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The Effect of Effectiveness Ratio, Capital Expenditure, and Economic Growth on the Poverty Rate in Regency and City Governments of North Sumatra Province

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ABSTRACT

This study aims to analyze the effects of the Effectiveness Ratio, Capital Expenditure, and Economic Growth on the Poverty Rate in regency and city governments within North Sumatra Province. The study uses panel data for the 2020–2023 period, consisting of 132 observations (33 regencies/cities over 4 years). The analytical method employed is panel data regression with the Fixed Effect Model (FEM) approach, selected based on the results of the Chow and Hausman tests. The results show that, partially, the Effectiveness Ratio has a negative but insignificant effect on the poverty rate. Capital Expenditure has a positive but insignificant effect, indicating that increased infrastructure spending has not yet effectively reduced poverty levels. Meanwhile, Economic Growth has a positive and significant effect on the poverty rate, meaning that economic growth has not been inclusive enough to alleviate poverty. Simultaneously, the three variables significantly affect the poverty rate. These findings highlight the importance of regional development planning that is not only focused on economic growth and capital expenditure but also on equitable distribution of development outcomes to directly reach impoverished communities

INTRODUCTION

Economic inability to meet the average living standards of people in a particular area is commonly referred to as poverty. This condition is characterized by low income that is insufficient to meet basic needs such as food, clothing, and housing, as well as an inability to achieve other average living standards, including access to health services and education. Income levels are often used as a basis to determine whether individuals or communities are classified as poor. In essence, a community's living standard encompasses the fulfillment of food, health, and education needs. One indicator of community welfare in a region is the availability of decent housing. A society is considered poor if its income is far below the average, as limited opportunities prevent individuals from improving their welfare.(Pantas et al., 2019). Generally, poverty can be caused by two main factors. First, natural poverty, which arises from limited knowledge and skills, as well as the inability to utilize available resources. Second, structural poverty, which occurs when economic resources are controlled by certain social structures, preventing equal access to economic benefits. Hence, poverty often results from limited public access to various economic resources, leading to an inability to meet daily needs.(Ali Mauludi AC et al., 2023).

Effectiveness represents the degree to which objectives or policy targets are achieved. The effectiveness ratio indicates how well local governments achieve their planned targets for locally generated revenue compared to the actual potential of the region. The higher the realized ratio relative to the target, the more effective the local government's financial performance. Conversely, a lower ratio reflects lower effectiveness (Awani & Hariani, 2021). Government expenditure that results in the creation or acquisition of long-term assets is referred to as capital expenditure. Its purpose is to procure regional government assets such as equipment, buildings, infrastructure, and other fixed assets. Theoretically, fixed assets can be acquired in three ways: self-construction, exchange with other assets, or purchase. Capital expenditure is defined as spending aimed at forming capital assets that yield benefits over more than one accounting period, including maintenance costs to sustain or enhance asset quality, capacity, or service life (Pantas et al., 2019).

Regional expenditure includes capital expenditure, personnel expenditure, goods and services expenditure, and others. Capital expenditure is allocated to purchase or construct long-term assets lasting more than one year and serves as a form of developmental investment. Government capital expenditure provides much of the infrastructure required to support economic activity in society and represents a vital component in public service delivery. Capital expenditure can be funded through locally generated revenue (PAD) and transfers to regions and village funds (TKDD) (Priambodo & Hidayat, 2020).

Economic growth reflects the extent to which economic activity generates additional income for the community over a given period. Achieving high and equitable growth tends to reduce unemployment, the condition in which members of the labor force lack jobs and alleviate poverty, defined as the inability to meet minimum basic needs, both food and non-food. According to fiscal federalism theory, fiscal decentralization and regional autonomy stimulate economic growth by granting lower-level governments the authority to make decisions, thereby enhancing long-term efficiency in the public sector. (Madyasari, 2021)

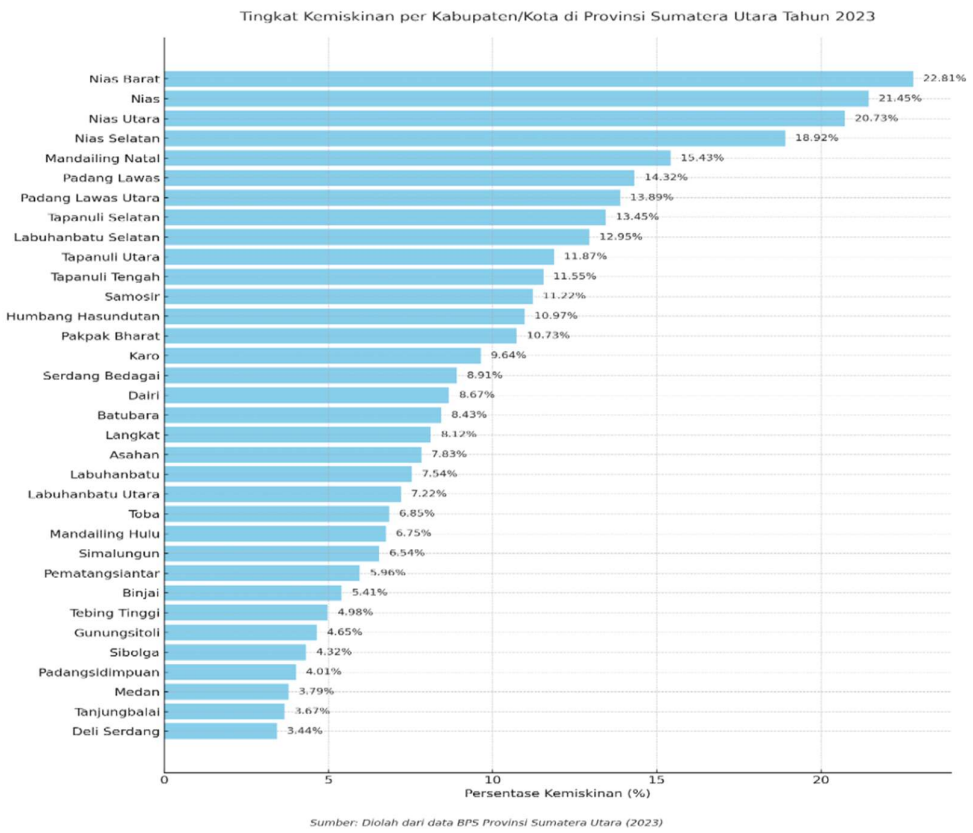

Figure 1. Percentage of Poverty Rate in Regency and City Governments of North Sumatra Province

North Sumatra is the fourth most populous province in Indonesia after West Java, East Java, and Central Java, located at the northern tip of Sumatra Island. Based on Figure 1 and data from Statistics Indonesia (BPS), in 2023 the highest poverty rate in North Sumatra was found in West Nias Regency at 22.81%, while the lowest was in Deli Serdang Regency at 3.44%. Several factors influence poverty levels, including low wages, income disparity, low labor productivity, limited employment opportunities, economic growth patterns, poor natural resource quality, weak work ethic and motivation, cultural factors, and low adoption of technology (Ali Mauludi AC et al., 2023). Based on the background discussed above, this study aims to answer the following research questions: 1. Does the Effectiveness Ratio of regency/city governments in North Sumatra Province affect the poverty rate?. 2. Does Capital Expenditure of regency/city governments in North Sumatra Province affect the poverty rate?. 3. Does Economic Growth of regency/city governments in North Sumatra Province affect the poverty rate?. 4. Do the Effectiveness Ratio, Capital Expenditure, and Economic Growth simultaneously affect the poverty rate?

LITERATURE REVIEW

Poverty is generally defined as a person's inability to fulfill basic consumption needs required for a decent quality of life. Almost all countries face poverty problems, especially developing nations such as Indonesia. Since human needs are diverse, poverty is multidimensional, encompassing both primary and secondary aspects. The primary aspects include a lack of assets, weak socio-political organization, limited knowledge, and low skills, while secondary aspects involve limited social networks, financial resources, and access to information. Several factors particularly economic growth**,** the Human Development Index (HDI)**,** and population density may influence the magnitude of poverty.(Putri et al., 2019).

Meeting food needs alone does not necessarily indicate that a community's standard of living has been achieved. Non-food needs, such as education and healthcare, must also be fulfilled. In addition, regional welfare can be reflected in the adequacy of housing, which serves as an indicator of a good standard of living. Therefore, when community income cannot meet these needs, individuals are considered poor and have a low level of well-being. (Asnita et al., 2022).

The poverty rate is defined as the proportion of people whose average monthly per capita expenditure falls below the poverty line (BPS, 2021a) (Asnita et al., 2022).

$$\textbf{Poverty Rate} = \frac{\text{Number of Poor People}}{\text{Total Population}} \text{ X } 100\%$$

The concept of effectiveness is related to the degree of success in achieving objectives within the public sector. An operation is considered effective if it significantly improves the delivery of public services — the primary goal of public administration. The Effectiveness Ratio reflects how well local governments achieve their Locally Generated Revenue (PAD) targets compared to the set goals based on regional potential. The higher the realized revenue relative to the target, the more effective the local government's financial performance, and vice versa. Effectiveness is measured by comparing actual revenue with planned targets, assessed using a performance evaluation standard. If financial performance exceeds 100%, it is considered "very effective"; between 90%–100% is "effective"; 80%–90% is "fairly effective"; 60%–80% is "less effective"; and below 60% is "ineffective".(Syamsudin et al., 2015)

The PAD effectiveness ratio shows how well the regional government implements the planned PAD compared to the targets set based on the region's real potential (Syamsudin et al., 2015).

$$\textbf{Effectiveness Ratio} = \frac{\text{Actual PAD Revenue}}{\text{PAD Target}} \text{ X } 100\%$$

Capital Expenditure refers to budget spending used to purchase fixed assets or other long-term assets that provide benefits for more than one accounting period. It generally includes five main categories: Roads, Irrigation and Networks, Land, Equipment and Machinery, Buildings, and Other Physical Assets. The main goal of capital expenditure is to acquire regional fixed assets that contribute to regional development. Increased capital expenditure can enhance productivity, attract investment, boost locally generated revenue, and promote both economic growth and income levels.(Ali Mauludi AC et al., 2023)

Capital expenditure is a budget expenditure to purchase fixed assets, buildings, land, equipment and intangible assets (BPS, 2021) (Asnita et al., 2022).

$$\textbf{Capital Expenditure Ratio} = \frac{\text{Capital Expenditure}}{\text{Total Expenditure}} \text{ X } 100\%$$

At the regional level, economic growth is closely tied to the Gross Regional Domestic Product (GRDP), which measures the increase in the value of goods and services produced within a certain period. GRDP serves as a key indicator of regional economic performance. Reducing poverty remains a major national development goal, as poverty represents a complex socio-economic problem requiring comprehensive and integrated solutions across all aspects of society.(Safuridar, 2017)

Both central and regional governments depend heavily on economic growth as a means of driving local development. Rapid economic growth encourages regional governments to manage resources efficiently and create new employment opportunities, thereby stimulating local business activities. Economic growth is defined as the process of increasing the per capita income of a country's population over time. In general, the growth rate of GRDP indicates the economic performance of a region. However, the growth rate may vary significantly among regencies or cities depending on the dominant economic sectors in each area. Ideally, higher regional economic growth should reduce poverty levels. (Widianto et al., 2016)

The level of increase in production of goods and services in an economy in a particular year compared to the value of the previous year calculated based on GDP/GRDP at constant prices (BPS, 2021) (Asnita et al., 2022).

$$\textbf{Economic Growth} = \frac{\text{GRDPt} - \text{GRDPt}-1}{\text{GRDP t}-1} \text{ X } 100\%$$

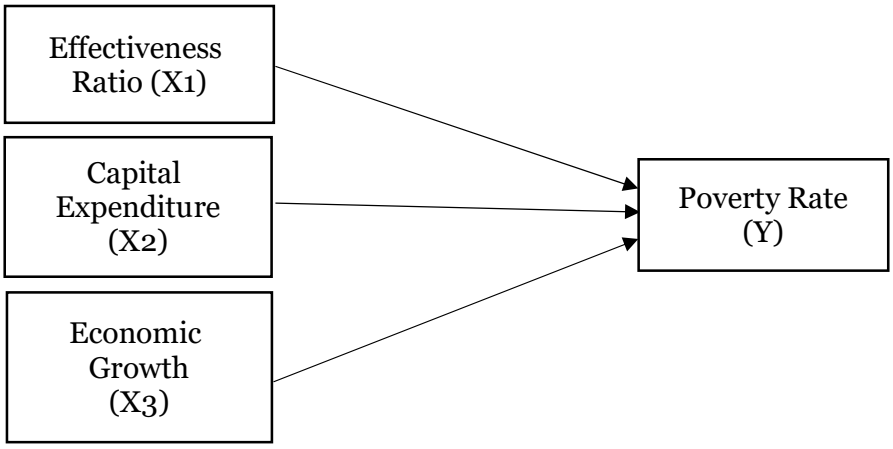

Figure 2. Conceptual Framework

Based on the conceptual framework illustrating the relationship between independent and dependent variables, both individually and simultaneously, the study proposes the following hypotheses: 1. The Effectiveness Ratio affects the poverty rate. 2. Capital Expenditure affects the poverty rate. 3. Economic Growth affects the poverty rate. 4. The Effectiveness Ratio, Capital Expenditure, and Economic Growth simultaneously affect the poverty rate.

METHODOLOGY

This study employs a quantitative panel data regression analysis method to examine the influence of independent variables, Effectiveness Ratio (X_1), Capital Expenditure (X_2), and Economic Growth (X_3) on the dependent variable, Poverty Rate (Y), in regency and city governments across North Sumatra Province. The study uses secondary data collected from official sources, including the Central Bureau of Statistics (BPS) website, the Directorate General of Fiscal Balance (DJPK) reports, and the Regional Budget Realization Reports (APBD) of regencies and cities in North Sumatra for the period 2020–2023**.** The data consist of time-series (2020–2023) and cross-sectional components, forming a panel dataset. The population of this study includes all 33 regencies and cities in North Sumatra Province, 25 regencies and 8 cities. All regions with complete data for the study period were included as research objects. Data analysis was performed using the Eviews 13 software, which supports panel data regression analysis. The panel regression model used in this research is formulated as follows:

$$\mathbf{Yit = \beta_0 + \beta_1 X_1 it + \beta_2 X_2 it + \beta_3 X_3 it + \varepsilon it}$$

Information :
Y = Poverty Rate
β_0 = Constant
$\beta_1, \beta_2, \beta_3$ = Regression coefficients of each independent variable
X_1 = Effectiveness Ratio
X_2 = Capital Expenditure
X_3 = Economic Growth
ε = Error
i = Regency/City government
t = Time period

To determine the most appropriate estimation model, three tests were conducted sequentially:

1. Chow Test to choose between the Common Effect Model (CEM) and the Fixed Effect Model (FEM).
2. Hausman Test to decide between the Fixed Effect Model (FEM) and the Random Effect Model (REM).
3. Lagrange Multiplier (LM) Test to confirm whether FEM or REM is more suitable.

The selected model based on test results was then used to estimate the regression equation and analyze the partial and simultaneous effects of the independent variables on the poverty rate.

RESULTS AND DISCUSSION

A description of the data used in this study is presented through the descriptive statistical analysis of each research variable, as shown in Table 1.

Table. 1
Uji Statik Deskriptif

	Y	X1	X2	X3
Mean	5112.364	0.992121	0.931644	28020.11
Median	3239.500	0.994000	0.932000	12252.42
Maximum	24055.00	1.022000	0.955000	303310.9
Minimum	1000.000	0.930000	0.891000	1210.350
Std. Dev.	5199.692	0.013402	0.011881	48891.29
Skewness	2.550203	-1.367895	-0.763241	4.022077
Kurtosis	9.187092	7.448290	4.213504	20.06110

Source: Processed Data (2025)

Based on the descriptive statistics displayed in Table 1, it can be explained that the dependent variable (Y), Poverty Rate, has a minimum value of 1.000 and a maximum value of 24.055, with an average value of 5.112 and a standard deviation of 5.199. The relatively high standard deviation compared to the mean indicates substantial data variation, meaning that poverty rates among the observed regions vary widely. The independent variable Effectiveness Ratio (X_1) has a minimum value of 0.930 and a maximum value of 1.022, with an average of 0.992 and a standard deviation of 0.013. The low standard deviation relative to the mean shows that the Effectiveness Ratio data is stable and does not fluctuate significantly. The variable Capital Expenditure (X_2) ranges from 0.891 to 0.955, with an average value of 0.931 and a standard deviation of 0.011, indicating that the variation in this variable is also relatively small and evenly distributed. Meanwhile, Economic Growth (X_3) shows a minimum value of 1,210.35 and a maximum value of 303,310.9, with an average of 28,020.11 and a standard deviation of 48,891.29. The high standard deviation compared to the mean indicates that Economic Growth varies considerably across regions and years.

Model Selection Tests

Before hypothesis testing, it is necessary to determine the most suitable panel data estimation model:

Uji Chow

The Chow test is used to decide whether CEM or FEM is more appropriate. Based on the test results (Table.2), the F-statistic probability value is 0.0000, which is less than 0.05. Therefore, the null hypothesis (H_0) is rejected, indicating significant cross-sectional effects. Consequently, the Fixed Effect Model (FEM) is preferred.

Table. 2
Hasil Uji *Chow*

Redundant Fixed Effects Tests
Equation: UJI_FEM
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	189.616008	(32,96)	0.0000
Cross-section Chi-square	549.395395	32	0.0000

Source: Processed Data (2025)

Based on Table. 2, the probability value for the F statistic is 0.0000, and the probability value for the Chi-square test is also 0.0000, both of which are less than the 0.05 significance level. This indicates that the null hypothesis (H_0) is rejected, meaning there are significant differences between the cross-sections. Thus, the most appropriate model to estimate the relationship between variables in this panel data is the Fixed Effect Model (FEM). (Basuki & Prawoto, 2019).

Uji Hausman

Table. 3
Hasil Uji *Hausman*

Correlated Random Effects - Hausman Test
Equation: UJI_REM
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	37.115368	3	0.0000

Source: Processed Data (2025)

The Hausman test compares FEM and REM. The Chi-square value obtained is 37.115 with a probability (p-value) of 0.0000 (< 0.05), meaning there are significant differences between FEM and REM. Therefore, FEM is again selected as the appropriate model for this study. This indicates that the null hypothesis (H_0) is rejected, meaning there is a significant difference between the Random Effect and Fixed Effect models. Therefore, the more appropriate model to use in this study is the Fixed Effect Model (FEM)(Basuki & Prawoto, 2019)

Regression Estimation (Fixed Effect Model)

This hypothesis testing aims to determine the results of preliminary answers or conclusions regarding the variables in this study. The results of data processing using panel data regression based on the previously selected FEM model estimation results are as follows:

$$Y\_it = 6808.923 - 2577.719\ X_1\_it + 417.580\ X_2\_it + 0.0168\ X_3\_it + [CX=F]$$

Information:
Y_it : The poverty rate of the i-th regency/city in the t-th year
X_1_it : Effectiveness Ratio
X_2_it : Capital Expenditure
X_3_it : Economic Growth
[CX=F] : *Fixed Effect* for each regional entity

Interpretation:

1. The constant value (6808.923) represents the average poverty rate when all independent variables are constant, after controlling for fixed effects.
2. The coefficient of Effectiveness Ratio (X_1) is -2577.719, indicating that a one-unit increase in the Effectiveness Ratio tends to reduce the poverty rate by 2577.719 units, although the effect is not statistically significant.

3. The coefficient of Capital Expenditure (X_2) is 417.580, implying that an increase in capital expenditure may raise the poverty rate, showing that spending on infrastructure has not yet effectively targeted poverty reduction.
4. The coefficient of Economic Growth (X_3) is 0.0168, meaning that higher economic growth is associated with a higher poverty rate, suggesting that economic growth in the observed regions is not yet inclusive.
5. [CX=F] indicates that this model uses a Fixed Effect Model approach, meaning that the fixed effects of each cross-section have been taken into account in the model. This reflects that differences in individual characteristics between entities (for example, between regions or districts/cities) that are constant over time have been controlled for in the analysis.

Classical Assumption Tests

MulticollinearityTest

Based on the Variance Inflation Factor (VIF) results in Table. 4, all independent variables have VIF values well below 5, with the highest being 1.006 for Economic Growth (X_3). This indicates no multicollinearity problems among the independent variables, meaning the model is reliable for regression estimation.

Table. 4
Results of the Multicollinearity Test

Variance Inflation Factors
Date: 07/04/25 Time: 15:49
Sample: 1 132
Included observations: 132

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	458.8492	11928.35	NA
X1	215.5014	5515.504	1.000809
X2	276.1152	6230.690	1.005772
X3	1.63E-11	1.338966	1.006013

Source: Processed Data (2025)

VIF values for all independent variables, namely X1 (Effectiveness Ratio), X2 (Capital Expenditure), and X3 (Economic Growth), are all far below the general threshold of 5, with the highest value only being 1.006013 for variable X3. This low VIF value indicates that there are no significant symptoms of multicollinearity between the independent variables in the regression model. Thus, it can be concluded that the independent variables in the model are relatively free from linear influence on each other, so that they do not interfere with the reliability and validity of the resulting regression coefficient estimates.

Partial Test (t-test):

The following is an explanation of the t-test results based on the output of the Fixed Effect Model (FEM) regression provided.

Table. 5
Results of the t-Test

Dependent Variable: Y
Method: Panel Least Squares
Date: 07/04/25 Time: 15:47
Sample: 2020 2023
Periods included: 4
Cross-sections included: 33
Total panel (balanced) observations: 132

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	6808.923	5233.504	1.301026	0.1964
X1	-2577.719	4015.520	-0.641939	0.5224
X2	417.5801	4215.100	0.099068	0.9213
X3	0.016838	0.007285	2.311476	0.0229

Based on the results of the t-test in the table above, it can be explained as follows:

1. Effectiveness Ratio (X_1): p-value = 0.5224 (> 0.05), meaning it has no significant effect on the poverty rate. This means that, even though the coefficient is negative (which means that an increase in the effectiveness ratio tends to reduce poverty), the effect is not statistically strong enough to be concluded as significant.
2. Capital Expenditure (X_2): p-value = 0.9213 (> 0.05), also not significant. Thus, the increase in capital expenditure during the observation period has not shown a real impact on reducing poverty levels.
3. Economic Growth (X_3): p-value = 0.0229 (< 0.05), meaning it has a positive and significant effect on the poverty rate. This shows that every increase in one unit of economic growth is actually followed by an increase in poverty, which could indicate that the economic growth that has occurred is not evenly distributed or has not been enjoyed by all levels of society.

These results imply that only Economic Growth significantly affects poverty levels but in an unexpected positive direction, suggesting that economic growth in North Sumatra has not been inclusive enough to benefit the poor.

Simultaneous Test (F-test):

Table. 6
Hasil Uji F

R-squared	0.995914
Adjusted R-squared	0.994425
S.E. of regression	388.2405
Sum squared resid	14470147
Log likelihood	-953.2164
F-statistic	668.6191
Prob(F-statistic)	0.000000

Source: Processed Data (2025)

Based on Table. 6 of the model estimation results, the F-statistic value obtained is 668.6191 with an F-statistic probability value (Prob(F-statistic)) of 0.000000. This very small probability value ($p < 0.05$) indicates that simultaneously, all independent variables contained in the model have a significant influence on the dependent

variable. In other words, we reject the null hypothesis that states that all independent variable coefficients together are zero. Therefore, it can be concluded that the overall regression model is feasible and significant in explaining variations in the dependent variable.

Coefficient of Determination (R^2)

Table.7
Results of the F-Test

R-squared	0.995914
Adjusted R-squared	0.994425
S.E. of regression	388.2405
Sum squared resid	14470147
Log likelihood	-953.2164
F-statistic	668.6191
Prob(F-statistic)	0.000000

Source: Processed Data (2025)

The R-squared value is 0.9959, meaning that 99.59% of variations in the poverty rate can be explained by the three independent variables. The Adjusted R^2 of 0.9944 confirms the model's strong explanatory power. This very high R^2 value indicates that the model has very good predictive ability and the independent variables used are very relevant in explaining the dependent variable.

Discussion

The Effect of the Effectiveness Ratio on the Poverty Rate

The findings reveal that the effectiveness ratio has a negative but insignificant impact on poverty, consistent with (Digdowiseiso et al., 2023), who also found no significant link between financial performance and poverty reduction.

The Effect of Capital Expenditure on the Poverty Rate

Capital expenditure shows a positive yet insignificant relationship with poverty. This suggests that increased infrastructure spending has not directly benefited poor communities, aligning with (Priambodo & Hidayat, 2020), who also found a weak connection between capital spending and poverty reduction.

The Effect of Economic Growth on the Poverty Rate

Economic Growth, on the other hand, exerts a positive and significant effect on poverty. This counterintuitive result implies that growth has not been inclusive economic gains are not evenly distributed, particularly among low-income populations. This supports findings by (Madyasari, 2021) dan (Mufidah et al., 2022) who also observed that non-inclusive growth can widen inequality and sustain poverty.

The Effect of the Effectiveness Ratio, Capital Expenditure, and Economic Growth on the Poverty Rate

Based on this study, it is shown that, overall, the variables examined, effectiveness ratio, capital expenditure, and economic growth have a significant simultaneous effect on the poverty rate. This finding is consistent with the research conducted by (Ali

Mauludi AC et al., 2023) and (Priambodo & Hidayat, 2020), which also found that fiscal and economic variables jointly have a significant effect on the poverty rate in the region.

CONCLUSION

Based on the results and analysis, this study concludes the following: 1. The Effectiveness Ratio (X_1) has no statistically significant effect on the Poverty Rate (Y). This indicates that changes in local revenue effectiveness do not substantially influence poverty levels in regency and city governments across North Sumatra Province. 2. The Capital Expenditure (X_2) variable shows a positive but insignificant relationship with the poverty rate. This means that higher capital expenditure such as infrastructure investment has not yet translated into meaningful poverty reduction. 3. The Economic Growth (X_3) variable has a positive and statistically significant effect on poverty, implying that economic growth in the region has not been inclusive. While growth may increase overall income, its benefits are unevenly distributed and have not effectively reached poorer segments of society. 4. Collectively, the three variables effectiveness ratio, capital expenditure, and economic growth have a significant simultaneous impact on poverty levels. This suggests that fiscal and economic performance factors play a crucial combined role in influencing poverty within regional governments. Based on the study's conclusions, several recommendations are proposed: For future researchers: It is suggested to expand the scope of independent variables to include other potential determinants of poverty, such as income inequality, unemployment, and education levels. Incorporating qualitative research methods may also help provide deeper insights into the mechanisms linking economic growth and poverty. For regional governments: The results can serve as a reference for formulating more effective poverty alleviation strategies. Local governments should evaluate the efficiency of capital expenditure allocations and ensure that economic growth is inclusive, providing equitable benefits to all social groups, especially low-income populations.

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