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Research Paper

Analysis of the Influence of Village Funds, Village Allocation of Funds, Revenue Sharing Funds on Economic Growth in East Luwu District

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Abstract*: This study aims to determine the effect of Village Funds, Village Fund Allocations, and Profit Sharing Funds on Economic Growth in East Luwu Regency. This research uses a quantitative approach, the data used are primary data and secondary data, with data analysis methods using multiple linear regression.The results showed that: 1) Village Fund has a positive but insignificant effect on increasing Economic Growth in East Luwu Regency, 2) Village Fund Allocation has a positive but not significant effect on increasing Economic Growth in East Luwu Regency, and 3) The Profit Sharing Fund has a positive but not significant effect on increasing Economic Growth in East Luwu Regency*

Keywords: *Village Fund, Village Fund Allocation, Profit Sharing Fund, Economic Growth*

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I. Introduction:-

The large amount of budget that has been disbursed to the village is of concern to various parties, with reference to the objectives of managing village funds to overcome poverty, increase development and encourage community empowerment, improve social welfare, facilitate community services, foster self-help and mutual cooperation, and increase village income through various established institution. The question is to what extent has this goal been achieved? Does the management of funds in the village have a role in economic growth? and many other interesting questions to be researched regarding the effectiveness of managing funds in the village Village (DD), Village Fund Allocation (ADD), and Profit Sharing Fund (DBH) for economic growth in East Luwu Regency. This research will be conducted by collecting data related to village funds, village allocations, profit-sharing funds, and data on economic growth in East Luwu district in the last 10 years. The author chose the research object in East Luwu Regency because so far there has never been a researcher who has conducted a study on village fund management in increasing economic growth in East Luwu Regency. This matter really needs to be researched so that it becomes input material for the central, provincial and district governments in disbursing budgets to village governments. (Bahtiar Herman, 2022)

Gordon (2016) says "the growth of a country's Global Gross Domestic Product (GDP) is influenced by various factors, including factors of capital accumulation, productivity of natural resources, human resources, political institutions, and environmental factors, as well as limited resources and energy. According to Ginting and Dewi (2013), economic growth must be able to significantly reduce the number of poor people in order to accommodate low inequality or equal distribution of income. Economic growth is a process of increasing long-term per capita output (Badrudin, 2017).

Based on this explanation by looking at the economic growth in the table above, it can be said that economic growth in East Luwu Regency until 2022 has sometimes increased but sometimes also decreased, while regional revenues and expenditures have actually increased every year, as well as allocated funds. to villages in East Luwu Regency has increased every year, this figure can be seen in the table of allocation of funds to villages described above.

Increasing the allocation of funds given to villages should be able to increase economic growth, because funds managed in villages are generally used for the welfare of the people in the village. For example, the use of village funds for infrastructure programs, improving human resources, community services, social assistance to the community, and so on is in accordance with the program plans that have been prepared, but until now there has never been research conducted on whether the funds managed by the village have influence on economic growth in East Luwu Regency.

Another issue that is also of concern to the author is that there is a discourse from members of the Regional People's Legislative Council of East Luwu Regency who will propose eliminating village fund allocation assistance, because they are considered not to have significant benefits for the welfare and economy of the community, but instead seem to just be a waste of the budget. By looking at the amount of ADD, DD, and DBH in the last seven years it shows a very large number which if the allocation of the funds is right on target then it should be able to prosper the community, whether through programs and activities based on community empowerment or through infrastructure development, which is expected to have an impact on the welfare of society. Judging from the economic growth of East Luwu Regency in several years it has increased and also experienced a decline, the question is whether the Village Fund, Village Fund Allocation, and Revenue Sharing Fund managed by the village have an influence on community welfare, on poverty alleviation, and on economic growth? .

Based on some of these problems the author tries to compile a thesis by raising the topic of analyzing the influence of Village Funds (DD), Village Fund Allocations (ADD), and Revenue Sharing Funds (DBH) on economic growth in East Luwu Regency, with research objects in 11 Districts in 10 years final.

II. Literature Review:-

Village Fund

According to Law Number 6 of 2014 concerning Villages, Village Funds are defined as funds originating from the State Revenue and Expenditure Budget intended for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, implementation of development, coaching , community and community empowerment. Based on Government Regulation Number 60 of 2014 concerning Village Funds originating from the State Revenue and Expenditure Budget (APBN), allocated fairly based on: 1) Basic allocation, and 2) Allocations calculated taking into account the population, poverty rate, area size, and geographic difficulty level of each district/city village.

Regulation of the Minister of Village Number 16 of 2018 concerning the management of Village Funds states that Village Funds are funds sourced from the State Revenue and Expenditure Budget earmarked for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD) and are used to fund government administration, implementation, development, community development, and community empowerment. With the hope of providing maximum benefits for village communities in the form of improving the quality of life, increasing welfare and alleviating poverty as well as improving public services at the village level. Furthermore, in article (3) it is explained that the priority for using village funds is based on the principles 1. Justice: prioritizing the rights and interests of all Village residents without discrimination, 2. Priority Needs: prioritizing Village interests that are urgent, more needed and directly related with the interests of the majority of the village community, 3. Focused: prioritizing the choice of using Village Funds in 3 (three) to 5 (five) types of activities according to needs in accordance with national, provincial, district/city and village priority needs and no practice of using them Village Funds are divided equally. 4. Village Authority: prioritizing the authority of origin rights and large-scale local authority; 5. Participatory: prioritizing initiative, creativity and participation of the Village community; 6. In-house: prioritizing Village independence in implementing Village development activities funded by the Village Fund; 7. Independent: prioritizing the use of Village Funds by utilizing Village resources to finance development activities managed from, by and for the Village community so that Village Funds circulate in a sustainable manner in the Village area and/or Regency/City; 8. Based on Village Resources: prioritizing human resources and natural resources in the Village in implementing development financed by the Village Fund; 9. Village Typology: considers the circumstances and reality of the typical geographical, sociological, anthropological, economic and ecological characteristics of the village, as well as changes or development and progress of the Village.

Allocation of village funds

Based on Law Number 6 of 2014, Village Fund Allocations are balancing funds received by district/city governments of at least 10% after deducting the Special Allocation Fund (DAK). Village Fund Allocations (ADD) are funds allocated by the district government for villages originating from the portion of central and regional financial balance funds received by districts (Regulation of the Minister of Home Affairs Number 113 of 2014).

Sujarweni (2015) said that Village Fund Allocations are funds allocated by districts for villages, which originate from central and regional balancing funds received by districts. Wijaya (2018) explains that

Regency/City regional governments in accordance with the mandate of the Law are required to allocate ADD into the Regency/City APBD every fiscal year. ADD is part of the balancing funds received by the Regency/City regional government of at least 10% after deducting the Special Allocation Fund (DAK). The procedure for allocating ADD is stipulated through Regent/Mayor Regulations based on Ministerial Regulations. The dimensions of Village Fund Allocation are: 1). Village Administration Operations and BPD, 2). Implementation of Village Government, 3). Community Development, 4). Unexpected costs.

Profit Sharing Fund

Law Number 1 of 2022 states that "Profit Sharing Fund is part of the TKD which is allocated based on a percentage of certain revenues in the APBN and certain performance, which is distributed to producing regions with the aim of reducing fiscal imbalances between the Government and the Regions, as well as to other Regions non-producers in order to overcome negative externalities and/or increase equity in one region".

Government Regulation Number 43 of 2014 article 97, the regency/city government allocates the Regency/City Regional Tax and Retribution Revenue Share to Villages at least 10% of the realization of district/city regional tax and user fees. In Law Number 20 of 2019 it is stated that Revenue Sharing Funds are funds originating from APBN revenues allocated to regions based on a certain percentage of revenue to fund regional needs in the context of implementing decentralization.

Profit Sharing Funds or DBH are sourced from Tax DBH and Natural Resources DBH. Tax DBH is the regional share that comes from receiving Land and Building Tax (PBB), Land and Building Rights Acquisition Fees (BPHTB), Income Tax Articles 25 and Article 29 of Domestic Individual Taxpayers (WPOPDN) and Income Tax Article 21. The use of balancing funds of the tax DBH type is a block grant, meaning that the use of funds is left to the regions according to their respective needs.

Gross Regional Domestic Product

According to the Central Bureau of Statistics, the domestic/regional area here can be a Province or Regency/City Region. Economic transactions that will be counted are transactions that occur in the domestic territory of a region regardless of whether the transaction is carried out by residents (residents) of the area or other communities. (bps.go.id).

Domestic Product is all goods and services as a result of economic activities operating in the domestic area, regardless of whether the factors of production come from or are owned by residents of the area, are domestic products of the area concerned. Income arising from these production activities is domestic income. The fact shows that some of the factors of production used in production activities in an area come from other regions or from abroad, and vice versa, factors of production owned by residents of the area participate in the production process in other regions or abroad. This causes the value of domestic products that arise in an area is not the same as the income received by residents of that area. With the flow of income flowing between these regions (including from abroad) which are generally in the form of wages/salaries, interest, dividends and profits, differences arise between domestic products and regional products. (bps.go.id).

Economic Growth

In the view of classical economists there are four factors that influence economic growth, namely: population, total stock of capital goods, land area and wealth, and the level of technology used. Even though they realize that economic growth depends on many factors, classical economists especially focus their attention on the effect of population growth on economic growth (Sukirno, 2015).

Around 1950-1960 Walt Whitman Rostow put forward the theory of economic growth. Rostow divides the process of a country's economic development into five stages, namely stage 1) the stage of traditional society is a society whose production function is still limited. This is indicated by the way of production which is still primitive and the way of life of the people which is still influenced by traditional values. 2) the prerequisite stage for take-off, this stage is a transitional stage where people begin to prepare themselves to achieve economic growth using their own strength, because economic growth will only be achieved if it is followed by other changes in society. These changes are in the form of people's ability to use modern science and make new discoveries that can be used to reduce production costs. 3) take-off stage, At this stage, economic growth begins to occur. An economic growth must be seen with a drastic change in society. Examples include political resolution, rapid progress in innovation, and the opening of new markets. 4) the maturity stage, is the stage where society has effectively used various modern technologies in almost all sectors of production activities. This stage is characterized by the effective application of modern technology to the available resources. This stage is a long-term stage where production is carried out independently. Which is marked by the emergence of several important new sectors.

Previous Research

Research related to the analysis of the influence of Village Fund Allocations, Village Funds, and Revenue Sharing Funds on development growth in East Luwu Regency has never been carried out, but researchers are trying to find some relevant research, including the following:

1. Research conducted by Rismawaty in 2020 with the title "The Effect of Original Village Income, Village Funds, and Village Fund Allocation on Village Expenditure in SudajayaGirang Village, Sukabumi District". The purpose of this study is to determine whether there is an influence of Village Original Income, Village Funds, and Village Fund Allocations on Village Expenditures in SudajayaGirang Village, Sukabumi District. The method used is the quantitative method, the population is the 2017-2019 financial statements, the sampling technique uses Nonprobability Sampling: Saturated Sampling, while the data analysis uses a correlation test, coefficient of determination test and multiple linear regression. The results of the study 1. Village Original Income has low affinity for Village Expenditure, 2. Village Funds have a very strong affinity for Village Expenditure, and 3. Village Fund Allocation has a low affinity for Village Expenditures.
2. Agustina and Cusyana's research in 2017 entitled "The Influence of Village Fund Allocation on the Economy of Village Communities in Musi Banyuasin Regency, South Sumatra Province". This study aims to analyze the effect of village fund allocation on the village economy of MUBA Regency which is determined by the target of using ADD salary/benefits, TKPD and TPK honoraria, village operational costs, community productive economic empowerment costs and physical construction as well as analyze how the influence of village fund allocation on the village economy MUBA districts determined by the target of joint use of ADD. This study uses a quantitative method, the results of the study are: 1. The target variable for the use of village fund allocations for TPKD and TPK honorariums has constant data, so it is removed from the relationship model. 2. The target use of village fund allocations for financing salaries/benefits has a significant effect on the economy of rural communities. 3. The target use of village fund allocations for village operational costs has a significant effect on the economy of rural communities. 4. The target use of village fund allocations for spending on community productive economic empowerment does not have a significant effect on the economy of rural communities. 5. The target use of village fund allocations for physical construction spending has a significant effect on the economy of rural communities. 6. The target of using village fund allocations jointly has a significant effect on the economy of village communities.

III. Research Methods:

This study aims to determine the influence of Village Funds, Village Fund Allocations, and Revenue Sharing Funds on Economic Growth in East Luwu Regency. This type of research used is quantitative research. The place of research is in East Luwu Regency, with the research object used is the financial reports of East Luwu Regency. In this study the population used is Gross Regional Domestic Product (GRDP) data, Village Fund receipts, Village Fund Allocations, and Profit Sharing funds throughout the Regency East Luwu in the last 7 years. The data used in this study is secondary data, namely data on the receipt of Gross Regional Domestic Product (GRDP), Village Funds, Village Fund Allocations, and Revenue Sharing Funds and Economic Growth data from 2015 to 2021. The data was taken at the Regional Revenue Agency East Luwu Regency, Office of the Central Bureau of Statistics for East Luwu Regency and also through the website www.bps.go.id. The data analysis method that will be used in this study is multiple linear regression analysis to analyze the relationship between variables, which were previously tested for validity and reliability with the help of the SPSS (Statistic Product and Service Solution) software program.

IV. Results

Research result and Discussion

Hypothesis Test Results

1. Multiple Linear Regression Test

Table 1 Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	12360235.787	1771349.079		6.978	.006
	DD	1.394E-005	.000	.659	2.543	.084
	ADD	1.467E-005	.000	.143	.701	.534
	DBH	7.047E-005	.000	.439	1.690	.190

a. Dependent Variable: PDRB

Source: Primary data, 2022

Based on the results of the data processing above, the multiple linear regression equation can be written as follows:

$$Y=\alpha+\beta 1X1+\beta 2X2+\beta 3X3+e$$

$$Y= 12360235.787+1.394^{E-005}X1+1.467^{E-005}X2+7.047^{E-005}X3+e$$

The regression equation model above shows the relationship between the independent variable and the dependent variable partially, where the value of the constant is positive, which means that if all of the independent variables are 0, then there will be a decrease in GRDP of a constant value. In other words, the constanta value is 12360235.787, meaning that if there is a change in the independent variable (X1, X2, X3 is 0) then GRDP (Y) will increase by a constant value.

A. T test (partial)

The test was carried out using the t-statistic test, aiming to prove whether there is an influence between each independent variable (X) and the dependent variable (Y) partially. The results of data processing are then compared with ttable using an error rate of 0.05. If tcount>ttable or sig value <0.05 then the hypothesis is accepted, or in other words variable X has a significant effect on variable Y. The results of processing the t test data can be seen in the table below:

Table 2(partial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12360235.787	1771349.079		6.978	.006
	DD	1.394E-005	.000	.659	2.543	.084
	ADD	1.467E-005	.000	.143	.701	.534
	DBH	7.047E-005	.000	.439	1.690	.190

a. Dependent Variable: PDRB

Source: Primary data, 2022

Based on the t-test results table above, it can be seen that the value of t-table using the t-table equation (α/2; n-k-1) = (0.05/2; 7-3-1) = (0.025; 3), by looking at the t distribution table, the ttable value (0.025; 3) is 3,182. In the t-test table above, it is known that the calculated t value and the sig value of each variable are known, so that the hypothesis can be explained as follows:

1. Testing the First Hypothesis (H1)

In the t test table it is known that the sig value for the Village Fund variable (DD) is 0.084 > 0.05 and the tcount value is 2.543 < from the ttable value of 3.182, it is concluded that the X1 variable (Village Fund) has a positive but not significant effect on Economic Growth (GRDP) in East LuwuRegency, so the hypothesis (H1) is rejected.

2. Testing the Second Hypothesis (H2)

In the t test table it is known that the sig value for the Village Fund Allocation (ADD) variable is 0.534 > 0.05 and the tcount value is 0.701 < from the ttable value of 3.182, it is concluded that the X2 variable (Village Fund Allocation) has a positive but not significant effect on growth Economy (GRDP) in East Luwu Regency, so the hypothesis (H2) is rejected.

3. Testing the Third Hypothesis (H3)

In the test table it is known that the sig value for the Profit Sharing Fund (DBH) variable is 0.190 > 0.05 and the tcount value is 1.690 < from the ttable value of 3.182, it is concluded that the variable X3 (Profit Sharing Fund) has a positive but not significant effect on Economic Growth (GRDP) in East Luwu Regency, so the hypothesis (H3) is rejected.

B. Determination Coefficient Test

The value of the coefficient of determination ranges from zero to one ($0 \leq R2 \leq 1$). If the coefficient of determination is close to zero (0), it means that the influence of the independent variable on the dependent variable is weak, and vice versa, if the coefficient of determination is close to one (1), it means that the influence of the independent variable on the dependent variable is strong. The results of testing the coefficient of determination can be seen in the table below.

Table 3 Coefficient of Determination

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.955[a]	.912	.825	265225.629
a. Predictors: (Constant), DBH, ADD, DD				
b. Dependent Variable: GRDP				

Source: Primary data, 2022

From the results of the calculation above, the value of Adjusted R Square (coefficient of determination) is 0.825, which means that the effect of the independent variable (X) on the dependent (Y) is 82.5%, and the rest is influenced by other variables not examined. The coefficient of determinant R Square in the table above is 0.912 or close to one (1), so it can be said that the influence of the independent variable on the dependent variable is strong.

V. Discussion

1. Results of the analysis of the influence of Village Funds on Economic Growth in East Luwu Regency

From the results of data processing, it can be seen that Village Funds have a positive but not significant effect on increasing economic growth in East Luwu Regency. The results of the t test show a significant value of 0.084 > 0.05, this means that the amount of Village Funds disbursed to the Village does not have a significant impact on economic growth in East Luwu Regency.

One of the factors that caused the insignificant results of this test was because the sample used was very small, namely only the range of data in the last seven years. The second factor is that the district government and village government are advised to reconcile data on financial and non-financial assets to regulate financial management and accountability of village funds, because this is beneficial for village government and district government records, to become material and data for calculating gross regional domestic product.

On the rice line, village funds are prioritized for village development, especially the development of basic infrastructure facilities, basic social service infrastructure facilities, creating village economic granaries, and environmental infrastructure facilities. While the field of community empowerment is prioritized to increase the capacity and capability of village communities by utilizing the potential and resources that exist in the village. Several studies have proven that government spending, which is a component of fiscal policy, can increase economic growth and reduce poverty. Among government expenditures that have a large and significant influence on poverty and growth in rural areas are road infrastructure, irrigation, and support in the agricultural sector. Fan et al's research in their research in India used a simultaneous equation model. To increase rural economic growth, the Government must prioritize investment in road infrastructure that connects rural areas and cities as well as increased research in agriculture. Antwi et al's research suggests that in the long term macroeconomic factors such as government spending, private investment, and labor are very effective in increasing economic growth in Ghana, but the labor factor is not effective in increasing economic growth in the short term.

A Ritonga et al's research related to the influence of village funds on economic growth and poverty in West Sumatra. The results of research conducted by Ritonga et al show the negative effect of village funds on growth and poverty. According to the research results, this influence during the study period did not have a large effect on poverty, and was considered ineffective in increasing the economic growth of districts and cities in West Sumatra. This research is strengthened by Nurudeen and Usman's research in 2010 which found that several government spending variables had a negative impact on economic growth in Nigeria. The results of his research show that government capital spending, education spending, and government spending that are allocated repeatedly have a negative impact on the rate of economic growth.

2. Results of analysis of the influence of Village Fund Allocation on Economic Growth in East Luwu Regency

From the results of data processing, it can be seen that the Allocation of Village Funds has a positive but not significant effect on increasing economic growth in East Luwu Regency. The results of the t test show a significant value of 0.534 > 0.05, this means that the amount of Village Fund Allocation that is disbursed to the Village does not have a significant impact on economic growth in East Luwu Regency. The insignificant effect of village fund allocation on GRDP is due to the fact that the time span for collecting village fund allocation data is very small, namely data from the last 7 (seven) years. Apart from that, other factors are also due to the fact that village fund allocation expenditures are more focused on operational expenditures only.

This result is not in accordance with the hypothesis that was originally proposed, that village fund allocations have an influence on economic growth. This study shows that village fund allocation has no effect on GRDP where GRDP is an indicator of economic growth itself. Some of the factors that cause the insignificant effect of village fund allocations on economic growth are seen from evaluating village fund allocations, namely evaluating the distribution of village fund allocations and evaluating the use of village fund allocations, such as the ability of existing human resources in the village, the potential for misappropriation of village fund allocations, and the use of village fund allocations outside of priority uses.

Villages are still not able to use village fund allocations in an effective manner in supporting the village development process, where we know that the purpose of village fund allocation itself is given to improve the welfare of the community both to improve village infrastructure, such as educational facilities and infrastructure, health services, and other facilities. needed by the community with overall welfare goals without any inequality between communities, it is hoped that with the right target allocation of village funds, it will have a positive influence on village economic growth.

3. Results of analysis of the influence of Village Fund Allocation on Economic Growth in East Luwu Regency

From the results of data processing, it can be seen that the Profit Sharing Fund has a positive but not significant effect on increasing economic growth in East Luwu Regency. The results of the t test show a significant value of $0.190 > 0.05$, this means that the amount of Revenue Sharing Funds disbursed to the Village does not have a significant impact on economic growth in East Luwu Regency. The influence of the Revenue Sharing Fund on GRDP is not significant, apart from being caused by the very short span of time for data collection, namely only the data for the last seven years, it is also due to the fact that the BDH value is not too large and the use of spending is focused more on operational spending.

DBH does not have a significant effect on economic growth as indicated by a significance value above 5%, meaning that no matter how much the increase in profit sharing funds does not affect economic growth. The results of the analysis show that the relationship between profit-sharing funds on economic growth with GRDP indicators has a positive influence but not a significant effect. Some of the causes include the realization of DBH received as a whole that does not contribute to regional development and increased regional economic growth, because the value is relatively small and fluctuating. If DBH is used to increase the area, it will only be a small part and will not have an impact on economic growth. The results of this study are in line with Nurfadilah et al's 2019 study which examined the Effect of Balancing Funds on the Economic Growth of 3 Cities in South Sulawesi Province which said that Revenue Sharing Funds had no significant effect on the Economic Growth of 3 Cities in South Sulawesi Province

VI. Conclusion

From the results of the research that has been done, it can be concluded several things as follows:

1. Testing the receipt of Village Funds on economic growth in East Luwu Regency in the 7 (seventh) period, namely 2015 to 2021, it was concluded that Village Funds had a positive but not significant effect on Economic Growth (GRDP) in East Luwu Regency. The significance value of the t test results is 0.084 or greater than the tolerance value of 0.05, so is the value of t count 2.543 which is smaller than the t table value of 3.182.
2. Testing the acceptance of the Village Fund Allocation on economic growth in East Luwu Regency in the 7 (seven) period, namely 2015 to 2021, it was concluded that the Village Fund Allocation had a positive but not significant effect on Economic Growth (GRDP) in East LuwuRegency . The significance value of the t test results is 0.534 which is greater than the tolerance value of 0.05, so is the t count 0.701 which is smaller than the t table value of 3.182.
3. Testing the acceptance of Revenue Sharing Funds on economic growth in East Luwu Regency in the 7th period, namely 2015 to 2021, it was concluded that Profit Sharing Funds had a positive but not significant effect on Economic Growth (GDP) in East Luwu Regency. The test results show that the significant value for the Profit Sharing Fund (DBH) variable is 0.190 or greater than 0.05, and the t-count value is 1.690 which is less than the t-table value of 3.182..

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