

IMPLEMENTATION OF THE SOCIAL ASSISTANCE BUDGET IN ACHIEVING POVERTY ALLEVIATION PERFORMANCE IN EAST KUTAI REGENCY

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Abstract

This study aims to analyze the implementation of social assistance budget and its relationship with the achievement of poverty alleviation performance in East Kutai Regency. The focus of the study is the performance of the implementation of the social assistance budget in supporting the reduction of poverty indicators. This study uses a qualitative descriptive approach with data collection techniques through interviews, observations, and documentation. Data on the distribution of social assistance budget and data on aid recipients. Research informants consist of implementing officials, data operators and field assistants involved in the verification and distribution process of aid. Data analysis was carried out by referring to the qualitative analysis stages. The findings were analyzed based on the Theory of Change framework to see the relationship between problems, activities, outputs, outcomes, and desired states (impacts). The results of the study indicate that the implementation of the social assistance budget in general has had an impact on the achievement of poverty reduction in East Kutai. This can be seen from in the percentage of poor people from 9.28% (2022), to 9.06% (2023) to 8.81% (2024). However, the social assistance budget has not been fully able to reduce poverty problems and rates. This finding is an important basis for local governments in designing more adaptive and sustainable poverty alleviation strategies.

Keywords: Social Assistance, Budget Implementation, Poverty Handling Performance

Abstrak

Penelitian ini bertujuan untuk menganalisis implementasi anggaran bantuan sosial dan kaitannya dengan capaian kinerja penanganan kemiskinan di Kabupaten Kutai Timur. Fokus penelitian adalah kinerja pelaksanaan anggaran bantuan sosial dalam mendukung penurunan indikator kemiskinan. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Data penyaluran anggaran bantuan sosial dan data penerima bantuan. Informan penelitian terdiri pejabat pelaksana, operator data dan pendamping lapangan yang terlibat dalam proses verifikasi dan penyaluran bantuan. Analisis data dilakukan dengan merujuk pada tahapan analisis kualitatif. Temuan dianalisis berdasarkan kerangka Theory of Change untuk melihat hubungan antara problem, activities, output, outcome, dan desired state (impact). Hasil penelitian menunjukkan bahwa implementasi anggaran bantuan sosial secara umum telah memberikan dampak terhadap capaian pengurangan kemiskinan di Kutai Timur. Dimana persentase penduduk miskin dari 9,28% (2022), menjadi 9,06% (2023) hingga 8,81% (2024). Namun anggaran bantuan sosial belum sepenuhnya mampu mengurangi masalah dan angka kemiskinan. Temuan ini menjadi dasar penting bagi pemerintah daerah dalam merancang strategi pengentasan kemiskinan yang lebih adaptif dan berkelanjutan.

Kata kunci: Bantuan Sosial, Implementasi Anggaran, Kinerja Penanganan Kemiskinan.



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INTRODUCTION

The issue of social welfare is a complex issue with poverty as the main problem.¹ Poverty is not only related to income, but also limited access to basic needs such as education, health care, and housing. The Central Statistics Agency recorded that the number of poor people in Indonesia reached 25.22 million in March 2024. The government is committed to achieving the Sustainable Development Goals (SDGs) by 2030, specifically the first goal (No Poverty) through social protection programs targeting people with incomes below US\$1.25 per day.² Extreme poverty describes a condition in which individuals are unable to meet basic needs such as food, clean water, shelter, education, and health.³ In Indonesia, this condition generally occurs in rural areas that are difficult to reach,⁴ including in East Kutai Regency which has remote areas with limited infrastructure.

Data accuracy is an important factor in determining the target recipients of social assistance.⁵ Data inaccuracy can lead to budget inefficiencies and hinder the achievement of extreme poverty reduction. Therefore, the validity and synchronization of data, such as the Targeting Data for the Acceleration of Extreme Poverty Eradication (P3KE), are highly strategic. The approach to addressing extreme poverty requires synergy between economic interventions, basic services, and social empowerment. However, its effectiveness depends on the accuracy of targeting and the quality of beneficiary data. Programs such as the Family Hope Program (PKH) and Direct Cash Assistance (BLT) are key instruments for poverty alleviation.⁶ However, the realization of the 2020–2023 social assistance budget decreased, while the poverty rate only fell by 0.42%, indicating that the policy's effectiveness is not yet optimal.

In East Kalimantan, the number of poor people decreased from 241,770,000 in 2021 to 221,340,000 in 2024,⁷ but data accuracy issues persist. The Supreme Audit Agency (BPK) (2023) found that social assistance worth Rp185.23 billion was misdirected,⁸ including 42 ASN-status beneficiaries in East Kalimantan, worth Rp219.8 million. In East Kutai, there are 111 well-off beneficiaries still receiving assistance in the North and South Sangatta Districts. Approximately 14% of the 2024 social assistance budget was not realized because recipients died, moved, or

¹ P. T. Prasetyo, "Masalah-Masalah Sosial," in *Masalah-Masalah Sosial* (Praba UT, 2016).

² Lembaran Negara, "Indonesia Capai 62,5 Persen Target SDGs 2030, Tertinggi Di Asia," [menpan.go.id](https://www.menpan.go.id), March 2, 2025, <https://www.menpan.go.id/>.

³ A. A. Wudil, "Foreign Aid: Exploring Impact, Challenges, and Future Directions," *Sarcouncil Journal of Public Administration and Management*, 2023, 9–17.

⁴ Kharisma, "Kemiskinan Ekstrem Dan Strategi Intervensi Sosial Di Indonesia," *Jurnal Ekonomi Dan Pembangunan Indonesia* 21, no. 2 (2021): 145–62.

⁵ N. Siregar, "Efektivitas Program Perlindungan Sosial Terhadap Kemiskinan Ekstrem Di Indonesia," *Jurnal Ekonomi Pembangunan* 23, no. 1 (2022): 25–38.

⁶ Lembaran Negara, "Indonesia Capai 62,5 Persen Target SDGs 2030, Tertinggi Di Asia."

⁷ BPS, *Indikator Tujuan Pembangunan Berkelanjutan Indonesia* (Badan Pusat Statistik, 2024).

⁸ Lembaran Negara, "Perlindungan Sosial," fiskal.kemenkeu.go.id, March 3, 2025, <https://fiskal.kemenkeu.go.id/fiskalpedia/2022/11/10/22-perlindungan-sosial>.

became more capable (East Kutai PKH Coordinator, P2, 2025). Meanwhile, many poor people are not yet recorded in the DTKS or P3KE. BPS⁹ recorded 37,110 poor people (8.81%) in East Kutai, with 53,279 families in the DTKS and 5,951 in the P3KE, indicating a gap between policy and implementation.

Previous research has emphasized that the effectiveness of social assistance programs is affected by budget limitations, data inaccuracies, and delays in distribution.¹⁰ Alfath, Andiny, Rizal, and Safuridar¹¹ also found that increased social assistance spending had a positive effect on poverty reduction, although its effectiveness varied across regions. Thus, the gap between national policy and regional implementation, particularly regarding the accuracy of beneficiary data, highlights the importance of this study in analyzing the effectiveness of social assistance budget allocation and the quality of welfare data in East Kutai Regency, as well as identifying factors influencing the program's effectiveness in poverty alleviation.

Based on the above description, there is a gap between nationally designed social protection policies and their implementation in the regions, particularly in terms of the accuracy of social assistance recipient data. The problem of inaccurate targeting and low validity of beneficiary data demonstrates the urgency of this research, particularly to analyze the effectiveness of social assistance budget allocation and the quality of social welfare data in East Kutai Regency. Therefore, this study aims to analyze the relationship between social assistance budget allocation and the accuracy of beneficiary targeting, as well as to identify factors that influence the effectiveness of social assistance program implementation in the context of poverty alleviation in East Kutai Regency.

RESEARCH METHODS

This study uses a qualitative descriptive approach with the aim of in-depthly describing the implementation of the social assistance budget on poverty alleviation performance in East Kutai Regency. This research design was chosen because it allows researchers to understand social phenomena contextually from the perspective of the subjects directly involved.¹² The research informants included parties involved in the policy and implementation of social assistance programs in East Kutai Regency, while the research sample was determined through purposive sampling based on the relevance of the informants' roles and experiences. Primary data

⁹ BPS, *Indikator Tujuan Pembangunan Berkelanjutan Indonesia*.

¹⁰ C. Amin et al., "Social Assistance Performance on Local Economic Development: Evidence from Island Regions in East Indonesia," *Jurnal Ekonomi & Studi Pembangunan*, 2024, 97–109.

¹¹ N. D. Alfath et al., "Pengaruh Belanja Bantuan Sosial Dan Belanja Subsidi Terhadap Kemiskinan Di Provinsi Sumatera Utara," *Jurnal Ekonomi Dan Pembangunan Indonesia*, 2025, 13–23.

¹² Sugiyono, *Metode Penelitian Pendidikan: Pendekatan Kuantitatif, Kualitatif Dan R&D* (Alfabeta, 2019).

were obtained through interviews and observations with 11 informants, including Social Service officials, field facilitators, and beneficiary families (KPM). Secondary data were sourced from official documents, financial reports, regulations, and relevant publications to strengthen the analysis results.

Data collection techniques included unstructured observation, semi-structured interviews, and documentary studies. In qualitative research, the researcher acts as the primary instrument (human instrument) with the aid of an interview guide. Data validity was tested through triangulation of sources and methods, which demonstrated the consistency and reliability of findings in the field. Data analysis was conducted following the following stages Creswell¹³ including data collection, organization, thorough reading, coding, categorization, and interpretation. The analysis results are then linked to theory to explain the relationship between budget implementation and poverty alleviation performance.

This study uses the Theory of Change (ToC) model as the primary analytical tool to explore the logical relationships between problems, activities, outputs, outcomes, and desired states. This model illustrates the process of change from poverty to an ideal state of economic independence and the eradication of extreme poverty. Each element in the model is symbolized narratively: P (Problem), A (Activities), O (Output), Oc (Outcome), and DS (Desired State).

RESULTS AND DISCUSSION

Data Collection Process

This research was conducted in East Kutai Regency from March to July 2024, focusing on the implementation of social assistance programs funded by the National and Regional Budgets, specifically the Family Hope Program (PKH), Non-Cash Food Assistance (BPNT), and Health Insurance Premium Assistance Recipients (PBI-JK). Primary data was obtained through in-depth interviews with four categories of key informants: the Head of the Poverty Handling Division of the Social Service (P1), the District PKH Coordinator (P2), the DTKS Operator (P3), and the Field Facilitator (P4). Data triangulation was also conducted with secondary documents, in the form of the 2024 RAT report, the DTKS recapitulation, and the 2022–2024 East Kutai Statistics Agency (BPS) statistical data. Data were analyzed using the ToCas developed by Carol H. Weiss¹⁴, through four main stages: Activities → Output → Outcome → Desired State (Impact). This approach is used to map the logical relationship between activities, immediate results, intermediate changes, and the final impact of implementing a social assistance program.

¹³ J. W. Creswell, *Research Design* (Sage Publications, 2018).

¹⁴ Carol H. Weiss and P., *New Approaches to Evaluating Community Initiatives: Concepts, Methods, and Contexts* (The Aspen Institute, 1954), 92.

Problem

Initial stages in the frameworkToCThe problem identification method serves to identify the root causes of the problem (problem identification) that underpins the need for program intervention. In the context of this research, the main problems faced in the implementation of social assistance programs in East Kutai Regency encompass four interrelated aspects: budget limitations, the quality of Integrated Social Welfare Data (DTKS) data, the capacity of human resources for social assistance, and the limited facilities and infrastructure supporting program implementation. These four factors form the causal chain that contributes to the suboptimal achievement of poverty alleviation program objectives in the region.

First, budget constraints are the most crucial structural factor in determining the effectiveness of program implementation. Based on budget data for 2022–2024, it appears that the contribution of regional budget funds to poverty alleviation activities continues to decline, and even ceases to be allocated in 2024. Instead, program financing increasingly relies on top-down state budget funds with limited room for adaptation to local needs. This finding aligns with research Yulianto¹⁵ which states that fiscal imbalance between the central and regional governments influences the weakness of regional initiatives in poverty alleviation. Conceptually, Weiss¹⁶, inToCexplains that the success of a social program depends heavily on the alignment of input resources (financial, human, and institutional resources) with the complexity of the social problem being addressed. Thus, regional fiscal constraints are a starting point explaining why the effectiveness of social policies in East Kutai tends to stagnate despite ongoing aid programs.

Second, the inaccurate and outdated quality of the DTKS data has resulted in inaccurate targeting of aid distribution. Interviews indicate that there are still discrepancies between beneficiary data recorded in the central system and actual conditions on the ground. Many poor families remain unregistered due to delays in data updates and administrative constraints at the village level. This situation aligns with research Alfath, Andiny, Rizal, & Safuridar¹⁷ which found that the verification and validation process of the DTKS (Disaster Mitigation Data) was often hampered by limited operator capacity and a suboptimal inter-agency integration system. This data inaccuracy gave rise to two main types of errors: inclusion errors (wealthy families being registered as recipients) and exclusion errors (poor families not being registered). From this perspective, ToC, this shows the weakness of the evidence-based decision-making component,

¹⁵ Y. Yulianto, “Peran Belanja Modal Dan Belanja Bantuan Sosial Pemerintah Daerah Terhadap Ketimpangan Pendapatan Di Indonesia,” *Jurnal Ekonomi Dan Pembangunan* 28, no. 1 (2020): 45–60.

¹⁶ Weiss and P., *New Approaches to Evaluating Community Initiatives: Concepts, Methods, and Contexts*.

¹⁷ Alfath et al., “Pengaruh Belanja Bantuan Sosial Dan Belanja Subsidi Terhadap Kemiskinan Di Provinsi Sumatera Utara.”

where inaccurate information at the initial input stage will affect all stages of change up to the final result (desired state).

Third, the limited human resource capacity of social assistants is a hindering factor in implementing activities in the field. Based on interviews, the ratio of assistants to the number of beneficiary families remains unbalanced, with one assistant managing approximately 250–300 beneficiary families spread across a wide area. This situation results in low visit frequency, suboptimal education and assistance processes, and weak monitoring of the effectiveness of assistance. Research Gemiharto & Rosfiantika¹⁸ also shows that the capacity of social facilitators is a key determinant of the success of the PKH and BPNT programs, as they act as a liaison between beneficiaries, local governments, and the national data system. Within the ToC framework, this situation illustrates an implementation bottleneck, namely, obstacles that arise in the implementation process due to the limited capacity of implementing resources.

Fourth, limited supporting facilities and infrastructure also hinder the program's effectiveness. Several sub-districts, such as Muara Bengkal, Batu Ampar, and Rantau Pulung, face significant accessibility challenges due to distance, road conditions, and poor communication networks. Social workers reported difficulties inputting and synchronizing data through the DTKS digital system due to internet connectivity disruptions in remote areas. This aligns with research findings Alfath, Andiny, Rizal, & Safuridar¹⁹ which emphasizes that limited digital infrastructure and transportation in rural areas are systemic obstacles to the implementation of data-driven social policies. In this approach ToC, geographical and infrastructure factors are included in the external context (contextual constraints) which can hinder the transformation of program results even though planning has been well designed.

These four issues form a logical chain of problems that explains why the effectiveness of social assistance programs in East Kutai has not achieved the desired results. Budget constraints have led to low support for data updates and human resource training, which in turn exacerbates errors in recipient targeting and program implementation on the ground. Within this framework, ToC This condition describes the initial stage or initial condition of a social policy system that requires planned intervention through program activities to encourage gradual changes towards the desired state—namely the distribution of aid that is targeted, effective, and sustainable.

¹⁸ I. Gemiharto and E. Rosfiantika, “Tata Kelola Pemerintahan Dalam Penanggulangan Kemiskinan Melalui Dana Hibah Dan Bantuan Sosial Di Indonesia,” *Jurnal Ilmu Politik Dan Komunikasi*, 2017, 103–16.

¹⁹ Alfath et al., “Pengaruh Belanja Bantuan Sosial Dan Belanja Subsidi Terhadap Kemiskinan Di Provinsi Sumatera Utara.”

In terms of theoretical implications, these findings strengthen Weiss's²⁰ view. The success of social interventions requires integration between resources, information systems, and implementing capacity. This means that without the support of valid data and adequate human resources, policy interventions will struggle to achieve tangible results. In terms of practical implications, the East Kutai regional government needs to strengthen cross-institutional coordination to improve the integration of the DTKS (Disaster Data Collection), increase the capacity of social assistants through digital-based training, and expand regional budget support to strengthen verification and social service infrastructure at the sub-district and village levels.

Activities

Based on the results of interviews and document reviews, the main activities in the implementation of social assistance in East Kutai include verification and validation of DTKS data, training and coaching of implementing human resources, program socialization to the community, distribution of social assistance funds per stage, and program monitoring and evaluation.

These activities are the main foundation in the chain of change towards the expected outcomes and impacts.

1. Human Resources Training and Development

Training for human resources implementers is a strategic activity in maintaining service quality and program targeting accuracy. However, interviews indicate that its implementation is still irregular and dependent on centralized schedules. The PKH Coordinator (P2) and the DTKS Operator (P3) revealed that most implementers are "learning on the fly" because technical training is not conducted regularly. This is reinforced by the statement by the Head of the Poor Division (P1), who stated that budget constraints are the main obstacle to equitable training implementation.

2. Socialization of Social Assistance Programs

Socialization activities are conducted by social workers and village officials during aid disbursement or data updates. While crucial in strengthening community understanding, these activities are not optimal due to limited funding and the lack of adequate outreach media. Some residents still struggle to understand the reasons for removal from the DTKS (Village Data Entity List) or changes to the disbursement mechanism.

²⁰ Weiss and P., *New Approaches to Evaluating Community Initiatives: Concepts, Methods, and Contexts*.

3. Aid Distribution Process

Social assistance distribution follows Ministry of Social Affairs guidelines. However, technical challenges have been encountered, such as delays in disbursement due to system disruptions or bank issues. Social workers are key actors in handling complaints and assisting beneficiaries with data verification and account activation.

Table 1. Aid Disbursement Period Based on Type of Social Assistance

Types of Assistance	Amount of Assistance	Recipient	Disbursement Period	Source of funds	Additional information
PKH (Family Hope Program)	Varies (Rp900,000 – Rp3,000,000 per year per component)	Per family (based on components such as pregnant women, school children, elderly, disabled)	Once every 3 months (4 stages/year)	State Budget – Ministry of Social Affairs	The assistance component is calculated based on eligible family members.
BPNT / Basic Food Card	Rp. 200,000 per month	Per family	Each month	State Budget – Ministry of Social Affairs	Used to purchase food via e-warong
PBI JK (Health Insurance Contribution Assistance Recipient)	Rp. 42,000 per month	Per individual	Each month	APBN – Ministry of Health (data by Ministry of Social Affairs via DTKS)	To pay BPJS Health Class III contributions

Source: East Kutai Regency Social Services, 2025

4. Monitoring and Evaluation

Monitoring and evaluation are carried out in stages by social facilitators and the District Social Services Office. Field facilitators report technical issues and changes in beneficiary status, while DTKS operators regularly update administrative data. While the reporting system operates well, its effectiveness still depends on human resource capacity and budget support.

Output

Output Stages in the framework ToC Describes the direct outcomes resulting from the implementation of various program activities or policy interventions. In the context of implementing social assistance programs in East Kutai Regency, outputs reflect tangible achievements arising from activities to improve DTKS data, increase the capacity of social

assistants, and strengthen cross-agency coordination. Based on data collection and interviews with the Social Services Agency, DTKS operators, and PKH assistants, several key outputs were obtained, indicating administrative and technical progress, although they have not yet fully achieved the ideal targets.

First, improving the quality and updating of the DTKS (Vehicle Data Entity List) is a direct result of periodic data verification and validation activities at the village and sub-district levels. Data from the Social Services Agency (Dishub) shows that throughout 2024, DTKS updates were conducted in 18 sub-districts, with an average achievement of 82 percent of the total verification target for poor households. This process involved village officials, social workers, and operators working together in the verification and validation activities. These results indicate improved coordination and accuracy of beneficiary data compared to the previous period, as revealed in an interview with a DTKS operator in Sangatta Selatan District who stated that "data is now updated more quickly because the verification format is integrated with the Dinsos and Kemensos systems." This finding aligns with research conducted by Alfath, Andiny, Rizal, & Safuridar²¹, which emphasizes that digital-based data updates can improve the accuracy of targeting social assistance programs if supported by active facilitators in the field.

Second, increasing the human resource capacity of social assistants is also an important output of the routine training and supervision conducted by the Social Service in collaboration with the Ministry of Social Affairs. Based on interviews, PKH assistants and DTKS operators reported having participated in training on the use of the SIKS-NG application system, case management, and improving communication skills with beneficiaries. This capacity building has implications for their ability to verify data and monitor the socioeconomic conditions of beneficiary families. This is reinforced by research Gemiharto & Rosfiantika²², which states that the quality of social assistants is a key variable in the effectiveness of assistance programs, because assistants act as agents of social change who ensure that policies are implemented according to community needs.

Third, the establishment of a cross-institutional coordination mechanism is also a tangible result of program governance strengthening activities. Social data coordination forums involving the Social Services Agency, Bappeda, and village officials have begun to operate more regularly, particularly regarding the agenda of updating the DTKS (Disaster Data Entity List) and synchronizing beneficiary data across programs (PKH, BPNT, PBI-JK, and BLT). These coordination activities have fostered a new understanding of the importance of data integration to

²¹ Alfath et al., "Pengaruh Belanja Bantuan Sosial Dan Belanja Subsidi Terhadap Kemiskinan Di Provinsi Sumatera Utara."

²² Gemiharto and Rosfiantika, "Tata Kelola Pemerintahan Dalam Penanggulangan Kemiskinan Melalui Dana Hibah Dan Bantuan Sosial Di Indonesia."

avoid overlapping beneficiaries. Theoretically, this situation illustrates the formation of short-term outcomes in the model.ToC, namely changes in governance and bureaucratic work mechanisms before achieving medium-term social impacts.

Fourth, increased public access to information and social services also emerged as an additional outcome of the DTKS system's socialization and digitization activities. The public began to better understand the registration and data update mechanisms, resulting in more complaints regarding social assistance being submitted directly through official village channels or digital media. One village head in Bengalon District stated that "with the current online system, residents can monitor the status of DTKS applications without having to go to the sub-district office." This finding demonstrates a shift toward transparency and community participation in the data verification process, which aligns with the principle of community-based targeting as explained by Fatikhurizqi & Kurniawan²³, where public participation in the selection of beneficiaries increases the legitimacy and social justice of aid programs.

Overall, the output achieved indicates significant structural and administrative progress in the implementation of social assistance programs in East Kutai, although the results have not been fully distributed across all sub-districts. From aToCThis output stage represents the immediate changes resulting from the intervention—namely, the creation of a more accurate data system, more competent human resources, and more effective cross-agency coordination. These three elements are essential prerequisites for the emergence of medium-term outcomes such as improved targeting accuracy, efficient aid distribution, and reduced social disparities between regions.

Theoretically, this finding strengthens the social change model proposed by Weiss²⁴, where the effectiveness of a program's output depends heavily on the integration of inputs, activities, and collaborative mechanisms within the bureaucratic system. Practically, these results demonstrate that interventions focused on improving data and increasing the capacity of facilitators are transformative strategies that can strengthen the foundation for successful social assistance programs at the regional level.

Thus, the achievement of this output becomes an important foundation for the next stage inToC, namely Outcome, where more sustainable changes begin to be seen in the behavioral, governance, and social welfare aspects of the beneficiary community in East Kutai.

²³ A. Fatikhurizqi and B. D. Kurniawan, "The Role of Social Assistance in Alleviating Extreme Poverty in East Java in 2020," 2022, 1027–35.

²⁴ Weiss and P., *New Approaches to Evaluating Community Initiatives: Concepts, Methods, and Contexts*.

Outcome

The results of the analysis show that the implementation of social assistance in East Kutai has resulted in several significant changes in beneficiaries, including:

1. Reducing the burden of expenditure on poor households, especially on food and education costs.
2. Improving access to education for beneficiary children, especially through the PKH assistance component.
3. Improved family nutrition and health, thanks to increased ability to purchase nutritious food.
4. The emergence of social awareness regarding the importance of children's education and health.
5. Opening opportunities for economic independence through graduation programs and micro businesses.

Empirically, social assistance programs contribute to reducing poverty levels as follows:

Table 2. Poverty Rate in East Kutai Regency 2022-2024

Indicator	2022	2023	2024
Poverty Line (Rp)	659,136.00	714,241.00	753,332.00
Number of Poor People (Thousand People)	36,840	37,040	37,110
Percentage of Poor Population (%)	9.28	9.06	8.81

Source: BPS East Kutai Regency

Table 2 shows that although in absolute terms the number of poor people has not decreased significantly, improvements in the quality of life of poor families can be seen through better access to education and health.

From a social perspective, interviews revealed changes in the behavior and awareness of beneficiary families. Field Facilitators (P4) reported that some beneficiary families (KPM) have begun using aid funds for productive needs, such as home businesses. This aligns with the outcome concept in the ToC, which refers to changes in the behavior and capacity of beneficiaries as a result of program activities and direct outcomes (outputs).

Desired State (Impact)

The final stage in the frameworkToCshows that the implementation of social assistance programs in East Kutai has had a positive impact on improving community welfare.

Table 3. Human Development Index of East Kutai Regency 2020-2024

Indicator	2020	2021	2022	2023	2024
Life Expectancy (UHH)	73, 86	74.21	74.22	74.33	74.55
Expected Years of Schooling (HLS)	74.21	12.90	13.00	13.01	13.02
Average Years of Schooling (RLS)	9.19	9.43	9.44	9.45	9.47
Real Expenditure Per Capita (000Rp)	10,485	10,868	11,322	11,961	12,490
HDI	73.72	74.15	74.69	75.33	75.90

Source: BPS East Kutai Regency, 2025

Table 3 shows an increase in the Human Development Index (HDI) from 73.72 (2020) to 75.90 (2024), reflecting improvements in education, health, and purchasing power. Furthermore, per capita expenditure increased from IDR 11.32 million in 2022 to IDR 12.49 million in 2024, as follows:

Table 4. Per Capita Expenditure 2022-2024

Year	Real Expenditure per Capita (Rp)	Annual Growth (%)
2022	11,322,000	-
2023	11,961,000	5.64%
2024	12,490,000	4.42%

Source: BPS East Kutai Regency, 2025

Table 4 shows the increasing economic capacity of the poor. Another long-term impact is the beginning of economic independence for poor families, particularly through Joint Business Groups (KUBE) and Productive Economic Enterprises (UEP). This achievement indicates that social assistance serves not only as a safety net but also as an enabler for socio-economic transformation toward independence.

Discussion

The results of this study show conformity with the concept ToC From Weiss²⁵, sustainable social change occurs through a logical chain of problems, activities, outputs, outcomes, and desired states. Data verification, HR training, outreach, and monitoring and evaluation activities have proven to be the main foundation for achieving intermediate results in the form of improved service quality and KPM welfare.

This finding is in line with the research results Jorgensen²⁶ which states that the success of PKH implementation is highly dependent on the capacity of the human resources of the facilitators and the effectiveness of outreach at the local level. Furthermore, these results are also

²⁵ Weiss and P., *New Approaches to Evaluating Community Initiatives: Concepts, Methods, and Contexts*.

²⁶ S. Jorgensen, "Social Assistance and the End of Poverty," *European Journal of Social Security*, 2024, 27–43.

in line with Rizki²⁷ which found that the sustainability of the impact of social assistance depended on the involvement of beneficiaries in productive post-program activities (independent graduation). However, these results differ slightly from Wicaksana²⁸ which highlighted the weakness of the program evaluation system in the region as a cause of inaccurate targeting. In East Kutai, although similar obstacles were encountered, the existence of a tiered data reporting and validation system demonstrated significant efforts to improve governance.

Theoretically, this research strengthens the argument that ToC can be an effective analytical tool for understanding the complex dynamics of social change, particularly in the context of welfare policy. Practically, these results offer important implications for local governments to improve program effectiveness through sustainable human resource training planning, integrated digital outreach systems, and optimization of real-time data-based monitoring and evaluation..

CONCLUSION

The results of this study indicate that the effectiveness of social assistance program implementation in East Kutai Regency is greatly influenced by the accuracy of social welfare data, the capacity of human resources assisting with assistance, and regional budget and infrastructure support. In general, the implementation of programs funded by the National and Regional Budgets, such as the Family Hope Program (PKH), the Non-Cash Food Assistance Program (BPNT), and the PBI-JK (PBI-JK), has had a positive impact on reducing the burden of expenditure on poor households, increasing access to education and health care, and fostering a new awareness of managing social assistance more productively. However, this study also found that there is still a gap between policy and implementation in the field, particularly related to delays in updating the DTKS (Disaster Data Collection) and the continued occurrence of errors in targeting beneficiaries. Within the ToC framework, the positive changes that have occurred have only reached the output and outcome levels, namely improvements in data systems, increased capacity of social assistants, and growing economic awareness of poor families. While the ideal condition or desired state of economic independence for the poor still requires more consistent and measurable follow-up interventions.

²⁷ Z. Rizki, "Pengaruh Belanja Hibah Dan Belanja Bantuan Sosial Terhadap Tingkat Kemiskinan Melalui Pertumbuhan Ekonomi Di Kota Jambi Periode 2001-2019," *Jurnal Ekonomi Kebijakan Publik*, 2023, 211–25.

²⁸ Wicaksana, "Bansos Dan Kemiskinan: Studi Kasus Anggaran Bansos Pemprov Di Indonesia Periode 2011–2018," *Jurnal Administrasi Publik*, 2020, 33–47.

SUGGESTION and RECOMMENDATIONS

Based on these findings, it is recommended that the East Kutai Regency Government strengthen inter-agency synergy through digital integration of the DTKS and P3KE systems, increase the frequency of technical training for social assistants and data operators, and expand the portion of APBD support to support verification, outreach, and real-time data-based monitoring and evaluation activities. Furthermore, a post-assistance economic empowerment strategy needs to be developed so that beneficiary families do not become permanently dependent on social programs, but are instead able to transform towards independence through access to business capital and entrepreneurial mentoring. This study is limited by its regional scope and relatively limited number of informants, so the results cannot be generalized to all regional contexts in Indonesia. Therefore, further research is recommended to expand the regional scope, integrate quantitative approaches with household microdata, and examine the long-term effectiveness of social assistance programs to assess the sustainability of their impact on extreme poverty alleviation.

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