

THE EFFECT OF REGIONAL RESTRIBUTION, RESULTS OF SEPARATED REGIONAL MANAGEMENT AND SILPA ON REGIONAL ORIGINAL INCOME WITH ECONOMIC GROWTH AS A VARIABLE INTERVENING

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Abstract

Background : The purpose of this study is to evaluate how the influence of regional management and different regional levies, as well as silpa on PAD in the regencies/cities of North Sumatra Province during the 2017-2019 period, either partially or simultaneously. **Method :** Multiple linear regression analysis approach is used in the research process. The research findings show that the regional levy variables and the results of regional management that are separated partially affect PAD with economic growth as an intervening variable in the Regency/City of North Sumatra Province during the 2017-2019 period. **Result :** For the period 2017-2019, the Silpa variable has a partial effect on PAD when economic growth is used as an intervening variable in the Regency/City of North Sumatra Province. **Conclusions :** The economic growth variable as an intervening partially has no effect on PAD in the Regency/Municipality of North Sumatra Province for the 2017-2019 period.

Keywords: Regional Retribution, Results of Separated Regional Management, Silpa, PADA, Economic Growth

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INTRODUCTION

Regional autonomy as regulated in Law No. 22 of 1999 concerning Regional Government explains that the development of regional autonomy requires various factors that must be considered in it[2]. These factors are very broad and varied, ranging from democratic principles, to the role of society in regulations and the potential of the area[1].

Regional autonomy in Indonesia is carried out evenly. Equitable means that the delegation of responsibilities imposed by the central government must pay attention to the distribution of results that must support the finances and profits of the region. Due to the policy that requires the benefits of regional autonomy to be carried out, the regions need to make improvements in their financial management in the revenue and expenditure sections[3].

Which is included in PAD according to Law no. 33 of 2004 is redistribution, taxes, the results of resource management, and other sources according to the applicable regulations. PAD has a very important role because PAD is a source of regional income, especially with the existence of regional autonomy regulations, PAD must be considered and can be used as a benchmark for a region's ability to exercise its regional autonomy rights[4].

This study uses a deductive approach, which is a form of scientific

presentation from the general to the specific form. Meanwhile, according to the type, this research is a quantitative research because it uses measurable information that is obtained from the financial reports of BUMN companies, while in its presentation, this research uses a descriptive nature in which the data being tested will be analyzed and interpreted through explanations of tables and pictures of the results of statistical data tests[5].

To support the increase in economic growth, the government carried out various developments in various regions in order to encourage the level of investment in these areas. However, with the existence of regional autonomy regulations, local governments are required to optimize development in order to increase the potential for higher incomes for their regions. One way that can be done is to invest in sectors that have been proven to generate profits in the region[7][8].

| | | | | |
|---|-------------|--------------|--------------|------------------|
| Pendapatan Asli Daerah | 4 954 833 | 5 287 101469 | 5 638 402960 | 7 583 579849 755 |
| Retribusi Daerah | 34 505 501 | 34 289 674 | 36 614 846 | 36 744 960 |
| Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan | 259 493 568 | 195 827 847 | 196 502 925 | 612 177 474 |
| Silpa | 2,70% | 7,20% | 6,00% | 6,50% |
| Pertumbuhan Ekonomi | 5,02% | 5,07% | 5,17% | 5,02% |

Table 1. North Sumatra Data 9 Original
[9]





In the table above, it can be seen that PAD, regional retribution, the results of regional wealth management in the province of North Sumatra have increased every year. Meanwhile, Silpa in the province of North Sumatra experienced an increase. Economic growth in Indonesia has increased.

RESEARCH METHODS

Research technique is essentially a step taken to obtain a scientific result from the investigation. This study uses a quantitative descriptive technique, namely examining a population with a certain sample, and the data used are quantitative and will be reported in statistical form. Its purpose is to test pre-determined assumptions. The purpose of this study was to examine the various factors contained in the hypothetical data. To facilitate the processing of statistical data in this study, SPSS version 26 will be used. For the period 2017-2019, the population of this study consisted of all 33 regencies/cities in North Sumatra Province.

Documentation approach is used for data collection in this study. This method will collect several documents that have been completed by many parties and will be used as reference data in calculations. The data in question is taken from financial reports and various other sources.

Secondary data in the form of financial reports, BEI reports, journals, books, and other literacy related to the results of separate regional management, regional distribution, SiLPA, PAD, and economic growth are used in this study.

www.sumut.bps.go.id was used as the data source.

The regression model used is the multiple regression model which can be formulated as follows:

$$Y = a_1 + b_1X_1 + b_2X_2 + b_3X_3 + b_4Z + e_1 \quad Z = a_2 + b_1X_1 + b_2X_2 + b_3X_3 + e_2$$

Information:

X1 = Regional Retribution

X2 = Results of Separated Area Management X3 = Silpa

Y1 = PAD

Y2 = Economic growth

a1... ,a2 = Constant b1,...,b4 = Regression coefficient

e1... e2 = Confounding variable ($\alpha = 5\%$)

RESULTS AND DISCUSSION

The minimum value of the regional retribution variable (X1) is 302,912,000,00 and the maximum is 113,452,535,000.00. The mean value is 122.512.618.7879 and the standard deviation is 18.320.546.829.02103. The minimum value of the separated regional management variable (X2) is 0.00 and the maximum is 69,942,041,000.00. The mean value is 9,208,982,040,4040 and the standard deviation is 11,585,906,033,20932. The maximum value of the Silpa variable (X3) is 349.629.875,000.00 and the minimum is 0.00, the mean value is 77.957.936.767.6768 and the standard deviation is 64.041.521.919.63298. The minimum value of the PAD variable (Y) is 18.411.236.000,00 and the maximum is 1.829.665.882.000,00, the mean value is 162.709.607.212.1211 and the standard deviation is 308.875.546.685,61170. The minimum value of the variable economic growth (Z) is 4.11 and the maximum is





7.51, the standard deviation is 0.50017 and the mean value is 5.2267.

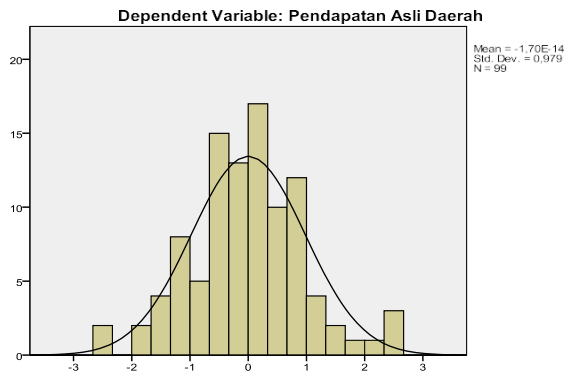


Figure 1. Histogram

From the picture above, it can be seen that the histogram has a normal data distribution. Even though there are bumps in the middle of the data that are not balanced according to the normal distribution graph, this is a natural thing because data that has a 100% match with the normal distribution is almost impossible.

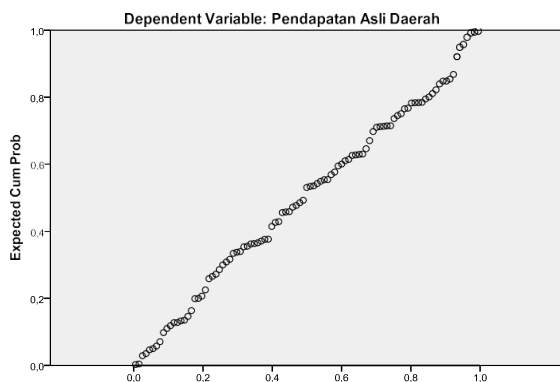


Figure 2. P-Plot

From the graph, the pp plot is carried out, the results of which can be seen above, it can be seen that the point distribution is close to a straight line. This shows that the data obtained have a normal distribution

Statistical test

The KS statistical test is one of the statistical tests that is often used in checking the normality of the data, the test has the following criteria:

1. if the value of sig < confidence level, the data is not normally distributed
2. if the sig value is greater than the confidence level, the data is normally distributed

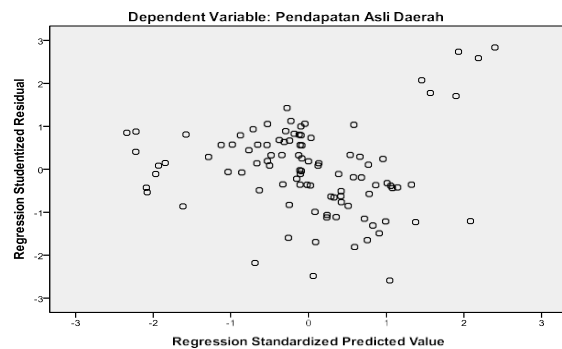


Figure 3. Heteroscedasticity Test

This test was conducted to see the difference in residual variance between one observation period and another. One method that can be used in trying to find out the existence of heteroscedasticity is to pay attention to the processed image in the form of a scatterplot. From the picture, information can be obtained about the state of the data, whether there is a heteroscedasticity or even homoscedasticity by looking at the existing point distribution patterns.



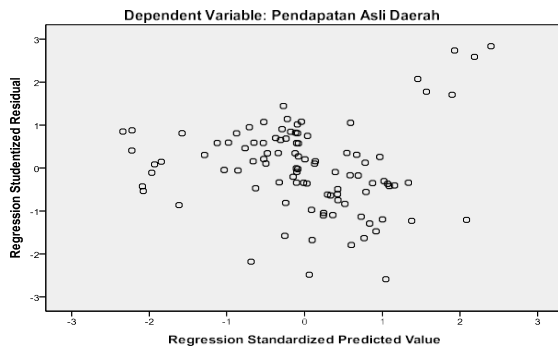


Figure 4. Scatter Plot

Random distribution occurs above and below the 0 Y axis, as shown in Figure 3. It will determine whether there is heteroscedasticity in this data with a 5% confidence level.

The regression equation for the effect of separated regional management, SiLPA, and regional redistribution on PAD in the Regency/City of North Sumatra Province for the 2017-2019 period using economic growth as an intervening variable is:

$$Y = 15,891 + 0.484 \text{ regional retribution} + 0.023 \text{ result of separated regional management} - 0.010 \text{ Silpa} - 1.072 \text{ economic growth}$$

The coefficients in the multiple linear regression equation are:

a. The constant value (a) of 15,891 units shows that if the regression variable is held constant, PAD with economic growth as an intermediary variable will increase by 15,891 units in the Regency/City of North Sumatra Province over a period of time.

2017-2019.

b. The regression coefficient for the regional levy variable (b1) is 1.487 units. This shows that regional redistribution will result in an increase in PAD with media

economic growth of 1,487 units in North Sumatra Province from 2017 to 2019.

c. The separated regional management result variable (b2) has a regression coefficient of 0.023 units. This means that an increase in the related variable can increase the intervening variable by 0.023 units.

d. The number -0.010 units is the regression coefficient of the Silpa variable (b3). This shows that an increase in one unit of Silpa causes a decrease in PAD with economic growth as an intervening variable in the Province of North Sumatra Regency / city for the 2017-2019 period of 0.010 units.

e. The regression coefficient for the variable economic growth (b4) is -1.025 units. This shows that during the 2017-2019 period, an increase in one unit of economic growth will result in a decrease in PAD in the Regency / City of North Sumatra Province by 1,025 units.

The results of separated regional management, regional levies, and SiLPA in the Regency / City of North Sumatra Province for the 2017-2019 period, with economic development as the intervening variable, will have the following regression equation:

$$Z = 1.175 + 0.024 \text{ regional retribution} - 0.002 \text{ separated regional management results} - 0.001 \text{ Silpa}$$

The coefficients in the multiple linear regression equation are:

a. If retribution, separated regional management, SiLPA, and economic development all remain constant, then economic growth in the Regency/City of





North Sumatra Province is 1,175 units for the 2017-2019 period.

b. The regression coefficient for the regional levy variable (b1) is 0.024 units. This shows that an increase in one regional criminal unit causes an increase in economic growth of 0.024 units as an intervening variable in the Regency / City of North Sumatra Province for the 2017-2019 period.

c. The isolated area management variable (b2) has a regression coefficient of -0.002 units. This shows that an increase in one unit of regional management results separately will result in a decrease in economic growth of 0.002 units as an intervening variable in the Regency / City of North Sumatra Province for the 2017-2019 period.

d. The variable regression coefficient (b3) of Silpa is -0.001. This shows that an increase in one Silpa unit causes a decrease in economic growth by -0.001 units as an intervening variable in the Regency/City of North Sumatra Province for the 2017-2019 period.

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 36,944 | 4 | 9,236 | 22,703 | ,000 ^a |
| | Residual | 38,240 | 94 | ,407 | | |
| | Total | 75,184 | 98 | | | |

Figure 5. Simultaneous Hypothesis Test Results

In the figure above, it can be understood that the Fcount value is 22,703 with a significance level of 0.000. While Ftable at the 95% confidence level ($\alpha = 0.05$) is 2.70, because Fcount is greater than Ftable or 7.288 is greater than 2.70 with a significance of 0.000

< 0.05. This proves that levies, separated regional management, and silpa together affect PAD with economic growth as an intervening variable in the Regency/municipality of North Sumatra Province for the 2017-2019 period.

From the figure above, it can be seen that Fcount has a value of 22.703 and a significance level of 0.000. While Ftable is 2.70 at the 95% confidence level ($\alpha = 0.05$) because Fcount is greater than Ftable or 7.288 is greater than 2.70 with a significance of 0.00 < 0.05, because Fcount is greater than Ftable or 7.288 greater than 2.70. This shows that retribution, separated regional management, and silpa are combined.

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 15,891 | 1,000 | | 10,592 | ,000 |
| | Restribusi Daerah | ,484 | ,056 | ,671 | 8,582 | ,000 |
| | Hasil Pengelolaan Daerah Yang Dipisahkan | ,023 | ,011 | ,164 | 2,176 | ,032 |
| | Silpa | -,010 | ,013 | -,059 | -,800 | ,426 |
| | Pertumbuhan Ekonomi | -1,072 | ,118 | -,116 | -1,493 | ,139 |

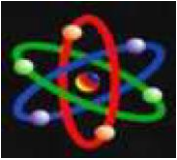
Figure 6. PAD Partial Hypothesis Test Results

The figure above proves that the independent variables have a partial influence on the dependent variable, namely:

a. If the regional levy variable has a significance value of 0.000 < 0.05 or a value of 8.582 greater than 1.98422 in North Sumatra for the period 2017-2019, then the regional levy partially affects PAD with economic growth as an intervening variable.

b. The findings of regional management factors that are partially separated have an effect on PAD with economic growth as an intervening variable in North Sumatra for the 2017-2019 period, with a significance





value of 0.032 greater than 0.05 or a value of 2.176 greater than 1.98422.

c. If the Silpa variable has a significance value of 0.426 greater than 0.05 or the value $-0.800 < 1.98422$ as an intervening variable in the Regency/City of North Sumatra Province for the 2017-2019 period, then Silpa partially has no effect on PAD with economic growth as an intermediary variable. ..

d. For the 2017-2019 period, the economic growth variable has a significance value of 0.139, greater than 0.05 or $-1.493 < 1.98422$, indicating that economic growth has no effect on PAD in North Sumatra.

The results of this study show that in the Regency/City of North Sumatra from 2017 to 2019, regional income partially affects regional primary income, with economic growth as an intermediary variable. This can be seen from the significance value of $0.000 < 0.05$ or 8.582 which is greater than 1.98422.

The results of regional management that are separated partially affect PAD in the Regency/City of North Sumatra Province during the 2017-2019 period, with economic growth as an intervening variable.

The results show that with the mediating variable of economic growth, Silpa has no effect on the primary income component of districts/cities in North Sumatra Province from 2017 to 2019. The significance value of 0.426 is greater than 0.05 or $-0.800 < 1.98422$ indicating this.

Economic growth has little effect on the PAD component of the Regency/City of North Sumatra in 2017-2019, according to the findings of this study. Significance

value 0.139 is greater than 0.05 or $-1.493 < 1.98422$, as can be observed.

The results of the determination coefficient test produce an Adjusted R-squared value of 0.470, showing that regional income, the results of regional segregation management, and the impact of silpa on PAD in Sumatra during the 2017-2019 period have an effect of 47 percent. by other factors not examined in this study, such as government spending, while the remaining 53 percent is influenced by other factors not examined in this study, such as government spending.

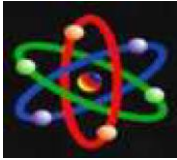
CONCLUSION

1. In the Regency/City of North Sumatra Province for the 2017-2019 period, the regional retribution variable partially affects PAD with economic growth as an intervening variable. A significant value of $0.000 < 0.05$ or a value of 8.582 greater than 1.98422 indicates this.

2. For the 2017-2019 period, separate variables arising from regional management have an impact on PAD, with economic growth as an intervening variable in the Regency/City of North Sumatra Province. A significant value of 0.032 greater than 0.05 or a value of 2.176 greater than 1.98422 indicates this.

3. For the 2017-2019 period, the Silpa variable has a small effect on PAD when economic growth is used as an intervening variable in the Regency/City of North Sumatra Province. The significance value of 0.426 is greater than 0.05 or the value of $-0.800 < 1.98422$ indicates this.





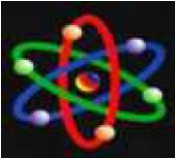
4. For the period 2017-2019, the variable economic growth as an intervening variable has no effect on PAD in the Regency/City of the Province of North Sumatra. The significance value of 0.139 is greater than 0.05 or -1.493 is greater than 1.98422, as can be seen from these figures.

5. In the Regency/City of the Province of North Sumatra for the 2017-2019 period, user fees, separated regional management, and silpa together affect PAD with economic growth as an intervening variable. The value of 7.288 is greater than 2.70 with a significance of 0.000 <0.05 indicating this.

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