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Analysis of Using Intergovernmental Transfers and Local Own-Source Revenue on Poverty Reduction: Islamic Economics Perspective

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ABSTRACT

In Islam, the income of a region is based on the principles that must be followed to achieve falah, which improves the welfare of the community. The fulfillment of maqasid al-shariah in a region can be measured by how well regional revenues are used to achieve the basic objectives of Islamic law. This study examines the influence of Intergovernmental Transfers (TKD) and Local Own-Source Revenue (PAD) on the reduction of poverty rates in Pidie district. This study aims to look at the analysis of using TKD and PAD in Pidie Regency on the reduction of poverty rates in the perspective of Islamic economics. The data used are data on the number of realization of TKD revenues, the number of realization PAD revenues, and the percentage of poverty in Pidie Regency with a span of time from 2014 to 2023. The results of the study showed that TKD had a negative and significant effect on poverty, while PAD had a negative but not significant effect. Simultaneous tests showed that the TKD and PAD variables had a negative and significant effect on the poverty rate in Pidie Regency.

ABSTRAK

Dalam Islam, pendapatan suatu wilayah didasarkan pada prinsip-prinsip yang harus diikuti untuk mencapai falah, yang meningkatkan kesejahteraan masyarakat. Penyelenggaraan maqasid al-shariah di suatu wilayah dapat diukur dari seberapa baik pendapatan wilayah digunakan untuk mencapai tujuan dasar hukum Islam. Studi ini menganalisis pengaruh Transfer Antar Pemerintah (TKD) dan Pendapatan Asli Daerah (PAD) terhadap penurunan tingkat kemiskinan di Kabupaten Pidie. Studi ini bertujuan untuk menganalisis penggunaan TKD dan PAD di Kabupaten Pidie terhadap penurunan tingkat kemiskinan dari perspektif ekonomi Islam. Data yang digunakan meliputi data jumlah realisasi pendapatan TKD, jumlah realisasi pendapatan PAD, dan persentase kemiskinan di Kabupaten Pidie dengan rentang waktu dari 2014 hingga 2023. Hasil penelitian menunjukkan bahwa TKD memiliki pengaruh negatif dan signifikan terhadap kemiskinan, sementara PAD memiliki pengaruh negatif tetapi tidak signifikan. Uji simultan menunjukkan bahwa variabel TKD dan PAD memiliki pengaruh negatif dan signifikan terhadap tingkat kemiskinan di Kabupaten Pidie.

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1. INTRODUCTION

Poverty can be interpreted as a situation where an individual is unable to provide for their primary needs. The low level of income is one of the factors causing poverty (Gani, 2022). Poverty reflects the inability of individuals or groups to access adequate education, healthcare services, and economic opportunities. A resident is considered poor if they have an average per capita monthly expenditure below the poverty line (BPS, 2021). The diverse needs of humans are the cause of poverty, because poverty is a multidimensional problem. In examining the poverty measurement line, there are various methods that can be employed, such as drawing the line based on community housing needs or living conditions.

Of the 38 provinces recorded throughout Indonesia, Aceh is one of the provinces with a relatively high poverty rate. Pidie Regency is a regency in Aceh that illustrates the impact of poverty in Aceh. Pidie Regency itself has 23 sub-districts and 730 villages, with an area of 3,177 km². Pidie Regency is an area with a strategic location in Aceh Province. Located in the northern part of Sumatra Island, Pidie has an important geographical position because it is situated between several regions that hold strategic

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value in various aspects. Having abundant natural resource potential, Pidie Regency is surrounded by fertile agricultural land, especially along the river valleys. Pidie is one of the main producers of rice, palm oil, and coffee in Aceh Province. In addition, there are non-oil and gas natural resources (gold mines) that also represent an important economic potential for this region. However, behind all that, there is the reality that the poverty rate in Pidie Regency is very high.

Table 1. Percentage of Poverty in Pidie Regency

Years	Poverties (%)
2014	20,29
2015	21,18
2016	21,25
2017	21,43
2018	20,47
2019	19,46
2020	19,23
2021	19,59
2022	18,79
2023	18,78

(Source: BPS, 2024)

Based on Table 1, the percentage of the poor population in Pidie Regency over the past 10 years is recorded. In 2017, Pidie Regency was indicated to have a high poverty rate reaching 21.43%, then in the following year, it showed an improvement with a poverty reduction of 2.65%. Proven in 2023, Pidie Regency achieved a poverty rate of 18.78%. The existence of Local Own-Source Revenue (PAD) as an inclusion in supporting regional development still faces the challenge of poverty in Pidie Regency. In Table 2, the PAD in Pidie Regency has increased over the current year period, indicating the government's relevance in managing regional assets and available natural resources. However, the amount of PAD obtained does not reflect the high level of poverty that Pidie Regency still faces. Integrating Islamic economic principles such as justice, responsibility, and social guarantees is very important in ensuring that Intergovernmental Transfers and Original Own-Source Revenue are utilized efficiently to combat poverty.

Table 2. Nominal DP and PAD of Pidie Regency (2014-2023)

Years	DP (Rp)	PAD (Rp)
2014	1.121.517.646.919	166.598.922.670
2015	968.416.475.000	192.642.467.230
2016	1.136.572.837.480	249.489.453.840
2017	1.072.658.698.770	267.608.101.030
2018	1.098.033.955.150	237.201.958.010
2019	1.066.925.649.560	349.717.312.100
2020	1.791.132.340.970	219.573.681.840
2021	1.843.860.436.840	223.787.047.170
2022	1.734.883.467.900	225.594.481.380
2023	1.814.356.398.460	264.181.417.410

(Source: BPS, 2024)

Pidie Regency still faces a relatively high poverty rate. Further analysis related to the increase in Local Own-Source Revenue by the Aceh Government needs to be conducted. This is important in order to finance various programs and activities of the local government, especially programs aimed at optimizing the welfare of the community and addressing both absolute and structural poverty.

The process of reducing poverty rates requires adequate resource allocation, including the use of funds derived from Local Own-Source Revenue. In Zulkifli's (2021) research, it was found that Local Own-Source Revenue (PAD) and economic growth have a positive and statistically insignificant effect on poverty, while Intergovernmental Transfers and economic growth have a negative but statistically insignificant effect on poverty. In contrast, the research by Paat et al. (2019) in the city of Bitung shows that Local Own-Source Revenue (PAD) has a negative effect on the poverty rate and is statistically significant, while Intergovernmental Transfers have a positive effect on the poverty rate in the city of Bitung but are not statistically significant. The differentiation in the research results serves as a reference for re-examination using the same variables in different research areas. Therefore, an in-

depth analysis is necessary to evaluate the extent to which the use or realization of Regional Original Income and Intergovernmental Transfers can have a positive impact on efforts to reduce poverty rates, thereby ensuring that welfare or well-being can be etched in the midst of society.

2. LITERATURE REVIEW

Intergovernmental Transfers (TKD)

Law No. 1 of 2020 regarding balancing funds has been renamed to Intergovernmental Transfer, abbreviated as TKD, which are funds sourced from the State Budget (APBN) and are part of state expenditure allocated and distributed to regions to be managed by the regions in order to finance the administration of governmental affairs that fall under the authority of the regions. According to Rasu et al. (2019), Intergovernmental Transfer is the receipt of regions in the form of transfer income, which is income obtained by the regional government sourced from transfers from the higher government, recognized as an addition to net worth. This revenue includes: General Allocation Fund (DAU), Revenue Sharing Fund (DBH), and Special Allocation Fund (DAK). Intergovernmental Transfer is funding sourced from the state budget (APBN) allocated to autonomous regions to finance regional needs in the context of implementing decentralization (Lathifa, 2023).

Context: Transfer to Regions is funding sourced from the state budget (APBN) allocated to autonomous regions to finance regional needs in the context of decentralization (Lathifa, 2023). Based on Law No. 33 of 2004 article 1, it is stated that "Equitable Fund is regional funding sourced from the state budget (APBN)." Text to translate: Based on Law No. 33 of 2004 article 1, it is stated that "Balance Funds are regional funding sourced from the State Budget (APBN)." The implementation of decentralization requires significant costs for local governments. Regional revenue or PAD alone is not enough to fund all the needs of the region. Therefore, central funds are allocated to assist the regions, known as Transfer to Regions. Transfer to Regions is a form of coordination between the central government and regions in the form of a budget, through the allocation of funds. The allocation of funds is the transfer of a certain amount of budget for specific purposes. The allocation in the Transfer to Regions is intended to meet the funding needs for activities and programs in the regions (OCBC NISP Editorial, 2022).

It can be concluded that Intergovernmental Transfers are one of the sources of regional revenue originating from the central government, allocated to local governments to fund local governments with the aim of improving services and the welfare of the community.

Local Own-Source Revenue (PAD)

Regional revenue is a sum of funds received by the region, whether derived from its own business activities or assistance from the central government or other legitimate sources (Nilawati, 2019). PAD is also defined as all revenues received by the local government from activities and services to the community, as well as the utilization of all resources available to the local government (Nusa & Panggalo, 2022). PAD is the regional revenue sourced from local taxes, local retributions, the management of separated regional wealth, and other legitimate original regional revenues collected based on regional regulations in accordance with the law (Nurlela, 2019).

According to Nusa & Panggalo, (2022) to increase PAD in the province or in the regency/city, the local government improves the taxation and retribution system. Pidie Regency, which is located in Aceh Province, is one of the regencies with potential as a source of PAD due to its abundant natural resources, one of which is gold found in Geumpang District. Meanwhile, the implementation of tax and regional levy collection in Pidie Regency is an accumulation of taxes, regional levies, and other legitimate PAD sources originating from Pidie Regency. The potential of local taxes and levies in Pidie Regency can be maximized again to support the increase in PAD. Pidie Regency primarily encourages the economy and improves the welfare of the people of Pidie Regency through the development of infrastructure to support the economic activities of the Pidie community itself.

Thus, it can be concluded that PAD is a source of revenue obtained by the local government from the economic potential and resources available in its region. PAD has become one of the most important sources of revenue for local governments to finance various activities and development programs at the local level.

According to Statute No. 1 of 2022, the sources of PAD consist of:

1. Regional Tax
2. Regional Retribution
3. Results of the Management of Separated Regional Wealth
4. Other legitimate regional original income

Poverty in the Perspective of Islamic Economics

The meaning of poverty in Islam is a state of human beings who are in great need of the grace of Allah SWT (Aryani & Rachmawati, 2019). Wahbah Zuhaili in "*al-Fiqh al-Islami wa Adillatuhu*" defines poverty as someone who has the ability to work and

meet their needs, but still faces limitations in fulfilling all their needs. In *al-Tafsir al-Munir*, Wahbah also provides a similar definition, with the additional explanation that a person is called poor because they are humiliated and become poor due to their needs (Mustofa & Utomo, 2023). Poverty can be caused by a lack of resources such as money and goods to meet basic living needs (Imam et al., 2023). If viewed from the measurement unit, poverty has two types, namely relative and absolute poverty, whereas if viewed from its causes, poverty also has two types, including natural and structural poverty (Gumelar & Khairina, 2021).

A person is said to be free from poverty if they have achieved well-being in life and are able to meet their basic needs. When human needs are met, it will have a beneficial impact or what is called *masalah*. The benefit that will be realized, according to Asy-syatibi, is divided into three levels: *dharuriyat* needs, *hajiyyat* needs, and *tahsiniyat* needs (Kurniawan & Hudafi, 2021). *Dharuriyat* is everything that cannot be abandoned in the religious and worldly life of humans. If this is absent, life in the world will become corrupted, pleasure will be lost, and humans will face torment in the hereafter. *Dharuriyat* is the most basic or primary need that must always exist in human life. *Dharuriyat* is divided into five categories, namely religion, life, intellect, lineage, and property. If these five points are not fulfilled properly, it will bring harm to human life, both in this world and in the hereafter.

Hajiyyat is the benefit obtained by humans in conditions related to the ease granted by Allah SWT to them. *Hajiyyat* falls into the category of secondary needs, which are not fundamental but important for enhancing comfort and quality of life after primary needs are met, such as personal transportation, technology and equipment, recreation and entertainment, as well as clothing and accessories.

Tahsiniyat is the act of performing good habits and avoiding bad habits according to common sense understanding. *Tahsiniyah* is also known as tertiary needs that serve as embellishments of life, providing pleasures that fall into the category of luxury, and its level is above the needs of *dharuriyyat* and *hajiyyat*. These needs are usually not urgent and are only fulfilled after primary and secondary needs have been met. Tertiary needs are more related to desires and symbols of social status than to basic needs.

Hypothesis

A hypothesis is a temporary assumption or reference that is formulated and accepted, which can explain observed facts and is used as a guideline in decision-making. The context of the hypothesis in this study is as follows:

Ho1: There is no effect of the use of Intergovernmental Transfers on the reduction of poverty rates.

Ha1: There is an influence of the use of Transfer to Regions on the reduction of poverty rates.

Ho2: There is no influence of PAD on the reduction of poverty rates.

Ha2: There is an influence of PAD on the reduction of poverty rates.

Ho3: There is no simultaneous effect of the use of Intergovernmental Transfers and PAD on the reduction of poverty rates.

Ha3: There is an influence of the use of Intergovernmental Transfers and PAD simultaneously on the reduction of poverty rates.

3. METHODOLOGY

Type of Research and Data

The type of this research is descriptive research, and the approach used in this research is quantitative. The type of data used is secondary data, which is data obtained from available data published by other parties and used in the form of time series data. Meanwhile, the data required for this research are Local Own-Source Revenue (PAD), Intergovernmental Transfers (TKD), and poverty data obtained from BPS reports from 2014-2023.

Whereas the data required for this research are the Local Own-Source Revenue (PAD), Intergovernmental Transfers, and poverty obtained from BPS reports from 2014-2023.

Operational Definition of Variables

Operational variables refer to the variables that will be explained and become the main focus of the research to be studied, so that information about them can be obtained, and conclusions can be drawn. There are two variables, namely the independent variable (Y) which is intended in this study to be poverty, and the dependent variable (X) which are Transfer to Regions (X_1) and Original Regional Revenue (X_2).

Table 3. Operational Variables

Variables	Definitions	Indicators
Poverty (Y)	Poverty is a condition of economic inability to meet the average standard of living of the community in a certain area (Rasu et al., 2019).	1. Food Poverty Line (GKM) 2. Non-Food Poverty Line (GKNM) (http://www.bps.go.id).

Intergovernmental Transfer (X_1)	Transfer to Regions is a fund sourced from the state budget (APBN) allocated to regions (autonomous) to finance regional needs in the context of implementing decentralization (Lathifa, 2023).	1. Revenue Sharing (DBH) 2. General Allocation Fund (DAU) 3. Specific Allocation Fund (DAK) (UU No 33 Tahun 2004).
Local Own-Source Revenue (X_2)	Based on Statute Number 28 of 2009, PAD is the revenue obtained by the region collected based on regional regulations in accordance with the legislation, that regional original revenue comes from local tax revenues, local retribution revenues, the results of the management of separated regional wealth, and other legitimate regional original revenues (Wardani & Fadhli, 2017).	1. Regional Tax 2. Regional Retribution 3. Results of the Management of Separated Regional Wealth 4. Other legitimate regional original income (UU No. 1 tahun 2022).

(Source: Processed, 2025)

Data Analysis Methods

This research uses a quantitative approach with multiple linear regression analysis methods to predict the relationship between independent variables, namely Transfer to Regions (X_1) and Original Regional Revenue (X_2), and the dependent variable, namely Poverty (Y). The econometric model used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e,$$

The initial step of this research is the classical assumption test conducted to ensure the validity and reliability of the model, including data normality test, multicollinearity test for correlation between independent variables, heteroscedasticity test to examine the uniformity of variances in the data, and autocorrelation test.

Then, this research also uses hypothesis testing through the t-test by examining the partial effect of each independent variable on the dependent variable and the F-test to assess the overall significance of the model. This analysis is designed to determine the impact of Intergovernmental Transfers and Regional Original Income on the poverty rate. The testing was conducted using EViews software to process the data and produce valid statistical conclusions.

4. RESULT AND DISCUSSION

Multiple Linear Regression Test

Before processing the research data, the data must first undergo classical assumption testing. Based on the results of the Classical Assumption Test, the data is known to be normally distributed, there are no signs of multicollinearity, no heteroscedasticity, and no autocorrelation. Based on the regression results, the following multiple linear regression equation was obtained:

Table 4. Linear Regression Equation

Dependent Variable: KMS				
Method: Least Squares				
Sample: 2014 2023				
Included observations: 10				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.430	136.7206	17.77969	0.0000
TKD	-2.22E	5.69E-11	-3.909934	0.0058
PAD	-5.12E	4.31E-10	-1.186609	0.2741
R-squared	0.694782	Mean dependent var		2004.700
Adjusted R-squared	0.607577	S.D. dependent var		101.5864
S.E. of regression	63.63741	Akaike info criterion		11.38761
Sum squared resid	28348.04	Schwarz criterion		11.47838
Log likelihood	-53.93803	Hannan-Quinn criter.		11.28802

F-statistic	7.967225	Durbin-Watson stat	1.537403
Prob(F-statistic)	0.015708		

Source: Eviews (2025)

Based on Table 4 above, the multiple linear regression equation is obtained as follows: $Y = 2.430 - 2.22E X_1 - 5.12E X_2$. Indicates that both X variables have a negative impact on the Y variable. A prob value of $0.0058 < 0.05$ indicates that TKD has a negative and significant impact on poverty; the greater the TKD received by the local government, the lower the poverty rate. The prob value of PAD at $0.2741 > 0.05$ indicates that PAD has a negative but statistically insignificant effect on poverty. Based on the calculation results, the value of the coefficient of determination, namely Adj R-squared, with a coefficient of determination (R_2) value of 0.607 or 60.7%, indicates that TKD and PAD affect poverty in Pidie Regency by 60.7%, while the remaining 39.3% is influenced by other variables not examined in this study.

Based on the test results, the F-statistic probability value is $0.015 < 0.05$. From the results of the probability value in the test, it can be concluded that TKD and PAD together or simultaneously have an impact on poverty. This means there is a linear relationship between the independent variables (TKD and PAD) and the dependent variable (poverty); if there is an increase in TKD and PAD, it can reduce poverty. Thus, the decision is to reject H_0 and accept H_1 . The result of the calculation of the coefficient of determination shows that the R_2 (R-square) value is 0.607. This means that the influence of Intergovernmental Transfers and PAD on poverty is 60.7%, while the remaining portion is influenced by other variables outside of this study, such as the unemployment rate, economic growth, and infrastructure.

In the perspective of Islamic economics, the welfare and prosperity of the community can be said to have been achieved when it reaches *maqasid al-shariah* (the objectives of sharia). Based on the *maqasid al-shariah* of Imam Asy-Syathibi, there are three urgencies derived from this research related to how regional income can reduce poverty and improve the welfare of the Pidie community, namely:

Dharuriyat

Based on the research results in Pidie district, the community there has met the criteria for fulfilling their urgent needs. Although poverty in Pidie Regency is relatively high, the people there are still able to meet their basic needs. They have houses for shelter and gardens for farming, which allows them to meet their daily needs. This shows that although they may be considered poor economically, in basic aspects of life such as housing and food sources, they can still survive and meet their primary needs. This shows the resilience and ability of the Pidie community to overcome economic challenges by utilizing the available resources.

The urgent needs from the government for the community refer to the very basic and essential needs for the continuity of life and basic human welfare. The absence of fulfilling these needs can cause significant damage or danger to life. In Pidie Regency, the aspects of *dharuriyat* include:

- a) Religion: Freedom of worship and adequate religious facilities. There are many mosques and prayer rooms established as places for the Pidie community to worship.
- b) Life: Health and safety, including access to basic health services. In Pidie, the community receives healthcare services such as hospital and community health center services.
- c) Mind: Education and access to information that support intellectual development. Although it is one of the districts with a high percentage of poverty, Pidie district has hundreds of schools ranging from elementary to university level.
- d) Descendants: Protection and support for families and reproductive health.
- e) Wealth: Basic economic needs such as food, shelter, and decent work.

These urgent needs are very important to ensure a decent livelihood for the community, as well as to protect them from risks that could cause significant damage or danger to their lives. The Pidie district government needs to ensure that these needs are met quickly and effectively, especially in emergency or crisis situations.

Hajiyat

For this need, most of the community has already obtained it from the income they earn, even though it is not large, as long as they can meet the need to buy the desired goods. The *hajiyat* needs from the government for the community refer to the services and facilities provided to improve the quality of life. The *hajiyat* aspects provided by the government in Pidie Regency include:

- a) Transportation: The construction and improvement of road infrastructure and public transportation facilities.
- b) Communication: Development of telecommunications and internet networks.
- c) Health: Provision of additional health facilities such as clinics and community health centers.
- d) Education: Job training programs and skills courses.
- e) Housing: Programs for the improvement and construction of decent housing

All the above aspects have been met, although not to the fullest extent. For example, the construction and maintenance of roads connecting rural areas to urban areas to facilitate transportation access, there are still some areas facing issues with road damage. Technology and Information such as the construction of internet networks in remote areas, as well as public services like easy access to administrative services and government information. These *hajiyyat* needs aim to provide relief and improve the quality of life for the community, so they can lead their daily lives better and more productively.

Tahsiniyat

The *tahsiniyah* needs from the government to the community are to create an environment that supports and encourages practices leading to good habits and avoids bad habits. The government can provide support through the provision of public facilities that enhance quality of life, promotion of healthy lifestyles, education on the importance of environmental preservation, as well as offering incentives or programs that encourage the community to adopt positive behaviors. This aims to improve social welfare and enhance the overall quality of life. The aspect of *tahsiniyat* or tertiary needs provided by the government in Pidie Regency includes:

- a) Recreation and Sports Facilities: The construction of parks, sports fields, and fitness centers.
- b) Culture and Tourism: Development of tourist attractions, museums, and cultural centers to preserve and promote local culture.
- c) Social and Community Activities: Support for cultural events, festivals, and community activities.
- d) Security and Comfort Services: Enhancement of public security services such as CCTV and security patrols.

These *tahsiniyah* needs are not just about improving the quality of life, but also about building a healthier, happier, and more productive society. By fulfilling these needs, the government contributes to the general welfare and improves the overall standard of living for the community. The government plays an important role in creating societal welfare. The government must ensure fair economic policies that do not favor certain groups or factions, and implement effective wealth redistribution mechanisms. Although the poverty rate in Pidie Regency is still relatively high, Intergovernmental Transfers and Local Own-Source Revenue have been implemented well.

5. CONCLUSIONS

Based on the previous results and discussion, it can be concluded that Intergovernmental Transfers (TKD) and Local Own-Source Revenue (PAD) simultaneously affect poverty in Pidie Regency, but partially, PAD does not have a significant impact. From the perspective of Islamic economics, the concept of *maslahah*, which consists of *dharuriyat*, *hajiyyat*, and *tahsiniyat* have been fulfilled. Further research is recommended to adopt a more comprehensive approach and conduct additional studies to identify other factors influencing poverty in Pidie Regency. Improving efficiency in the use of funds and focusing on more dominant factors are also necessary to achieve more significant poverty reduction.

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