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Effect of government funds on economic growth and human development index

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ABSTRACT

Economic growth shows the extent to which economic activity will generate additional public income in a certain period, that is, an economy is said to experience growth if the real income of the community in a certain year is greater than the real income of the community in the previous year. Economic growth is the most important factor in development that determines the success of the development of a region/region which is measured based on the high or low levels of economic growth achieved. This study aims to analyze the effect of General Allocation Funds (DAU), Special Allocation Funds (DAK) and Revenue Sharing Funds (DBH) on Economic Growth and Human Development Index (IPM). The object of research was carried out in South Halmahera Regency in 2012-2021 using the multiple linear regression analysis testing method. The results show that the influence of the General Allocation Fund, the Special Allocation Fund and the Profit Sharing Fund simultaneously influence Economic Growth with the Human Development Index in South Halmahera Regency. While the results of partial testing, the influence of General Allocation Funds, Special Allocation Funds and Profit Sharing Funds also affect Economic Growth with the Human Development Index in South Halmahera Regency. This indicates that the greater the regional potential revenue, it will be able to increase the achievement of Economic Growth and the Human Development Index.

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1. INTRODUCTION

GRDP is the total added value generated by all business units in a certain area or the total value of final goods and services produced by all economic units during a certain period. This government expenditure policy is part of fiscal policy as a form of government intervention in the economy. The functions carried out by the government can be carried out by means of fiscal policy with one the emphasis is through government spending or spending policies. From here, the government through its policies can spend in order to obtain goods and services to meet public needs through the mechanism of government procurement of goods and services.

Similar research was conducted by (Zahri MS, 2017) said that during (Yasser, 2015) the period 2010 to 2016, regional financial capacity sourced from local revenue was not fully reliable in supporting the Jambi Province Revenue and Expenditure Budget, as its contribution was still relatively low, namely an average of 34.13 percent per year. Jambi Province's economic growth in the same period grew by 6.28 percent per year. Government spending has a significant and positive effect on Jambi Province's Economic Growth. The conclusion is that an increase in local government spending will encourage an increase in the economic growth of the region concerned (Zahri MS, 2017) . Based on the background description above, the authors will discuss it further in the form of a proposal with the title: "The Influence of DAU, DAK and DBH on Economic Growth and Human Development Index in South Halmahera Regency".

The development of the GRDP value of South Halmahera Regency shows a significant development and tends to increase from year to year. In 2020, the GRDP at current prices for South Halmahera Regency will reach 8,699 billion rupiahs or 8.70 trillion rupiahs. Compared to 2019, this GRDP figure has increased significantly, namely around 1.4 trillion rupiah. Whereas GRDP at constant prices reached 5.671 billion rupiahs, an increase of around 792 billion rupiahs or grew by 16.22 percent from 2019. For the last three years South Halmahera Regency has been in second place with a contribution of 20% to the economy of North Maluku Province. This illustrates that the economic potential of South Halmahera Regency is quite large. In general, economic growth can be said to be an increase in the long-term capacity of the country concerned to provide various economic goods to its population. Economic growth is a process of changing the condition of a country's economy on an ongoing basis towards a better condition for a certain period. Economic growth can also be interpreted as a process of increasing the production capacity of an economy which is manifested in the form of an increase in national income.

Based on constant 2010 prices, South Halmahera's GRDP value in 2020 has increased. This increase was influenced by increased production in all business fields that were free from the effects of inflation. South Halmahera's GRDP value in 2020 is based on prices that during 2020 there was an economic growth of 16.22%. Economic growth in 2019 increased when compared to economic growth in the previous year which reached 12.46%. Prior to 2017, the economy of South Halmahera district grew in the range of 5 to 6%. Then in 2017 the economic growth of South Halmahera Regency increased rapidly to 16.15%. This is due to the commencement of a nickel smelter on the island of Obi. This growth value is simultaneously the highest growth value until 2019. In 2020, Halmahera Sletan Regency's GRDP growth again reaches the highest value, namely 16.22%. In 2018, economic growth in South Halmahera Regency also reached a high rate of 15.38%.

The allocation of DAU and DAK in 2012 to 2021 has an average increase every year. however, for physical DAK, it decreased by 41% in 2017 with a realization of 95%, this was because the realization of physical DAK in the previous year was not optimal, with the presentation achievement of physical DAK realization in 2016 only reaching 77.74% so that the silpa of physical DAK was quite large and also at in 2020 it decreased by 11.15% with a realization of 99.22% this was due to the co-19 pandemic. Meanwhile, the DAU decreased in 2020 by 8.92% with a realization of 99.22% because in 2020 there was a refocusing of the budget due to the co-19 pandemic. Realization varies every year, it is undeniable that it will result in inequality of economic growth and development in each region. The allocation of DAU and DAK in South Halmahera Regency which tends to increase has not had an impact on economic growth in the area.

This study aims to determine the effect of government spending originating from the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) to have a positive effect on the Human Development Index through Economic Growth in South Halmahera Regency.

2. RESEARCH METHOD

This study uses quantitative and qualitative data types obtained through secondary data sources. Rahyuda et al. (2004: 18) states that quantitative data is data in the form of numbers or qualitative data that is calculated by giving a score, while qualitative data is data expressed in the form of words, sentences, pictures. Quantitative data in this study are APBD Realization Reports and tables of the

Human Development Index (IPM) for the entire South Halmahera Regency in 2012 -2021 , while the qualitative data includes several previous studies that can support the results of the analysis .

This research took place in Labuha City, South Halmahera Regency through the official website of the Central Statistics Agency (https://halmaheraselatankab.bps.go.id), South Halmahera BPKAD Office and other related agencies. The reason for selecting the website is to have complete data needed to conduct research. The time used by researchers for this study was carried out for 2 months. The data used in this research is secondary data taken from the South Halmahera Central Statistics Agency (BPS) and other literature related to this research, while the data used is General Allocation Fund (DAU) data, Special Allocation Fund (DAK) data Profit Sharing (DBH), Human Development Index and South Halmahera economic growth at constant prices from 2012-2021.

3. RESULTS AND DISCUSSIONS

The development of the GRDP value of South Halmahera Regency shows a significant development and tends to increase from year to year. Accountability is one of the components of the principle of "Good Governance" which is a requirement for every government work agency in an effort to realize the vision and mission of the organization. The largest contribution in the form of South Halmahera Regency's GRDP was generated by the manufacturing industry, with a contribution of 33.79 percent. Agriculture, forestry and fishery business fields with a contribution of 20.24 percent, followed by mining and quarrying business fields with 13.42 percent. In the area of South Halmahera Regency, it is shown that in 2020 the GRDP at current prices for South Halmahera Regency will reach 8,699 billion rupiahs or 8.70 trillion rupiahs. Compared to 2019, this GRDP figure has increased significantly, namely around 1.4 trillion rupiah. Meanwhile, GRDP at constant prices reached IDR 5.671 billion, an increase of around IDR 792 billion or grew by 16.22 percent from 2019.

Table 1. Development of regional revenues and contributions 2021 (billions)

Year	General Allocation Fund	Special Allocation Fund	Profit Sharing Fund	Economic growth	Human Development Index	Average
2012	0,96	0,97	7,16	5,72	59.50	3,03
2013	0,98	0,78	5,33	6,62	59.92	2,36
2014	0,99	0,95	5,41	6,45	60.34	2,45
2015	0,87	1,00	6,28	5,35	61.26	2,72
2016	0,92	0,78	5,22	5,69	62.17	2,31
2017	0,88	0,95	3,59	16,60	62.64	1,81
2018	0,88	0,99	4,46	15,44	63.39	2,11
2019	0,95	0,86	6,32	12,46	64.11	2,71
2020	0,93	0,99	26,77	16,22	63.84	9,56
2021	0,79	0,99	29,46	14,44	64.19	10,41

The human development index indicator for South Halmahera Regency, seen from the percentage value of the regional economy, shows a better direction to improve regional and community development in the future. In 2012. As can be seen from table 4.1, the HDI since 2012 has increased from "moderate" to "high" status. The HDI of Halmahera Selatan Regency has increased from "moderate" to "high" since 2017 and 2021 and has increased to "very high" status. However, in 2014 the HDI for South Halmahera Regency experienced a decline even though it was still categorized as a high HDI category, resulting in the Covid-19 pandemic forcing people not to carry out activities outside the home which caused a sharp decline in people's needs so that it was lower than the previous year.

The level of regional revenue from all indicators achieved throughout the year which is above the average regional revenue level for South Halmahera Regency on average shows, of the total regional revenue in 2012 amounting to 750.20 billion rupiah, only contributing or around 6.51 percent . The realization of the General Allocation Fund (DAU) received 644.40 billion rupiahs or around 96.00 percent of the total realized regional revenues. Then the realization of the Special Allocation Fund (DAK) received 76.578 billion or around 97.00 percent of the total regional revenue realization. And the realization of the Revenue Sharing Fund (DBH) was 86.746 billion or around 11.56 percent for the South Halmahera region. Then from the total regional revenue in 2013 amounting to 901.17 billion rupiahs, it can contribute or around 7.41 percent. Meanwhile, the realization of the General Allocation Fund (DAU) received 746.12 billion rupiahs or around 98.00 percent of the total realized regional revenues. Then the realization of the Special Allocation Fund (DAK) received 108.70 billion or around 77.74 percent of the total regional revenue realization. And the realization of the Revenue Sharing Fund (DBH) was 64.958 billion or around 7.17 percent for the South Halmahera region. Furthermore, from the total regional revenue in 2014 amounting to 854.58 billion rupiah, it only contributed or around 7.27 percent. Meanwhile, the realization of the General Allocation Fund (DAU) received 704.12 billion rupiahs or around 98.50 percent of the total realized regional revenues. Then the realization of the Special Allocation Fund (DAK) received 132.01 billion or around 94.80 percent of the total regional revenue realization. Meanwhile, the realization of the Revenue Sharing Fund (DBH) was 65.527 billion or around 7.67 percent for the South Halmahera region.

Total regional revenues in 2015 amounted to 982.57 billion rupiah, only contributing or around 7.47 percent. Meanwhile, the realization of the General Allocation Fund (DAU) received 722.54 billion rupiahs or around 87.04 percent of the total realized regional revenues. Then the realization of the Special Allocation Fund (DAK) received 152.45 billion or around 100.00 percent of the total regional revenue realization. Meanwhile, the realization of the Revenue Sharing Fund (DBH) was 76.054 billion or around 7.74 percent for the South Halmahera region. While the total regional revenue in 2016 amounted to 982.57 billion rupiahs, or around 9.77 percent, provided the realization of the General Allocation Fund (DAU) which received 987.38 billion rupiahs or around 92.40 percent of the total realized regional revenues. Then the realization of the Special Allocation Fund (DAK) received 161.70 billion or around 77.74 percent of the total regional revenue realization. Meanwhile, the realization of the Revenue Sharing Fund (DBH) was 65.527 billion or around 7.67 percent for the South Halmahera region. In 2017 regional management revenues increased by 1,401.74 billion rupiahs with a value of 10.40 percent from the previous year, while the realization of the General Allocation Fund (DAU) received 1,107.04 billion rupiahs or around 88.26 percent of the total realized regional revenues. Then the realization of the Special Allocation Fund (DAK) received 139.84 billion or around 94.80 percent of the total regional revenue realization. Meanwhile, the realization of the Revenue Sharing Fund (DBH) was 43.502 billion or around 3.10 percent for the South Halmahera region. Followed by regional management revenues in 2018 amounting to 1,458.03 billion rupiahs with a value of 10.91 percent, an increase from the previous year, while the realization of the General Allocation Fund (DAU) received 1,139.63 billion rupiahs or around 87.89 percent of the total realized regional revenues. . Then the realization of the Special Allocation Fund (DAK) received 159.23 billion or around 98.70 percent of the total regional revenue realization.

Realization of Revenue Sharing Funds (DBH) obtained 54.093 billion or around 3.71 percent for the South Halmahera region. Realization of revenue in 2019 can be seen by the amount owned by IDR 1,688.12 billion with a value of 13.32 percent, an increase again from the previous year, while the realization of the General Allocation Fund (DAU) received IDR 1,358.30 billion or around 94.64 percent of the total regional revenue realization. Then the realization of the Special Allocation Fund (DAK) received 218.06 billion or around 86.21 percent of the total regional revenue realization. Meanwhile, the realization of Revenue Sharing Funds (DBH) was 76.586 billion, an increase of 4.54 percent for the South Halmahera region. Furthermore, in 2020 regional management revenues increased by 1,545.21 billion rupiahs with a value of 14.26 percent from the previous year, while the realization of the General Allocation Fund (DAU) received 1,219.40 billion rupiahs or around 92.54 percent of the total realization of regional revenues. . Then the realization of the Special Allocation Fund (DAK) received 225.81 billion or around 99.22 percent of the total regional revenue realization. And the realization of the Revenue Sharing Fund (DBH) was 324.412 billion, or around 20.99 percent, an increase in the South Halmahera area. While in 2021 the realization of regional revenues can be seen at 1,547.81 billion rupiahs with a value of 13.08 percent, a decrease from the previous year, while the realization of the General Allocation Fund (DAU) received 1,007.31 billion rupiahs or around 79.38 percent of the total realization regional reception. Then the realization of the Special Allocation Fund (DAK) received 188.84 billion or around 99.08 percent of the total regional revenue realization. While the realization of the Revenue Sharing Fund (DBH) was 356.972 billion, an increase of 23.06 percent in the realization of regional income for South Halmahera Regency. Increased regional income and revenues affect economic growth in the area of South Halmahera Regency. The average increase in revenue can be seen that the highest will occur in 2021 of the total regional revenue for all revenue variables of 1,623,134,543,895 billion rupiahs.

The largest revenue result in 2021 for the HDI indicator was 64.19 percent, while the lowest was in the 2012 HDI indicator of 59.50 percent, which occurred with the percentage results of the calculation of each variable. It can be seen that the revenue indicator for the regional DAU for South Halmahera Regency has decreased from the highest indicator value in 2014 of 0.99 percent and the lowest indicator in 2021 of 0.79. Then the highest DAK indicator in 2015 was 1.00 and the lowest indicator occurred in the two current years, namely 2013 and 2016 of 0.78. And the contribution value of the DBH indicator was the highest, namely in 20121 it reached 29.46% and the lowest was in 2017 at 3.59 percent. This condition illustrates that South Halmahera Regency has a low level of income tends to have indicators of income that are reduced by an average -lower average compared to indicators that have high acceptance. However, empirical evidence shows that economic growth and the human development index do not guarantee regional revenue capacity. One of the approaches to human development sees humans only as parties entitled to benefit from development, not as active participants in development .

4. CONCLUSION

Results of data analysis and discussion on research results empirically testing the first equation proves that the Economic Growth and Human Development Index are influenced by the General Allocation Fund, the Special Allocation Fund and the Revenue Sharing Fund. From the results of this study, it shows that the General Allocation Fund, Special Allocation Fund and Revenue Sharing Fund have a significant effect on the Human Development Index. In the regression testing model, the influence of Funds. The General Allocation Fund, the Special Allocation Fund and the Revenue Sharing Fund on the Human Development Index, seen from the DAU variable, are higher than the Special Allocation Fund and Revenue Sharing Fund with economic growth. This indication shows a positive and significant value for the economic growth of the Regional Government to reduce the Human Development Index in South Hamahera Regency. By Simultaneous test and Partial test of the first equation (1), DAU, DAK and DBH have a negative and significant effect on economic growth. This means that DAU, DAK, and DBH revenues are quite large, in fact they do not have an impact on increasing economic growth in South Halmahera Regency. By Partial Test and Simultaneous test second equation (2), DAU, DAK, DBH and PE have a positive and significant effect on the Human Development Index in South Halmahera Regency. This means that DAU, DAK, and DBH revenues with a relatively small increase in PE actually have an impact on increasing the Human Development Index in South Halmahera Regency. The results of this study prove that the relationship between the variables of General Allocation Funds, Special Allocation Funds and Revenue Sharing Funds has an effect on Economic Growth with the Human Development Index. The regional government of South Halmahera Regency is expected to be able to maximize regional revenues to be used in regional management which will have a direct impact on economic growth and the human development index. Then the Regional Government also needs to pay attention to the allocation of revenues that must be issued by the regional government while still considering the positive and negative impacts on DAU, DAK and DBH as well as their impact on Economic Growth and the Human Development Index. Furthermore, it is hoped that local governments can see how much the allocation of regional revenues can increase and assist in achieving the Human Development Index in terms of regional economic growth and for future researchers, it is hoped that they will be able to carry out research development by adding years of research using the latest data. as well as adding variables related to regional revenues and related to the components of Economic Growth and the Human Development Index.

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