# THE IMPACT OF GRDP, POPULATION AND FISCAL BALANCE FUND ON ORIGINAL LOCAL INCOME IN DISTRICT/ CITY IN BENGKULU PROVINCE

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**Abstract:** This study aims to determine and prove the impact of gross regional domestic product, population, and balance fund on local revenue in districts/ cities in Bengkulu Province. The populations of this study were all districts/ cities in Bengkulu Province, amounting to 9 districts and 1 city. The sample method used was saturated sample. The sample consists of the entire population, using local government financial reports, regional financial statistical reports, and regional statistical reports for the period 2015 - 2019. The method of analysis used in this study is multiple linear regression analysis. Research results gross regional domestic product has a significant effect on original local income in districts/ cities in Bengkulu Province. Total population and balance fund have no significant effect on original local income in districts/ cities in Bengkulu Province.

Keywords: Gross Regional Domestic Product, Population, Balance Fund and Original Local Income.

# 1. Introduction

The Indonesian economy in the early to mid-1990s performed quite well. National economic growth of more than 7 percent on average per year has had positive implications for increasing regional income. In the late 1990s, the national economy experienced changes, a deep economic crisis that continued to become a political crisis. This condition resulted in a decline in the performance of the national economy to below minus 5 percent. Currently, decentralization has become a major concern and a phenomenon for countries in the world, both in developed and developing countries, including Indonesia (Amin, 2020). There are several indicators to measure the success of development, one of which is economic growth. Economic growth is the concept of increasing output per capita in the long run, indicating the extent to which economic activity will generate additional income for a certain period of time Istiqomah et al, 2019).According Feriyanto (2020)consistent GRDP value reflects the economic productivity of a region. The higher the GRDP value, then more productive an area. Every province in Indonesia during the 2010-2019 period showed an increase in GRDP. There were three provinces in Indonesia during the 2010-2019 period showed an increase in GRDP. Meanwhile, the lowest average real GRDP is in North Maluku (20,230.79IDR billion), Gorontalo (IDR 21,609.99 billion) and Maluku (IDR 24,422.37 billion).

According to Murib et al (2018), the government is the main motor driving the economy, the needs of the community which increasingly encourage local governments to work to increase area revenue to pay attention to the development of local revenue (PAD). The source of PAD is the result of local taxes, the results of levies, the results of regional business profits, and the results of operations are legal areas. Zaman et al (2014) in Pakistan also show that GDP (economic growth) is the most efficient way to alleviate poverty, Regional performance to finance regional development and its relation to economic performance indicators such as GDP and its impact on people's welfare. The pattern of the rate of PAD in the districts/ cities of Bengkulu Province, 2019). In 2017, Rejang Lebong district PAD increased significantly by 63% from 2016, the increase was due to revenue from user fees and local taxes, as well as in the tourism sector. However, in 2018 it decreased significantly by 74.7%, this was due to the low realization of PAD in the form of fees from village apparatus organizations and a lack of field monitoring so that public awareness in paying taxes decreased. The difference is evident in the acquisition of PAD in each district/ city. Bengkulu City in 2018 received a higher PAD, this made Bengkulu City which received the highest PAD. Meanwhile, Bengkulu Tengah district received the lowest PAD in 2014. In 2019 the economy of Bengkulu Province grew by 4.96 percent. When compared with national economic growth, this figure is still lower

because national economic growth grew by 5.02 percent. In the last five years the economic growth of Bengkulu Province experienced fluctuations every year, where in 2016 and 2018 economic growth has accelerated, in 2017 and 2019 it slows down (Statistics Indonesia of Bengkulu Province, 2019).

Economic development planning, requiring a variety of data in determining the policy strategy, so the goals of development can be achieved with the right. Evaluated and monitored should be done to the Strategies and policies that have been taken during the past need. Various quantitative statistical data needed to provide an overview of the situation in the past and present, as well as targeted objectives to be achieved in the future. Basically, economic development is a series of efforts and policies which intends to improve people's lives, expanding employment, equalize income distribution, increase the regional economic through the shift of economic activity from the primary sector to the secondary and tertiary sectors. In other words, the direction of economic development is to keep people's incomes rise, accompanied by a level of equalization as possible. To know the level and growth of people's income, to be served national/ regional regularly to be used as the material of national or regional development planning especially in the economic activity (Gross Regional Domestic Product of Bengkulu Province by Industry 2015-2019). One indicator to see the economic condition of a region is GRDP, the amount of added value produced by all business units in a particular country, or is the sum of the value of final goods and services produced by all economic units, GRDP is the amount of consumption, investment, expenditure government, and exports, minus imports (Kartikasari, 2017).

Social and population 2020 recorded the population of Bengkulu Province in September 2020 as many as 2,010,670 people. Since Indonesia conducted the Population Census in 1971, the population of Bengkulu Province has continued to increase. The 2020 social and population results compared to the 2010 social and demographic results show an increase in the population of 295,152 people or an average of 24,596 people every year (Statistics Indonesia of Bengkulu Province, 2020). the population is large for Indonesia development planning is seen as a priority capital asset development but also as an expense development. Simon in Todaro (2000) population growth is not a problem. The effect of population at a moderate level is basically positive and beneficial for economic development, both for developed and developing countries. The more people, the more developed. Kuznets (1995) the relationship between economic growth and income differences in the form of an inverted U-shaped curve, namely the process of growth through expansion of the modern sector which initially results in an increase in income differences among households, then reaches a certain average income level and finally begins to decline.

Funding sources for the regions consist of PAD, balance funds (grants, general allocation funds and special allocation funds), and local government loans. The three sources are directly managed by the local government through the budget, in collaboration with the central government (Mulyani, 2016). Based on Law No. 33/ 2004; The balance fund is divided into, profit sharing funds, general allocation fund and special allocation fund. Balance fund is the provision of funds from the central government to regional governments to carry out regional development so that decentralization can be achieved. The purpose of providing the balance fund is as an effort to equalize development and as an effort to make cost efficiency of regional autonomy. Actually, the allocation of the balance fundonly as a stimulus to increase the source of PAD. The source of Regional Original Income is PAD and the Balancing Fund affects regional expenditure as a whole, the proportion of income is only maximum 10% of total revenue, its contribution to the budget allocation is quite large. Local government tries increase PAD through local taxes, as sources of regional income in increasing capital expenditures (Mulyani, 2016). Based on the things stated above, the author tries to discuss the impact of gross regional domestic product, population and balance funds on local revenue in districts / cities in Bengkulu province in 2015-2019.

# 2. Literature Review

Stewardship theory can be applied to accounting research in public sector organizations such as government organizations (Donaldson and Davis, 1991), which since its early development; public sector accounting has been prepared to meet the information needs for the relationship between stewards and principals. Accounting as a driving force for the operation of transactions is moving in an increasingly complex direction and is followed by the growth of specialization in accounting and the development of public sector organizations. The relationship between stewards and principals based on trust, acting collectively in accordance with organizational goals. The relationship between stewardship theory and local revenue is that when the sources of revenue that are considered

to be the management side do not prioritize individual goals or for their own interests, it is hoped that revenue from regional revenue will be maximized and evenly distributed with the right policies. However, when the manager does not prioritize individual interests, it can cause a lot of fraud, which makes the revenue from the region's original revenue not optimal. Because in this stewardship theory, stewards should not have personal interests, but rather prioritize common interests, because stewards look more at efforts to achieve organizational goals.

Berardi and Marzo (2015) African countries rely heavily on agriculture as their income; the government encourages increased economic activity in the agricultural sector to increase labor demand. Through the use of a large amount of labor, public income is generated is expected to increase and, in turn, improve the welfare of the people in the country, and ultimately reduce this number poor people across the continent. The high growth of Gross Regional Domestic Product will increase the revenue received by local governments. Regions with positive economic growth have the possibility to get an increase in their PAD. Economic growth has a positive and significant effect on local revenue (Aribowo, 2019). shows economic growth can positively affect social problems, especially for the poor, by reducing poverty. This shows you how economic growth must run, not limited to economic growth alone, but must also include income distribution. Gross regional domestic product can be defined as the value of goods and services produced within the region in a given year. The higher a person's income, the higher the ability to pay various levies set by the government. (Ririn et al, 2014). When viewed from an income perspective, gross regional domestic product is the amount of income received by production factors owned by residents in the region who participate in the production process within a certain period of time (Armawaddin and Nur, 2018).

The population referred to in this research is the population of productive age, namely the ages of 15 to 64 years. If the number of productive age population in an area has increased, it will have a positive impact on the economy which at a certain time will have a direct impact on the original blood income due to the contribution of population income tax to the local government (Triyanto, 2017). Population can affect regional income revenue, increasing population will increase demand for consumer goods, this can encourage increased production so that it will result in business expansion and the establishment of new businesses in the production sector, and will increase the working workforce so that people's income will be tends to increase, thereby increasing PAD (Sukirno, 2003). The resident is one factors that have an influence on PAD. The increase in population was caused by the development of influencing factors population increases such as births, migration, marriage and mobility social. Thus, more and more large population of an area the greater the influence against PAD (Adriani and Handayani, 2008). if an area suffers from over population, residents can use the land or capital as efficiently as possible. However, because the population is too large, the results received by everyone are small, therefore the population is very influential in determining the amount of production in an area (Rosyidi, 2012). The population is one of the factors that differentiates income between regions. The increase in population causes an increase in the supply of labor and vice versa (Lestari, D.P & Hariani. S, 2020).

The greater the transfer of Balanced Funds received from the central government, the stronger the regional government depends on the central government to meet the needs of their regions. So that it will make the financial performance of the regional government decrease (Andirfa et al., 2016). In addition to local revenue, balancing funds are also wrong one source of regional revenue that is has a major contribution to the structure Regional Government Budget (APBD). In Law No. 33/ 2004 it is mentioned that the balance funds are funds sourced from the state budget allocated to regions for funding regional needs in order implementation of decentralization. Balance finance between the central government and local government is a system fair financial distribution, proportional, democratic, transparent and efficient in terms of funding implementing decentralization with consider potential, conditions, and regional needs, as well as the amount of funding deconcentration and co-administration (Hidayah dan Setiyawati, 2014).

# 3. Method

Research location (in this case is a district/ city in a province located in Bengkulu Province). The populations in this study were all districts/ cities in Bengkulu Province which consisted of 9 districts and 1 city. The sampling method in this study is saturated sampling. Saturated sampling is a sampling technique when all members of the population are used as samples (Sugiyono, 2012). The data collection method in this research is the documentation method. The data in this study are time series data, namely 2015- 2019. The documents in this

study are in the form of District/ City Government Financial Reports (LKPD) in Bengkulu Province for the period 2015 - 2019, namely the Budget Realization Report (LRA). This research was conducted by visiting the website of the Directorate General of Treasury (DJPK), Statistics Indonesia of Bengkulu Province (BPS) and Audit Board of the Republic of Indonesia (BPK).

#### 4. Result and Discussion

#### Result

#### **Table 1 Descriptive Statistics Test Results**

Descriptive Statistics					
	Ν	Min	Max	Mean	Std. Deviation
GRDP	59	17,07	19,32	18,0208	,44971
Population	59	6,48	8,10	7,3143	,35169
Balance fund	59	16,38	17,34	16,9898	,20110
PAD	59	14,09	16,25	15,2846	,47726
Valid N (list wise)	59				

Source: Secondary data processed by SPSS (2021)

#### **Table 2 Normality Test Results**

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			59
Normal Parameters <sup>a,b</sup>	Mean		,0000000
	Std. Deviation		,27822487
Most Extreme Differences	Absolute		,056
	Positive		,056
	Negative		-,049
Test Source: Secondary data processed	by SPSS (2021)	Statistic	,056
Asymp. Sig. (2-tailed)			
			,200c,d
			,200 <sup>c,d</sup>

Source: Secondary data processed by SPSS (2021)

Based on the results of the significance test for normality in table 2, which shows a significance level greater than 0.05 (0.200 > 0.05), it can be concluded that the residual data in this regression model is normally distributed.

## Table 3 Multicollinearity Test Results

Coeffic	cients <sup>a</sup>							
		Unsta	ndardized	Standardized				
		Coefficients		Coefficients			Collinearity	Statistics
Model		В	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-,804	4,013		-,200	,842		
	GRDP	,440	,209	,414	2,106	,040	,160	6,266
	Population	,448	,278	,330	1,612	,113	,147	6,794
	Balance fund	,287	,246	,121	1,168	,248	,574	1,742
a. Dep	endent Variable: PAD							

Source: Secondary data processed by SPSS (2021)

The multicollinearity test results in Table 3 show that the tolerance value of each variable is more than 0.10. Meanwhile, the VIF value of each variable is less than 10. This is indicated by the PDRB tolerance value of 0.160 with a VIF of 6.266, the tolerance value for the total population of 0.147 with a VIF value of 6.794, and the tolerance value for Balanced Funds of 0.574 with a VIF value of 1.742. Thus, it can be concluded that there is no multicollinearity in the regression model used in this study.

# Table 4 Durbin-Watson Test Results

Model Summary <sup>b</sup>							
				Std. Error of	the		
Model	R	R Square	Adjusted R Square	Estimate	Durbin-Watson		
1	,813ª	,660	,642	,28571	1,850		

Source: Secondary data processed by SPSS (2021)

## Table 5 Koefisien Determinasi (R<sup>2</sup>)Test Results

Model Summary							
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate			
1	,813ª	,660	,642	,28571			

Source: Secondary data processed by SPSS (2021)

# Table 6 Statistik F (F-Test) Test Results

ANOVAª							
Model		Sum of Squares	df	Mean Square	F	Sig.	
	Regression	8,722	3	2,907	35,613	,000ь	
1	Residual	4,490	55	,082			
	Total	13,211	58				

Source: Secondary data processed by SPSS (2021)

## Table 7 T test results

Coeffic	cients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		В	Std. Error	Beta		U
1	(Constant)	-,804	4,013		-,200	,842
	GRDP	,440	,209	,414	2,106	,040
	Population	,448	,278	,330	1,612	,113
	Balance fund	,287	,246	,121	1,168	,248

Source: Secondary data processed by SPSS (2021)

#### Discussion

From the results of the research conducted, it is found that the GRDP has a significant effect on local revenue. This is indicated by the GRDP of 0.040<0.05. GRDP has a partially or individually significant effect on PAD. Based on the t-count value is greater than the t-table, which is 2.106>1.67303. Thus, the GRDP has a partially or individually significant effect on PAD. concluded that the increase in the GRDP, the PAD will also increase. Thus it can be explained that the GRDP with a positive and significant value assumes that the districts/ cities in Bengkulu Province by increasing the distribution of trade, hotels and restaurants and others which are the types of business fields that provide the largest contribution and contribution to GRDP in district/ cities in Bengkulu Province will develop economy, the development of the hotel and restaurant trading business will lead to an increase in GDP, this increase will increase local taxes which will also affect the Realization of district/ city PAD in Bengkulu Province. Based on the results of this study consistent with research (Sukarniati and Lubis, 2021;Ikhsan et al, 2021;Banjarnahor and Lubis, 2020; Rahmad et al, 2019; Armawaddin and Nur, 2018; Zaman et al, 2014).

From the results of the research conducted, it is found that the population variable does not have a significant effect on PAD. This is indicated by the significant level on the t-test which is smaller than 0.05, which is 0.113>0.05 with the t-count value greater than the t-table, which is 1.612<1.67303. Population growth slows down capital formation. If the population increases, the per capita income earned decreases. With the same income people are forced to feed more children. This means that the largest portion of income is used for consumption expenditures. Savings that are already low are getting lower, as a result, the level of investment is also getting lower. A rapidly increasing population will slow down all development efforts in underdeveloped countries unless this is accompanied by high capital formation and technological advances. But the neutralizing factor was absent and as a result the population explosion resulted in decreased agricultural productivity, low per capita income, low living standards, unemployment and low capital formation. Thus, the number of people who are included in the age of the workforce and the productive age may not necessarily be able to contribute to local revenue. Based on the results of this study consistent with research (Oktiani and Muhariah, 2021;Hakib et al, 2020; Rosyidi, 2012).

From the results of the research conducted, it is found that the balance fund does not have a significant effect on PAD. This is indicated by a significant level on the t test which is greater than 0.05, which is equal to 0.248 > 0.05. With the value of t-count greater than t-table, which is equal to 1.168 < 1.67303. Thus, the results of this study have an implication that the balance funds sourced from natural resource sharing, general allocation funds, and special allocation funds have not been able to increase PAD in districts/ cities in Bengkulu Province. This fund is a fund sourced from the State Revenue and Expenditure Budget (APBN) which is allocated to regions to finance regional needs and in the context of implementing decentralization and to reduce the fiscal gap between the central government and regional governments or between regional governments. With the existence of the balancing fund, it has not been able to assist the regions in overcoming the deficit of funds that cannot be fulfilled from the regional revenue sources themselves. In this case the local government must be thorough and careful in utilizing balancing fund in order to make the community prosperous through budgeted programs. So that balancing fund provides an increase in the financial performance of local governments. The greater the balancing fund, the tighter the supervision from the central government is expected to make local governments more careful in implementing their work programs. The smaller the balancing fund, the better the local government's financial performance because it is considered that the region is already independent. This shows that the smaller the balance fund, the higher the financial performance as measured by the efficiency ratio. The higher efficiency ratio, identifies poor performance. Based on the results of this study consistent with research (Masdiantini dan Erawati, 2016; Nugroho and Prasetyo, 2017)

## 5. Conclusion and Suggestion

GRDP has a significant effect on PAD in districts/ cities in Bengkulu Province. Increasing the distribution of trade, hotels and restaurants which are the types of business fields that provide the largest contribution and contribution to GRDP in districts/ cities in Bengkulu Province will develop their economy, the more development of hotel and restaurant trading businesses will cause an increase in GRDP. This increase will increase local taxes which will also affect the Realization of PAD in the districts/ City in Bengkulu Province. Total Population does not have a significant effect on PAD in districts/ cities in Bengkulu Province. This means that

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the large number of people in the working age group has not been able to move the obligation to pay local taxes or levies, so as to increase PAD. This is because local revenue includes local taxes and levies paid by every resident in their respective territories. So, if residents are able to fulfill their obligations in paying taxes/ retribution, it will increase local revenue. Balanced Fund do not have a significant effect on PAD in districts/ cities in Bengkulu Province. The balancing funds sourced from the natural resource sharing, the general allocation fund, and the special allocation fund have not been able to increase the PAD in districts/ Cities in Bengkulu Province. The Balanced Fund is a fund sourced from the APBN which is allocated to regions to finance regional needs and in the context of implementing decentralization as well as to reduce fiscal gaps between the central government and regional governments or between regional governments.

It is necessary to have an appropriate government policy, it is hoped that the next researcher will conduct research involving other variables which is not examined in this study so that it can enrich the repertoire of science and knowledge especially in economics studies that highlight local revenue. And for parties, it is hoped that policy makers will be able to formulate strategies that can support improvements local revenue, especially in the Bengkulu Province.

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