THE EFFECT OF GENERAL ALLOCATION FUNDS AND LOCAL OWN-REVENUE ON REGIONAL GOVERNMENT EXPENDITURE IN CENTRAL JAVA PROVINCE

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Abstract
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The implementation of regional autonomy indirectly requires regions to be independent, the level of independency in Central Java which is measured by the ratio of Local Own-source Revenue to total regional revenue of 18.2%, which is the lowest compared to other regions in Java in the 2015-2018 period. Central Java's low independency is in line with its dependency on transfers from the central government, particularly the general allocation fund of 40%. Low independency and high dependency is due to the lack of ability of Local Own-source Revenue to meet regional expenditures and the large role of general allocation fund in meeting these shortages. This study aims to analyze the effect of general allocation funds and local own-source revenue on regional expenditures. This study uses a quantitative method with panel data combination of cross section data from 35 districts / cities in Central Java Province and time series data for the period 2016-2018. The analytical method used is multiple linear regression. The results of this study indicate that the general allocation fund has a significant and more dominant positive effect on regional expenditures and also local own-source revenue shows a significant positive effect on regional expenditures, which means that the greater the value of local own-source revenue and general allocation fund, the greater the value of regional expenditures. Simultaneously, general allocation funds and local own-source revenue have a significant positive effect on regional expenditures.

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INTRODUCTION

Regional autonomy, which has been in effect since the issuance of Law No.22 of 1999 regulates Regional Government, has undergone changes through the issuance of Law No.23 of 2014 which explains the granting of authority to Regional Governments in regulating various political activities in their respective regions. The widest possible authority, rights and obligations to the regions in implementing regional autonomy, such as the granting of financial authority. The financial authority given to the region is to manage its own finances in carrying out and meeting the needs of its regions. Then in the implementation of the policy in question, the Central Government also provides assistance in the form of transfer of funds to the region to be managed in carrying out the interests and fulfillment of the needs of their respective regions.

The impact of this policy is that regions must be able to meet the needs of their respective governments. So it can be said that

the implications of the regional autonomy policy indirectly require regions to be independent. By having an independent nature, it is hoped that the welfare of the community can increase and help focus areas in developing regional potentials.

Stated by Nuarisa (2013), autonomous regions are given the flexibility to regulate and optimize the potential of their existing regions in order to help increase regional capacities in finance. In line with the statement put forward by Sumarmi (2010) that the consequences arising from the enactment of this regional autonomy policy are demands for regions to be able to carry out their government independently.

Autonomous regions have the authority to regulate and manage their own regions based on inputs from the community based on the prevailing laws and regulations. In order to manage its finances, it is then poured into the Regional Budget (APBD) which is based on the General Policy of the Budget (KUA) as well as the Priorities & Ceiling of the Provisional Budget (PPAS) (Vanesha 2019).

Common problem facing local governments in budget allocation is the lack of resources. With these limitations, the Local Government is required to be able to use the resources received to finance regional expenditure needs optimally. The source of regional revenue that become one of the tools or means to meet the needs of regional expenditures such as central government transfer funds as well as local own-source revenue. Transfer funds are received by the district on the provision of the Central Government in helping the regional financial shortfall, this transfer is one of them in the form of a balance of funds which also includes general allocation funds.

The provision of general allocation funds by the Central Government aims to assist regions in filling regional financial gaps in order to create equitable regional finances. In the allocation of the general allocation fund, it is determined from the fiscal gap that exists in each region.

Based on regional financial management data by the Directorate General of Financial Balance in 2018, the dependence of the budget on regional transfers reached 79.84% throughout the District/City in Indonesia with East Bolaang Mongondow as the district with the highest dependency of 97.12% and Kab. Bandung as the district with the lowest dependency of 10.61%.

The problem that arises over the provision of fund transfers in the form of DAU is the different views between levels of government regarding the funding assistance itself. The Central Government views the general allocation funds provided as a horizontal imbalance instrument in an effort to equalize each region in financial affairs. As for the Regional Government, the DAU is intended as a means of assisting in filling regional financial shortcomings in financing its spending, but in practice this has become a dependency of the Regional Government in financing its purchases.

Based on previous studies on the relationship between general allocation funds and regional expenditures, it shows that general allocation funds are the dominant aspect that determines the size of a region's expenditure. As the results of research conducted by Tresnawati and Vidya in 2015 stated that "general allocation funds have a dominant influence or role on regional spending in Central Java Province and Yogyakarta Special Region". Budiarti (2013) states that "the greater the general allocation funds provided by the Central Government, the greater the level of dependence of the Regional Government in financing its expenditure on these funds".

Another source of revenue that is also an indicator in knowing the level of independency of an area and comes from sources of revenue obtained from the region itself, namely the local own-sorce revenue. The level of regional independency can be measured by comparing the ratio between local own-sorce revenue and total regional revenue. When the ratio of local own-sorce revenue in its contribution to total revenue is higher, it can be said that the higher

the level of regional independency (Kusnandar et al. 2009).

Based on information from the Directorate General of Fiscal Balance in 2018,

Year	PAD	DAU	DAK	BH	PL
2015	15,27	49,34	4,74	2,26	28,36
2016	16,34	49,32	13,67	2,76	17,89
2017	19,42	44,84	13,41	2,45	19,85
2018	16,48	45,48	14,76	2,56	20,69
Average	16,88	47,24	11,64	2,51	21,70

Java Island is the highest region in fulfilling its own needs through PAD at 36.1% followed by the Bali-Nusa Tenggara Island area at 25.1%, Sumatra Island 18.9%, Kalimantan Island. 18.3%, Sulawesi Island 15.3% and the lowest was Papua-Maluku at 6%. Java Island, which can be said to be the most independent region, is expected to be an example and encouragement for other regions in managing regional finances, especially in increasing PAD.

The independency of Java Island can be re-evaluated in detail for each province to find out how the conditions of the regions in the region are. Evaluation of the financial capability of a region can be done by measuring the ratio of PAD to total regional income (Hakim 2015).

Table 1. The Ratio of Local Own-source Revenue to Total District/City Revenue of each Province in Java in 2015-2018 (%)

Prov\Year	2015	2016	2017	2018
Banten	32,5	32,6	31,1	42,1
DKI Jakarta	76,2	68,6	66,4	67,5
Jawa Barat	22,2	22,9	25,1	34,1
Jawa Tengah	15,5	16,3	15,1	25,8
Jawa Timur	18,9	19,2	18,5	26,6
D.I.Y	22,5	22,9	21,5	28,5

Source: Ditjen Bina Keuangan Daerah, Kementrian Dalam Negeri.

During the period 2015 to 2018, the ratio of PAD in Central Java has always been the lowest. This information implies that the Central Java region still has low financial capacity with an average of 18.2%. This average is still below the overall average of 32.2% and is the lowest average when compared to other regions. So it can be concluded that in financing government activities in the Central Java region, it is indicated that they still depend on the funds transferred by the central government.

Table 2. Ratio of Total PAD, DAU, DAK, Profit Sharing, and Other Revenues Against Total District and City Revenue in Central Java 2015-2018 (%)

Source: Badan Pusat Statistik, diolah.

The data based on the table above shows that in the 2015-2018 period the General Allocation Fund (DAU) had the highest contribution with an average of 47.24% to the regional revenue of districts and cities in Central Java Province when compared to other sources of regional revenue.

The dependency of regions on the Central Government is indeed a common problem faced by regions. Research conducted by Prakosa in 2004 stated that transfers from the central government (general allocation funds) played a more dominant role / contribution than local own-sorce revenue. This condition is not in accordance with the purpose of providing transfers, namely to reduce regional financial disparities. According to Halim (2009) in his research, he states that in addition to the dependency problem, there are also other problems in the form of sub-optimal regions in exploring potential sources of PAD revenue resulting in a lack of role/contribution of PAD.

Table 3. Comparison of the Ratio of the Total PAD and DAU to the Total Realization of Regional Expenditures in Central Java 2015-2018 (%)

Year	District		City	
	PAD	DAU	PAD	DAU
2015	11,71	43,91	22,49	34,74
2016	10,68	46,72	23,52	39,11
2017	15,73	41,52	29,22	34,28
2018	13,27	43,85	28,44	34,55
Average	12,85	44,00	25,92	35,67

Sumber: Badan Pusat Statistik, diolah.

Through the table above, information is obtained that the district's own revenue has an average contribution of 12.58%, while in the city area it has an average of 25.92%. The

contribution value of PAD in both regencies and cities is still low when compared to the value of the DAU contribution. Although the DAU contribution value for city areas is 35.67% lower than the district area at 44%, both of them still dominate the realization of regional spending. It can be concluded that there has been a dependence between districts and cities in realizing regional spending on DAU. The dependence that occurs is a bad reference for the region on the transfer flow itself. So that it can be indicated that the regions have not been optimal in exploring the potential of PAD.

Regional expenditure is used in the framework of funding the implementation of government affairs which fall under the authority of the Province or Regency / City which consists of mandatory affairs, optional affairs and affairs which are handled in certain fields which can be carried out jointly between the government and regional governments or between regional governments as stipulated by statutory provisions. Regional expenditures include all expenditures from the Regional General Treasury Account which reduce current fund equity, which are regional obligations in one fiscal year that the region does not reclaim payment for.

According to Government Regulation No. 58 of 2005 concerning regional financial management, the General Allocation Fund (DAU) is a fund originating from the APBN, which is allocated with the aim of equitable distribution of financial capacity among regions to fund regional needs in the context of implementing decentralization. Mardiasmo (2002) reveals that the source of regional revenue in the context of autonomy and decentralization is currently still very much dominated by assistance and contributions from the central government in the form of General Allocation Funds (DAU), Special Allocation Funds (DAK), and Revenue Sharing Funds (DBH), while the portion of PAD is still relatively small.

The allocation of the General Allocation Fund to each region is determined by the fiscal gap which is, the difference between the fiscal needs of a region and the fiscal capacity of that region. The General Allocation Fund which

has been assigned to each region based on the consideration of the fiscal gap, will be channeled by transfer from the general account of the central government to the cash account of the regional government.

Based on the above opinion, it can be concluded that DAU is one of the transfers of Central Government funds to Regional Governments originating from APBN revenues, which are allocated with the aim of equal distribution of financial capacity between regions to finance regional spending needs in the context of implementing decentralization.

Law Number 33 of 2004 article 1 paragraph 18 concerning Financial Balance between the Central Government and Regional Government information can be obtained that PAD is revenue obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with the prevailing laws and regulations.

Based on the provisions of the applicable laws, which are contained in article 1 point 13 of Law No. 17 of 2003 concerning State finances, regional original revenue is the right of local governments which is recognized as an addition to the value of net assets. Article 1 point 15 of Law Number 23 of 2014 concerning Regional Government, which is defined as Regional Revenue, is that all regional rights are recognized as the addition of net assets in the period of the fiscal year concerned.

Based on some of the definitions of PAD above, it can be concluded that Local Own-source Revenue (PAD) is one of the sources of regional development financing funds, in fact it is not sufficient to contribute to regional growth, this requires local governments to explore and increase regional revenues, especially sources of local revenue. Local Own-source Revenue (PAD) is regional revenue that comes from the results of regional taxes, the results of regional levies, the proceeds from the management of separated regional assets, and other legitimate regional original revenues, which aim to provide flexibility to the regions in obtaining funding in the implementation of regional autonomy. as a manifestation of the principle of decentralization.

Based on the problems, the results of preliminary studies and the gaps in the results of various previous studies that have been described in the previous section, it is necessary to carry out further studies. Therefore the authors are interested in conducting further research on the Effect of General Allocation Funds and Regional Original Revenues on District/City Government Expenditures in Central Java Province.

Based on this background, several research questions were formulated as follows: 1) How do the general allocation funds and local revenue partially affect the regional expenditure of districts / cities in Central Java Province? 2) How do the general allocation funds and local revenue simultaneously affect the regional expenditure of the Regency / City in Central Java Province?

The conduct of this research has objectives that can be described based on the formulation of the problem, so several objectives are obtained, namely: 1) To understand the effect of general allocation funds on district / municipal spending in Central Java Province. 2) To determine the effect of local revenue on district / municipal expenditure in Central Java Province. 3) To determine the simultaneous effect of general allocation funds and regional revenue on district / municipal expenditure in Central Java Province.

METHOD

Quantitative research is a form that is used as a classification in this study, wherein knowing, measuring and proving all information extracted in this study uses numbers. While the design of this study uses a hypothesis testing study in testing the variables that have been formed in the hypothesis in this study. This study uses secondary data in the form of reports issued by district / city governments in Central Java Province. This research data is obtained from reports issued by district / city governments in Central Java in the form of budget realization in the period 2016 to 2018. The documentation method is a way of collecting data in this study.

Total sampling which takes the entire population as a sample is the method used in determining the sample. So the sample used in this study is the same as the population previously described, namely reports on the realization of district / city budgets in Central Java, totaling 35 districts and cities during the 2016-2018 observation period.

Based on literature review and hypothesis formulation, the variables used in this study are:

1. Dependent Variable

Regional expenditure becomes the dependent variable in this study because its existence is influenced by independent variables. Regional expenditure is a component of regional finance which in its determination is influenced by the amount of revenue or revenue. Then this variable is taken from the total expenditure in the regional budget realization report in Central Java during the observation period.

2. Independent Variable

Changes in the dependent variable caused by the independent variables that accompany this study can be described below:

a. General Allocation Fund (X1)

One part of the central government transfer funds to regions in an effort to fill fiscal gaps in order to reduce financial gaps that occur between regions. In this study, the DAU value was obtained from the budget realization report in Central Java during the study period. Meanwhile, in determining the amount of DAU based on Law no. 33 of 2004 can be formulated as follows:

DAU = Fiscal Gap + Basic Allocation
where,
Fiscal Gap = Fiscal Need - Fiscal Capacity

b. Local Own-source Revenue (X2)

Apart from being the main source of revenue for a region, local revenue (PAD) is also an indicator to determine the level of financial capability and dependence of an area. Based on Law no. 33 of 2004, the value of PAD can be calculated by adding up all the sources that are part of PAD itself, so that it can be formulated as follows:

PAD = Regional Tax + Regional Retribution + Proceeds from the Management of Separated Regional Assets + Other Legitimate PAD

RESULT

Descriptive statistical analysis was conducted to show the amount of data used in this study, as well as to show the maximum value, minimum value, average value (mean), and standard deviation of each variable. This study intends to examine the effect of General Allocation Funds and Local Own-Owned Income as independent variables on Regional Expenditure as the dependent variable. The results of the calculation of descriptive statistics are as follows:

Table 4. Descriptive Statistics Results

	Belanja Daerah (miliar)	PAD (miliar)	DAU (miliar)
Mean	2.143	304	977
Std. Dev	696	225	252
Minimum	881	146	440
Maximum	5.170	1.786	1.525

Source: Data primer diolah, 2020

The number of samples taken in this study for 3 years, namely the period 2016-2018 so that the sample amounted to 105.Based on the results in table 3, it can be obtained information that the value of the regional expenditure variable shows the lowest (minimum) value is 881 billion rupiah owned by the Magelang City Government. in 2016. While the highest regional expenditure value (maximum) was 5,170 billion rupiah owned by the Semarang City Government in 2018. Based on the average regional expenditure value of 2.143 billion rupiah and a standard deviation value of 696 billion rupiah, it can be concluded that the data of the regional expenditure variable can be said to be good, because the standard deviation value is lower than the average value.

Then in the Regional Original Income (PAD) variable, the lowest (minimum) value is 146 billion rupiah owned by the Salatiga City Government in 2016. While the highest (maximum) value of Regional Original Income (PAD) is 1.786 billion rupiah owned by the Semarang City Government in 2018. Based on the average value of the Regional Original Income (PAD) variable of 304 billion rupiah and the standard deviation value of 225 billion rupiah, it can be concluded that the data from the Regional Original Income (PAD) variable

can be said to be good, because the standard deviation value is lower than the average.

Furthermore, in the General Allocation Fund (DAU) variable, the lowest (minimum) value (minimum) is 440 billion rupiah owned by the Government of Magelang City in 2018. While the value of the General Allocation Fund (DAU) is the highest (maximum) of 1.525 billion rupiah owned by the Cilacap Regency Government in 2017. Based on the average value of the General Allocation Fund (DAU) variable of 977 billion rupiah and the standard deviation value of 252 billion rupiah, it can be concluded that the data from the General Allocation Fund (DAU) variable can be said to be good, because the standard deviation value is lower than the average value.

From the data obtained, then analyzed by regression method and calculated using the SPSS program. Following are the outputs of the two independent variables, namely general allocation funds and local revenue to regional expenditure, which are presented in the following table:

Table 5.Results of Multiple Linear Regression Analysis

Variable	Standardized Coefficients
Dana Alokasi Umum	0.666
Pendapatan Asli Daerah	0.526
(Constant)	-143169892299.352

Source: Data primer diolah, 2020

Based on the table above, to determine the influence of the independent variable partially (individually) on the dependent variable is to show the coefficient of the general allocation fund variable (X1) is 0.666 and the coefficient of the variable local revenue (X2) is 0.526. Based on the table above, the regression model in this study is:

Regional Expenditures = -143169892299.352 + 0.666 DAU + 0.526 PAD

The results of the multiple regression equation above provide an understanding that the general allocation funds (X1) and local revenue (X2) have an effect on regional expenditure (Y).

a. β_1 (regression coefficient value X1) is 0.666 and is positive in the regression coefficient of the independent variable

(general allocation funds), which illustrates that the direction of the relationship between the independent variable (general allocation funds) and the dependent variable (regional expenditure) is unidirectional. Where each increase of one unit of the general allocation fund variable will cause an increase in regional spending of 0.666.

b. $\beta 1$ (regression coefficient value X2) is 0.526 and has a positive sign contained in the regression coefficient of the independent variable (local revenue) illustrates that the direction of the relationship between the independent variable (local revenue) and the dependent variable (regional expenditure) is unidirectional. Where each increase of one unit of the local revenue variable will cause an increase in regional spending by 0.526.

The F statistical test shows whether all the independent or free variables included in the model have a joint influence on the dependent or dependent variable. The F statistical test was used to meet all the effects of the dependent variable tested at the 5% significance level. The results of the simultaneous significant coefficient test can be seen in the following table:

Table 6. Statistical F Test Results

Df	F$_{hitung}$	F$_{tabel}$	Sig.
2	1270.886	3.09	0.000

Source: Data primer diolah, 2020

Based on the help of the ANOVA table, the results of data processing with the SPSS version 16 program which have been presented in the table above, obtained Fcount of 1270,886 with a significance of 0,000. Ftable at the 5% level (0.05), df1 = (independent number = 2) and df2 (n - k - 1 = 105 - 2 - 1 = 102), then the value of Ftable = 3.09. This indicates that Fcount> Ftable and Sig value 0.000 <0.05, then the regression model is said to be good (fit of goodness) and the independent variables simultaneously have a significant effect on the dependent variable. So it can be concluded that the variable general allocation funds and local revenue have a significant influence on variable Y. From the results of the H3 test which reads "there is an effect of general allocation funds

and local revenue on regional government spending in districts / cities in Central Java Province" accepted.

The statistical t-test (t-test) aims to examine the effect of each independent variable (general allocation funds and local revenue) on the dependent variable. The results of the regression analysis test can be seen in the table below:

Table 7. Results of the T-test

Variable	t $_{hitung}$	t $_{tabel}$	Sig.
Dana Alokasi Umum	32.164	1,659	0.000
Pendapatan Asli Daerah	25.412	1,659	0.000

Source: Data primer diolah, 2020

Based on the table above, it can be seen that the effect of the independent variables on the dependent variable can be seen from the direction of the sign and its significance value. A significance value less than 0.05 indicates that the independent variable has a significant effect on the dependent variable, and vice versa.

Obtained t value in the General Allocation Fund (DAU) variable is 32,164. The value of t table for a significant level of 5% db = 103 (db = N - 2 for N = 105) is 1.659 at a significant level of 5%, so t count> t table and a Sig value of 0.000 <0.05, then Ha is accepted. So it can be concluded that variable X1 has a significant effect on variable Y. From the results of the H1 test which reads "General Allocation Fund (DAU) has a positive effect on Regional Expenditures" accepted.

Obtained the value of t count in the variable Regional Original Income (PAD) is 25.412 The value of t table for a significant level of 5% db = 103 (db = N - 2 for N = 105), namely 1.659 significant level of 5%, so t count> t table and value Sig 0,000 <0.05, then Ha is accepted. So it can be concluded that variable X2 has a significant effect on variable Y. From the results of the H2 test which reads "Regional Original Income (PAD) has a positive effect on Regional Expenditures" accepted.

The coefficient of determination aims to measure the ability of the independent variable to explain variations in the dependent variable. The coefficient of determination is between zero and one. A value close to one means that

the independent variables provide almost all the information needed to predict the variation in the dependent variable.

Table 8. Result of Determination Coefficient Test (R2)

Analysis	R^2
X_1, dan X_2, Terhadap Y	0.961
X_1 Terhadap Y	0.717
X_2 Terhadap Y	0.570

Source: Data primer diolah, 2020

Based on the table above, it can be seen that the value of R Square. Through the table above, the value of R Square or the Coefficient of Determination (KD) is also obtained which shows how good the regression model is formed by the interaction of the independent and dependent variables. The value of the coefficient of determination (KD) for the variables X1 and X2 against Y is 0.961. The significance of this value implies that the variables X1 and X2 affect variable Y by 96.1% and the remaining 3.9% is influenced by other variables outside the model included in this study. Then the value of the coefficient of determination (KD) obtained in the variable X1 against Y is 0.717. The significance of this value implies that the magnitude of the influence of general allocation funds on regional spending is 71.7% and the remaining 28.3% is influenced by other variables outside the model included in this study. While the value of the coefficient of determination (KD) obtained in the variable X2 against Y is 0.570. The significance of this value implies that the large influence of local revenue on regional spending is 57% and the remaining 43% is influenced by other variables outside the model included in this study.

CONCLUSION

The conclusions that can be drawn from this research are as follows: 1) The General Allocation Fund (DAU) has a positive and significant effect on district / city government spending in Central Java Province. 2) Local Own Revenue (PAD) has a positive and significant effect on district / city government spending in Central Java Province. 3) The General Allocation Fund (DAU) and Regional Original Income (PAD) simultaneously have a positive and significant effect on the expenditure of Regency / City Government in Central Java Province.

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