REVENUE SHARING CONCERNING GENERAL, SPECIALALLOCATION FUNDS, AND AUTONOMY FOR CAPITAL EXPENDITURES ABOUT ECONOMIC GROWTH

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ARTICLEINFO	ABSTRACT
Keywords: Capital Expenditure, Profit, Allocation, Special Autonomy, Economic Growth	This study aims to ascertain and analyze whether the Profit Sharing Fund, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund have a simultaneous and limited impact on capital expenditure on district/city governments in South Kalimantan Province. It also seeks to ascertain and analyze whether the Economic Growth variable, which serves as a coding variable, can strengthen or weaken the influence of the Profit Sharing Fund, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund. The study's findings demonstrated that capital expenditure was significantly impacted by the Profit Sharing Fund, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund. Part of the capital expenditures are not considerably affected by the profit sharing fund but significantly impacted by the general allocation fund, not dramatically affected by the special allocation fund, and significantly impacted by the special autonomy fund. The influence of the Profit Sharing Fund, the General Allocation Fund, the Special Allocation Fund, and the Special Autonomy Fund on Capital Expenditure cannot be moderated by the Economic Growth Variable.
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1. INTRODUCTION

2004 Law Number. 32 Concerning Financial Balance According to the Agreement between the Central Government and Regional Governments, the implementation of regional autonomy is defined as autonomous regions' rights, obligations, and ability to control their governments and protect local communities' interests following laws and regulations. Regional autonomy is anticipated to promote local government independence and gradually lessen reliance on the federal government, particularly in regional financial management.

Following Law Number 33 of 2004, there are two options for financing the authority granted: either using the regional financial capacity directly or using the central-regional and inter-regional financial balance system. The original regional income (PAD) container, whose primary sources are provincial taxes and regional levies, is where the authority to use financial resources is carried out. The Balance Fund, which consists of the Profit Sharing Fund (DBH), the General Allocation Fund (DAU), and the Special Allocation Fund, is where the authority to implement financial balance is carried out (DAK). The local government is entirely controlled by spending this money (1). The increased value of PAD and further reduction of the central support in the form of donations/assistance define this financial support.

Transfers from the central government are made in the form of a Profit Sharing Fund (DBH), a General Allocation Fund (DAU), and a Special Allocation Fund following the law (DAK). The distribution of equalization money aims to close the financial capability gap and help regions finance their authority.

The anticipated advantage of putting regional autonomy into practice is that it can be a catalyst for boosting community involvement, initiative, and innovation in the development and enabling the equal sharing of development results throughout the region. Because the decision-making has been delegated to the lowest level of government, the allocation of productive resources is anticipated to be more exact and optimal. The Regional

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Revenue and Expenditure Budget's concepts of compliance, needs, and regional capabilities are followed when deciding how to allocate the resources owned by the regions (APBD).

The regional budget serves as a tool for decision-making and development planning, a mechanism for future expenditure authorities, a standard measure for performance evaluation, and a tool for coordinating all operations across multiple work units (2). If the APBD assumes control and prioritizes, other crucial issues like poverty, unemployment, and inadequate government services, the decentralization and regional autonomy processes will be seen as having failed (3).

The primary problem right now is how to set up a transfer system so that the sources of funding for regions—incredibly impoverished and low fiscal capacity areas—are comparatively substantial and that there is no inequality between one part and another. Leading regions, particularly those that are poor, can manage the money as carefully as possible and contribute to enhancing community welfare is equally vital to these significant challenges (4).

Local governments take a reasonable step to boost public confidence by changing spending composition. With this change, capital investment in fixed assets—such as machinery, structures, infrastructure, and other fixed assets—will be increased. Since the fixed assets that local governments own as a consequence of the capital expenditure budget are the primary requirements in providing public services, the greater the capital investment is anticipated to improve the quality of public services. Fixed assets are acquired when capital expenditure is fully realized, or the desired output is accomplished.

As a result, local governments will possess more fixed assets. Most capital expenditures are funded by one-time sources like bonds and grants, typically from aid funds (5). The goal of the capital expenditure budget is to satisfy public demand for infrastructure and public facilities that local governments offer at no cost to the general population. However, the allocation of capital expenditure is warped by the political interests of the lawmakers involved in the budget formulation process and is frequently ineffectual in resolving social issues (6).

Not all local government work or organizational units engage in activities or projects to acquire fixed assets since capital expenditures are distributed based on needs. According to each work unit's primary responsibilities and functions, some work units only provide direct administrative services (civil records, creating population identity). In contrast, others only provide physical facilities and infrastructure, such as educational facilities (school buildings, laboratory equipment, mobile), health (hospitals, medical equipment, ambulance cars), roads, and bridges.

Munir (7) made a similar claim, stating that capital expenditures have unique features that require different factors to be considered when allocating them. Capital expenditure decision-making requires a different approach than spending on consumption because capital expenditures have unique characteristics that point to multiple considerations in allocation and impact operational and maintenance costs in the future (8).

There are several factors to take into account, including (9) the fact that the effects of capital expenditures will last for several years, necessitating the need to make specific operational decisions, and (10) the fact that many capital expenditures are irreversible due to the lack of a market for the majority of governmental Capital, and (11) the need to proceed with Caution due to the complexity of the situation (12).

Economic growth is one of local and federal governments' key components and objectives (13). This growth rate, derived from different economic business domains, infers the degree of economic change. It is anticipated that through capital expenditures funded by the government, the rising economic growth will be able to raise people's standards of living. Under the condition that there is no chance for government abuse of power, regional autonomy offers a breath of fresh air for opening opportunities for foreign investment to improve regional income (14).

The periodical reporting of GRDP at constant prices helps to highlight the variations in real economic growth from year to year. On the other hand, positive growth denotes an economic expansion, whereas negative growth denotes a contraction.

According to Anrianti's research (15), which is consistent with Laimeheriwa's (16) research, this is the case; general allocation funds impact capital expenditure. Contrary to the findings of Fitri's research (17), the general allocation fund has little to no effect on how capital expenditures are allocated.

Special autonomy funds have no impact on capital expenditure, according to Laimeheriwa's research (18). This is consistent with Sumartono's (19) findings, which found no relationship between special autonomy funds and capital expenditure.

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However, Panggabean's (20) findings from a different study indicate that special autonomy funds impact capital expenditures. Situngkir (21) asserts that capital expenditures are unaffected by economic growth. Contrary to Anrianti's research findings (22), economic expansion impacts capital spending. Similar to the results of Purbadharmaja's study (23) on the use of government budget funds for economic growth, it is asserted that allocating regional budgets for the development of infrastructure and the upgrading of community services will boost economic growth in each region.

The welfare of the inhabitants will undoubtedly improve as these regions' economies rise. According to the description and prior studies, it can be inferred that different researchers have produced additional research findings for the same variables. This motivates researchers to revisit the same variables for further research. The profit sharing fund, the general allocation fund, the special allocation money, the special autonomy fund, and economic growth will all be retested in this study.

2. METHOD

To discover scientific solutions to research problems that explain the relationship between variables theoretically connected to the findings of prior research, whose integrity can be experimentally evaluated, a conceptual framework is an integrated and comprehensive framework of thought (24). The type of data used in this study is secondary data in the form of quantitative data derived from APBD data and APBD realization reports obtained from data published by the Central Statistics Agency through the www.bps.go.id portal and the director general of regional financial balance (DJPK) portal at www.jpg.cemented.go.id. The information is comprised of cross-sectional data collected at a certain point and time-series data, also known as data pooling with a combined model, which are data that are chronologically sorted according to time on a particular variable.

3. RESULT AND DISCUSSION

Table 1. Economic Growth, Capital Expenditure, Profit Sharing Fund, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund Descriptive Statistics

	Y	X1	X2	X3	X4	Z
Mean	161554.0	50743.50	372673.1	79194.07	76342.02	3419.787
Median	124816.0	31467.50	381046.5	45449.50	40714.00	2345.500
Maximum	448582.0	509847.0	843915.0	2968380.	728823.0	18152.00
Minimum	0.000000	0.000000	0.000000	0.000000	0.000000	225.0000
Std. Dev.	109734.8	81568.30	198762.0	205601.8	113741.8	3511.056
Skewness	0.787562	4.179746	0.046461	12.24056	2.937749	1.964285
Kurtosis	2.651435	20.79394	2.839092	171.1557	13.25560	7.147254
Jarque-Bera	24.94076	3704.009	0.330872	276725.1	1338.779	312.7365
Probability	0.000004	0.000000	0.847524	0.000000	0.000000	0.000000
Sum	37157421	11671005	85714815	18214637	17558664	786551.0
Sum Sq. Dev.	2.76E+12	1.52E+12	9.05E+12	9.68E+12	2.96E+12	2.82E+09
Observations	230	230	230	230	230	230

Table 1 It is discovered that the profit sharing fund has a maximum value of 509847.0 and a minimum value of 0.000000 for revenue sharing. The profit-sharing Fund's mean and standard deviation values are 50743.50 and 81568.30, respectively. It is well known that the general allocation fund can have a minimum value of 0.000000 and a maximum value of 843915.0.

The general allocation fund has a mean value of 372673.1 and a standard deviation value of 198762.0. It is well known that the special allocation fund has a minimum value of 0.000000 and a maximum value of 2968380. The special allocation fund has a mean value of 79194.07 and a standard deviation of 205601.8. It is well known that the special autonomy fund has a minimum and maximum value of 0.000000 and 728823, respectively. In terms of numbers, the special autonomy fund has a mean value of 76342.02 and a standard deviation of 113741.8.

The most minor and significant values of capital expenditures are 0.000000 and 448582, respectively. The standard deviation of capital expenditures is 109734.8, whereas the mean capital expenditure is 161554.0. The

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most minor and significant economic growth values are 225 000 and 18152, respectively. Economic growth is growing at a mean rate of 3419,787 and a standard deviation of 3511,056.

2. Uji Chow

Table 2. Results of the Chow Test

Redundant Fixed Effects Tests			
Equation: FEM Test cross-section fixed effects			
Effects Test	Statistic	d.f	Prob.
Cross-section F	0.858205	(22,203)	0.6498
Cross-section Chi-square	20.454591	22	0.5546

Based on the results of the Chow test in Table 2, it is known that the probability value is 0.5546. Because the probability value of 0.5546 > 0.05, the estimation model used is a standard effect model (CEM).

3.Uji Langrange Multiplier

Table 3. Results of the Lagrange Multiplier Test
Breusch-Godfrey Serial Correlation LM Test:

F-statistic	1.222286	Prob. F (2,223)	0.2965
Obs*R-squared	2.493968	Prob. Chi-Square(2)	0.2874

Based on the results of the Lagrange Multiplier test in Table 3, it is known that the probability value is 0.2874. Because the probability value of 0.2874 > 0.05, the estimation model used is the expected effect model (CEM).

Table 4. Multicollinearity Test

	X1	X2	X3	X4
X1	1.000000	0.124791	-0.098370	-0.082533
X2	0.124791	1.000000	0.548354	0.578663
X3	-0.098370	0.548354	1.000000	0.465811
X4	-0.082533	0.578663	0.465811	1.000000

Based on Table 4. the results of multicollinearity testing, it can be concluded that there are no symptoms of multicollinearity between independent variables. This is because the correlation value between independent variables is not more than 0.9 (24).

Table 5. Heteroskedasticity Test (Glejser Test)

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Heteroskedasticity Test: Glejser			
F-statistic	0.628320	Prob. F(4,223)	0.6428
Obs*R-squared	2.540993	Prob. Chi-Square(4)	0.6373
Scaled explained SS	2.521408	Prob. Chi-Square(4)	0.6408

Known value of Prob. Obs*R-squared is 0.6373 > 0.05, which means no heteroskedasticity occurs.

Table 6. Autocorrelation Test with Durbin-Watson Test

Dependent Variable: Y

Method: Panel Least Squares

Date: 07/20/19 Time: 15:29

Sample: 2008, 2017

Periods included: 10

Cross-sections included: 23

Total panel (balanced) observations: 230

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	-0.050613	0.102935	-0.491702	0.6234
X2	0.176622	0.079579	2.219446	0.0275
X3	0.135125	0.081544	1.657086	0.0989
X4	0.244130	0.030983	7.879501	0.0000
C	6.281769	0.430886	14.57872	0.0000

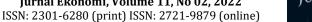| R-squared	0.412921	Mean dependent var	11.36391
Adjusted R-squared	0.402484	S.D. dependent var	2.387246
S.E. of regression	1.845321	Akaike info criterion	4.084683
Sum squared resid	766.1721	Schwarz criterion	4.159424
Log-likelihood	-464.7385	Hannan-Quinn criteria	4.114832
F-statistic	39.56336	Durbin-Watson stat	1.844821
Prob(F-statistic)	0.000000		

Based on Table .6, the value from the Durbin-Watson statistics is 1.844821. Since Durbin-Watson's statistical values are between 1 and 3, i.e., 1 < 1.844821 < 3, the non-autocorrelation assumption is met. In other words, there are no symptoms of high autocorrelation in residuals.

Table 7. Hypothesis Test

Dependent Variable: Y
Method: Panel Least Squares
Date: 07/20/19 Time: 15:29
Sample: 2008, 2017

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Periods included: 10				
Cross-sections included: 23				
Total panel (balanced) observations: 230				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	-0.050613	0.102935	-0.491702	0.6234
X2	0.176622	0.079579	2.219446	0.0275
X3	0.135125	0.081544	1.657086	0.0989
X4	0.244130	0.030983	7.879501	0.0000
C	6.281769	0.430886	14.57872	0.0000
R-squared	0.412921	Mean dependent var		11.36391
Adjusted R-squared	0.402484	S.D. dependent var		2.387246
S.E. of regression	1.845321	Akaike info criterion		4.084683
Sum squared resid	766.1721	Schwarz criterion		4.159424
Log-likelihood	-464.7385	Hannan-Quinn criteria		4.114832
F-statistic	39.56336	Durbin-Watson stat		1.844821
Prob(F-statistic)	0.000000			

Discussion

Effect of Profit Sharing Fund on Capital Expenditure

The results of the t-test used to examine the impact of profit-sharing funds on capital expenditures revealed that the value of the impartial profit-sharing variable's coefficient was poor, indicating that, assuming other variables remained constant, any additional profit-sharing funds would reduce capital expenditures in the following year. This cost can be seen as a variable in profit-sharing that hurts the capital expenditure variable. It is understood that the capital expenditure variable is not significantly impacted by the profit-sharing variable (statistically). This study's findings are consistent with the research (25), which indicates that the range of profit-sharing pricing impacts the cost of Capital. The results of this study, however, contradict that of study (26), which found that the profit-sharing Fund does not affect capital expenditure.

According to Law Number 33 of 2004, regarding the financial balance between vital authorities and local governments, the profit-sharing price range is the price range sourced from the sale of the state budget allocated to the regions based on percentage figures to fund local needs in the context of implementing decentralization. The primary authorities transmit two profit-sharing price ranges: the tax revenue sharing budget and the non-tax revenue sharing budget (natural resources).

The profit-sharing Fund is one component of the potential balance fund. It serves as the fundamental funding source for local governments to get the budgetary funds designated for infrastructure. Theoreticallyificant if the government could better control capital spending. Suppose the government can better control capital spending. In that case, Since the neighboring local governments will also be making a little capital investment, the Revenue Sharing Fund's price range for sales will likely be narrower. Since local governments have previously been able to use the profit-sharing Fund, this modification is crucial.

The use of profit-sharing prices from other taxes and oil and fuel through the closest government is not permitted, except for revenue sharing funds sourced from tobacco product excise revenue sharing funds intended to implement programs/activities that can limit the intake of tobacco and cigarette products and maintain public fitness—permanently restricted; decided by an authoritative imperative.

This means that if there is a trade (extra) allocation of revenue-sharing money from the federal government to local governments, the income trade is questionable to finance certain sports or activities (earmarks). Environmental governments can choose the price range that may be employed. The profit-sharing Fund, however, has no impact on the cost of Capital, according to the statistical findings.

As a result, it appears to go against the stewardship principle that, in this case, the government cannot manage the price range to deliver the proper services to the network. This will occur as a result of warning signs indicating that budgetary allotments obtained from the revenue sharing price range are unnecessary or have not been used appropriately, such as used to finance other nearby prices other than the cost of Capital so that quantity cannot be owned. Most. of its impact on the division of capital expenses in the Province of Banjarmasin's regencies/cities.

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Capital expenditures and the Effect of Broadly Distributed Budget Allocations The findings of the t-test used to determine the impact of trendy allocation financing on capital expenditures revealed that the variable price coefficient of unrestricted funding is in favor.

This expense can be understood as a significant influence of the capital expenditure variable by the total allocation variable of money. It is well acknowledged that the variable of capital expenditure is statistically significantly influenced by the variable of the allocation fund as a whole. This favorable effect demonstrates that the well-known financial allocation is consistent with the cost of Capital, where the cost of Capital will rise with increasing general allocation budgets.

The outcome of this evaluation is in line with research on 17 popular environmental funds that impact capital expenditures. According to research findings (27), the distribution of capital expenditures is not significantly affected by fashionable financial allocations. The general allocation fund, one of the significant transfers of government funds to local governments derived from the sale of the state budget, can be allocated to equate economic capabilities between regions to finance regional needs in the context of enacting decentralization.

The priority allocation money is a block offer, which means that it is distributed to the regions for use following their priorities and the requirement to boost supply to the community in the framework of upholding regional autonomy. A tool for balancing local finances is general allocation fund coverage because the structures and capacities of each region vary. Popular budget allocations as a component of fiscal transition strategies from the middle to the areas that address the issue of budgetary equality between parts and lessen fiscal inequality or financial competence between areas.

Impact of the Special Allocation Fund on Capital Spending.

As a result of looking at how special allocation funds affect the cost of Capital and seeing that the independent variable cost coefficient of the special allocation fund is extraordinary, it can be concluded that each special allocation fund will raise the cost of Capital over the next 12 months, assuming other variables remain constant. This price can be seen as a particular allocation fund variable that positively affects the variable for capital expenditures. It is currently understood that the variable of special allocation funds does not significantly (statistically) affect the variable of capital expenditure.

The findings of this study corroborate those of study (28), which found a negative and negligible correlation between the particular allocation budget and nearby costs. Capital expenditures are nevertheless impacted by the findings of numerous studies that were made public through (28) special allocation funds. According to P.P. No. 55 of 2005, regions that want to receive special budgetary allocations must meet people's unique technological standards.

General criteria are developed based on the closest financial potential, as mentioned in the sale of the well-known APBD, after taking local civil servant costs into account. The principles controlling how special autonomy and local features are implemented as the foundation for formulating specific criteria. However, the technical standards are created by the competent technical minister and indicate specific actions paid for with extraordinary budgetary expenditures. The receiving region of the special allocation fund shall establish a price range of at least 10% of the special allocation fund collected if the activities supported include physical activities.

According to the statistical data, the special allocation fund no longer impacts capital expenditures. Due to this observation, it is clear that the management principle, which asserts that local governments, as an honest group, can allocate financial responsibilities to achieve financial objectives and promote community welfare, is not being followed.

Meanwhile, it may be inferred from the statistical results that the government cannot control and account for the money that should be spent for the welfare of the populace. This may occur due to the warning sign of a specific price allocation, whose purpose is sometimes to sustain the desires of the district or municipal administration in Banjarmasin rather than build. To achieve the objectives of national priorities that are a part of the closest affairs, the unique allocation budget is consequently viewed as inadequately effective. Capital expenditures and the autonomy fund's impact.

Using a t-test to examine the impact of special autonomy funds on capital expenditures demonstrates the importance of the special autonomy funds' impartial variable coefficient. This value can be considered a unique characteristic of autonomous funds that has a high-quality influence on capital spending.

As of today, it is understood that the special autonomy funds variable significantly (statistically) affects the capital expenditure variable. This promising result demonstrates that the unique autonomy budget is in line with

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the cost of Capital, where the higher the cost of Capital, the more comprehensive the range of special autonomy prices.

The findings of this study are consistent with the research (28), namely that the analysis results demonstrate that special autonomy finance has a significant and significant influence on capital expenditure. Still, they are inconsistent with the research (28), which claims a negative and negligible effect between special autonomy funds and capital costs. Future year According to Law Number 18 of 2001 respecting Special Autonomy for the Province of Banjarmasin, Special Autonomy Fund is a fund designated to finance the implementation of Special Autonomy for an area. A price range of special autonomy is provided for the regions to thrive independently of the involvement of significant authorities.

The sale of receipts from the Province is governed by Law Number 18 of 2001, and its management plan manages revenues within the framework of special autonomy. The budgets for oil and gas revenue sharing and non-oil and gas revenue sharing turned out to be substantial for generating regions, particularly provinces, and this increased APBA (Banjarmasin Revenue and Expenditure Financing), along with the cost range of special autonomy.

The financial impact grows as Caution concerning capital expenditures. The t-test of the interaction variables between financial growth and the Profit Sharing Fund, economic growth with the Allocation Fund as a whole, the explosion of economic growth and the Special Allocation Fund, and the Fund itself all show the influence of the economic boom variable as a partial moderation variable. Allotment in general. Exceptional. Self-government. According to the t-test results, some financial booms cannot mitigate the impact of the Profit Sharing Fund on Capital Expenditures. Part of the effect of the General Allocation Fund on the cost of Capital could not be mitigated by the economic boom. Financial advancements cannot entirely reduce the Special Allocation Fund's effect on capital prices.

Part of the Special Autonomy Fund's effect on capital expenditures cannot be mitigated by monetary expansion. The result of these observations is that, following research (29), the stylish distribution of funds and the range of profit-sharing prices harm the financial boom. However, what makes this research special is how it examined financial allocations and profit-sharing funds, which are well known to impact economic booms significantly.

4. CONCLUSION

Based on the analysis and hypothesis testing provided above, the following conclusions can be made: The Regency/City government's Capital Expenditure is negatively and insignificantly affected by the Profit Sharing Fund. The General Allocation Fund significantly and favorably impacts the Regency/City government's capital expenditure. The Special Allocation Fund negatively and insignificantly impacts district/city governments' capital expenditures. The Special Autonomy Fund significantly and favorably impacts district/city governments' capital expenditures. Economic growth cannot moderate the effect of profit-sharing funds on Capital Expenditures in District/City governments. The Profit Sharing Fund, General Allocation Fund, Special Allocation Fund, and Special Autonomy Fund simultaneously have a significant impact on Capital Expenditure on District/City governments. Economic growth cannot mitigate the impact of the General Allocation Fund on capital expenditures in district/city governments. Economic growth cannot mitigate the impact of the Special Allocation Fund on Capital Expenditure on District/City governments. The Special Autonomy Fund on Capital Expenditure's impact on District/City governments cannot be mitigated by economic growth.

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