

## THE INFLUENCE OF REGIONAL ORIGINAL INCOME, GENERAL ALLOCATION FUND, SPECIAL ALLOCATION FUND ON CAPITAL EXPENDITURE OF PROVINCES IN SUMATRA AND JAVA

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### Abstract

This study aims to determine and analyze the effect of Regional Original Revenue, General Allocation Fund, Special Allocation Fund on Capital Expenditure of Provinces in Sumatra and Java Island. The method used to analyze the effect between the independent and dependent variables is panel data regression analysis, namely using the Eviews-10 application. The population in this study were all provinces on the islands of Sumatra and Java. The sample in this study amounted to 16 provinces, 10 provinces located on the island of Sumatra and 6 provinces located on the island of Java. The results show that local revenue has a positive and significant effect on capital expenditure in Provisions throughout Sumatra and Java. General allocation funds have no positive and insignificant effect on capital expenditures in Provisions throughout Sumatra and Java Island. Special allocation funds have no positive and insignificant effect on capital expenditures in the provinces of Sumatra and Java.

**Keywords:** *Regional Original Income, General Allocation Funds, Special Allocation Funds, Capital Expenditures*

### INTRODUCTION

Regional Autonomy is basically the right, authority and obligation of a region to regulate and manage its own region. According to Law Number 23 of 2014, Regional Autonomy is the right, authority and autonomous obligation to regulate and manage its own government affairs and community interests in the system of the Unitary State of the Republic of Indonesia. Regional autonomy creates independence to develop regions optimally and is no longer concentrated in the center so as to improve welfare and public services, optimize regional revenue potential and provide a larger portion of regional spending for productive sectors of the region (Nuarisa 2013). The main objective of implementing regional autonomy is to improve public services and advance the regional economy in Indonesia (Ndede et al, 2016). The regional government has the authority to use its financial resources so that they can be managed effectively and efficiently. Therefore, the Regional Government must first determine the planning of government activities in a certain period in the preparation of the annual budget.

Regional Revenue and Expenditure Budget (APBD), is an annual financial plan of the regional government prepared jointly by the Regional Government and the DPRD and then stipulated by Regional Regulation. Regional Original Income (PAD) is regional revenue from the regional tax sector, regional levies, results of regionally owned companies, results of management of separated regional assets, and other legitimate regional original income (Mardiasmo, 2018). Marzuki, et, al (2021) Stated that if the PAD of a region increases, the funds owned by the Regional Government will be higher and will increase the level of independence of a region and reduce regional dependence on the Central Government. phenomena and cases related to capital expenditures that occur in provinces located on the islands of Sumatra and Java. During the Covid-19 Pandemic which spread throughout the world, especially in Indonesia, namely in the provinces of Sumatra and Java in 2019-2022, it had a very large impact on social and economic aspects, which caused a decrease in regional income and also caused regional income on the 2 islands to become unstable. There are 16 provinces on the islands of Sumatra and Java, with varying levels of capital expenditure according to the needs of their respective regions. Because of this, taxes as

one of the results of regional income will also decrease. As a result or effect of the outbreak, there was a reduction in funds for handling the pandemic sourced from the APBD. This condition not only occurs in the regions of Sumatra and Java, but also throughout Indonesia. This means that all APBDs in the regions have experienced a tremendous decline so that the Capital Expenditure budget, especially in the Provinces of Sumatra and Java, has become unstable and according to 2019-2022. The decrease in Capital Expenditure in DKI Jakarta Province from 2019 to 2022 is the most significant decrease compared to other provinces because DKI Jakarta is a red zone and is the center of the spread of Covid-19 in Indonesia. In 2019 the capital expenditure of DKI Jakarta province was IDR.18,355,384,155,928 due to the impact of Covid-19 in 2022 is the most significant decrease, namely IDR.12,923,903,387,348. It can even be seen in other provinces in the 2019-2022 period that many tend to experience a decline, this condition is closely related to the regional economic situation which has also declined due to the Covid-19 Virus Pandemic.

This is due to factors of regional original income, reduced balancing funds, then unable to carry out activities so that Capital Expenditure is reduced. The decline in the Capital Expenditure element also depends on several main sources such as, General Allocation Fund (DAU), and Special Allocation Fund (DAK) and others. According to Arif (2021), Capital Expenditure is an expenditure that is intended to increase fixed assets or inventory that can distribute an impact for more than one current accounting period. Thus, the Regional Government must be able to allocate the capital expenditure budget properly because capital expenditure is one of the steps for the Regional Government to improve public services in order to face fiscal decentralization (Nuarisa, 2013).

## **LITERATURE REVIEW**

According to Government Regulation Number 71 of 2010, Capital Expenditure is Regional Government Expenditure whose benefits exceed one budget year and will increase regional wealth or assets and will increase routine expenditures such as maintenance costs in the general administration expenditure group. Capital expenditures can be used to acquire regional government fixed assets such as equipment, infrastructure, and other fixed assets. According to Halim (2017), Capital Expenditure is regional government expenditure that has benefits for more than one budget period and increases regional assets/wealth so that it can result in increased routine expenditures such as maintenance costs to maintain the useful life and improve asset quality.

According to Arif (2021) Capital Expenditure is an expenditure that is intended to increase fixed assets or inventory that can distribute an impact for more than one current accounting period. . Meanwhile, according to Mardiasmo (2018), Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 101/PMK.02/2011 concerning Budget Classification. Capital Expenditure can be categorized into 6 main categories, namely Land Capital Expenditure, Equipment and Machinery Capital Expenditure, Building and Building Capital Expenditure, Road, Irrigation, and Network Capital Expenditure, Public Service Agency (BLU) Capital Expenditure, Other Capital Expenditure. Based on the various opinions above, it can be concluded that Capital Expenditure is an expenditure originating from a government budget which is used to acquire fixed assets or other assets which can provide benefits for more than one accounting period and are used by the government in carrying out its duties.. According to (Fradini, 2018) Capital Expenditure Can Be Measured Using the Formula:  
$$BM = \text{Land Expenditure} + \text{Equipment and Machinery} + \text{Buildings and Structures} + \text{Roads, Irrigation, and Networks} + \text{Other Fixed Assets}$$

## **Locally-generated revenue**

According to Law Number 1 of 2022, Regional Original Income (PAD) is regional income obtained from regional taxes, regional levies, results of management of separated regional assets, and other legitimate regional original income in accordance with the Laws and Regulations. Meanwhile, according to Halim (2017), Regional Original Income is all regional revenues originating from the original economic sources of the Region. According to Siregar (2017) Regional Original Income is income obtained by a region from regional sources within its own territory which is collected based on regional regulations in accordance with applicable regional regulations or laws. The aim is to provide flexibility to regions in exploring funding in the implementation of regional autonomy as a manifestation of the principle of decentralization. (Explanation of Law No. 33 of 2004).

Based on regional regulations in accordance with laws and regulations. -legislation. In accordance with the provisions of Law Number 33 of 2004 concerning the financial balance between the central government and regional governments, article 6, namely regional original income can be obtained through sources of funds obtained from regional taxes, regional levies, results of managing separated regional assets, and other legitimate PAD. Based on Law No. 1 of 2021, Regional Original Income comes from regional taxes, regional levies, Results

of Management of Separated Regional Assets, Other Legitimate Regional Original Income. Regional Original Income is measured using the formula:

$$\text{PAD} = \text{Regional Tax} + \text{Regional Retribution} + \text{Results of Management of Separated Regional Assets} + \text{Other Legitimate PAD}$$

Based on the explanation above, it is concluded that Regional Original Income is the income obtained by a region which originates from levies imposed by the regional government on its people and also the results of the management of regional original economic resources independently based on Regional Regulations which are implemented in accordance with applicable laws and regulations and to the extent that they do not conflict with regulations from the central government.

### **General Allocation Fund**

According to Law Number 1 of 2022, the General Allocation Fund (DAU) is part of the TKD (Transfer to Regions) which is allocated with the aim of reducing the disparity in financial capacity and public services between regions. According to Halim (2014), the general allocation fund is a transfer of funds in the form of a "block grant", which means that when the funds are given by the central government to the regional government, the regional government is free to use and allocate these funds according to the priorities and needs of the region to improve services to the community in the context of implementing regional autonomy so that the regional government has the flexibility in using the General Allocation Fund according to the integrity and aspirations of each region. Based on the statement above, it can be said that the General Allocation Fund is a transfer fund from the State Revenue and Expenditure Budget (APBN) which is allocated for financial equality between regions in the context of decentralization.

### **Special Allocation Fund**

According to Law Number 1 of 2022, the Special Allocation Fund (DAK) is part of the TKD (Transfer to Regions) which is allocated with the aim of funding certain programs, activities, and/or policies that are national priorities and assisting in the operationalization of public services, the use of which has been determined by the Government. According to Halim (2017), the Special Allocation Fund (DAK) is a fund sourced from the APBN which is allocated to certain regions with the aim of helping fund special activities that are regional affairs and in accordance with national priorities. Based on Government Regulation No. 14 of 2015 concerning Balancing Funds, Special Allocation Funds (DAK) are funds sourced from APBN revenues allocated to certain regions with the aim of helping to fund special activities that are regional affairs and in accordance with national priorities. Based on the statement above, it can be concluded that the Special Allocation Fund is one of the funds originating from the APBN which is allocated to the Region to finance certain needs with the aim of helping to fund special activities which are regional affairs and in accordance with national priorities. The Special Allocation Fund can be measured by the following formula:

$$\text{DAK} = \text{Physical} + \text{Non-Physical}$$

## **RESEARCH METHODS**

This type of research is quantitative research. Quantitative research is a research that emphasizes Analysis on numeric data (numbers) processed with certain statistical methods. The type of data in this study according to its source is secondary data, namely using panel data (pooled data) is a combination of time series data with cross section data, it is said to be combined data because this data consists of several objects in several time periods, namely the report on the realization of the Regional Revenue and Expenditure Budget in the Provinces of Sumatra and Java. The data source used in this study was obtained from the Directorate General of Fiscal Balance (DJPK) and the data is in the form of a report on the realization of the Regional Revenue and Expenditure Budget in the Provinces of Sumatra and Java for the 2019-2022 fiscal year in annual form which was downloaded via the website of the Directorate General of Fiscal Balance, namely [www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id).

### **Operationalization of Variables**

The dependent variable in this study is Capital Expenditure, while the independent variables are Regional Original Income, General Allocation Fund and Special Allocation Fund.

1. Capital expenditure is an expenditure that is intended to increase fixed assets or inventory that can have an impact on more than one current accounting period (Mardiasmo, 2018).

2. Regional Original Income is income obtained by a region from regional sources within its own territory which is collected based on regional regulations in accordance with applicable regional regulations or laws (Siregar, 2017).
3. General Allocation Fund (DAU) is a fund sourced from APBN revenues which is allocated with the aim of equalizing financial capacity between regions to fund regional needs in the context of implementing decentralization (Nordriawan, 2017)
4. Special Allocation Funds (DAK) are funds sourced from APBN revenues allocated to certain regions to help fund special activities that are regional affairs and are part of programs that are national priorities (Heriston Sianturi, 2018).

## Analysis Method

In this study, the data analysis method used is panel data regression analysis, where panel data is a combination of time series and cross section data. Meanwhile, the software used to process data with the panel data regression method is Eviews. Below is a panel data regression model:

The panel data regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y= Capital Expenditure

$\alpha$ = Constant Number

$\beta_1 - \beta_3$  = Regression Coefficient

X1= Local Original Income (PAD)

X2= General Allocation Fund (DAU)

X3= Special Allocation Fund (DAK)

e= Error

## RESULTS AND DISCUSSION

Based on the selection of models in this study, the selected model is the Fixed Effect Model (FEM). The reason for choosing the Fixed Effect Model (FEM) is because based on the Chow test, the significant value is less than 0.05 and the Hausman Test, the significant value is less than 0.05. The results of the Fixed Effect Model (FEM) panel data regression are as follows:

**Table**  
**Panel Data Regression Estimation**  
**with the Common Effect Model (CEM)**

Coefficient				
Variable	nt	Std. Error	t-Statistic	Prob.
-				
C	3.051429	4.475779	-0.681765	0.4989
X1	0.137893	0.150145	2.918396	0.0233
X2	2.266564	2.430214	0.932660	0.3560
X3	0.014506	0.228676	0.063435	0.9497
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	Mean dependent variable			2.4596
Adjusted	0.917996 variable			15
R-squared				3.5054
SE of	0.885195 SD dependent var			38
regressio	1.187745 Akaike information criterion			44.87005

n	
Sum squared residual	45.510
6.348676 Black criterion	97
Log likelihood	-
1416.842 Hannan-Quinn critter.	45.122
F-statistic	54
27.98636 Durbin-Watson stat	1.9818
Prob(F-statistic)	25
0.000000	

Sulmbelr: Data Processed, 2023

### Hypothesis Testing Results Local Original Income to Capital Expenditure

Based on the results of the research that has been carried out, it was found that the Regional Original Income (PAD) obtain a probability value of 0.0233 or less than 0.05 ( $0.0233 < 0.05$ ) and obtains a T-value of 2.918396 is greater than the T-table value namely 2,00030 ( $2.918396 > 2.00030$ ) and obtained a regression coefficient value of 0.137893. So it can be concluded that Local Original Income (PAD) has a positive and significant effect on Capital Expenditure. Therefore, the hypothesis stating that local original income (PAD) has a positive and significant effect on Capital Expenditure in the Provinces of Sumatra and Java (H1 is accepted). The results of this study are in line with the results of previous research conducted by Juniawan, MA, & Suryantini, NPS (2018) entitled The Influence of PAD, DAU and DAK on Capital Expenditure of Cities and Regencies in Bali Province, where in their research they obtained the results that Regional Original Income (PAD) had a positive and significant effect on capital expenditure.

### General Allocation Fund Hypothesis Testing Results Against Capital Expenditure

Based on the results of the research that has been carried out, it was found that the General Allocation Fund (DAU) obtain a probability value of 0.3560 or greater than 0.05 ( $0.3560 > 0.05$ ) and obtains a T-value of 0.932660 is smaller than the T-table value namely 2,00030 ( $0.932660 < 2.00030$ ) and obtained a regression coefficient value of 2.266564. So it can be concluded that the General Allocation Fund (DAU) has no positive and insignificant effect on capital expenditure. Therefore, the hypothesis stating that the General Allocation Fund (DAU) has a positive and significant effect on Capital Expenditure in the Provinces of Sumatra and Java (H2) is rejected.

The results of this study are in line with the results of previous research conducted by Audrey Lubis, Johannes (2017) entitled The Influence of Regional Original Income, General Allocation Funds, Special Allocation Funds on Capital Expenditures in district and city governments in South Sumatra province, which also stated the same results, namely that the General Allocation Fund (DAU) did not have a significant effect on Capital Expenditures.

### Special Allocation Fund Hypothesis Testing Results Against Capital Expenditure

Based on the results of the research that has been carried out, it was found that the Special Allocation Fund (DAK) obtain a probability value of 0.9497 or greater than 0.05 ( $0.9497 > 0.05$ ) and obtains a T-value of 0.063435 is smaller than the T-table value namely 2,00030 ( $0.063435 < 2.00030$ ) and obtained a regression coefficient value of 0.014506. So it can be concluded that the Special Allocation Fund (DAK) does not have a positive and insignificant effect on capital expenditure. Therefore, the hypothesis stating that the Special Allocation Fund (DAK) has a positive and significant effect on Capital Expenditure in the Provinces of Sumatra and Java (H3) is rejected. The results of this study are in line with the results of previous research conducted by Marzuki et al., (2021) entitled The Influence of Regional Original Income, Revenue Sharing Funds and Special Allocation Funds on Capital Expenditures in the Government of Electoral District II of Aceh Province. Where in his research concluded that the Special Allocation Fund (DAK) did not have a significant effect on Capital Expenditures.



## Conclusion

Based on the results of the research that has been conducted with the title The Influence of Regional Original Income, General Allocation Funds, Special Allocation Funds on Capital Expenditures of Provinces throughout Sumatra and Java. The conclusions of this study are as follows:

1. The Regional Original Income (PAD) has a partial positive and significant effect on the Capital Expenditure of Provinces throughout Sumatra and Java Island for the period 2019-2022. This is because the (Independent) variable of Regional Original Income (PAD) has a significant value smaller than the level of significance used and obtains a t-count value greater than t-table
2. The General Allocation Fund (DAU) partially has no positive and insignificant effect on the Capital Expenditure of Provinces throughout Sumatra and Java Island for the period 2019-2022. This is because the (Independent) variable of the General Allocation Fund (DAU) has a significant value greater than the level of significance used and obtains a t-count value smaller than the t-table.
3. The Special Allocation Fund (DAK) partially has no positive and insignificant effect on the capital expenditure of the Provinces of Sumatra and Java for the period 2019-2022. This is because the (Independent) variable of the Special Allocation Fund (DAK) has a significant value greater than the level of significance used and obtains a t-count value smaller than the t-table.

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