# ECONOMIC GROWTH IN EFFECT OF GOVERNMENT EXPENDITURES AND GENERAL ALLOCATION FUNDS

(*Survey on the government of Kabupaten / Kota in West Java and Banten Province*)

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## *ABSTRACT*

*Inadequate government spending is very influential on economic growth. Therefore, the local government should better optimize the regional potential to increase local revenue so as to create regional independence to finance its expenditures so that the dependence of local government to the central government can be reduced. To know the growth of regional economy, used base of Gross Regional Domestic Product (PDRB) where PDRB can be defined as the value of goods and services end generated by the economic system in a region or region within a certain period. So the PDRB is a measure to see the economic activity of a region.*

*The purpose of this study is to determine the effect of government spending on economic growth and general allocation funds on economic growth. The method used in this research is descriptive and verifikatif method. Samples in this research were 35 regencies and cities in West Java and Banten provinces, with sampling using saturated sampling technique. And base processing techniques using the help of SPSS software.*

*The results showed that government expenditure has a significant positive effect on economic growth and general allocation funds have a significant positive impact on economic growth in the provinces of West Java and Banten.*
*Keywords: Government Expenditures, General Allocation Funds, Economic Growth.*

## 1. PRELIMINARY

### 1.1 Background

Each region in carrying out its development expects high economic growth accompanied by equity, so that the Effect of Expenditure improves the welfare and quality of life of the community (I Gst Ayu Putri Wahyuni, 2014). The economy of a country is said to be growing if the number of real remuneration on the use of factors of production in a given year is greater than that of the previous year. Thus, the definition of economic growth can be interpreted as an increase in physical production capacity of goods and services within a certain time (Prasetyo, 2009). The government is one of the economic actors increasingly important role in economic activity undertaken, the government is shown for changes in economic structure by policy fiscal policy through the establishment of state budget revenues and expenditures. Theoretically, government expenditures devoted to the public interest and welfare of society will encourage increased per capita income from year to year (Mutia Sari, 2016). Economic growth is one of the benchmarks of economic development success with the increasing availability of infrastructure in the region then participate in improving the welfare of the community in terms of fulfillment of secondary needs (Barimbing, 2015).

In carrying out a development and managing its own household, a region must have sufficient financial resources of its own. This is to avoid regional dependence on the central or upper level government, (Sri Danawati, et al 2016). The readiness of local government and its agencies is not limited to the readiness of natural resources management, but also in the form of policies that are able to encourage the growth of existing businesses in the region so as to attract investment to the region (Kusdibyo, 2005). In short, economic growth is a process of increasing per capita output in the long term, which is emphasized on three aspects, namely

process, output per capita and long term. Economic growth is a "process", not an economic picture at a dynamic time of an economy, that is seeing how the economy evolves or changes over time (Sri Endang Rahayu, 2011).

A common problem related to Economic Growth on the cause of low economic growth in the fourth quarter of 2016 is the decline in government consumption to drop 4.05 percent. Whereas in the same period last year, the number grew positively to reach 4.12 percent. What is clear is that government consumption in the fourth quarter (declining) so that the low consumption of the government in the fourth quarter of 2016, (Suharyanto 2016)

## 1.2 Formulation of the problem

In accordance with the identification of problems that have been in the writer can write the formulation of research problems as follows:

1. How big is the effect of government spending on economic growth in the City in the province of West Java and Banten?
2. How much influence the general aloaksi funds on economic growth in the City in the province of West Java and Banten?
3. Low consumption of government resulting in lower economic growth.

## 1.3 Research Objectives

### 1.3.1 Research Purpose

The purpose of this study is to obtain and analyze information along with relevant data on the Influence of Government Expenditures, General Allocation Funds, and economic growth at the Central Bureau of Statistics of West Java Province.

### 1.3.2 Research purposes

The purpose of this research are:

1. To know the influence of government expenditure on economic growth at City Government in West Java and Banten Province.

2. To determine the effect of general allocation funds on economic growth in the City in the province of West Java and Banten.

### 1.4 Usefulness Research

#### 1.4.1 Practical Usefulness

The results of this study are expected to be used as information, even references and references for the development of the concept of how the influence of government spending and general allocation funds on economic growth. And can be material considerations for solving problems at Local Government in West Java Province and Banten Province. Based on the concept of the frame of mind that has been built, the problem on economic growth can be improved by optimizing government spending and general allocation funds so that economic growth will increase and better

#### 1.4.2 Academic Uses

The results of the study are expected to provide benefits and in addition to developing science, where the existing theories re-examined in this study can strengthen existing theories of government expenditure and General Allocation Fund system affect the Economic Growth.

## II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

### 2.1 Literature review

#### 2.1.1 Government Expenditures

According Sadono Sukirno (2011: 61) Expenditure (Shopping) government is the government spending on capital goods, consumer goods and services. As for Detri works (2016: 179) Government Expenditures as the Use of money and resources of a country to finance a state or government activity in order to realize its function in welfare.

According Hera Susanti (2000: 69) Government spending is one aspect of the use of economic resources that are controlled and owned by the community through tax payments.

### 2.1.2 General Allocation Fund

According to Halim (2013: 124) General Allocation Fund is a fund transfer is *back grant* so pementiah area have the flexibility in the use of public funds allocated in accordance with the needs and aspirations of each - each region. According to Deddi Nordiawan (2012: 56) General Allocation Funds are funds sourced from APBN revenues allocated for the purpose of equitable inter-regional financial capacity to fund regional needs in the context of implementing decentralization.

### 2.1.3 Economic growth

According to Sadono Sukirno (2015: 423) Economic growth is the fiscal development of goods and services produced in a country, such as the increase and the amount of industrial goods production, infrastructure development, the increasing number of schools, the increase in production of services sector and the increase of capital goods production. According to Asfia Murni (2016: 184) Economic growth is a condition of potential GNP growth reflecting the growth of per capita output and rising living standards of society.

## 2.2 Framework

### 2.2.1 Effect Government Spending on Economic Growth

According to (Sukirno 2013: 40) states that Government Expenditure is part of fiscal policy is a government action to regulate the course of the economy by determining the amount of government spending each year so as to spur or encourage economic growth. As according to According (Sodik: 2007). Declare that local government expenditure is measured from total direct expenditure and indirect spending allocated in local budgets. Proportional government spending will boost economic growth.

### 2.2.2 Effect of General Allocation Fund to Economic Growth

According Endrawati (2010: 68), suggests that the higher the DAU received by local governments increased the economic growth of the local **government.** As for According to Elida Murni (2009) argued that with the increase of DAU to each region it can increase economic

growth, because the provision of DAU to the region can create new added value in various sectors so that later can affect economic growth.

### 2.3 Hypothesis

Based on the above framework, the research hypothesis is as follows

$H_{1:}$ the issuing of government influence on Economic Growth

$H_{2:}$ General Allocation Funds effect on Economic Growth

## III. RESEARCH METHODOLOGY

### 3.1 Research methods

According Sugiyono (2017: 2), research method is basically a scientific way to get data with a specific purpose and usefulness. Research method used by researcher in this research is descriptive method and verifikatif with quantitative approach. By using the research method will be known the relationship of significance between the variables studied so that the conclusion that will clarify the description of the object under study.

According Sugiyono (2014: 147) defines descriptive method is a method used to analyze data by way of describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalization.

While the method of verification by Mashuri (2008) in Umi Narimawati (2010: 29) states that the verification method is to check whether it is correct to explain a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life.

### 3.2 Ization Operational Variables

According Sugiyono (2014: 38) Operationalization of variables is an attribute or property or value of a person, object or activity having a certain variation set by the researcher to be studied and then drawn its conclusions.

operationalization of variables is needed to determine the type, indicator, and scale of the related variables in the research, so that hypothesis testing can be done correctly according to the title of the research. Then there are two variables that will be measured, namely:

1. Independent Variables
   According Sugiyono (2014: 39) Independent variable (free) is a variable that affects or which causes the change or the emergence of the dependent variable (bound). The *independent* variable in this research is government spending (X1) and the general allocation fund (X2).
2. The dependent variable *(dependent)*
   According Sugiyono (2013: 64) The dependent variable is the variable that is affected or which become due for their independent variable *dependent* variable in this case is economic growth (Y)

### 3.3 Data collection technique

According Sugiyono (2014: 224) Data collection techniques is the most strategic step in the study, because the main purpose of the research is to obtain data. In this study, data collection techniques conducted by researchers are:

1. Research Field *(Field Research)*
   In this study, the authors retrieve secondary data derived from local government financial statements (LKPD) Local Government as West Java Province fiscal year 2014.
2. Research Library *(Library Research)*
   Data collection is done by reading literature literature, books, statutory regulations, newspapers, articles on the relationship with the problems studied in the search for additional information about the theory and data required in this study.
3. Internet Research *(Online Research)*
   Data collection comes from related websites to obtain additional literature, journals and other data related to this research.

### 3.4 Sampling

According Toni (2013: 27) The sample is part of the population taken / determined based on certain characteristics and techniques. Sampling techniques can basically be grouped into two, namely probability sampling and nonprobability sampling. The sampling technique used by the author is nonprobability sampling.

According Sugiyono (2014: 84) the definition of nonprobability sampling is a sampling technique that does not provide equal opportunities / opportunities for each element or member of the population to be selected to be sampled. Type of nonprobability sampling used in this study is saturated sampling or often called the census.

According to Sugiyono (2014: 85) the meaning of saturated sampling is a technique of determining the sample when all members of the population are sampled, this is done when the population is relatively small, less than 30, or research that wants to make generalizations with a very small error. Another term saturated sample is the census, where all populations are sampled.

Based on the above explanation, then that will be sampled in this study is all of the population taken, that is 35 Data Records Realization Realization Data and Realiasasi Data pengeluaram City Region in West Java and Banten Province.

## 3.5 Data Testing Method

### 3.5.1 Analysis Method

After the data collected the author to analyze the data that has been described. The author analyzed the data by using descriptive and verification methods.

1. Descriptive Data Analysis
   The purpose of the descriptive method is to create a factual, systematic and accurate description, description of the data obtained and processed. In this research, descriptive method is used to know the influence of Government Expenditure and General Allocation Fund to Economic Growth.
2. Analysis of Verifikatif Data
   In this research the researcher uses verifikatif analysis which is used to study the relationship between two or more variables, with the intention that from the relationship can predict (predict) the magnitude of the verifikatif impact that occurs from the change of an event to other events.

## IV. Research Results and Discussion

### 4.1 Research result

This section will describe decomposition and analyze the data obtained regarding government expenditures and the General Allocation Fund Against Economic Growth.

#### 4.1.1 Results Uji Assumption Classical

Prior to the formation of the regression model, previously done assumption testing beforehand so that the model formed gives a BLUE estimation. This assumption test consists of three tests, namely normality test, multicollinearity, heteroskedastistias test and autocorrelation test.

1. Normality test
   Normality assumption is a very important requirement on significance test of regression coefficient, if the regression model is not normally distributed then the conclusion of t test is still doubtful, because t test statistic on regression analysis is derived from normal distribution. Normality testing in this study using Kolmogorov-Smirnov test. If the probability is viewed from. value of Asymp Sig. > 0.05, it can be concluded that the residuals in the model are normally distributed.
2. test Multicolinearity
   Multicollinearity test aims to determine the presence or absence of multicollinearity among independent variables. A good regression model should be that there is no multicollinearity or no correlation between independent variables. How to detect the absence of multicollinearity is to look at the table VIF *(Variance Inflation Factor)* must be less than 10 and the value of *tolerance* must be greater than 0.1.
3. Heteteroscedasticity Test
   In multiple regression equations need to be tested about the same or not variant of the residual from one observation with another observation. Heteroskedastisitas asmsi test analysis results SPSS *output* through *the scatterplot* graph between Z *prediction* (ZPRED) which is an independent variable (X = Y axis predicted results) and the residual value (SRESID) is the dependent variable (Y axis = $Y_{predictions} - Y_{real)}$. Homoskedastisitas occur if the

*scatterplot* dots between ZPRED the data processing and SRESID spread below or above the point of origin (number 0) in the Y axis and does not have a regular pattern.

4. Autocorrelation Test
   The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t with the intruder error in period t-1 (previous). If there is a correlation, then there is called an autocorrelation problem. In the autocorrelation test used Durbin-Watson test to determine whether there is autocorrelation in the regression model.

### 4.1.2 Results of Multiple Linear Regression Equations

From the result of multiple linear regression equation, each variable can be interpreted as follows:

a. Constants for -1,916E10; meaning that if the Government Expenditure and General Allocation Fund's value is 0, then the value is -1,916E10 Economic Growth.
b. Government Expenditures variable regression coefficient ($X_{1)}$ amounted to 0,017; meaning that if another independent variable value is fixed and government spending rose 1%, the Economic Growth (Y) will increase by 0,017. The coefficient is positive, meaning a positive relationship between government spending with economic growth, the higher the Government Expenditure Growth will increase.
c. The regression coefficient variable General Allocation Fund ($X_{2)}$ amounted to 0,037; meaning that if another independent variable value is fixed and the General Allocation Fund rose 1%, the Economic Growth (Y) will increase by 0,037. The coefficient is positive, it means there is a positive relationship between the General Allocation Fund with economic growth, the higher the General Allocation Fund Economic growth is increasing.

### 4.1.3 Hypothesis testing

1. Testing Partial Hypothesis of Government Expenditure on Economic Growth.Based on the test results can be seen t count for Government Expenditure (X1) of 2.995. With a significant level (α) of 5%, and degrees of freedom (df) = 32, then the value of ttable is 2.030. So it can

be concluded tcount> ttable (2.995> 2.030) and it can be concluded that Ho is rejected and H1 accepted. This result is also indicated by significance value of statistical test for Government expenditure variable equal to 0,005, it means error to say there is influence on Economic Growth is only 0.5% or means less than the error rate that can be received at 5% so it can be decided to reject Ho . In conclusion, Government Expenditure has significant effect on Economic Growth in Regency and City Government in West Java Province and Banten Province.

2. Testing Partial Hypothesis of General Allocation Funds to Economic Growth. t count value for General Allocation Fund (X2) is 3,517. With a significant level (α) of 5%, and degrees of freedom (df) = 32, then the value of ttable is 2.030. So it can be concluded tcount> ttable (3.517> 2.030) and it can be concluded that Ho is rejected and H1 accepted. This result is also indicated by the significance value of statistical test for Government expenditure variable is only 0,001, it means error to say there is influence to Economic Growth equal to 0,1% or mean less than error rate that can be accepted by 5% so it can be decided to reject Ho . In conclusion, General Allocation Fund has significant effect on Economic Growth in Regency and City Government in West Java Province and Banten Province.

## 4.2 Discussion

### 4.2.1 Influence of Economic Growth on Government Spending

Government expenditures measured through Regional Expenditure at Regency and City Governments in West Java and Banten Provinces as a whole have fluctuated in each district / city. As for the results of research that has been done got correlation value between Government Expenditure on Economic Growth is classified in medium category. A relationship that is positive means that any increase in government spending will increase economic growth.

### 4.2.2 Effect of General Allocation Fund Against Economic Growth

General Allocation Funds as measured through the Regional Revenue Budget at Regency and City Governments in West Java and Banten Provinces fluctuate in each district / city. As for the results of research that has been done got the correlation value between General Allocation Funds to Economic Growth is classified in the category of being. Positive relationship

means any increase in the amount of General Allocation Fund will increase Economic Growth. With the granting of General Allocation Fund to each region it can increase economic growth, because the granting of General Allocation Fund to the region can create new added value in various sectors so that later can affect the economic growth of the country (Elida Murni, 2009).

## V. CONCLUSIONS AND RECOMMENDATIONS

### 5.1 Conclusion

Based on the results of research and discussion on the influence of Government Expenditures and General Allocation Funds on Economic Growth at Regency and City Government in West Java Province and Banten Province then at the end of this study, the authors draw the following conclusions:

1. Government spending affects the economic growth, which if government spending as measured by regional expenditure increases, economic growth will also increase so even if otherwise.
2. General Allocation Funds effect on economic growth, wherein if the number of general allocation funds as measured increases, economic growth will also increase so even if otherwise.

### 5.2 Suggestion

After the authors give conclusions from the results of research on the effect of Government Expenditure and General Allocation Fund on Economic Growth, the authors provide the following suggestions:

**a. Practical advice:**

To increase Economic Growth through Government Expenditures and General Allocation Funds, it is recommended for District and Municipal Governments in West Java and Banten Provinces to better allocate local budgets, especially for regional development expenditures. The Regional Government of Regency and City in West Java Province and Banten Province are expected to be able to make budget equity for regional expenditure in accordance with the

needs of each region. With the optimum realization of Government Expenditure and General Allocation Fund is expected to increase Economic Growth.

b. **Academic Suggestions:**
In the development of accounting science especially public sector accounting is expected this result can be used as a reference for future researchers can use the same variables, the same method but the unit of analysis, population and different samples or look for other variables that affect Economic Growth.

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