

Analysis of the Determinants of Fiscal Decentralization on Economic Growth in Southeast Sulawesi

Herianto

Magister of Economics and Development Studies, Diponegoro University, Semarang, Indonesia

Abstract:- The purpose of this study is to analyze the effect of general allocation funds (DAU), special allocation funds (DAK), natural resource revenue sharing (DBHS), tax revenue sharing (DBHP) and on economic growth in Southeast Sulawesi Province in 2009-2017. This research method uses descriptive quantitative analysis with eviews 8 test tool. The population of this study, 12 districts / cities in the Sualwesi Tenggra Province, the sample in this study amounted to 108, which were obtained through secondary data from the Central Bureau of Statistics (BPS). The results showed that together the general allocation funds (DAU), natural resource sharing funds (DBHS) and special allocation funds (DAK), and tax revenue sharing (DBHP) had an effect on economic growth. The general allocation fund (DAU) has a significant and positive effect on economic growth, the special allocation fund has a significant and negative effect on economic growth, while the natural resource revenue sharing (DBHS) and tax-sharing revenue-sharing funds (DBHP) have no effect on economic growth.

Keywords:- Economic Growth, General Allocation Funds (DAU), Natural Resource Sharing Funds (DBHS), Special Allocation Funds (DAK) And Tax Revenue Sharing (DBHP)

I. INTRODUCTION

According to Law No. 33 of 2004 concerning the financial balance between the central government and regional governments, the fiscal transfer policy aims to increase the regional financial capacity in the APBD, especially regional revenues, in order to implement regional autonomy or decentralization policies. In accordance with the concept of 'money follow functions', decentralization policies require sources of funding for each region, especially districts / cities. The implementation of regional government functions in the context of autonomy will be carried out optimally if it is followed by the provision of sufficient income.

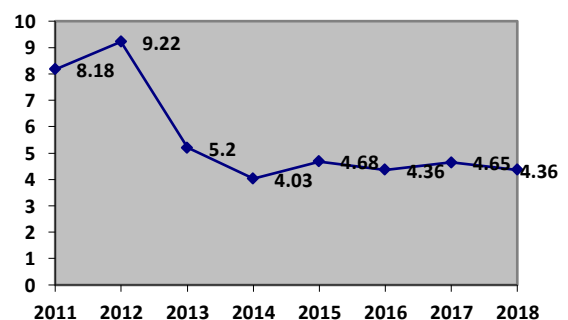
The format of fiscal decentralization in Indonesia has changed quite significantly, especially after the implementation of regional autonomy. This change can be seen from the structure of fiscal transfers in the form of balancing funds, the proportion of fiscal transfers from the central government to regional governments, and the expansion of the local tax and retribution base. From this change, it is hoped that regions can increase regional

development, economic growth, and better social welfare (Indonesia, 2004)

(Word Bank 1997), Fiscal decentralization can directly increase economic growth, this is similar to the results of research produced by (Martinez-Vazquez et al., 1997; Oates, 1993), The results of his research concluded that fiscal decentralization can increase economic efficiency, as well as boost dynamic economic growth.

Southeast Sulawesi Province is one of the provinces in Indonesia, which has economic growth that is decreasing and fluctuating every year. Here's the data economic growth in Southeast Sulawesi in the last eight years, in the period 2011-2018

Figure 1. Economic Growth of Southeast Sulawesi Province 2011-2018.



Source: Southeast Sulawesi Central Bureau of Statistics

Based on the economic growth data above, the economic growth of Southeast Sulawesi continues to show a downward and fluctuating trend. In 2011, the economic growth of Southeast Sulawesi was 8.18 percent, while in 2012 economic growth reached 9.22 percent. Southeast Sulawesi's economic growth showed a decline in 2014 with an economic growth value of 4.03 percent. From 2015 to 2018, the economic growth of Southeast Sulawesi has fluctuated with an economic growth value of 4.36 percent.

(Bahl, 2000) fiscal decentralization indicators consist of (i) local government having significant discretion to raise revenue; (ii) local governments have significant authority in spending (significant local government expenditure responsibilities); and (iii) local borrowing abilities.

According to Law no. 33 of 2004, the sources of revenue used to lead regions in implementing fiscal decentralization are: Regional Original Revenue (PAD), General Allocation Funds (DAU), Special Allocation Funds (DAK), profit sharing funds.

1.1. Table of Regional Revenue for Southeast Sulawesi Province 2013-2017

Year	General Allocation Fund (DAU)	Natural Resources Revenue Sharing Fund	Special Allocation Fund (DAK)
2013	613.742.50	89 256,07	60 384,49
2014	1 053 636.01	123 630,56	58 750,01
2015	1 176 423,58	121 027,37	86 399,95
2016	1 200 234,20	97 654,36	738 820,24
2017	1 563 334,27	71 365,19	1 038 838,21

Source BPS: Southeast Sulawesi Provincial Government Financial Statistics

Based on data on the realization of regional revenues of the Province of Sulawesi Tenggara, the amount of general allocation funds has fluctuated in the last five years. In 2013 the general allocation fund for Southeast Sulawesi was 613,742.50 million rupiah, then decreased by 1 053 636.01 million rupiah in 2014. The general allocation fund for Southeast Sulawesi increased in 2015 with a figure of 1176 423.58 million rupiah, while in 2016 the budget for funds Southeast Sulawesi general allocation again fell to 1 200 234.20 million rupiah.

The proceeds from the Southeast Sulawesi Province increased again in 2014 amounting to 123 630.56 million rupiah. Non-tax profit-sharing funds have again decreased by 2016, amounting to 97 654.36 million rupiah, a very significant decrease in profit sharing funds from the Southeast Sulawesi Provincial government occurred in 2017 with a profit sharing value of 71 365.19 million rupiah. Non-tax profit-sharing funds have again decreased by 2016, amounting to 97 654.36 million rupiah, a very significant decrease in profit sharing funds from the Southeast Sulawesi Provincial government occurred in 2017 with a profit sharing value of 71 365.19 million rupiah.

The special allocation fund for the Southeast Sulawesi Province in the 2013-2017 period has fluctuated. The Special Allocation Fund for Southeast Sulawesi Province in 2013 was 60 384.49 million rupiah, experiencing a decrease in the amount of special allocation funds by 58 750.01 million rupiah in 2014. The special allocation funds continued to show an increasing trend in the following three years, namely 2015 to 2017. In 2017 the special allocation funds increased to 1 038 838.21 million rupiah

Research conducted by (Walidi., 2009) general allocation funds has a significant positive effect on economic growth. The results of the same research are shown by the research conducted (Daslan Simanjuntak, 2006). The results

of the research show that general allocation funds have a positive effect on economic growth.

Research (Shaharir, 2013) with the title analysis of the effect of local revenue (PAD), special allocation funds (DAK), tax / non-tax revenue sharing (DBH) on economic growth in districts / cities of Central Java Province 2003-2011. The results of this study indicate that local revenue (PAD) and special allocation funds (DAK) have a positive effect on GRDP, but tax / non-tax revenue sharing has a negative effect on GRDP.

Research (Azzahra, 2015) entitled the effect of local revenue (PAD), general allocation funds (DAU), special allocation funds (DAK) and profit sharing funds (DBH) on economic growth in districts / cities in East Java in 2011-2012, The results of his research show that local revenue (PAD), general allocation funds (DAU), special allocation funds (DAK) have a positive effect on economic growth, while profit sharing funds have a negative effect on economic growth in regencies / cities in East Java.

The purpose of this study was to analyze the effect of general allocation funds (DAU), special allocation funds (DAK), non-tax revenue sharing (DBHP) and profit sharing funds (DBHS) on economic growth in Southeast Sulawesi Province.

II. LITERATUR REVIEW

A. Economic Growth

Economic growth is an economic activity that can provide added value in the form of additional income for the community within a certain period or a period (Mankiw, 2003)

There are three factors in economic growth, including the following (Todaro & Smith, 2003): Capital accumulation, namely all types of new investment forms that invest in the land, human resources, physical equipment, an increase in population will have consequences on an increase in the workforce and technological changes and technological advances.

Harrod-Domar emphasized the main role for investment in driving the process of economic growth. Demand has an impact on income creation and increases the production capacity of an economy through an increase in the stock of capital as a result of supply. Therefore, an investment that continues to run, will cause real income and output to always increase. To maintain a balanced level of income is a full job every year, both real income and output both increase at the same rate when the productive capacity of capital increases (Jhingan, 2003).

Harrod-Domar theory, in improving the economy, it is necessary to form capital, in order to increase the capital stock. This capital formation is considered an expenditure that will increase the ability of an economy to produce goods and expenditures that will increase the effectiveness of demand for the whole community. The essence of Harrod-

Domar's theory is that every economy can put aside a certain proportion of national income to replace damaged capital goods (buildings, equipment, materials). In terms of improving the economy, new investment is needed to increase capital reserves (Todaro & Smith, 2006).

B. Decentralization

(Rondinelli et al., 1983), defines decentralization as the transfer of planning, decision-making and / or administrative authority from the central government to central organizations in the regions, local administrative units, semi-autonomous and local governments or non-government organizations. The difference in the concept of decentralization is determined mainly based on the level of authority for planning, deciding and managing the powers transferred from the central government and the amount of autonomy received to carry out these tasks.

(Oates, 1993) Fiscal decentralization becomes a reference for regions to increase economic growth to be better and more efficient. The transfer of some authority and financial management from the central government to regional governments, of course, it is hoped that the resulting public policies will be better and more efficient, on the other hand, services and the provision of public needs are in line with the needs of the community and local government.

The positive benefit of high central government balancing funds is that if the transfer funds are used for consumption of goods and services related to the smooth running of economic activity, transfers for consumption expenditure on goods and services from the central government have a positive relationship to economic growth (Devarajan et al., 1996).

C. General Allocation Fund (DAU)

The General Allocation Fund or abbreviated as DAU is a fund sourced from the state budget (APBN) which is allocated with the aim of equitable distribution of financial capacity among regions to fund regional needs in the context of implementing decentralization (Indonesia, 2004).

By implementing fiscal decentralization, the central government certainly hopes that the regions will be able to manage their resources so that they do not rely solely on general allocation funds. However, in some regions, the DAU plays a very significant role because regional expenditure is dominated by general allocation funds when compared to local revenue (Sidik, 2002).

According to research conducted by (Hendriwiyanto, 2014), with the title research on the influence of PAD, general allocation funds (DAU), special allocation funds (DAK), profit sharing funds (DBH) on economic growth and capital spending. The results of his research show that the general allocation fund (DAU) has a significant positive effect on economic growth and capital expenditure.

Research conducted by (Mahi, 2001), with the research title, fiscal decentralization: its impact on the city's growth. The results of his research show that the general allocation fund (DAU) can increase economic growth.

D. Special allocation funds

Special allocation funds are funds sourced from the state budget for expenditure which are allocated to certain regions with the aim of helping to fund special activities which are regional affairs in accordance with national priorities implemented at the regional level (Government Regulation no 55 of 2005) investment in the development, procurement, improvement and repair of physical facilities and infrastructure with a long economic life, including the provision of supporting physical facilities (Pungky, 2011) The use of special allocation funds is an important factor in regional development programs (Usman et al., 2008)

Research conducted by (Fauzyny, 2013) with a variety of local revenue, special allocation funds, and tax / non-tax revenue sharing on economic growth in Central Java Regency / City in 2003-2011. The results of his research show that the special allocation funds have a positive relationship with economic growth in Central Java.

E. Tax Profit Sharing Fund (DBHP)

Profit sharing funds transferred by the central government to local governments, consists of two forms, namely tax-sharing funds and non-tax revenue-sharing funds (Wahyuni and Adi 2009)

Tax revenue sharing funds is channeled by transferring the account books from the State general treasury of the regional general treasury accounts. Tax revenue sharing consists of land and building tax, cost of acquisition of land and building rights and income tax from domestic individual taxpayers and PPH 21.

Based on research conducted by (Nisa, 2017) with the title of research, the effect of analysis of local revenue, general allocation funds, and tax revenue sharing in the economic growth of the districts / cities in East Java Province. The results of his research show that tax-sharing funds have a significant and positive effect on economic growth.

The same research results are shown by (Arifintar, 2013) with the title of research on the effect of local revenue, tax revenue sharing, general allocation funds, special allocation funds, the amount of labor and capital expenditures on economic growth in districts and cities in Solo Raya in 2004- 2011. The results of this study indicate that tax-sharing funds have a positive and significant effect on economic growth.

This research (Sasana, 2006) analyzes the impact of fiscal decentralization on economic growth in districts / cities of Central Java. The results of his research found that tax-sharing funds reduce economic growth in Central Java.

F. Non-Tax Profit Sharing Funds (Natural Resources)

Natural resource sharing funds (DBH) are funds sourced from APBN revenues, which are allocated to regions based on proportional figures to finance regional needs in the context of implementing decentralization of Law No.33 of 2004, Concerning Financial Balance between the Central Government and Local Governments

Sharing funds from natural resources is a potential regional income and is one of the basic assets of local governments in obtaining development funds and fulfilling other regional expenditures originating from regional revenue, general allocation funds and special allocation funds (Wandira, 2013)

Research conducted by (Azis, 2016) with the variable non-tax revenue sharing (natural resources), the results of his research concluded that non-tax revenue sharing (natural resources) had a significant effect on economic growth in Malinau Regency.

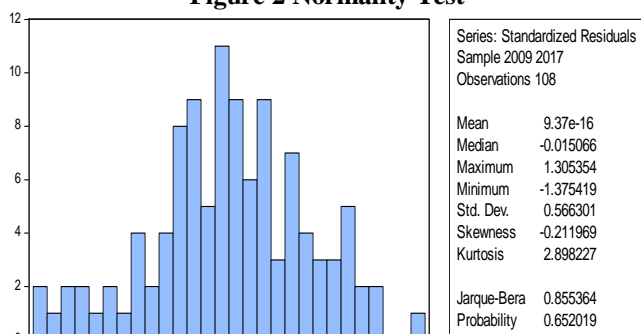
The results of research conducted by (Mualim, 2010), with the title The effect of fiscal decentralization on economic growth and the institutional role of Papua's special autonomy funds in West Papua Province, the results of his research concluded that non-tax revenue sharing had an effect on economic growth.

III. METODOLOGI PENELITIAN

The results of research conducted by (Mualim, 2010), with the title The effect of fiscal decentralization on economic growth and the institutional role of Papua's special autonomy funds in West Papua Province, the results of his research concluded that non-tax revenue sharing had an effect on economic growth. The number of samples in this study were 108 samples. Variable data used in this study are data on special allocation funds, general allocation funds, natural resources revenue sharing and tax revenue sharing. To analyze the data of this study, we used multiple linear regression analysis tools.

IV. RESULTS

Figure 2 Normality Test



Source: data processed with eviews 8

The results of the classical normality assumption test in Figure 2 above show that the Jarque-Bera probability value is 0.652019, when compared with a value of 0.05, or 0.101627 > 0.05. The Jarque-Bera value is greater than 0.05. This shows that the disturbance probability μ regression is normally distributed.

Table 2 Heteroscedasticity

Variable	Coefficient	Std. Error	t-Statistic	Prob.
DAU	-3.25E-09	2.18E-09	-1.488421	0.1397
DBHP	1.28E-08	2.55E-08	0.500359	0.6179
DBHS	-9.50E-09	1.67E-08	-0.569825	0.5700
DAK	3.94E-09	4.65E-09	0.846925	0.3990
C	0.857604	0.898295	0.954702	0.3420

Source: data processed with eviews 8

The results of the calculation of heteroscedasticity using the Park test method, show that all probability values of the independent variables in this study are above α 0.05, thus the variable data in this study can be concluded that they do not experience heteroscedasticity.

Table 3 Multicollinearity Test

	DBHP	DBHS	DAU	DAK
DBHS	1.000000	0.137070	-0.053865	-0.306337
DBHP	0.137070	1.000000	0.230713	0.091533
DAU	-0.053865	0.230713	1.000000	0.625765
DAK	-0.306337	0.091533	0.625765	1.000000

Sumber : data di olah dengan eviews 8

From table 3 that the multicollinearity test results, the correlation coefficient value between the independent variables is below 0.8 or <0.8, this indicates that there is no multicollinearity in the regression model used.

Tabel 4 uji autokorlasi

R-squared	0.541418	Mean dependent var	10.89720
Adjusted R-squared	0.523609	S.D. dependent var	0.687316
S.E. of regression	0.474393	Sum squared resid	23.18002
F-statistic	30.40140	Durbin-Watson stat	2.122372
Prob(F-statistic)	0.000000		

Sumber : data di olah dengan eviews 8

Based on the table above, Watson's durbin value are 2.122372. the upper limit value durbin Watson (du) table 1.7636 and the value 4-du 2.2363 or du (1.7636) < d (2.122372) < 4-du (2.2363). It can be concluded that based on Watson's durbin score, there is no problem with autocorrelation symptoms in this study.

Table 4 determinant and partial coefficient tests

Variable	Coefficient	Std. Error	t-Statistic	Prob.
LOG(DBHP)	0.116189	0.118970	0.976622	0.3310
LOG(DBHS)	0.058208	0.051621	1.127592	0.2621
LOG(DAU)	2.217678	0.266431	8.323649	0.0000
LOG(DAK)	-0.264266	0.108228	-2.441759	0.0163
C	-20.16124	4.552673	-4.428441	0.0000
R-squared	0.541418	Mean dependent var	10.89720	
Adjusted R-squared	0.523609	S.D. dependent var	0.687316	
S.E. of regression	0.474393	Sum squared resid	23.18002	
F-statistic	30.40140	Durbin-Watson stat	2.122372	
Prob(F-statistic)	0.000000			

Sumber : data di olah dengan eviews 8

Simultaneous test (F) to determine the effect of the independent variables together with the dependent variable. By looking at the comparison between, the p-value F count $< \alpha 0.05$. The calculated F p-value of this study was 0.000000, smaller than $\alpha 0.05$ or $0.000000 < 0.05$. This means that the independent variables jointly influence the dependent variable.

The test results show the coefficient of determination of R^2 0.541418. Based on these results we can interpret that the effect of the variable general allocation funds, special allocation funds, non-tax revenue-sharing funds and tax-sharing funds on the economic growth of Southeast Sulawesi is 54.14 percent while the remaining 45.86% is influenced by other variables not included in this model.

From table 4 above, the partial test results can be stated as follows.

A. The effect of tax revenue sharing (DBHP) on economic growth

Economic growth The significance value of the probability of sharing tax revenue (DBHP) is 0.3310 greater than $\alpha 0.05$ or $(0.3310 > 0.05)$ tax-sharing funds (DBHP) have a positive and insignificant effect on economic growth in Southeast Sulawesi Province. . The coefficient value of tax-sharing funds (DBHP) is 0.116189, this means that if the coefficient of tax-sharing funds (DBHP) increases by 1%, it will increase economic growth by 0.116189.

The results of this study are in accordance with the results of research conducted by (Nisa, 2017) with the title of research, the effect of analysis of local revenue, general allocation funds, and tax revenue sharing in the economic growth of the districts / cities in East Java Province. The results of his research show that tax-sharing funds have a significant and positive effect on economic growth.

B. The effect of revenue sharing (DBHS) on economic growth

The significance value of the probability of profit sharing is 0.2621, greater when compared to $\alpha 0.05$ or $(0.2621 > 0.05)$, it can be concluded that natural resource revenue sharing (DBHS) has a positive and insignificant effect on economic growth in Southeast Sulawesi Province. The coefficient value of natural resource revenue sharing is 0.058208, this means that if the natural resources revenue sharing (DBHS) increases by 1%, it will increase economic growth by 0.058208

Revenue-sharing funds from natural resources have no significant effect due to the leakage of fixed fees in the mining sector amounting to 15.6 billion rupiah in 2012, which should have lacked these funds into the Southeast Sulawesi government's revenue realization. On the other hand, the Southeast Sulawesi Province profit sharing fund has decreased every year in the last five years. This decline was confirmed by BPS data. Based on data from the Central Bureau of Statistics of Southeast Sulawesi Province, the sharing funds for the Southeast Sulawesi Province in the 2014-2017 period experienced a decline. In 2014, the Southeast Sulawesi Province revenue-sharing fund was 123 630.56 million rupiah. Southeast Sulawesi Province's proceeds-sharing funds experienced another decline in 2015 amounting to 121 027.37 million rupiah and the phenomenon of decreasing profit sharing funds occurred in 2017 amounting to 71 365.27 million rupiah

The results of the same research are addressed by research conducted by (Husna & sofia, 2013) with the title of research, the effect of local revenue and balance funds on economic growth in the development of the Bintan Regency, Riau Islands. The results of his research show that revenue-sharing funds (DBH) have no effect on economic growth.

C. The effect of general allocation funds (DAU) on economic growth

The significant value of the probability of general allocation funds (DAU) is 0.0000 smaller when compared to $\alpha 0.05$ or $(0.0000 < 0.05)$ it can be concluded that the general allocation funds (DAU) have a significant effect on economic growth in Southeast Sulawesi Province. The coefficient value of the general allocation fund (DAU) is 2.217678, this means that if the general allocation fund (DAU) increases by 1%, it will increase economic growth by 2.217678.

The results of this study are in line with the results of research conducted by (Azzahra, 2015), (Siagian, 2018), the general allocation fund (DAU) has a positive and significant effect on economic growth.

D. The effect of special allocation funds (DAK) on economic growth

The significance value of the probability of special allocation funds (DAK) is 0.0163 smaller when compared to $\alpha 0.05$ or $(0.0163 < 0.05)$. It can be concluded that the special allocation funds (DAK) have a negative and significant effect on economic growth in Southeast Sulawesi Province. The special allocation (DAK) is -0.264266, this means that if the

special allocation fund (DAK) increases by 1%, it will reduce economic growth by -0.264266.

This condition was caused by the use of special allocation funds for health and education infrastructure so that the reciprocal expenditure did not encourage economic growth in Southeast Sulawesi Province. In addition, the obligation to provide matching funds amounting to 10% of the total DAK allocation value in the APBD will of course shift a certain amount of the expenditure budget, which is intended for the development of infrastructure facilities and infrastructure that support economic growth.

The results of this study are in line with the research conducted by (Azzahra, 2015), research with the title of the effect of local revenue (PAD), general allocation funds (DAU) and special allocation funds (DAK) and profit sharing funds (DBH) on economic growth. The results of his research show that the special allocation funds have a negative effect on economic growth.

V. CONCLUSION

From the results of research that has been done, with the title analysis of the determinants of fiscal decentralization on economic growth in Southeast Sulawesi Province. Can be concluded as follows:

1. The general allocation fund (DAU) has a positive and significant effect on economic growth in Southeast Sulawesi Province
2. Natural Resources Revenue Sharing Fund (DBHS) Has no significant and positive effect on economic growth in Southeast Sulawesi Province
3. Tax revenue sharing (DBHP) Has no significant and positive effect on economic growth in Southeast Sulawesi Province
4. The special allocation fund has a negative and significant effect on economic growth in Southeast Sulawesi Province

REFERENCES

- [1]. Arifintar, M. (2013). *Pengaruh Pendapatan Asli Daerah, Dana Bagi Hasil Pajak, Dana Alokasi Umum, Dana Alokasi Khusus, Jumlah Tenaga Kerja Dan Belanja Modal Terhadap Pertumbuhan Ekonomi Di Solo Raya Tahun 2004-2011*.
- [2]. Azis, M. (2016). Pengaruh dana bagi hasil bukan pajak/sumber daya alam dana alokasi umum (dau) dan pendapatan asli daerah (pad) terhadap pertumbuhan ekonomi di kabupaten malinau. *INOVASI*, 12(1), 49–63.
- [3]. Azzahra, A. (2015). *Pengaruh pendapatan asli daerah (PAD), dana alokasi umum (DAU), dana alokasi khusus (DAK) dan dana bagi hasil (DBH) terhadap pertumbuhan ekonomi kabupaten/kota di Jawa Timur tahun 2011-2012*. Universitas Islam Negeri Maulana Malik Ibrahim.
- [4]. Bahl, R. (2000). How to design a fiscal decentralization program. *Yusuf et Al*.
- [5]. Devarajan, S., Swaroop, V., & Zou, H. (1996). The composition of public expenditure and economic growth. *Journal of Monetary Economics*, 37(2), 313–344.
- [6]. Fauzyny, W. (2013). *Analisis Pengaruh Pendapatan Asli Daerah (PAD), dana Alokasi Khusus (DAK), dana Bagi Hasil (DBH) Pajak/Bukan Pajak terhadap Pertumbuhan Ekonomi di Kabupaten/Kota Propinsi Jawa Tengah tahun 2003-2011*.
- [7]. Hendriwiyanto, Guntur, Kholis & Nur. Pengaruh pendapatan daerah terhadap pertumbuhan ekonomi dengan belanja modal sebagai variabel moderating
- [8]. Husna & Sofia (2013). Pengaruh pendapatan asli daerah dan dana perimbangan terhadap pertumbuhan ekonomi dalam pengembangan wilayah Kabupaten Bintan Provinsi Kepulauan Riau. 4(2), 1–12.
- [9]. Indonesia, R. (2004). Undang-Undang Republik Indonesia Nomor 33 tahun 2004 tentang. *Perimbangan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah*.
- [10]. Jhingan, M. L. (2003). *Ekonomi Pembangunan dan Perekonomian*. Jakarta: PT. Raya Grafindo Persada.
- [11]. Kasus, S., Propinsi, D. I., & Utara, S. (2009). *PENDAPATAN PER KAPITA , BELANJA MODAL SEBAGAI dalam Program Ilmu Akuntansi pada Sekolah Pascasarjana*.
- [12]. Mahi, R. (2001). Fiscal decentralization: its impact on cities growth. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 2(1), 1–20.
- [13]. Mankiw, N. G. (2003). *Teori Makro Ekonomi Terjemahan*. Erlangga, Jakarta.
- [14]. Martinez-Vazquez, J., McNab, R., & others. (1997). Fiscal decentralization, economic growth, and democratic governance. *USAID Conference on Economic Growth and Democratic Governance, Washington, DC, October*, 9–10.
- [15]. Mualim, M. (2010). *Pengaruh Desentralisasi Fiskal terhadap Pertumbuhan Ekonomi dan Peran Kelembagaan Dana Otonomi Khusus Papua di Provinsi Papua Barat*. Universitas Brawijaya.
- [16]. Nisa, A. A. (2017). Analisis Pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, dan Bagi Hasil Pajak Terhadap Pertumbuhan Ekonomi Kabupaten/Kota di Provinsi Jawa Timur. *Jurnal Ilmu Ekonomi JIE*, 1(2), 203–214.
- [17]. Oates, W. E. (1993). Fiscal decentralization and economic development. *National Tax Journal*, 46(2), 237–243.
- [18]. Pungky Ardhani. (2013). Pengaruh pertumbuhan ekonomi, pendapatan asli daerah, dana alokasi khusus terhadap pengalokasian anggaran belanja modal (Studi pada Pemerintah Kabupaten/Kota di Jawa Tengah). *Diponegoro Journal of Accounting*, 0(0), 108–117.
- [19]. Peraturan pemerintah nomor 55. tahun 2005 tentang Dana Perimbangan. *Kementerian Teknis Membuat Petunjuk Penggunaan DAK*.
- [20]. Rondinelli, D. A., Nellis, J. R., & Cheema, G. S. (1983). Decentralization in developing countries. *World Bank Staff Working Paper*, 581.

- [21]. Sasana, H. (2006). Analisis dampak desentralisasi fiskal terhadap pertumbuhan ekonomi di kabupaten/kota provinsi Jawa Tengah. *Jurnal Dinamika Pembangunan (JDP)*, 3(Nomor 2), 146–170.
- [22]. Shaharir, M. Z. (2013). the Need for a New Definition of Sustainability. *Jurnal Ekonomi & Bisnis Indonesia (Fakultas Ekonomi Dan Bisnis Universitas Gadjah Mada)*, 28(2), 251–268. <https://doi.org/10.22146/jieb.29761>
- [23]. Siagian, E. (2018). Pengaruh Pendapatan Asli Daerah (Pad), Dana Alokasi Umum (Dau), Dana Alokasi Khusus (Dak) Terhadap Pertumbuhan Ekonomi Di Provinsi D.I. Yogyakarta Tahun 2010-2016. *Prodi Akuntansi*, 51(1), 51.
- [24]. Simanjuntak, D., & others. (2006). *Analisis pengaruh Pendapatan Asli Daerah Terhadap Pertumbuhan Ekonomi di Kabupaten Labuhan Batu*.
- [25]. Sidik, M. (2002). *Dana alokasi umum: konsep, hambatan, dan prospek di era otonomi daerah*. Penerbit Buku Kompas.
- [26]. Todaro, M. P., & Smith, S. C. (2003). Economic development (ed.). *Essex: Person Education*.
- [27]. Todaro, M. P., & Smith, S. C. (2006). *Pembangunan Ekonomi*, Jilid 1, Edisi 9. *Diterjemahkan Ole Haris Munandar*. Jakarta: Penerbit Erlangga.
- [28]. Usman, S., Mawardi, M. S., Poesoro, A., Surhayadi, A., & Sampford, C. (2008). *Mekanisme dan Penggunaan Dana Alokasi Khusus (DAK)*. Lembaga penelitian SMERU.
- [29]. Wandira, A. G. (2013). Pengaruh PAD, DAU, DAK, dan DBH terhadap pengalokasian belanja modal. *Accounting Analysis Journal*, 2(1).
- [30]. World Bank. (1997b). *On line source book on decentralization and rular development*. Decentralization Thematic Team, SDA.