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The Effect of Regional Original Income and general allocation funds on Regional Expenditures on South Bolaang Mongondow Regency

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Abstract. The purpose of this study was to determine how much influence revenue (PAD) and general allocation fund (DAU) to spending in South Bolaang Mongondow area, either partially or simultaneously. This research is quantitative by using secondary data from the Budget Realization Report Revenue and Expenditure in local government South Bolaang Mongondow. This study indicates that Regional Original Income and general allocation funds positive and significant effect on Regional Expenditures. With the results of the first t-test analysis of $0.003 < 0.05$ and the t-count value of $3.975 > t\text{-table } 2.262$, the second t-test of $0.003 < 0.05$ and the t-count value of $4.103 > t\text{ table } 2,262$, and there is a simultaneous influence of Regional Original Revenue and general allocation funds on Regional Expenditures with F test analysis of $0.008 < 0.05$ and F arithmetic value $8.823 > F\text{ table } 4.10$. Thus, regional Original Revenue and general allocation funds simultaneously or together positively influenced Regional Expenditures for South Bolaang Mongondow Regency in 2009-2020, expected that government areas to continue to improve reception on local revenue sources to create local independence. Besides the local government, South Bolaang Mongondow must also manage allocation funds with the right target.

Keywords: local revenues, allocation fund general, regional shopping

A. Introduction

Laws and other regulations regulate regional spending in Indonesia. Based on the Law of the Republic of Indonesia No. 33 of 2004, regional expenditures are defined as all regional obligations recognized as a reduction in the value of net assets in the period of the relevant fiscal year. Meanwhile, the Ministry of Home Affairs Regulation No. 59 of 2007 concerning Guidelines for Regional Financial Management states that regional spending is an obligation of local governments which is recognized as reducing net worth. Funding transferred from central government to local governments mentioned in the Constitution No. 33 of 2004 related Balanced Fund. Which is a source of funds in the implementation of local government in the transfer of the central government, consisting of the general allocation fund (DAU), Special Allocation Fund (DAK) and the regional share of the Revenue Sharing Fund (DBH). Apart from the Balancing Fund, local governments have their funds in Regional Original Income (PAD), financing, and other legitimate income. The policy of all funding is the responsibility of the local government for its use. The funding source to carry out the local government activities is the local revenue balance fund. The other is legitimate income. Regional Original

Income is one of the sources of regional expenditure. If the Original Regional Revenue increases, the province's independence will also increase, followed by regional funds or income. Therefore, each provincial government will continue to increase economic growth through regional advantages. This will show that if an area has a high potential for PAD, it will spend or carry out high regional expenditures.

Funding for government administration based on decentralization is carried out at the Regional Revenue and Expenditure Budget (APBD). In delivering government services to the public and is based on the principle of decentralization, the regions were given the authority to collect taxes/levies and manage natural resources in the area. Sources of funds for the region consist of revenue (PAD), Balance Fund consisting of DBH (DBH), general allocation fund (DAU) and DAK K h intestine (DAK), and the Regional Loan, deconcentration, and Tasks. The Regional Government directly manages the first three sources through the Regional Revenue and Expenditure Budget (APBD). In contrast, the others are managed by the Central Government in collaboration with the Regional Government. The Regional Revenue and Expenditure Budget (APBD) is a regional government activity plan outlined in numbers and the maximum limit for the budget period. Local Revenue (PAD) is a source of funding for local governments in building infrastructure and prosperity of local communities. PAD is sourced from regional taxes, regional retribution proceeds, separated regional wealth management results, and other legitimate PAD. Regional Original Income (PAD) in each region is different. Regions that have progressed in industry and have abundant natural resources tend to have much larger Regional Original Income (PAD) than other regions, and vice versa. Because of that, there is an inequality of Regional Original Income (PAD). On the one hand, wealthy regions have high Regional Original Income (PAD). On the other hand, some regions are lagging because they have low Regional Original Income (PAD).

The problem faced by regions in general related to PAD is that there has not been excavation and improvement and has contributed to regional taxes and levies and other legitimate PAD, a PAD component to the overall regional revenue. Weak capacity for planning, monitoring, and financial accountability can result in significant leaks for the regions. The role of Regional Original Revenue in financing regional expenditure needs is tiny. It varies between regions, which is between the range of 0.35 % to 65 %. The distribution of PAD between regions is unequal because the basis of PAD varies between regions. The role of the PAD area in the financing of a very low and variable occurs it is caused because of the enormous differences in population and geographic conditions (impact on the cost expensive) and the ability of the community, to result in the cost of providing services to the public is very varied. The problem of the general allocation fund lies in the different perspectives between the center and the regions regarding the general allocation fund. The general allocation fund is used as an instrument for horizontal imbalance for equity or filling the fiscal gap for the center. As for local governments, the general allocation fund is intended to support the adequacy of development funding in their regions. This is because the DAU calculation is based on the basic allocation plus the fiscal gap. The fiscal gap is the difference between financial needs and population indicators, area, human development index, construction cost index, and gross regional domestic product per capita reduced by regional fiscal capacity, including regional funding sources originating from regional original income and funds result.

Regional Expenditures are detailed according to Regional Government affairs, organizations, programs, activities, groups, types, objects, and details of spending objects. Regional expenditures are used to fund the implementation of government affairs under the province's authority or Regency/City, which consist of mandatory affairs, optional affairs and affairs whose handling is in specific fields that can be carried out jointly between the Central

Government and Regional Governments. Shopping organizing obligatory priority to protect and increase the quality of life of people to meet the region's obligations through improving essential services, education, health, facilities, social and public facilities, and developing a viable social security system. Improving the quality of community life is realized through work performance in achieving minimum service standards by-laws and regulations and the distribution of village fund allocations. To facilitate assessing the reasonableness of the costs of a program or activity, expenditure by group consists of indirect expenditure and direct expenditure.

The structure of the Regional Budget Revenue consisting of components and shopping component. The income component is divided on regional revenue consisting of local tax revenues, h acyl retribution, separated regional wealth management facilities, and other legitimate local revenue. The Balancing Fund consists of tax/non-tax revenue sharing, general allocation funds, and special allocation funds. In contrast, other regional revenues consist of grant income, tax revenue sharing funds from the province and other local governments, adjustment funds and special autonomy, assistance finance from the province or other local governments, and other revenues. The expenditure component itself is divided into indirect expenditures consisting of personnel expenditures, grant expenditures, social assistance expenditures, profit sharing expenditures to the Province/Regency/City and Village Governments, financial aid expenditures to the Province/Regency/City and Village Governments and non-tax expenditures. While direct expenditure is made up of personnel expenditure, spending on goods and services, and shopping model, and the component list in the budget structure is the local financing component.

Based on the Regional Regulation of South Bolaang Mongondow Regency Number 22 of 2011 concerning Regional Taxes, it is stated that Tax is a mandatory contribution to the region owed by an individual or entity that is coercive under the law with no direct compensation and is used for regional purposes for an amount of Rp. the great prosperity of the people. The types of taxes regulated are Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-metallic Minerals, and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural, and Urban Land and Building Tax. and Taxes on the acquisition of land and building rights. The levy itself is divided into business service levies grouped into retribution for the use of regional assets, levies for terminals, levies for fish auction sites, and levies for port services. General Service Fees are grouped into health service fees, market service fees, motor vehicle testing fees, and telecommunication tower control fees. In contrast, Certain Licensing Fees are grouped into Building Construction Permits and Route Permits. Regional boundaries between regions are indicators that can affect PAD and DAU revenues. Determination of regional boundaries is significant because regional boundaries between regions will maximize the region's potential. Official territorial boundaries will determine the extent of legal status limits, government responsibilities, taxation to determine the area to calculate resource potential, population density to regional balancing funds. So that it affects how much income or expenditure occurs in the area. Based on some of the reporting data, local revenue and general allocation funds in South Bolaang Mongondow Year 2016-2020 to be considered the author to research "The Effect of local revenue (PAD) and the general allocation fund (DAU) Against Regional Expenditures in South Bolaang Mongondow Regency."

B. Theoretical review

1. Regional Financial Management

One measure of the success of an autonomous region can be seen from the ability to manage regional finances. Sound financial management will lead to an increase in local revenue

and an increase in development efforts [1]. Regional Finance is all regional rights and obligations that can be valued in money and everything in money and goods used as regional property related to implementing these rights and obligations [2]. The administration of government affairs under regional authority is funded from and at the expense of the regional revenue and expenditure budget (APBD). Meanwhile, the implementation of government affairs under the central government's authority in the regions is funded from and at the State Revenue and Expenditure Budget (APBN) [3]. The administration of funding for the implementation of the two types of government affairs is carried out separately. In the management of regional finance, the regional head is the power holder of the regional power holder. In exercising his power, the regional head delegates part or all of his power in planning, implementation, administration, reporting, and accountability, and regional financial supervision to the regional apparatus. This delegation is based on the principle of separation of authority between those who order, test, and receive/issue money [4]. Regional financial management as regulated in the Minister of Home Affairs Regulation Number 13 of 2013 article 3 covers the power of regional financial management. General principles and structure of APBD, drafting of APBD, a stipulation of APBD, preparation and stipulation of APBD for regions that do not yet have DPRD, implementation of APBD, amendments APBD, cash management, regional financial administration, regional financial accounting, accountability for APBD implementation, guidance and supervision of regional financial management, regional losses, and BLUD financial management. Regional financial management must be managed orderly, complying with statutory regulations, effective, efficient, economical, transparent, and responsible by considering the principles of justice, propriety, and benefits for the community. Managing regional finances begins with planning/compiling the regional revenue and expenditure budget (APBD) [5]. APBD is the regional government's annual financial plan, which is discussed and approved by the regional government and the DPRD and determined by regional regulations. Therefore, the APBD is a mutual agreement between the executive and the legislature, outlined in a regional regulation and elaborated in a regent's regulation. The APBD is prepared by the needs of government administration and the capacity of regional revenues [6].

2. Government Budget Concept

The facts prove that the overall government in a region cannot be separated from the responsibilities of the central government, the reason being that each region has different needs [7]. Therefore, the central government has not released the responsibility for the applicable autonomy authority [8]. However, political ties and regional authorities can bond between the central government and the province [9]. Expenditure allocation of the central budget to local governments to show the benefit of the area is also called the Perimbangan fund [10]. The number of equalization funds authorized in the period per year for local governments to look at the posture of the state budget [11]. The increase in local revenue can also be taken through the equalization fund and income of the original sector in the province. PAD is only able to provide local government spending at most about 20% [12].

C. Research methods

Penelitian using quantitative research. Quantitative research is data that can be measured or calculated directly in the form of information or explanations expressed in numbers or the form of numbers [13]. The variables of this study consisted of the independent variable (independent) and the dependent variable (dependent). Variables independently in this study is the Pendapatan PAD and general allocation fund. The dependent variable in this study is the

Regional Expenditure Allocation. Collecting data using documentation technique of secondary data sources to collect, record, and process data related to the research. This data was taken from the Budget Realization income Report PAD and general allocation fund and Expenditure South Bolaang Mongondow. The data analysis method used in this research uses multiple linear regression analysis methods assisted by computer programs, namely SPSS (Statistical Product and Service Solutions) 22 and Microsoft Excel. Multiple linear regression analysis is a regression analysis used to observe the effect of one dependent variable (dependent variable) and one or more independent variables (independent variable) [14].

D. Research Results and Discussion

1. The Influence of Regional Original Income on Regional Expenditures

Based on the data analysis that has been carried out, the first hypothesis states that "Regional Original Income has a positive effect on Regional Expenditures in South Bolaang Mongondow Regency 2009-2020", it is proven that Regional Original Income has a positive influence on Regional Expenditures. This is shown by the number of correlation coefficients (r_{x1y}) at 0,655. The coefficient of determination (r^2_{x1y}) of 0,662 indicates that the Regional Original Revenue influences the Regional Expenditure of 66.2%. The significance value is 0,003. This value is lower than 0,05. The value of t arithmetic is $3,975 > t$ table 2,262, so it can be concluded that H_1 is accepted, which means that regional original income influences regional expenditures in South Bolaang Mongondow Regency. This means that the local revenue has close links with the shopping area because the more significant the local revenue in South Bolaang Mongondow, the greater the shopping area [15]. Besides, the results of this study prove that native income became a predictor in increasing spending area. The results of this study are in line with the results of research conducted by Iqbal Muhammad et al. (2020), which state that local revenue affects regional spending. Therefore, PAD has a positive and significant influence on regional spending. Local governments should develop and increase PAD by maximizing their resources to finance all infrastructure creation activities by allocating regional expenditures. Therefore, local revenue derived from local taxes, regional levies, BUMD profits, and other legitimate PAD can have a good impact on the level of regional investment [16].

Regions with high PAD are certain regions independent and can take advantage of their potential to increase regional treasuries. In this case, regional expenditures are needed to develop the potentials of these regions. So that regional budgets will undoubtedly increase, where regional expenditures can be seen in increasing infrastructure about PAD. High PAD causes the region to become independent. The activity shopping area that was excluded can be optimized. This aligns with Mawarini et al. (2013), where regional spending will increase when the regional PAD is high. In theory [17].

PAD in the South Bolaang Mongondow Regency Government consists of Regional Taxes, Regional Retributions, Separated Regional Management Results, and other legitimate PAD. The details of the types of taxes collected are as follows: (a) hotel tax (b) Restaurant tax (c) Entertainment tax (d) Advertisement tax (e) Swallow's nest tax (f) Street lighting tax (g) Tax on non-metallic minerals and rocks (h) Rural-Urban Land and Building Tax (PBBP2) (i) Tax on an acquisition of land and building rights The tax sector that needs to be maximized based on annual realization from 2009 - 2020 is the Rural-Urban Land Building Tax and the Customs Tax on Acquisition of Land and Building Rights through the adjustment of the Tax Object Selling Value (NJOP) and also encouraging the creation of regional regulations for land value zones so that the taxation of this sector is more optimal. Updating data on taxpayers and tax objects by collecting data and reassessing in the field for tax objects that have changed the form of buildings/ownership/object splits and the increase and opening of new road access affects

the land value zone. It is also necessary to support online tax payments through an integrated system between the local government, the National Land Agency, and the bank. Likewise, the swallow's nest tax sector [18]. The location of the South Bolaang Mongondow area is very strategic along the coast, and investments that are in great demand need serious attention, especially monitoring and supervision of transactions and distribution of buying and selling of swallow's nest production, which is less transparent from business actors. This. For details of the type of levy collected on South Bolaang Mongondow as follows: a. General service fees consist of: (a). Health service retribution for *Puskesmas* (community Health centers) (b). Retribution for health services at sub-health centers (c). Hospital health service levies (d). Market service fees b. Business service levies consist of: (a). Retribution for the use of regional wealth (b). Fish auction fees (c). Terminal levy/parking lot (d). Retribution for sales of regional business production (e). Business place levies c. Specific licensing fees consist of: (a). Building permit levies One of the retribution sectors that need to be paid attention to by the local government is the levy for fish auctions, where currently the local government is constrained by the collection system because it does not have the authority to issue permits such as operating licenses and mooring permits (anchoring) which are all under the authority of the provincial government [19]. While the results of the management of regional assets are separated in the form of a share of profits distributed to local governments in the form of dividends on capital participation in BUMD in this case to PT. Bank Sulutgo and other legitimate PAD, consist of the results of cooperation in the use of regional property, demand deposits in the regional treasury, interest income on the placement of local government money and income from JKN capitation funds at First Level Health Facilities (FKTP) [20].

For South Bolaang Mongondow Regency, the sector that contributes the most PAD is the restaurant tax sector. One work company currently manages to mine in the South Bolaang Mongondow Regency, which supplies food and beverages to its employees subject to local taxes, followed by the second largest from the street lighting tax sector and taxes on non-metallic minerals and rocks [21]. In the future, the local government, together with related elements, will maximize the sector that contributes to PAD which to date has not been appropriately managed or explore the PAD sector, which has not contributed to the increase in PAD in South Bolaang Mongondow Regency, which the local government will later use in improving people's welfare. First, PAD will develop the area's potential, where expenses are classified in the expenditure of capital referred to in the shopping area [22]. Then do a system that is appropriate to manage the distribution area so that the parties do not distort distributions are not held accountable.

Furthermore, in the future, the local government must also pay attention to the formation of BUMD, which can increase PAD. Optimizing these PAD components will increase regional treasury so that the disbursement of funds for regional expenditures can be used for infrastructure and people's welfare [16]. Utilization Revenue good and was followed by an increase in local revenue to improve the area's shopping area. Based on the research results above, namely, the greater the Regional Original Income obtained and the correct use of the Regional Original Income, the greater the number of funds distributed by the regional government to carry out Regional Expenditures. Thus the first hypothesis is accepted.

2. The effect of the general allocation fund on Regional Expenditures

Based on the data analysis that has been carried out, the second hypothesis states that "general allocation funds have a positive effect on Regional Expenditures in South Bolaang Mongondow Regency 2009-2020", it is proven that the general allocation fund has a positive influence on the region. This is indicated by the number correlation coefficient (r_{xy}) of 0.680.

The coefficient of determination (r^2) of 0.662 indicates that the general allocation fund influences Regional Expenditures by 66.2%. The significance value is 0.003. This value is lower than 0.05. The value of t arithmetic is $4.103 > t$ table 2.262, so it can be concluded that H_2 is accepted, which means that there is an influence of general allocation funds on regional expenditures in South Bolaang Mongondow Regency. In addition, this study also implies that DAU can be a predictor of increasing regional spending. These results support previous studies, such as the study by Rashid (2018), who found that DAU positively and significantly impacted regional spending. Therefore, this study proves that DAU can be a tool that can increase regional spending. DAU itself is a type of transfer of funds between levels of government that is not tied to a specific expenditure program [23].

DAU has a function to close gaps that occur because regional needs exceed their potential. The existence of the DAU is the transfer of authority from the central government to local governments, which makes it easier for local governments to use the DAU in providing better services to the community and can be realized by optimizing regional spending. The DAU had a positive and significant effect on regional spending. The DAU has an impact on increasing regional spending [24]. A high DAU indicates that the area has good fiscal decentralization. So it is hoped that it can improve public welfare through regional spending (in this case, regional spending). This is in line with what was found by Ernaya (2017), where an increase in DAU will have a good impact on regional spending. However, DAU is left to the regions according to the regions' priorities and needs to improve services to the community in implementing regional autonomy. DAU is allocated to the fulfillment of indirect expenditures, which consist of personnel expenditure, expenditure grants, social assistance spending, spending unpredictable, shopping for the results to government financial assistance, and shopping village [25].

Moreover, the fulfillment of direct expenditures consisting of goods and services expenditures and capital expenditures. Personnel expenditure is classified as very high, relying on sources from the general allocation fund, where the central government determines the allocation every year. Of course, local governments need to optimize the use of general allocation funds more effectively and transparently according to the community's needs, as stated in the planning document. Nevertheless, the description shows that the DAU positively and significantly impacts regional spending [26].

3. Effect of Income First Regional general allocation fund jointly to Shopping Areas

Based on the output of the third hypothesis test, namely the F test above, it is known that the significant value for the effect of regional original income and general allocation funds together on regional expenditure is $0.008 < 0.05$, and the calculated F value is $8.823 > F$ table 4.10, so it can be concluded that H_3 received, which means there are significant local revenue and general allocation fund with the same to the shopping areas. Therefore, the original income (PAD) and the general allocation fund (DAU) simultaneously significantly affected its budget [27]. It could be seen that PAD and DAU simultaneously or simultaneously and partially can increase direct spending and indirect spending while the population reduces the increase in direct spending [28]. This is different from indirect spending, which has a positive effect because population growth in the district/city in Jambi can increase personnel expenditures [29]. In contrast, direct spending, especially for capital expenditures, is not efficient. These results show that the higher the original local income and general allocation funds, the greater the funds channeled to the shopping area. Judging from the research results above, the role of regional original income can be said to have a more significant influence because PAD will also show the level of regional independence in obtaining income to increase regional spending.

Furthermore, an area's high level of original income will benefit local governments because more community welfare programs can increase regional spending [30].

E. Conclusion

Based on the research results that have been discussed, the conclusions of this study are as follows: Based on the analysis done on the variable X 1. Testing the hypothesis shows that are partially variable income genuine area has a value of $0.003 < 0.05$ and value $t \text{ count } 3,975 > t \text{ table } 2.262$. These results indicate that the regional original income variable affects regional expenditure because the original income variable has a significant value of $0.003 < 0.05$. It is meant that the revenue indigenous regions have a relationship that is close to the shopping area, as increasingly significant revenues native area in District South Bolaang Mongondow then it will be increasingly large also shopping region, in addition to the results of the research have proved that the PAD became one of the indicators in improving the shopping area. Based on the analysis that has been done on the variable X 2. Testing the hypothesis shows that are partially variable fund allocation joint to have a value significantly t for $0.003 < 0.05$ and value $t \text{ count } 4,103 > t \text{ table } 2.262$. These results indicate that the regional allocation fund variable affects regional expenditures because the original income variable has a significant value of $0.003 < 0.05$. In addition to it, research also implies that the DAU can be an indicator to improve the shopping area. Based on the analysis that has been done on the variable X 3. The results of testing the hypothesis show that are jointly variable income native region and fund allocation standard to have a value of $0.008 < 0.05$ and value of $F \text{ count } 8.823 > F \text{ table } 4.10$, From the analysis that has been conducted shows that the variable X 1 is original revenue area and the variable X 2 fund allocation general are jointly effect that significant to the shopping area of government district South Bolaang Mongondow.

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