The Analysis of Regional Income on Economic Growth Lampung Province

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ABSTRACT

Purpose: The important indicators in economic growth are financial performance and regional finance. This study aims to provide empirical evidence of the role of regional income and financial performance on economic growth, and economic growth as an indicator of community welfare in an area.

Design/methodology/approach: This study uses panel data analysis to test the regression model.

Findings: The findings reveal that regional income and economic performance on economic growth have an influence on the level of community welfare in Lampung Province, but the evidence proves that regional levies are not significant on community welfare.

Practical implications: This study also provides evidence that the regional retribution is not significant, so that the regional retribution has a value that has not been able to improve welfare in the of Lampung province.

Paper type: Research article

Keyword: Community Welfare, Economic Growth, Financial Performance, Regional Income

I. INTRODUCTION

Economic growth and problems level poverty is an important indicator in measure the success of a country's development. Every country will try optimally achieve economic growth and be able to reduce level poverty. Economic growth in developing countries such as Indonesia is accompanied by the emergence of the problem of increasing the number of people living below the poverty line. For Indonesia. The problem of poverty has long been a national problem which until now has shown no signs of ending. based on the results of the National Socio-Economic Survey. To measure poverty, B and P centre Statistics in Indonesia use the concept of the ability to meet basic needs *(basic needs approach).* With this approach, poverty is seen as an economic inability to meet basic food and non-food needs as measured from the expenditure side. So the poor are people who have an average monthly per capita expenditure below the poverty line. One of the provinces in Indonesia that is of concern to the central government is the province of Lampung. In the last 2 years, there has been an increase in the number of poverty in previous years, as seen in the poverty severity index. The following is data on poverty in Lampung Province for the period March 2012-March 2018 which has increased in several years.
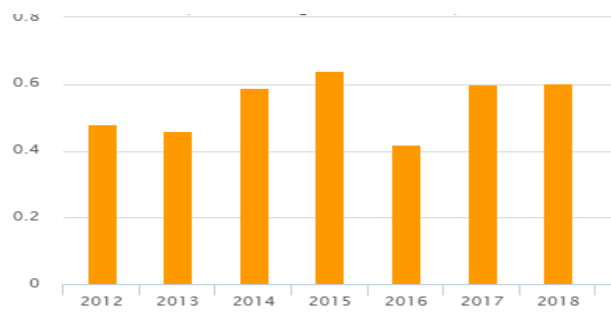
Figure 1. Level index Poverty in Lampung Province March 2012-March 2018

Figure 1. above shows the poverty severity index data for Lampung Province. The data shows that from 2012 to 2015 the poverty severity index of Lampung province continued to increase. In 2016 it decreased, but increased again in 2 consecutive years until 2018. Seeing this condition, local governments need to take strategic steps and special attention to poverty in the community. The development of economic growth in each region affects the economic growth of the country. So that the slowing down of economic growth accompanied by an increase in poverty is one of the problems that needs to be solved by the government.

Desmawati et al. (2015) explains that economic growth also has an impact on increasing Regional Original Income (PAD) where ideally regional income is the main source of local government costs to carry out regional development. Regions with positive economic growth have the opportunity to increase local revenue. Several studies have shown that economic performance, namely the level of financial decentralization and economic independence, indirectly has a positive effect on economic growth. So the research examines several factors that influence economic growth. This research study analyzes the increase or decrease in Regional Original Income in one of the districts in the province of Lampung which in the end will be analyzed for its effect on economic growth.

A. Literature Review
1. Regional Income on Economic Growth and Community Welfare

In an effort to increase regional independence, they are also required to optimize their income potential. One of the factors that can encourage an increase in regional financial capacity is economic growth. Saragih (2003) argues that the increase in regional income is an excess of economic growth. Bappenas (2003) also states that regional income growth must be sensitive to economic growth. Setiawina & Arsa (2015) prove that economic growth has a significant effect on local revenue. This means that economic growth is effective in increasing regional income growth or growth. Economic performance has spread in the economic sector which is a source of income. Desmawati et al. (2015) explain that economic growth also has an impact on increasing Regional Original Income which ideally is the main source of local government costs to carry out development area. Regions with positive economic growth have the opportunity to increase local revenue. This should make local governments concentrate more on empowering regional economic power to create economic growth rather than just issuing laws and regulations related to taxes or levies. Finance is a performance measure that uses financial indicators of regional income.

Basri et al. (2013) stated that quality economic growth will always be a source of increasing local revenue, therefore it is necessary to continue to accelerate the quality of economic growth that is beneficial for improvement. Creating equitable economic growth, especially in economic sectors that are closely related to local revenue. And the economic performance of the three indicators of the degree of financial decentralization and economic independence indirectly has a positive effect on economic growth in financial dependence, and indirectly has a negative effect on regional income Sularso & Restianto (2011).

2. Regional Financial Performance Community Welfare Through Economic Growth

According to Halim (2008) financial analysis is an attempt to identify financial characteristics based on available financial statements. In government organizations to measure financial performance there are several performance measures, namely the degree of decentralization, financial dependence, the ratio of regional financial independence, effectiveness ratios, efficiency ratios, alignment ratios, debt service coverage ratios, and growth. To analyze financial performance and its effect on capital expenditure allocation and economic growth, financial performance analysis focuses on the degree of decentralization, financial dependence, and financial independence. HDI is one indicator of the level of community welfare in an area that describes the combination of the level of health, education level and a decent standard of living (with a measure of inequality between

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regions). In this study, HDI is used as a reference to determine the level of welfare in the form of ranking the welfare of an area. Suciati et al. (2015) In Suparwati & Setyowati (2012) it is stated that HDI is influenced by DAU, DAK and PAD through Capital Expenditures, and HDI is influenced by capital expenditures while economic growth has no effect on HDI through Capital Expenditures.

The results of research by Irviani et al. (2017); Setiawina & Arsa (2015); Sularso & Restianto (2011) prove that there is an indirect effect between regional income and financial performance through economic growth. Similarly, increased income will increase the range of options and capabilities enjoyed by households and governments, and economic growth will increase human development. One of the objectives of decentralization is to improve public services. The consequences of decentralization are based on the starting point for decentralization in Indonesia, namely Level II Regions, with the consideration that district governments better understand and recognize regional needs and potentials. Based on theoretical studies and the results of previous studies, the hypotheses developed in this study are:

H1 : Regional Income and financial performance have a positive effect on economic growth
H2: Regional income and financial performance have a positive effect on community welfare
H3: Regional income and financial performance have a positive effect on community welfare through economic growth

III. METHOD

A. Data and Data Sources

Secondary data obtained from official documents of BPS Lampung Province in 2017 3 -2018 (5 years) obtained from relevant agencies (BPS):
1. GRDP data based on constant prices for districts/cities in Lampung Province
2. Data on Realization of Regional Original Income (PAD) for Regency/City of Lampung Province
3. Regional Tax Realization Data for Regency/City of Lampung Province
4. Data on the Realization of Retribution for Regency/City in Lampung Province
5. Data on the Realization of the Regency/City Balancing Fund of Lampung Province
6. Data on the Realization of Special Allocation Funds (DAK) for the Regency/City of Lampung Province
7. Data on the Realization of District/City General Allocation Funds in Lampung Province

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Table 1. Regencies/Cities of Lampung Province

No	County/City
1	West Lampung
2	Tanggamus
3	South Lampung
4	East _ _
5	central Lampung
6	North Lampung
7	Right Way
8	Bone Onion
9	Offer
10	Pringsewu
11	Mesuji
12	Bone West Onion
13	West Coast
14	Bandar Lampung
15	Metro City
	Total 15 Regencies/Cities
	Lampung province

B. Variables and Definitions

Table 2 Independent and Dependent Variables

a. Independent variable

Regional Income	
X1= Original Region Income (PAD)	*According to Law Number 33 of 2004 Regional Original Revenue is the income obtained by the region which is collected based on regional regulations in accordance with statutory regulations.*
X2 = Local Tax	*According to Law Number 28 of 2009, Regional Taxes, hereinafter referred to as Taxes, are mandatory contributions to the Regions owed to individuals or entities that are coercive under the Law, with no direct compensation and are used for the benefit of the Region for the greatest prosperity. people.*
X3 = Regional Retribution	*According to Law no. 28/2009 in total there are 30 types of levies that can be levied by regions which are grouped into 3 groups, namely public service levies, business service levies, and certain licensing fees. a. Public Service Retribution, b. Business Service Retribution, c. Certain Licensing Fees*
X4 = Balancing Fund	*Balancing Fund is a fund sourced from the APBN which is allocated to regions to fund regional needs in the context of implementing decentralization.*
X5=Profit Sharing Fund (DBH)	*Revenue Sharing Funds (DBH) are funds sourced from APBN revenues allocated to regions by taking into account the potential of producing regions based on certain percentage figures to fund regional needs in the context of implementing decentralization.*
X6=Special Allocation Fund (DAK)	*Based on the Minister of Home Affairs Regulation No. 30 of 2007 the use of balancing funds, in particular special allocation funds (DAK), is allocated to certain regions to mark physical needs, basic facilities and infrastructure which are regional affairs, including education, health and programs. and other activities. in accordance with the technical instructions stipulated by the relevant technical minister in accordance with the laws and regulations.*
Financial Performance	
X8 = Degrees Decentralization	*are funds sourced from APBN revenues allocated to provinces and regencies/municipalities aimed at equitable distribution of financial capacity among regions through the application of a formula that takes into account personnel expenditure needs, fiscal needs, and regional potential.*
X9 = Financial Dependence	*The degree of decentralization is calculated by the formula of PAD divided by total regional income multiplied by 100% (BPKP, 2012).*
X10=Finance Independence	*Financial dependence is calculated by the formula of Transfer Revenue divided by total regional income multiplied by 100% (BPKP, 2012).*

Dependent variable

Y1 = Economic growth in this study is GRDP (Gross Regional Income) at constant prices.

Y2 = Community Welfare in this study using the Human Development Index (IPM) or Human Development Index (HDI) as an indicator of community welfare.

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C. Data Analysis Method
1. Data Analysis Techniques

Data analysis used panel data regression model estimation method. Panel data or pooled data is a combination of time series and cross section data. By accommodating information related to both cross section and time series variables, panel data can substantially reduce the problem of variable commitment, a model that ignores relevant variables (Wibisono, 2005). To overcome the intercorrelation between independent variables which can eventually lead to inaccurate regression estimates, the panel data method is more appropriate to use. Lampung Province, showed that the normality test used the Kolmogorove-Smirnov test. The significance value is 0.365 or $p\ value = 0.365 > 0.05$. This result means that Ho is accepted or the data is normally distributed. This result also means that the regression model can be used for further testing.

III. RESULT AND DISCUSSION

A. Hypothesis Testing Results

Table 3. Testing the Effect of Regional Income and Financial Performance on Economic Growth

ANOVA [and]

	Model	Number of Squares	df	Square Average	F	Signature.
	Regression	3.451	10	3.456	9.126	**.000 [b]**
1	Remainder	1,571	35	2,956		
	Total	4.922	45			

a. Dependent Variable: GRDP
b. Predictors: (Constant), KEMK, DD, DBH, DAU, DP, DAK, RTBD, KK, PAD, PJKD

The test of the effect of the relationship of all independent variables basically shows that the model has a joint influence on the dependent variable. The results of the regression of the effect of regional income and financial performance on economic growth as measured using the GRDP of the Regency/City of Lampung Province in 2017 3 -2018 using a 95 percent confidence level (α = 0.05), obtained a *p value of* 0.000, with F stat = 9,126. From the regression results, it can be concluded that the variables of regional income and financial performance together have a significant effect on economic growth.

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Table 4. Statistical Test Results t Regional Income and Finance

Economic Growth Performance (GDP)

Equation: GRDP= + $_1$ PAD 1+ $_2$ PJKD 2+ $_3$ RTBD + $_4$ DP + $_5$ DBH + $_6$ DAK + _

$_7$ DAU + $_8$ DD + $_9$ KK + $_{10}$ KMEK +e

Variable _	Beta	value of t	Sig (p-value)
Constant	0.317	9.251 _	0 . 000***
P A D	0.284	2.169	0.000***
P JK D	0.2 1 4	1. 5 8 3	0 . 000 ***
R TB D	0 . 1 87	3.2 6 3	0.00 1 **
D P	0 .1 7 0	2.181	0.001 ** _
DBH	0.1 53	1.7 1 2	0 . 002 **
DAK	0.242	2,531	0.000***
DAU	0.042	2.134	0.000***
DD	0.153	1,783	0.002**
K K	0.272	0.469	0.003**
KMEK	0.332	1,762	0.002**
N		136	

a. ***, Significance at the level of 0.01, **, at the level of 0.5, *, at the level of 0.1
b. Dependent Variable: GRDP

Based on the probability value of each variable and the significance value of p value which is smaller than alpha 0.05, it can be stated that all regional income and economic performance variables have a significant effect on the level of economic growth in the Regency/City of Lampung Province. In other words, economic income and financial performance are effective in increasing economic growth. This also means that economic growth is largely supported by sectors that are also the main contributors to PAD, such as trade, agriculture, tourism, such as hotels and restaurants. Economic sectors that can directly increase PAD revenues, such as the industrial and trade sectors, are mainly related to tax revenues and regional distribution.

B. Direct Effect of Regional Income and Financial Performance on Community Welfare

Table 5. Simultaneous Significance Test Results (Test F)

	Model	Sum of Squares	df	Mean Square	F	Sig
	Regression	476,643	10	42,624	11,917	.000 b
1	Residual	326,876	35	10.158		
	Total	823.020	45			

ANOVA (title)

a. Dependent Variable: HDI
b. Predictors: (Constant), KEMK, DD, DBH, DAU, DP, DAK, RTBD, KK, PAD, PJKD

Testing the influence of regional income and financial performance on people's welfare as measured by the HDI of the Regency/City of Lampung Province in 2011-2018 with a confidence level of 95 percent (obtained *p value* 0.001, or less than alpha ($\alpha = 0.05$), F stat = 1 1. 227 From the regression results, it can be concluded that the variables of regional income and financial performance together have a significant effect on community welfare.

C. Testing the Direct Effect of Regional Income and Financial Performance on People's Welfare (IPM)

Table 6. Statistical Test Results t Regional Income and Financial Performance on People's Welfare (IPM)

Equation: $HDI = + {}_1 PAD\ 1 + {}_2 PJKD\ 2 + {}_3 RTBD + {}_4 DP + {}_5 DBH + {}_6 DAK + {}_7 DAU + {}_8 DD + {}_9 KK + {}_{10} KMEK + e$

Variable Independ _ _	Beta	value of t	Sig (p-value)
Constant	0 . 3 2 6	7.75 2	0 . 000***
P A D	0.274	4.127	0.000***
P JK D	0 .241	2.48 2 _	0 . 001**
R TB D	0 . 472	0 . 826	0.071 _
D P	0 0.4 33	1 . 241	0. 01 1*
DBH	0.1 2 7	1.4 63 _	0 . 00 2**
DAK	0.232	4.635	0.000***
DAU	0.311	3.134	0.000***
DD	0.125	1.433	0.002**
K K	0.273	1,276	0.001**
KMEK	0.361	1.242	0.003**

a. Variable Dependent : HDI
b. ***significance at the level of 0.01, **, at the level of 0.5, * at the level of 0.1

Based on the probability value of each variable and the significance value, the p value is smaller than alpha 0.05, but for regional levies, the variable shows a p value greater than alpha , which is 0.071. So that the results of the study show that all variables in regional income except for regional levies and each economic

performance variable have a significant effect on the level of community welfare (IPM) in the Regency / City of Lampung Province. Human development is one indicator of the creation of development that is able to encourage economic growth. The high level of human development greatly determines the ability of the population to absorb and manage sources of economic growth, both related to technology and institutions as an important means to achieve economic growth (Dewi & Jati, 2014).

D. Testing the Effect of Regional Income and Financial Performance on Regional Growth and Community Welfare (IPM)

Table 7. Determinant Coefficient Test

Model	R	R Square	Adjust R Square	Std. Dev
1	.512	.567	.943	2.133

a. Dependent Variable: HDI
b. Predictors: (Constant), PDRB, DP, PAD, DAU, DBH, DAK, KEMK, KK, DD, RTBD , PJKD

Table 8. Simultaneous Test Influence Regional Income and Financial Performance on Regional Growth and Community Welfare (IPM)

ANOVA [and]

	Model	Sum of Square	df	mean Square	F	Sig.
	Regression	516,318	11	45.138	4030	.000 b
1	Remainder	276,701	34	8,694		
	Total	793.019	45			

a. Dependent Variable: HDI
b. Predictors: (Constant), PDRB, DP, PAD, DAU, DBH, DAK, KEMK, KK, DD, RTBD, PJKD

Testing the influence of regional income and financial performance on economic growth (GRDP) and community welfare as measured by the HDI of the Regency / City of Lampung Province in 2013-2018 using level 95% confidence (obtained p value 0.001, or more smaller than alpha ($\alpha = 0.05$), F stat = 4030. From the regression results, it can be concluded that the variables of regional income and financial performance together have a significant effect to Community Welfare.

Table 9. Statistical Test Results t Regional Income and Financial Performance on Economic Growth (GRDP) and Community Welfare (IPM)

Equation: HDI= + $_1$ PAD 1+ $_2$ PJKD 2+ $_3$ RTBD + $_4$ DP + $_5$ DBH + $_6$ DAK + $_7$ DAU + $_8$ DD +

9 KK + $_{10}$ KMEK + $_{11}$ GDP + e

Variable Independ _ _	Beta	value of t	Sig (p-value)
Constant	0.267 _	3 . 2 3 1	0 . 000 ***
P A D	0.174	1,432	0.000 ***
P JK D	0 .241	1.6 4 5	0.001 *** _
R TB D	0.26 5	0 . 0 8 6	0.075 _
D P	0.323	1.3 57	0. 01 1*
DBH	0.15 7	1 . 643	0 . 00 2**
DAK	0.272	4.235	0.000***
DAU	0.359	2.434	0.000***
DD	0.181	1.523	0.001**
K K	0.255	1.325	0.001**
KMEK	0.242	1.212	0.002**
GDP	0.157	2.134	0.001**

a.. Dependent Variable: HDI
b. ***significance at the 0.01 level,
   **, at the level of 0.5, * at the level of 0.1

The results referring to the table above show that Regional Revenue (PAD, Taxes, Balance Funds, Profit Sharing Funds, DAK, and DAU) and Financial Performance (Degrees of Decentralization, Financial Dependence, and Financial Independence) have a significance value or p value that is smaller than alpha 0.05. These results indicate that PAD (0.000 ***), Taxes (0.001 ***), Balancing Fund (0.011 *), Revenue Sharing Fund (0.002 **), DAK (0.000 ***), DAU (0.000 ***) has a significant effect on the Human Development Index (IPM) in Lampung Province . Furthermore, the financial performance of the level of decentralization (0.001 **), financial dependence (0.001 **) and financial independence (0.002 **) has a significant effect on HDI or community welfare in Lampung Province. However, the regional retribution shows a p value of more than 0.05, i.e. 0.075, which means that the regional retribution does not affect the welfare of the people in Lampung Province. So these results indicate that all variables in regional income except for regional levies and each economic performance variable have a significant effect on economic growth (GRDP) and the level of community welfare (IPM) in the Regency / City of Lampung Province.

E. Discussion
The results of this study indicate that the regional income variables (PAD, Taxes, Balancing Funds, Revenue Sharing Funds, DAK, and DAU) and Financial Performance (Degree of Decentralization, Financial Dependence, and Financial Independence) have a significant effect on economic and social growth. cities in Lampung Province Empirical evidence shows that district / city levies in Lampung Province have an effect

significant on economic growth. The results of this study in line with Setiawina & Arsa (2015); Sularso & Restianto (2011) also prove that that there is an indirect influence between the financial performance of regional income on economic growth.

The results of this study also prove that the regional retribution in the Regency / City of Lampung Province does not significant to the welfare of society. This study provides evidence that regional retribution is still not able to improve the welfare of the community. This is because the value of community retribution payments still does not meet the expected number each year, so it has not been able to contribute to regional development that can improve welfare in districts/cities. Lampung province. Several factors cause regional levies to be relatively low, including: 1) Both regional taxes and regional levies if the percentage of rates are increased will collide with the SKPD (Regional Tax Assessment Letter), 2) In addition, it will burden the region. taxpayers and the public who have the obligation to pay regional levies.

IV. CONCLUSION

The results of the hypothesis test of the effect of regional income and economic performance on economic growth using Panel Data show a significant effect. So that regional income and economic performance have a significant effect on the level of economic growth in the Regency / City of Lampung Province. In other words, economic income and financial performance are effective in increasing economic growth. The results showed that all of the factors tested had an effect on Community Welfare as measured by the HDI Index. These factors, namely regional income (PAD, Taxes, Balance Fund, Revenue Sharing Fund, DAK, DAU) and Financial Performance (Degree of Decentralization, Financial Dependence, and Financial Independence) have a significant influence on economic growth and community welfare throughout regencies/cities in Lampung Province, while the test results show that the Regional Retribution does not have a significant effect on the level of community welfare (IPM) in the Regency/City of Lampung Province.

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