department is less effective.

When the realization of the pro-poor budgeting program in BND Regency for 2020 is accumulated, the overall the percentage of effectiveness is 99.11%. This indicates that the implementation of the pro-poor budgeting program in BND has been effective.

4.2 Analysis of the Effectiveness of Pro Poor Budgeting Programs in JMB Regency by each OPD

According to the information provided in the 2020 Regional Poverty Alleviation Implementation Report (LP2KD) in JMB Regency, the following are the budget allocations and actual expenditures for the pro-poor budgeting program throughout 2020, categorized by each Regional Apparatus Organization.

OPD	ANGGARAN	REALISASI	PERSENTASE EFEKTIVITAS
Dinas Pertanian Pangan	7.969.738.100,00	7.768.527.510,00	97,48%
Dinas Pekerjaan Umum dan Penataan Ruang	6.524.874.419,00	6.277.591.795,00	96,21%
Dinas Penanaman Modal Pelayanan Terpadu Satu Pintu	2.463.173.200,00	2.345.377.696,00	95,22%
Dinas Pemberdayaan Masyarakat dan Desa	242.634.500,00	231.020.600,00	95,21%
Dinas Perhubungan, Kelautan, Perikanan	3.885.370.879,00	3.624.402.557,00	93,28%
Dinas Kesehatan	170.606.500,00	148.597.350,00	87,10%
Dinas Pemberdayaan Perempuan & Perlindungan Anak & Pengendalian Penduduk & Keluarga Berencana	578.274.200,00	501.763.200,00	86,77%
Dinas Pendidikan, Kepemudaan, Olahraga	4.978.275.000,00	3.633.600.000,00	72,99%
Dinas Koperasi, Perindustrian, dan Perdagangan	5.046.816.474,00	3.494.400.649,00	69,24%
Dinas Sosial	2.197.450.000,00	822.374.500,00	37,42%
Total	**34.057.213.272,00**	**28.847.655.857,00**	**84,70%**

According to the data above, the highest realization of the pro-poor budgeting program in JMB Regency was achieved by the Department of Food Agriculture, with an effectiveness percentage is 97.47% and for the realization worth is Rp7.768.527.510, this indicates that the pro-poor budgeting program in this department can be considered effective. The lowest realization of the pro-poor budgeting program was found in the Department of Social Affairs, with an effectiveness percentage is 37.42% and for the realization worth is Rp822.374.500, this suggests that the pro-poor budgeting program in this department is ineffective.

When the realization of the pro-poor budgeting program in JMB Regency for 2020 is accumulated, the overall effectiveness percentage is 84.70%. This indicates that the implementation of the pro-poor budgeting program in JMB Regency has been effective enough.

4.3 Analysis of the Effectiveness of Pro Poor Budgeting Programs in BNJ Regency by each OPD

According to the information provided in the 2020 Regional Poverty Alleviation Implementation Report (LP2KD) in BNJ Regency, the following are the budget allocations and actual expenditures for the pro-poor budgeting program throughout 2020, categorized by each Regional Apparatus Organization.

| OPD	ANGGARAN	REALISASI	PERSENTASE EFEKTIVITAS
Dinas Pariwisata dan Kebudayaan	370.650.000,00	368.626.306,00	99,45%
Dinas Pekerjaan Umum dan Penataan Ruang	215.831.564.824,00	214.381.179.435,00	99,33%
Dinas Kearsipan dan Perpustakaan	33.557.500,00	33.099.050,00	98,63%
Bagian Kesejahteraan Rakyat Sekretariat Daerah	25.000.000,00	23.990.000,00	95,96%
Dinas Perumahan Kawasan Pemukiman dan Lingkungan Hidup	183.523.500,00	169.216.200,00	92,20%
Badan Perencanaan, Penelitian, dan Pengembangan	244.837.750,00	224.452.300,00	91,67%
Dinas Kesehatan	31.516.330.875,00	28.787.326.448,00	91,34%
Dinas Pemberdayaan Masyarakat dan Desa, Pengendalian Penduduk, dan	237.506.000,00	208.937.110,00	87,97%
Dinas Perindustrian, Perdagangan, Koperasi, & Usaha Kecil Menengah	172.120.000,00	147.861.700,00	85,91%
Dinas Sosial, Pemberdayaan Perempuan, & Perlindungan Anak	2.301.547.284,00	1.903.232.234,00	82,69%
Dinas Pendidikan, Kepemudaan, dan Olahraga	126.742.980.247,00	77.569.119.644,00	61,20%
Dinas Ketenagakerjaan	240.000.000,00	127.765.150,00	53,24%
Dinas Pertanian dan Perikanan	4.257.231.800,00	2.252.815.524,00	52,92%
Bagian Perekonomian Sekretariat Daerah	330.860.803,00	108.844.279,00	32,90%
Total	**248.615.090.449,00**	**244.344.688.549,00**	**98,28%**

According to the data above, the highest realization of the pro-poor budgeting program in BNJ Regency was achieved by the Department of Tourism and Culture, with an effectiveness percentage is 99.45% and for the realization worth is Rp368.626.306, this indicates that the pro-poor budgeting program in this department can be considered effective. The lowest realization of the pro-poor budgeting program was found in the Economic Affairs Section of the Regional Secretariat, with an effectiveness percentage of 32.90% and for the realization worth is Rp108.844.279, this suggests that the pro-poor budgeting program in this department is ineffective.

When the realization of the pro-poor budgeting program in BNJ Regency for 2020 is accumulated, the overall effectiveness percentage is 98.28%. This indicates that the implementation of the pro-poor budgeting program in BNJ Regency has been effective.

5. Discussion

5.1 Comparison Analysis of the Effectiveness of Pro Poor Budgeting Programs in the Three Regencies by each OPD

According to the analysis of the effectiveness of the pro-poor budgeting program in each regency government, the results can be compared across the various Regional Apparatus Organizations (OPD) within each regency. The comparison diagram is below:
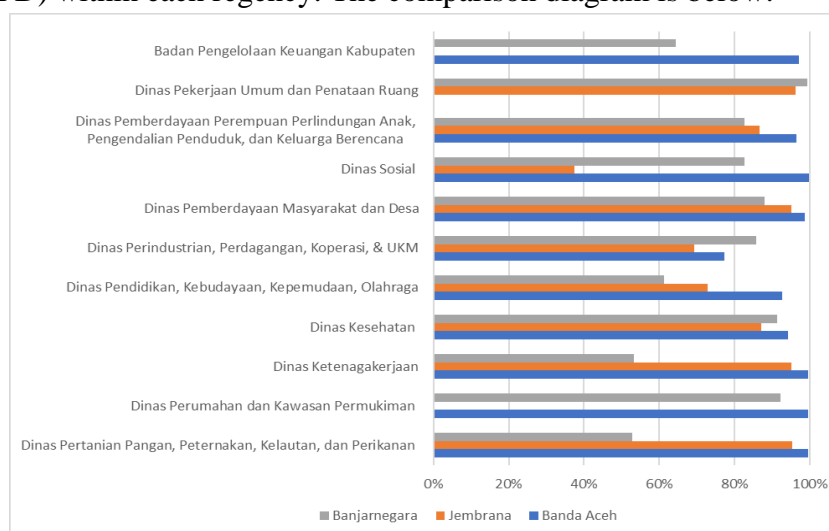

For the effectiveness of the pro-poor budgeting program realization in the Regency Financial Management Agency, led by Banda Aceh Regency, it stands at 97.20%. In the Department of Public Works and Spatial Planning, the highest implementation effectiveness is in BNJ Regency at 99.33%. In the Department of Women's Empowerment, Child Protection, Population Control, and Family Planning, the highest implementation effectiveness is in BND Regency at 96.43%. In the Department of Social Affairs, the highest implementation effectiveness is in Banda Aceh Regency at 99.94%. In the Community and Village Empowerment Department, the highest implementation effectiveness is in BND Regency at 98.70%. In the Department of Industry, Trade, Cooperatives, & Small and Medium Enterprises, the highest implementation effectiveness is in BMJ Regency at 85.91%. In the Department of Education, Culture, Youth, & Sports, the highest implementation effectiveness is in BND Regency at 92.69%. In the Health Department, the highest implementation effectiveness is in

BND Regency at 94.31%. In the Employment Department, the highest implementation effectiveness is in BND Regency at 99.64%. In the Housing and Settlement Area Department, the highest implementation effectiveness is in BND Regency at 99.71%. In the Department of Food Agriculture, Livestock, Marine, and Fisheries, the highest implementation effectiveness is in Banda Aceh Regency at 99.59%.

When comparing the overall effectiveness of the pro-poor budgeting program realization across the three regencies, it can be portrayed in the diagram below.
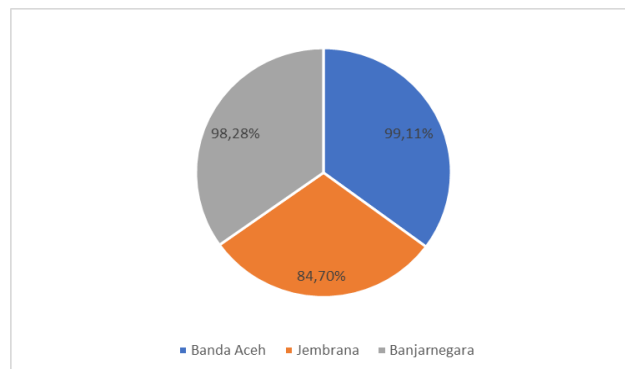
According to the analysis, all three regencies are deemed effective in implementing the pro-poor budgeting program. However, in comparison among them, BMD Regency stands out as the most effective in realizing the pro-poor budgeting program with a realization percentage of 99.11%. This indicates that BMD Regency has successfully utilized public funds effectively, efficiently, and appropriately in poverty alleviation. BNJ Regency occupies the second position with an effectiveness of 98.28%, demonstrating a very good performance in implementing the pro-poor budgeting program. Meanwhile, JMB Regency has the lowest percentage among the three regencies, at 84.70%, although it still falls within the effective range. This analysis indicates that BMD Regency leads in the use of pro poor budgeting in order to alleviate poverty, followed by BNJ Regency, and then JMB Regency.

5.2 Priority of Pro Poor Budgeting Programs Based on the Highest Effectiveness Percentage in each OPD

5.2.1 BMD Regency

The priority of the pro-poor budgeting program can be determained by the extent of the effectiveness percentage of the realization of the pro-poor budgeting program in the highest-performing Local Government Organizations (OPD). In BMD Regency, these three OPDs are the Department of Social Affairs, the Housing and Settlement Area Department, and the Employment and Transmigration Department. Each OPD has several priority programs in order to alleviate poverty.

The Department of Social Affairs has main programs such as the Family Hope Program (PKH), the rice subsidy program & Non-Cash Food Assistance (BPNT), empowerment and assistance to Social Welfare Problem Handlers (PMKS), assistance to Economically Vulnerable Women (WRSE), as well as guidance and assistance in productive economic activities for productive elder.

The Housing and Settlement Area Department has main programs such as housing development programs, development of simple healthy plus houses, roof rehabilitation

programs, improvement of housing quality, and house painting in slum areas. The Employment and Transmigration Department has main programs such as facilitation programs for small and medium industries in utilizing resources, as well as education and skills training for job seekers.

5.2.2 JMB Regency

The priority of the pro-poor budgeting program can be determined by the extent of the effectiveness percentage of the realization of the pro-poor budgeting program in the highest-performing Local Government Organizations (OPD). In JMB Regency, these three OPDs are the Department of Food Agriculture, the Department of Public Works and Spatial Planning, and the One-Stop Integrated Service and Investment Agency and Employment Department. Each OPD has several priority programs in order to alleviate poverty.

The Department of Food Agriculture has main programs such as programs to increase production, productivity, and quality of agricultural and plantation products, provision of production facilities, procurement of facilities & infrastructure for agricultural and plantation technology and its application, utilization of backyard gardens for food development, etc.

The Department of Public Works and Spatial Planning has main programs such as facilitation and stimulation programs for the construction of housing for low-income communities, as well as the construction of water supply facilities & infrastructure. The One-Stop Integrated Service and Investment Agency and Employment Department has main programs such as education & training programs for job seekers, preparation of ready-to-use workforce, procurement of educational materials & work skills, improvement of workforce competency & productivity, etc.

5.2.3 BNJ Regency

The priority of the pro-poor budgeting program can be determined by the extent of the effectiveness percentage of the realization of the pro-poor budgeting program in the highest-performing Local Government Organizations (OPD). In BNJ Regency, these three OPDs are the Department of Tourism and Culture, the Department of Public Works and Spatial Planning, and the Archives and Library Department. Each OPD has several priority programs in order to alleviate poverty.

The Department of Tourism and Culture has main programs such as programs to enhance its role in developing tourism partnerships, as well as activities for human resource development and professionalism in the tourism sector.

The Department of Public Works and Spatial Planning has main programs such as programs to improve roads and bridges, road and bridge maintenance, as well as road widening projects. The Archives and Library Department has main programs such as programs for supervision, development, and stimulation in public libraries, particular libraries, school libraries, and community libraries, as well as providing book services and processing.

6. Conclusion, Implication, and Recommendation
6.1 Conclusion

According to the analysis of the presented data, the implementation of the pro-poor budgeting program at the regencies level is various in its effectiveness. BND Regency demonstrates nearly perfect with an effectiveness percentage reaching 99.11%. The departments with the highest and lowest effectiveness in BND Regency are the Department of Social Affairs and the Department of Cooperatives, Small and Medium Enterprises, & Trade.

Meanwhile, JMD Regency also shows a relatively good level of effectiveness with a percentage of 84.70%. The departments with the highest and lowest effectiveness in JMB Regency are the Department of Food and Agriculture and the Department of Social Affairs. On the other hand, BNJ Regency stands out with high effectiveness, reaching 98.28%. The departments with the highest and lowest effectiveness in BNJ Regency are the Department of Tourism and Culture and the Economic Section of the Regional Secretariat. Thus, it can be concluded that all three regencies have successfully implemented pro-poor budgeting effectively, but improvements are still needed in some agencies to ensure that the benefits of this program can be evenly felt by the needy.

According to the comparative analysis of OPD effectiveness between the regencies, BND Regency demonstrates the highest effectiveness in realizing pro-poor budgeting programs in most OPDs, such as the Department of Women's Empowerment and Child Protection, Population Control, and Family Planning, the Department of Social Affairs, the Department of Community and Village Empowerment, the Department of Education, Culture, Youth, and Sports, the Department of Health, the Department of Manpower, the Department of Housing and Settlement Areas, and the Department of Food and Agriculture. BND Regency has succeeded in using public funds effectively, accurately, and appropriately in order to alleviate poverty. This indicates that the policies and implementation of pro-poor budgeting programs in BND Regency have significantly impacted reducing poverty levels and improving the welfare of the community. The coordinated and effective approach between various OPDs in BND Regency is the key to success in allocating and implementing programs that directly impact the poor.

The priority of pro-poor budgeting programs in order to alleviate poverty can be seen through the effectiveness of program realization in the highest OPDs in each regency. The priority of pro-poor budgeting programs in BND Regency focuses on providing direct assistance to vulnerable groups and economically empowering them, improving housing infrastructure, especially for those living in inadequate housing areas, increasing job opportunities, and skills for the population. Meanwhile, the priority of pro-poor budgeting programs in JMB Regency focuses on improving the welfare of farmers and rural communities, improving basic infrastructure to enhance accessibility for the poor, and developing human resources to help reduce unemployment rates. On the other hand, the priority of pro-poor budgeting programs in BNJ Regency focuses on the tourism sector, which directly contributes to increasing income and job opportunities for local communities, improving infrastructure to enhance community accessibility, creating local jobs through construction projects, as well as improving access to education and literacy among the community through libraries to promote knowledge and skills that can enhance quality of life.

Therefore, it can be concluded that OPDs with high effectiveness percentages in realizing pro-poor budgeting programs tend to have main programs that focus on increasing accessibility, economic empowerment, and improving the quality of life for the poor. Therefore, to improve the overall effectiveness of pro-poor budgeting programs, it is necessary to focus on developing programs that have proven successful in poverty alleviation and to enhance coordination between OPDs to ensure synergy in poverty alleviation.

6.2 Implication

According to the discussion of data from the Regional Poverty Alleviation Implementation Report (LP2KD) for the year 2020 in BND, JMB, and BNJ Regency, there are several important implications. The poverty levels in these three regencies show a decline, with varying levels of realization of the pro-poor budgeting program. In BND, this program is highly effective with an effectiveness percentage of 99.11%, while in JMB and BNJ, the effectiveness is 84.70% and 98.28%.

The implication is that regency governments need to maintain and enhance the effectiveness of implementing the pro-poor budgeting program, especially in areas with relatively high poverty rates, to accelerate poverty alleviation and improve the welfare of the poor. Periodic evaluations of program implementation in each department and related agencies are crucial to identify factors that hinder or support effectiveness, thereby assisting regency governments in developing better strategies in the future. Regency governments that demonstrate high effectiveness, such as BND Regency, with an effectiveness percentage of 99.11%, can serve as role models and sources of learning for other regions by sharing best practices and successful strategies.

Furthermore, a sustained aim to monitor and evaluate the impact of programs on poverty reduction are essential for program improvement and adjustment in the future. This ensures that pro-poor budgeting programs not only focus on achieving high effectiveness figures but also on the tangible impact felt by the poor. Effective and sustainable implementation of pro-poor budgeting will help improve access of the poor to basic services, create new economic opportunities, and ultimately enhance their overall welfare.

6.3 Recommendation

Based on the data from the Regional Poverty Alleviation Implementation Report (LP2KD) for the year 2020 in BND, JMB, and BNJ Regency, it is evident that the realization of the pro-poor budgeting program budget is lowest in different departments in each regency. In BND Regency, the Department of Cooperatives, Micro, Small and Medium Enterprises, & Trade has the lowest level of effectiveness with a budget realization of 77.37%. Therefore, the BND Regency government must increase budget allocation and oversight for cooperative and small and medium-sized enterprise empowerment programs. The government can initiate sustainable entrepreneurship training, provide easier access to capital, and develop product marketing networks, including utilizing digital technology to expand markets.

In JMB Regency, the Department of Social Affairs has the lowest budget realization with an effectiveness rate of 37.42%. Therefore, the JMB Regency government must increase budget allocation for social assistance programs with a focus on improving job skills through relevant training tailored to the needs of the local market. Additionally, there is a need for community empowerment through programs that encourage economic self-reliance, such as forming joint business groups and providing business mentoring. The government must also ensure targeted distribution of assistance by improving verification mechanisms and monitoring of aid recipients to make the program more effective.

In BNJ Regency, the Economic Affairs Section of the Regional Secretariat shows the lowest budget realization with an effectiveness rate of 32.90%. Therefore, the BNJ Regency government needs to increase the budget for economic programs focusing on community economic empowerment. Programs that can be enhanced include skills training tailored to local

potentials, such as modern agriculture, animal husbandry, or handicraft skills. Additionally, the government can provide business capital assistance with easier access schemes and develop local industries through business facilities and mentoring. The goal of this improvement is to enhance the economic capacity of the community through sustainable economic empowerment, thereby reducing poverty levels in BNJ.

By enhancing the effectiveness of these programs, it is expected to decrease poverty rates in each regency, and the welfare of the communities can significantly improve. Successful implementation requires comprehensive needs assessment, targeted program planning, stringent monitoring and evaluation mechanisms, and collaboration with various stakeholders including non-governmental organizations, the private sector, and local communities.

8. References

Badan Pusat Statistik (BPS). (2020). "Profil Kemiskinan di Indonesia September 2020". Jakarta: BPS. Retrieved from [BPS](https://www.bps.go.id).

Nurkholis & Moh. Khusaini. (2019). *Penganggaran Sektor Publik.* Malang: UB Press, Halaman 107-109

Laporan Pelaksanaan Penanggulangan Kemiskinan Daerah (LP2KD Kabupaten Banda Aceh Tahun 2020

Laporan Pelaksanaan Penanggulangan Kemiskinan Daerah (LP2KD) Kabupaten Jembrana Tahun 2020

Laporan Pelaksanaan Penanggulangan Kemiskinan Daerah (LP2KD) Kabupaten Banjarnegara Tahun 2020