

The Effect of APBN Spending on Work Units (Satker) KPPN Tanjung Redeb on Economic Growth in Berau Regency, East Kalimantan

Indra Sulistyo

Kantor Pelayanan Perbendaharaan Negara Tanjung Redeb

Corresponding email: indra.sulistyo@gmail.com

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ABSTRAK

Tujuan Tujuan dari penelitian ini adalah untuk mengetahui pengaruh alokasi APBN melalui belanja pegawai, belanja barang dan belanja modal terhadap pertumbuhan ekonomi Kabupaten Berau Kalimantan Timur. **Metodologi** Metode penelitian yang digunakan adalah penelitian kuantitatif melalui pendekatan asosiatif dengan jenis data sekunder yang bersumber dari seluruh kementerian dan lembaga pemerintahan di bawah wilayah satuan kerja yang dikelola oleh KPPN Tanjung Redeb Kabupaten Berau sejumlah 27 satuan kerja dengan rentang periode 2010-2021. Adapun alat analisis yang digunakan analisis regresi data panel. **Temuan** Hasil penelitian ini menunjukkan bahwa belanja pegawai dan belanja barang berpengaruh positif signifikan terhadap pertumbuhan ekonomi. Sedangkan, belanja modal tidak menunjukkan pengaruh yang signifikan terhadap pertumbuhan ekonomi. **Saran** Hal ini berimplikasi bahwa alokasi APBN melalui alokasi jenis belanja pemerintah khususnya belanja pegawai dan belanja barang di Kabupaten Berau sudah terfokus pada upaya peningkatan produksi barang jasa dalam perekonomian daerah dan juga pada kegiatan ekonomi produktif sehingga memberikan efek pada pertumbuhan ekonomi daerah setempat. Berbeda dengan belanja modal yang cenderung menunjukkan pengaruhnya secara jangka panjang.

Kata kunci: *Belanja Pemerintah; Pertumbuhan Ekonomi; APBN*

ABSTRACT

Purpose The purpose of this research is to determine the effect of APBN allocation through personnel expenditure, goods expenditure and capital expenditure on the economic growth of Berau Regency, East Kalimantan. **Methodology** The research method used is quantitative research using an associative approach with secondary data sourced from all ministries and government institutions under the work unit area managed by the Tanjung Redeb KPPN, Berau Regency, a total of 27 work units spanning the period 2010-2021. The analytical tool used is panel data regression analysis. **Findings** The results of this study show that personnel spending and goods spending have a significant positive effect on economic growth. Meanwhile, capital expenditure does not show a significant influence on economic growth. **Suggestion** This has the implication that the APBN allocation through the allocation of types of government spending, especially personnel spending and goods spending in Berau Regency, is focused on efforts to increase the production of goods and services in the regional economy and also on productive economic activities so as to have an effect on local regional economic growth. This is different from capital expenditure which tends to show long-term effects..

Keywords: *Government Spending, Economic Growth, APBN*

INTRODUCTION

Economic growth is often interpreted as an indicator of the success of economic development, which measures how much the success rate of a country or region in producing goods and services in a certain period is influenced by economic development factors (Pangestu, 2018). So, economic growth is one component of economic development. When the economy grows, there is the potential for an increase in national and per capita income, which can lead to an improvement in the quality of life of the community (Karim et al., 2021). Gross Regional Domestic Product (GRDP) is believed to be one of the leading indicators used to measure the success of economic development (Wardana, 2016). It is often interpreted that the more rapid economic growth in a region, it can be said, the higher the ability of the region to meet the needs of the community, which has an impact on the higher opportunities and ability of the region to prosper (Kusumawati & Wiksuana, 2018).

In addition, the higher the level of economic growth in a region, illustrated by the high level of GRDP, can indicate the level of development success and strong economic conditions in the region and vice versa (Yustie & Prayitno, 2020). The importance of economic growth as a measure of the success of a region's economic development is not only characterized by the products and services produced in a certain period, but also can be seen by per capita income as well as the shift or change in economic structure and also the allocation of spending through fiscal policy. This fiscal policy in macroeconomics aims to help stabilize prices, output levels, and opportunities for employment opportunities and encourage economic growth.

Economic growth in a region to produce sustainable economic development requires appropriate fiscal policy (Canavire-Bacarezza et al., 2020). This is because fiscal has an important role in the dynamics and constellation of the nation's economy. Where fiscal balance and regularity trigger the succession of government work programs, especially related to crucial aspects of people's lives (Kun & Shuguang, 2022). A strategic policy is needed to determine fiscal allocations for public welfare and increase the country's economic growth by regulating the State / Regional Budget (APBN / APBD). This is also in line with Law No. 17 of 2003 concerning State Finance, where fiscal policy manifested in the allocation of APBN / APBD has functions including allocation, distribution, and stabilization functions.

The function of APBN/APBD has a different role. The allocation function is to compose the supply of goods and distribute them according to their needs and allocations (Farida et al., 2021). Meanwhile, the distribution function ensures the fulfilment of people's needs and a reasonable, fair, and equitable income distribution (Khusaini, 2006). The distribution must ensure the fulfilment of all needs of the entire community, by the community, from the community, and for the community. Meanwhile, the stabilization function is an instrument for

maintaining high employment opportunities, normal stability, and appropriate growth with aspects of calculating the impact that can be caused (Ma'ruf & Wihastuti, 2008).

More specifically, the function of spending allocation through fiscal policy is divided into two main categories: direct and indirect. This allocation is used for various spendings, such as financing, building, and improving infrastructure, education, and health (Dauhan et al., 2020). Specifically, this spending allocation is divided into three allocations: personnel, goods, and capital. The third type of spending is government spending, which aims to stimulate and encourage economic growth in the local area; one of the study cases in Indonesia is the provincial government in Central Kalimantan. A previous study in the primary sector in the Central Kalimantan showed that government spendings, which include personnel spending, goods spending, subsidies, payment of instalments and government debt interest, and other routine expenses, have a positive significant effect on economic growth (Magdalena & Suhatman, 2020).

Previous research conducted by Nurudeen and Usman (2010) concluded that not all government spending can positively impact economic growth. This means that it is different from research conducted by Hutasoit et al. (2022) that simultaneously the direct spending and indirect spending variables have a significant influence on economic growth variables (GRDP) in North Sumatra. In Badriyah's research (2016) states that the PVECM model shows that personnel spending, goods/services spending, and capital spending significantly affect GRDP both in the short and long term.

Several previous researchers have studied the relationship between government spending and economic growth within the scope of the country and regions in Indonesia (Wahidin et al., 2022). Other study cases with the same topic are conducted in several regions, such as Central Java (Isnawati & Setiawan, 2021); East Java (Solihin et al., 2021); and North Sumatera (Rohimah et al., 2020). The results of their studies still show mixed results and some inconsistencies from existing research results in various regions, as well as the difficulty of achieving economic growth targets because of the different conditions of the region. Not only at the regional level, but the central government spending through the APBN allocation cannot affect economic growth because of a lack of internal and external factors.

The pattern of economic growth owned by each region will have differences from other regions (Qiang & Jian, 2020). So, in planning economic development in a region, it is necessary to consider the region's economic, social, and physical characteristics and also include interactions with other regions. Therefore, there needs to be a strategy for economic development in the region that can be applied equally to all regions (Malizia et al., 2020). However, one of the important factors determining the quality of sustainable economic development planning in a region for the short and long term is understanding the meaning

and needs of economic growth in a region (Hasan & Azis, 2018).

Based on the problem of the effect of government spendings on economic growth, this study aims to determine the impact of APBN allocations on economic growth in Berau Regency, East Kalimantan, through personnel, goods, and capital spendings. Puslitbang KDOD LAN RI (2021) states that Berau Regency has superior products in the processing industry in the form of wood processing/sawmill and pulp/paper. In addition, it is also mentioned in the field of tourism that Berau Regency has two islands with worldwide beauty, namely, Derawan and Maratua. Geographically, Berau Regency is directly adjacent to North Kalimantan Province; Berau Regency strategically distributes goods and services (RPJMD Berau Regency 2016-2021).

With these conditions, Berau Regency certainly needs the support of sufficient spending allocations to accelerate development. However, how much influence APBN spending has on the economic growth of Berau Regency still needs to be studied. For this reason, this study will focus on the effect of APBN spending on economic growth in Berau Regency in the period 2010 to 2021, which is channelled through the Tanjung Redeb State Treasury Service Office, which is a vertical agency of the Directorate General of Treasury with the duties and functions of carrying out financial management / APBN distribution with the Berau Regency work area with 27 work units.

In the long term, the results of this study are expected to be used as a basis by the central government and local governments in determining spending allocation policies following the desired economic growth target. Furthermore, the author hopes that research can be carried out on how much influence the APBN has on the economic growth of Berau Regency so that it can be known whether additional and accelerated spending allocations from the APBN are needed.

HYPOTHESIS DEVELOPMENT

APBN Spending; Personnel Goods, and Capital on Economic Growth

The hypothesis in this study is to determine the effect of APBN spending on economic growth in Berau Regency. Several studies supporting this research hypothesis include research by Dauhan J. S et al. (2020) that the function of spending allocation through fiscal policy is divided into two main categories: direct and indirect. Specifically, this spending allocation is divided into three allocations: personnel, goods, and capital.

H1 : Personnel spending has positive effects significantly to economic growth

Personnel spending is all used to finance compensation in the form of goods or goods given to personnel's district. Personnel spending can be in the form of salaries, pensions, rice allowances, food allowances, and others, including

expenses, to improve the quality of government apparatus so that civil servants can improve the quality of service to the community. In some regions, personnel spending is the highest type of spending allocated by local governments. Previous research conducted by Pangestu (2018) in South Kalimantan Province shows that only the employee spending and capital spending variables significantly affect economic growth, while spending on goods and services and investment have no significant effect on economic growth.

H2 : Goods spending has positive effects significantly to economic growth

Goods spending is one type of indirect spending not used directly by programs or activities. Indirect spending plays an essential role in supporting the smooth running of the government system mechanism and efforts to increase efficiency and productivity, which in turn will achieve the goals and objectives of each development. Government spending on indirect spending indirectly impacts development, but through its multiplier, it will impact development. Both direct and indirect spending influence economic growth. Because if the economy is only cut by consumption or investment, then economic growth will not be optimal. Research conducted by Putri (2014) shows that the variables of Employee Spending (BP), Goods and Services Spending (BBJ), Capital Spending (BM) originating from the APBD and the Number of Regional Fixed Assets (AT) simultaneously have a significant effect on Regional Financial Capability (KKD). Regional financial capability can be one of the indicators to determine the level of development and economic activity in a region.

H3 : Capital spending has positive effects significantly to economic growth

Capital spending is budget spending for acquiring fixed and other assets that benefit more than one accounting period. Capital spending includes, among others, developing land, buildings, equipment, and intangible assets. Previous research conducted by Waryanto (2017) using time series data for 26 years from 1990 to 2015 in Indonesia proves that capital spending has a significant positive effect on economic growth and is in line with the research of Saparman et al. (2022) in Riau Province. Meanwhile, operating spending, which consists of personnel spending, goods spending, interest, subsidies, grants, and social assistance, has no significant effect on economic growth, with the control variable being inflation. This means that changes in spending on goods and services have yet to influence the condition of fiscal capacity in the regencies/cities of the research area. Meanwhile, the positive effect of capital spending means that an increase in capital spending can encourage an increase in fiscal capacity. This is because an increase in capital spending will promote an increase in the provision of regionally owned assets so that the existence of these assets will become one of the sources of regional revenue, namely from levies and taxes so that it will encourage fiscal capacity, thereby increasing fiscal capacity in Riau Province.

Research Model

In this segment, we systematically expound upon the conceptual framework that forms the theoretical basis of our study, elucidating the research model that functions as the fundamental structure for our inquiry. In this study, independent variables are the three components of the APBN's spending including personnel spending, goods spending, and capital spending. In accordance with the theory of national income, one of the components to increase economic growth is government spending (G).

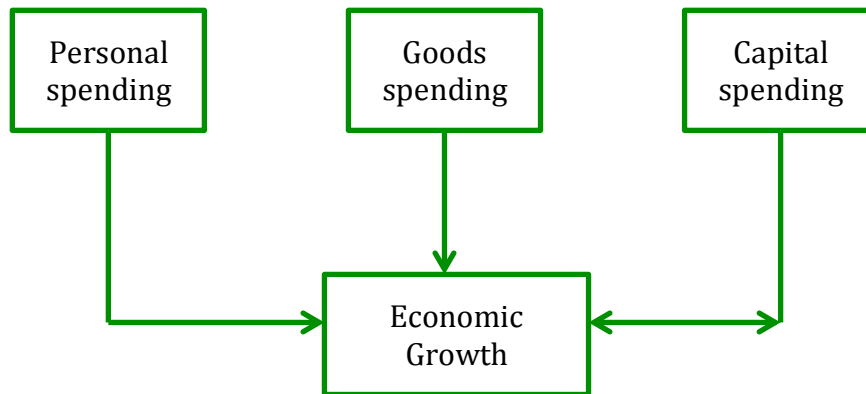


Figure 1. Research Model

METHODOLOGY

Sample and Data Collection

The type of research used is quantitative research through an associative approach. The research was conducted in 2023 and took place in the work unit area to distribute APBN spendings in Berau Regency, East Kalimantan Province, managed by the Tanjung Redeb State Treasury Service Office (KPPN).

The population in this study were all ministries and government agencies under the work unit area managed by KPPN Tanjung Redeb Berau Regency, totaling 27 work units. So, based on the population in this study of less than 100, the authors took 100% of the work unit population in the work unit area managed by KPPN Tanjung Redeb Berau Regency, namely 27 work units.

This study uses secondary data from 27 work units in Berau Regency with a period range of 2010-2021. All data collected was sourced from the APBN Spending Allocation Report managed through KPPN Tanjung Redeb Berau Regency. The data collected in this study include the Percentage of GDP Growth at Constant Prices, Employee Spending Allocation, Goods Spending Allocation, and Capital Spending Allocation.

Measurement

Table 1 Operational Definition

Indicator	Operational Definition	Measurement
GRDP Constant Prices (Y)	The annual percentage growth rate of the total value of final goods and services produced over time.	Trillion Rupiah
Personnel Spending (X1)	Personnel spending is an instrument issued regularly to finance or provide salaries for each worker contained in government agencies.	Trillion Rupiah
Goods Spending (X2)	Spending incurred for the purchase of consumable goods and services to support the operational activities of the Satker.	Trillion Rupiah
Capital Spending (X3)	Spending incurred for financing fixed assets spending made to construct fixed assets.	Trillion Rupiah

Source: Author, 2023

Data Analysis

In this study, the determination of the model, in this case, uses panel data regression analysis with data characteristics that combine cross-section and time series data. The procedure in panel data analysis is carried out through several stages of data analysis to determine the best model. There are three stages in choosing the best model in panel data. First, compare CEM (Common Effect Model) with FEM (Fixed Effect Model). If the results show that the CEM is accepted, then this CEM will be analyzed. Second, compare between REM and FEM. Third, compare between CEM or REM. To find out the best model using the Chow test and Hausman test. The Chow and Hausman tests are used to determine whether the best model is CEM (Common Effect Model) or FEM (Fixed Effect Model).

On this basis, the researcher applies panel data and then analyzes it with the *Stata*. The model description chosen in this study is a panel data regression model using the following econometric model.

$$Y_{it} = \beta_{0it} + \beta_1 X1_{it} + \beta_2 X2_{it} + \beta_3 X3_{it} + e_{it}$$

Y: Economic Growth; β_0 : Constanta; $\beta_1 - \beta_3$: Regression Coefficient; X₁: Employee Spending; X₂: Goods Spending; X₃: Capital Spending; e: Error Coefficient; i: Cross section: 1,2,3 ..., 27 (work unit); t: Times series: 1,2,3, ..., 7 (years).

RESULTS

Selection of Panel Data Regression Estimation Model

This study uses panel data regression to determine the effect of independent variables (personnel spending, goods spending, and capital spending) on the dependent variable (economic growth). The use of panel data regression is done through several stages. The first stage is to conduct the best model tests, such as the Chow, Hausman, and Lagrange Multiplier (LM) Tests, to determine the FEM, REM, or CEM estimation. Based on the test results that have been carried out, this study uses the Fixed Effect Model (FEM). The assumption used in FEM is that the intercept and slope are considered constant so that there is no difference between cross-section and time series units (Gujarati, 2016).

After testing the best model, the second stage is the classical assumption test to ensure that the equation in this study is BLUE so that regression analysis can be carried out. The classical assumption test is carried out with several stages, such as (i) normality test, (ii) multicollinearity test, (iii) heteroscedasticity test, and (iv) autocorrelation test. This study's classical assumption test shows that it is free from various problems after the robust treatment. The following are the results of this study's panel data regression analysis.

Table 2 Data Panel Regression Results

yk	Coef.	Std. Error		P> T 	[95% Conf. Interval]	
X1	8,27 e-10	1,42 e-10	5,81	0,000	5,47 e-10	1,11e-09
X2	1,87 e-10	8,44 e-11	2,22	0,027	2,12 e-11	3,54e-10
X3	4,47 e-11	3,77 e-11	1,19	0,236	-2,95 e-11	1,19e-10
Co ns	21,12404	0,4623273	45,69	0,000	20,21366	22,03442
Prob > F = 0,0032						

Source: Author, 2023

Based on the results of panel data regression analysis using the FEM equation, it can be seen that the constant value is 21.12404. If the independent variable is 0, economic growth remains at 21.12404. The coefficient value on employee spending is 8.27, so if there is an increase of 1 unit, it can increase the economic

growth variable by 8.27 units, assuming other variables are considered constant. This also applies to other independent variables, such as goods and capital spendings. In the goods spending variable, it can be seen that the coefficient is 1.87, so when there is an increase of one unit, it can increase the value of economic growth by 1.87. Meanwhile, capital spending has a coefficient of 4.47, so when one unit increases, the value of economic growth will increase by 4.47, assuming other variables are considered constant. The following is the equation model after panel data regression analysis.

$$Y = 21,12404 + 8,27X_1 + 1,87X_2 + 4,47X_3$$

The next stage in panel data regression analysis is hypothesis testing. Based on the results of the panel data regression analysis in the table, the results of the t (partial) hypothesis test and the f (simultaneous) hypothesis test can be seen. Partial hypothesis testing results show that personnel spending and goods spending partially have a positive and significant effect on economic growth because they have a p-value below 0.05, which means substantial. That is, the higher government expenditure on personnel and goods is comparable to the increase in economic growth in Berau Regency, East Kalimantan. In contrast, capital spending has not effect on economic growth because it has a p-value of more than 0.05. That is, capital spending carried out by the government has not shown any influence on the economy. Capital spending tends to have a long-term impact on the economic development's indicators (Soraida, 2021).

DISCUSSION

The Influence of the Variable Amount of Personnel Spending Allocation on the Economic Growth Variable of Berau Regency

Personnel spending has a positive value, so it has a positive and significant effect on economic growth in Berau Regency. This means that when there is an increase in the allocation of personnel spending through the APBN in the form of salaries, honorariums, allowances, official travel, and other employee spendings, it can impact economic growth in the region. This is due to the influence of personnel spending on economic growth as a component of public income that can encourage increased household consumption, which will increase economic growth (Chu et al., 2020). So even though the proportion of personnel spending is the most significant component compared to other spending components, more broadly, personnel spending can increase economic growth, assuming that the spending can improve the performance and quality of human resources in government agencies (Barro, 2001); (Bosworth & Collins, 2003); (Hakeem, 2010); (Mankiw et al., 1992).

This finding aligns with the results of Matthew & Udom (2015), who also found that personnel spending positively and significantly affects economic growth. Previously, a study conducted by Bose et al. (2007) also concluded a

positive relationship between government spending, household spending, and economic growth. This is because an increase in personnel spending will encourage consumption levels and, in turn, have an impact on increasing economic growth in the economy. Because consumption is one of the components that form the total value of goods and services produced in an economy. Therefore, one of the strategies for increasing economic growth is allocating personnel spending.

This aligns with the government's goal of carrying out government spending through personnel spending, namely to increase economic growth, where every rupiah spent by the government is expected to positively impact a region's economic growth. This is in line with previous research conducted by Devarajan and Vinaya (1993), Diamond (1989), and Ram (1986), which proves that government spending can be a tool for accelerating economic growth. Supported by Widiastuti and Sutrischastini (2022), which states that employee spending and employee spending shares can increase economic growth or have a positive and significant effect.

In addition, employee spending can increase economic growth because it can directly affect performance quality (Aryawati & Sudana, 2018). This means that the higher the personnel spending allocated by the government, the more employee performance can increase effectively and efficiently. The results of this study align with research by Pusporini (2020) and Pangestu (2018) conducted in Central Java Province and South Kalimantan, which proves that personnel spendings made by local governments can improve performance, which in turn will encourage economic growth.

Connection with the position of Berau Regency as one of the districts in East Kalimantan Province with a significant positive allocation of personnel spending that affects economic growth has a good impact on Berau Regency, meaning that Berau Regency as a Regency on the border of the province on the island of Kalimantan is a Regency with reasonably good economic growth conditions.

The Influence of the Variable Amount of Goods Spending Allocation on the Economic Growth Variable of Berau Regency

Goods spending has a positive value, so that it has a positive and significant effect on economic growth. The results of this study indicate that goods spending has a positive and significant effect on economic growth in Berau Regency. This means that when there is an increase in the allocation of goods spending through the APBN in the form of consumables, materials, food and beverages, official clothing, and other needs, it can directly have an impact on increasing economic growth in the region. This is because the effect of goods spending on economic growth is a driving component of output demand, which in turn will encourage the production of outputs that increase income and the level of public consumption and will automatically encourage increased economic growth.

As one type of government spending, goods spending is expected to impact economic growth in line with Grossman's (1988) and Joharji & Starr's (2010) research. According to Iswahyudi (2018), national economic growth is also supported by economic growth in every region in Indonesia. Therefore, the government and the private sector continue to strive to increase the procurement of goods and services to increase economic growth through a multiplier effect (Hyman, 2014). Goods spending, classified as a direct spending component, can benefit the broader community (Sari & Haryanto, 2013). This means that the allocation of spending can have a broader effect on society, so it is assumed that it has succeeded in increasing economic growth and is following the theory of macro government spending. This aligns with previous research conducted by Pusporini (2020) proves that goods spending positively and significantly affects per capita income with the assumption that other factors are *ceteris paribus*.

Influence of Capital Spending Allocation Variables on Economic Growth Variables of Berau Regency

Capital spending has not effect on economic growth. So, capital spending carried out by the government has not shown any influence on the economy. The results of this study differ with the government's objectives in planning and budgeting each year, one of which is to encourage the allocation of capital spending to accelerate the economic development process to increase economic growth. This indicates that the capital spending allocation of the Berau Regency local government has focused on efforts to increase the production of goods and services in the regional economy. In addition, capital spending, which fluctuates from year to year, impacts productive economic activities that can encourage economic growth, but in the long term. This finding contrast with the previous research results of Amri et al. study (2019), which concluded that capital spending positively and significantly affects economic growth.

On other side, this study in line with Modebe et al. (2012) in Nigeria, revealing that capital spending has no significant effect on economic growth. Yustriawan in 2021, where capital spending has no significant effect on per capita income in regencies/cities in North Sumatra Province. In line with Buana et al. (2019) research, capital spending does not affect economic growth because many inhibiting factors influence it. These inhibiting factors make the impact of capital spending implementation tend to be longer and different compared to other spending components. According to Badrudin (2012), capital goods are allocated annually to carry out development according to specific needs, such as (i) road construction, (ii) ports, and (iii) access to electricity. Capital spendings have broader and longer benefits when compared to other spending components because they tend to be multiyear projects (Halim, 2004).

CONCLUSION

The results of this study show that personnel spending and goods spending have a significant positive effect on economic growth. Meanwhile, capital spending does not offer a significant effect on economic growth. This implies that the allocation of the APBN through the allocation of types of government spending, especially personnel spending and goods spending in Berau Regency, has focused on efforts to increase the production of service goods in the regional economy and also on productive economic activities to have an effect on local economic growth, in contrast to capital expenditure which tends to show its long-term impact.

Based on the study's results, local governments aim to increase economic growth through expenditure can plan in the short to long term. In the short term, the government can increase personnel and goods spending. Meanwhile, in the long term, the government can focus on raising capital spending to boost economic growth and carry out economic development; the planning must still pay attention to the community's needs, especially regarding the availability of public goods, especially infrastructure that requires significant financing.

The limitation of this study is the use of FEM (Fixed Effect Model), which does not pay attention to time movements on the time series data side. In addition, this study also does not distinguish the characteristics of each work unit (Satker) in the discussion.

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