THE EFFECT OF REGIONAL ORIGINAL REVENUE, POPULATION AND ECONOMIC GROWTH ON REGIONAL SPENDING

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Abstract

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This research aims to determine the effect of Regional Original Revenue/Pendapatan Asli Daerah (PAD, Population and Economic Growth on Regional Expenditures of North Sumatra Province in 2013-2015. The analytical method used in this research is a quantitative method with multiple linier regression by testing the classical assumptions. The results of this research concluded that the Regional Original Revenue, Population and Economic Growth significantly influence the Regional Expenditure in the Regency/City Region of North Sumatra Province. Partially Regional Original Revenue and Population have a significant influence, while Economic Growth has insignificant influence to the Regional Expenditure.

 Keywords: regional original revenue; population; economic growth; regional expenditures

INTRODUCTION

The regional budget (APBD) is a financial instrument for local governments to contrive government work plans that have previously been prepared and stipulated in the Regional Government Work Plan (RKPD) document.

APBD is a media for local governments in determining revenues and expenditures as well as a form of implementation of development planning. The planning stage is carried out by accommodating various aspirations from the public / society so that it is expected that the APBD prepared can reflect the real needs of the community.
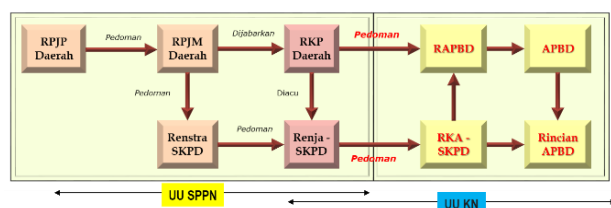
Figure 1. The relation between Development Planning and Financial Planning

The budget preparation process is carried out by referring to planning documents (RKPD) which will make it easier for local governments to allocate regional revenues, regional expenditures and regional financing as well as in accordance with regional real needs and capabilities. Thus, it is unlikely that local governments will allocate a larger regional expenditure budget in accordance with their regional revenue allocations.

However, so far in determining the amount of budget allocation, the traditional budget approach is based on an incremental approach. According to Mardiasmo in Sanusi and Yusuf (2018). The incremental approach is budget allocation using previous year's data as the basis for adjusting the amount of addition or reduction to a certain amount or percentage without an in-depth study. A unit in submitting a budgeting proposal (program/project) pays less attention to the actual reality, namely the fact that can predict the needs that should be required, but instead competes to submit as many program/project proposals as possible and overestimates them. As a result, the amount of regional expenditure in the North Sumatra Province is getting bigger every year.

There is an imbalance in the allocation of regional expenditures if compared to the allocation of regional revenue as a source of funding for regional expenditure. This can be seen from the expenditure budget allocation which is greater than the allocation of regional revenue which leads to a budget deficit for the regional government itself. This phenomenon occurs in almost all areas of Regency/City Government in North Sumatra Province which experience a budget deficit (regional expenditure is greater than regional revenue).

This occurs because of the growth in regional expenditure budgets that is not match with the growth in regional revenue budgets, hence this difference could cause budget deficit. This will cause negative impact on the economy of a region.

Kunarjo in Soebagiyo (2012) noticed that a budget deficit is like hypertension, which can affect the work of the heart, kidneys, eyes and brain which results in paralysis. Likewise, the budget deficit also affects several macroeconomic variables, including: (1) Interest rates; (2) Balance of Payments; (3) Inflation rate; (4) Consumption and savings; (5) Unemployment rate; and (6) Growth rate.

From the description of the phenomenon above, this study will try to analyze "The Effect of Regional Original Revenue, Total Population, and Economic

Growth on the Regional Expenditure Budget", by considering the coefficient of determination to be able to measure how much the variables of Regional Original Revenue, Total Population and Economic Growth are able to contribute to the increase of the Regional Expenditure Budget.

From the explanation above, the problem that will be examined in this research activity can be formulated as: "Do Regional Original Revenue (PAD), Total Population (JP) and Economic Growth (PE) affect the Regional Expenditures (BD) of Local Government in North Sumatra Province?"

Moreover, the expected contributions from this research include:

1. For Local Government

    The results of this study are expected to provide benefits for local government officials to use them as input in preparing the Regional Revenue and Expenditure Budget (APBD). In addition, it is also expected that it will serve as an input reference in formulating and determining policies related to regional government budgeting.

2. For Academics

    The results of this study are expected to be a contribution to science so that it can be used as learning material and useful as the additional discourse in the development of public sector accounting science.

THEORETICAL BACKGROUND

After the implementation of regional autonomy, the regions were given the authority by the Central Government to manage their regional financial sources and funding in carrying out development in their respective regions. To exercise this authority, regions need policy instruments so that the regional financial management process can run effectively. The most important policy instrument for regions is the Regional Budget (APBD).

Resource readiness must also be equipped, given the authority by the central government in terms of managing their respective regional governments. The independence that is expected is the ability of local governments to manage all forms of revenue, expenditure and financing without having to depend on the central government.

As a form of follow-up and implementation of regional development planning, APBD plays an important role in planning, implementing, and controlling local government performance in one period. The APBD that is compiled contains all forms of regional revenue, expenditure and regional financing in rupiah monetary units. As a continuation of the regional development stages originating from regional development planning, the APBD should be able to accommodate all the needs of a region but on the other hand it should not exceeded the regional finances. For this reason, the APBD must be prepared by taking into account the aspects of Economy, Efficiency, and Effectiveness (3E).

APBD is a regional government financial plan, which on the one hand describes the estimated expenditure to finance regional activities during one fiscal year, as well as describes the estimated revenue and other sources of regional revenue to cover these expenses.

Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management Article 1 point 9 states that the APBD is an annual regional government financial plan which is discussed and mutually agreed upon

by the regional government and DPRD and stipulated by regional regulations.

1. Regional Expenditures

Based on Law Number 32 of 2004 concerning Regional Government, regional expenditure is all regional obligations recognized as a deduction for net assets in the period of the fiscal year concerned. Halim (2007) states that regional expenditures is a government obligation that reduces the value of net assets, while Yuwono in Susanti and Suyunus (2018) stated that regional expenditure is all regional cash expenditures or obligations recognized as a reduction in net asset value in a period of one fiscal year that is not will be reimbursed by the government.

In the general provisions of Law Number 17 of 2003 in Article 1 paragraph 16, it is stated that regional expenditure is the obligation of the regional government which is recognized as a reduction to the value of net assets. Furthermore, in Government Regulation Number 58 of 2005 article 20 paragraph 3 states that Regional Expenditures include all expenditures from the regional general treasury accounts which reduce current fund equity, which are regional obligations in one fiscal year and which will not be recovered by the regions.

2. Regional Original Revenue

The consequence of regional autonomy is the existence of regional authority in regulating its own governmental affairs outside of central government affairs as stipulated in the Law. With this authority, local governments have the authority to make regional policies to create and improve the welfare of the people in their areas. To be able to achieve this, the original regional income must also be able to support regional needs (regional spending) and it is even expected that each year it will sustainly increase. Each region is given the freedom to explore the potential of its original regional income as a form of decentralization principle.

According to Law Number 17 of 2003, regional revenue is the right of local governments which is recognized as an addition to net asset value. Yuwono in Susanti and Suyunus (2018) stated that regional income is all cash receipts that belong to the region and are recognized as an addition to the value of net assets in one fiscal year and do not need to be repaid by the government. Halim (2012) stated that Regional Original Revenue (PAD) is all regional revenues that originated from original regional economic sources.

Regional Original Revenue is defined as income obtained from regional revenue sources and is managed by the local government. Based on the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, article 26 paragraph (1), it is stated that the original regional income consists of:

a. Local Tax

It is a regional retribution and in other words, a local tax is a tax which retribution authority rests with the local government.

Simanjuntak in Wahab, Aurora and Susfayetti (2016) stated that local taxes are taxes collected by regions such as provinces, regencies and cities based on their respective regional regulations and the results of the collection are used to finance households in their respective regions. Kesit in Sanusi and Yusuf (2018) stated

that regional taxes are compulsory contributions made by individuals or entities without balanced direct compensation, which can be enforced based on applicable laws, the results of which are used to finance local government administration.

Local tax is a form of regional revenue in the form of local revenue. In general, taxes are defined as levies imposed by the government and are coercived in nature. According to Law Number 34 of 2000, it is stated that regional taxes are compulsory contributions that are carried out by individuals/entities to the regions without any direct balanced compensation that can be enforced based on the prevailing laws and regulations which are used to finance regional government administration and regional development.

b. Regional Retribution

Regional Retribution as described in Law Number 28 of 2009 is regional levies as payment for services or the granting of certain permits specifically provided and/or given by local governments for the benefit of individuals or entities.

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, the objects of regional retribution can be described as follows:

1) Public Service Retribution is a levy for services provided or provided by the regional government for the purpose of public interest and benefit and can be enjoyed by individuals or entities.

2) Business service levies are levies or services provided by local governments adhering to commercial principles because basically they can also be provided by the private sector.

3) Certain licensing levies are levies on certain regional government activities in the framework of granting permits to private persons or entities which are intended to foster regulation, control and supervision of spatial use activities, use of certain natural resources, goods, infrastructure, facilities or certain facilities to protect public interest and preserving the environment.

c. Proceeds from the Management of Separated Regional Assets.

The efforts of the regional government in optimizing and increasing Regional Original Revenue are carried out in various ways as long as they do not conflict with the prevailing laws and regulations. One of the efforts to increase this revenue and not conflict with the applicable law is through Regional Owned Enterprises (BUMD). BUMD together with the private sector are expected to collaborate and contribute to regions to support regional independency in regional economic development.

The results of the separated regional wealth management consist of:

1) Share of profit on equity participation in Regional-Owned Enterprise/BUMD.

2) Share of profits on equity participation in State-Owned Enterprise/BUMN.

3) Share of return on equity participation in privately-owned companies.
d. Others Legitimate Original Regional Income.

Other Legitimate Original Regional Income includes a variety of small receipts when compared to other regional revenues, such as proceeds from selling regional assets that are not separated, receiving current accounts, receiving deposit interest, demands for regional compensation (TGR), commissions, deductions and the difference in the exchange rate of the rupiah, income from late work implementation fines, income tax penalties, retribution penalties, income from execution of guarantees, income from returns, social facilities and public facilities, income from education and training, income from installments/installments of sales and receipts etc.

3. Population

Residents are all people who have been domiciled in the geographic area of a country for approximately six months and or those who have been domiciled for less than six months but aim to stay. In sociological terms, the population is explained as a collection of people who occupy a certain geographic area and space. The concept of population according to the Directorate General of Population and Civil Registry at the Ministry of Home Affairs: population is a person who has a KTP (Identity Card) or has a KK (Family Card).

The sustainable development strategy is intended to create harmony between humankind (residents) and nature. Therefore, in sustainable development, the process of economic development must be harmonized with the conditions of the population as well as the natural resources and environment in an area.

Tjiptoherijanto in Mahardini (2014: 13) revealed that population is a very strategic factor in the framework of national development, several reasons that underlie this thought, including:

a. Population, or in this case is the population, is the center of all development policies and programs undertaken. So, it is clearly concluded that the population is the subject and object of development. As the subject of development, the population must be nurtured and developed so that they can become a driving force for development. On the other hand, development must also be enjoyed by the population concerned. Thus, it is clear that development must be established by taking into account the capacity of the population so that all residents can actively participate in the dynamics of development. On the other hand, this development can only be said to be successful if it is able to improve the welfare of the population in a broad sense.

b. The circumstances of the existing population greatly affect the dynamics of development carried out by the government. A large population if followed by an adequate population quality will be a driving force for economic growth. On the other hand, a large population, if followed by a low-quality level, makes the population as a burden for development.

c. The impact of changing population dynamics will be exposed in the long

term. Since the impact is only experienced for a long period of time, often the important role of the population in development is neglected. Ignoring the population dimension in the context of national development is tantamount to "tormenting" the next generation.

4. Regional Economic Growth.

Todaro in Rudibdo (2017) explained Economic growth as the increase in the long-term capacity of the country consideration to provide economic goods to its residents. The increase in capacity itself is determined or made possible by progress or adjustments - technological, institutional and ideological adjustments to the various demands of the existing circumstances.

This section also explains that a sustainable increase in output is a manifestation of what is known as economic growth, while the ability to provide various types of goods itself is indicated as a sign of economic maturity in a country concerned.

In addition, economic growth is also defined as a process of increasing per capita output in the long run. In this sense, there are three aspects that are emphasized namely:

a. Economic growth is a process and not a picture of the economy at a time. It can further be explained that there are dynamic aspects of an economy, which means that an economy develops or changes from time to time.

b. Economic growth is related to an increase in per capita output. In the resulting output, total output (GDP) and the population are needed to be considered.

c. Long-term time perspective. An economy grows if over a long period of time (10,20,50 years or even longer) it experiences an increase in per capita output.

Therefore, Boediono in Kusumaningrum (2013: 16), stated that the process of economic growth must be self-generation, which means that the growth process creates strength for the continuation of this growth in the following periods.

Therefore, Todaro in Rudibdo (2017) indicated that the total figure of income per capita is the most-often concept used as a measure for the level of economic welfare of the population in a country.

RESEARCH METHODS
Types of research

This type of research is a hypothesis testing research that involves sample from the population and determines the criteria according to the research objectives

Research data

The data used in this research activity is secondary data, namely data obtained from other parties or indirectly. Secondary data is usually called as second data, in the form of documentation data or available report data.

Data collection technique

The data collection technique applied in this research is data pooling, namely time series data for 3 years, from 2012 - 2015 and crossection. The quantitative data used in this study are the Regional Revenue and Expenditure Budget (APBD) and the Regional Government realization report of Revenue and Expenditure Budget (APBD) in the Region of North Sumatra Province, namely those sourced

from the 2013-2015 APBD and the data are sourced from the 2012-2014 budget realization reports. From the APBD and the APBD Realization Reports, the objects of research are the realization of Regional Original Revenue (PAD), Total Population, Economic Growth and Regional Expenditure Budgets.

Research subject

The population of this research is all local governments (regencies/cities) in the province of North Sumatra. Until now, the number of Regional Governments (Regency/City) in the North Sumatra Province is 33 Regencies/Cities. The sample data were taken by using purposive sampling with the following criteria, namely:

1. Local governments (regencies / cities) that publish their budgets and realization of APBD consistently from 2012 - 2015.
2. Data on population and economic growth of districts / cities published consistently from 2012 - 2014.

Among the 33 districts/cities, there are 15 districts/cities that meet the sample criteria according to the purpose of the study, consisting of 10 regencies and 5 cities.

Data were analyzed using multiple linear regression analysis method, which is a descriptive and infrential statistical method to analyze data for more than two research variables.

RESULTS AND DISCUSSION

Table 1. Partial Significance Test (Statistical Test - t)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.721	.868		.855	.398
PAD (tens of billion)	.687	.285	.298	2.830	.024
JP (hundreds thousand)	.273	.098	.389	3.372	.005
PE	.235	.164	.143	1.531	.137

a. Dependent Variable: BD (in hundeds billion)

From the t-test table above, it is obtained as follows:

1. Regional Original Revenue (PAD)

The t-$_{count}$ value is 2.830 with a significance of 0.024. The t-$_{count}$ value obtained is greater than the t-$_{table}$ value (1.669) and the significance value is smaller than α = 0.05. Thus. it is concluded that p = 0.024 <α = 0.05, which means that the hypothesis Ho is rejected, whilethe hypothesis Ha is accepted.

This shows that partially there is a significant influence between Regional Original Revenue on Regional Expenditures.

2. Total Population (JP)

The t-$_{count}$ value is 3.372 with a significance of 0.005. The t-$_{count}$ value obtained is greater than the t-$_{table}$ value (1.669) and the significance value is smaller than α = 0.05. Thus, it is concluded that p = 0.005 <α = 0.05, which

means that the hypothesis Ho is rejected, while the hypothesis Ha is accepted.

This shows that partially there is a significant influence between Total Population and Regional Expenditure

3. Economic Growth (PE)

The t-$_{count}$ value is 1.531 with a significance of 0.137. The t-$_{count}$ value obtained is smaller than the t-$_{table}$ value (1.669) and the significance value is greater than $\alpha = 0.05$. Thus, it is concluded that p = 0.137> $\alpha = 0.05$, which means that the hypothesis Ha is rejected, while the hypothesis Ho is accepted. This shows that partially there is no significant influence between Economic Growth on Regional Expenditures.

Based on this description, the multiple regression equation can be presented as follows:

BD = 0,721 + 0,687PAD + 0,273JP + 0,235PE

With the following explanation:

1. A constant value of 0.721 which means that if the independent variable value of Regional Original Revenue (PAD), Total Population (JP) and Economic Growth (PE) are considered constant, then Regional Expenditure (BD) is calculated as 0.721 (hundred billion rupiah).

2. The PAD variable has a regression coefficient of 0.687 against BD, meaning that every addition of 1 (tens of billion rupiah) of the PAD variable will increase BD by 0.687 (hundred billion rupiah)

3. The JP variable has a regression coefficient of 0.273 against BD, meaning that every addition of 1 (hundred thousand) JP variable will increase BD by 0.273 (hundred billion rupiah)

4. The PE variable has a regression coefficient of 0.235 against BD, meaning that every addition of 1 (unit) of the PE variable will increase BD by 0.235 (hundred billion rupiah)

Table 2. Simultaneous Significance Test (Statistical Test - F)

F-Statistics Test - Anova

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	67.882	3	17.431	36.582	.00
	Residual	22.713	41	.480		
	Total	90.595	44			

a. Predictors : (Constant), PE, JP (ratus ribu), PAD (puluh milyar)
b. Dependent Variable : BD (ratus milyar)

From the table above, it is obtained that the F$_{count}$ value is 36.582 while the F$_{table}$ at the 95% confidence level is 4.37, with a probability level of 0.000. Thus, it can be concluded, p = 0.000 <$\alpha = 0.05$, which means the hypothesis Ho is rejected, while, the hypothesis Ha is accepted, which states that PAD, JP and PE simultaneously affect BD.

Table 3. Coefficient of Determination

Coefficient of Determinant - Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin – Watson
1	.893[a]	.771	.755	.69335	2.195

a. Predictors : (Constant), PE, JP (ratus ribu), PAD (puluh milyar)
b. Dependent Variable : BD (ratus milyar)

The results of multiple linear regression analysis can be seen in the table above, the R Square value is 0.771 and the Adjusted R Square value is 0.755. This shows that 0.755 or 75.50% of variations in BD variables can be explained by the three variables in this study (PAD, JP and PE), while the remaining 24.50% can be explained by other factors.

DISCUSSION

Regional Expenditure is an element of expenditure that is used by the Regional Government in realizing the development planning that has been prepared previously, so that the magnitude of the value of Regional Expenditure will later affect the ability and performance of the regional government itself. The results of the Adjusted R square in this study show a value of 0.755, meaning that independent variables such as Regional Original Revenue, Total Population and Economic Growth only could affect Regional Expenditures for 75.5%. While the remaining 24.5% is influenced by other factors.

To determine the effect of the independent variable towards the dependent variable, the t significance test and F significance test can be employed. The t significance test was used to partially determine the PAD, JP and PE variables, which had an effect on the BD variable. While the F significance test was used to determine the effect of the PAD, JP and PE variables simultaneously on the BD variable.

Partial significance test (t test), shows that the PAD and JP variables have a significant effect on Regional Expenditures. It is occurred due to the value of the PAD variable t_{count} of 2.830 and JP of 3.372 that have a greater value than PAD and JP t_{table}, which is 1.669. In addition, it is also caused the value of the PAD variable, which is 0.024 and the value of the JP variable, which is 0.005, in which both variables are valued below 0.05.

While the PE variable has a positive effect yet insignificantly influences BD. This is due to the value of the PE variable t_{count} of 1.531, which is smaller than the PE t_{table} value of 1.669 and the PE variable value of 0.137 is above 0.05. This means that the Regional Original Revenue and Total Population affect the value of Regional Expenditures in district/city in the North Sumatra Region. Economic growth has insignificant effect on the value of regional expenditures.

However, if it is seen from the results of the F significance test, it shows that the F_{count} value is 36.582 with a probability level of 0.000. Therefore, the value of F_{count} is greater than the F_{table} value of 4.37 and the probability level is smaller than 0.05. This proves that the variables PAD, JP and PE simultaneously have an effect on BD. This means that if the four independent variables work together, it can significantly influence Regional Expenditures.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the analysis and hypothesis testing carried out, the following conclusions can be drawn:

1. Regional Original Revenue affects Regional Expenditures. The results of this study indicate that local revenue has a significant effect on regional spending. This occurs because PAD is a source of revenue that can be used by the government to allocate regional expenditure budgets, so the amount of realization of the PAD value will affect the allocation of the Regional Expenditure budget. This is also in accordance with the research conducted by Rami (2018) which stated that there is a significant influence

between local revenue on regional expenditures.

2. Total Population has an effect on Regional Expenditure. The results of this study indicate that the total population has a significant effect on regional expenditure. In sustainable development, the economic development process must be adapted to the conditions of the population as well as the natural and environmental resources that exist in an area. So that in carrying out the development planning process as outlined in the APBD, local governments must familiar with the population conditions in their area. Based on the results of the research conducted, it is known that the total population has a positive and significant effect on the Regional Expenditure Budget. As stated by Tjiptoherijanto (2002), several reasons underlying the idea that population is a very strategic factor in the framework of national development, among others, is because the population is the center of all development policies and programs carried out, the population is the object of development which means that development must be developed by taking into account the condition of the population so that all residents can participate actively and feel the impact of the implementation of development carried out by the local government. So that, the circumstances of the existing population greatly affect regional development planning, in this case the allocation of regional expenditures

3. Economic Growth has insignificant effect on Regional Expenditures. This can be explained that when economic growth has decreased or even stagnated, it is the government's obligation to play an important role in being able to spur regional economic growth. In such a situation, the government sector needs to be accelerated with the aim of stimulating the production of the business world to move more productively. One way is to increase government spending (regional expenditure budgets).

4. Regional Original Revenue, Total Population and Economic Growth simultaneously affect the allocation of Regional Expenditures.

Suggestions that can be given based on the results of the research are:

1. Further research is recommended to expand or if necessary, to increase the research sample, such as from outside of North Sumatera or throughout Indonesia. This is intended to have conclusions that generated from the writing with a broader scope.

2. Further research is suggested to add other variables that may affect the regional expenditure budget, among others, the number of poor people, the number of unemployed people, the inflation rate, the potential for regional resources and the regional data of an area.

3. Subsequent writing can spend a longer period of more than three years so that the results can better describe the existing conditions and provide much better results.

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