ANALYSIS EFFECT OF PROFIT-SHARING FUNDS, GENERAL ALLOCATION FUNDS, SPECIAL ALLOCATION FUNDS, SPENDING SOCIAL ASSISTANCE AND CAPITAL EXPENDITURE ON HUMAN DEVELOPMENT IN EASTERN INDONESIA

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ABSTRACT

This research analyzes the effect of profit-sharing funds, general allocation of funds, specific allocation of funds, spending on social assistance and capital expenditure on the human development index in Eastern Indonesia Region. The data is using panel data between the period 2017 to 2021 from 15 provinces. The data obtained were analyzed using panel regression and Fixed Effect methods. The results of this study indicate that partially, profit-sharing funds has a positif effect on the human development index and specific allocation funds has a negative effect on the human development index. The general allocation fund, spending on social assistance and capital expenditure have no effect on the human development index. Simultaneously, profit-sharing funds, general allocation funds, specific allocation funds, spending on social assistance and capital expenditure together have a significant effect on human development index.

Keywords: human development index, profit-sharing fund, general allocation fund, specific allocation fund, spending on social assistance, capital expenditure.

1. Introduction

The concept of human development is different from economic development which focuses on economic growth. Human development is carried out through various aspects of life such as economic, social, political, cultural and environmental. This causes human development to be more complex because problems in human development are related to the ability of an individual to broaden his reach to live a full life with freedom and dignity (BPS, 2018) . Improving human development is one aspect that is the focus of the government. Based on the explanation above, the following is data on the human development index (IPM) in Indonesia from 2017-2021
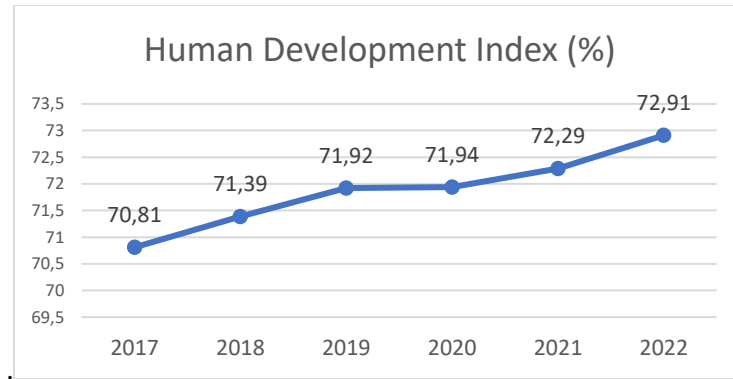
Figure 1. Human Development Index , 2017-2022

Source : Central Statistics of Indonesia, 2023

Based on Figure 1. it is known that from 2017-2022 the HDI rate in Indonesia has an increasing trend. But even so, based on data from the United Nations Development Program (UNDP), in 2021 Indonesia's HDI is ranked 114 out of 191 countries. This shows that the HDI in Indonesia is still low when compared to other countries, so it is necessary to continue to improve the quality of human resources. In Indonesia, especially in eastern Indonesia, human development is also still quite low. Based on Presidential Decree Number 44 of 2002 concerning the Development Council, the eastern region of Indonesia consists of the provinces of West Kalimantan, Central Kalimantan, South Kalimantan, East Kalimantan, West Nusa Tenggara, East Nusa Tenggara, North Sulawesi, Central Sulawesi, South Sulawesi, Southeast Sulawesi, Gorontalo, Maluku, North Maluku and Papua. However, as time went on, new provinces were divided, namely North Kalimantan, West Sulawesi and West Papua. The low human development in Eastern Indonesia has been proven over the last five years from 2017-2021, the average HDI in Eastern Indonesia is lower than the HDI nationally. Based on the explanation above, below is the average HDI data by province in Eastern Indonesia for 2017-2021.
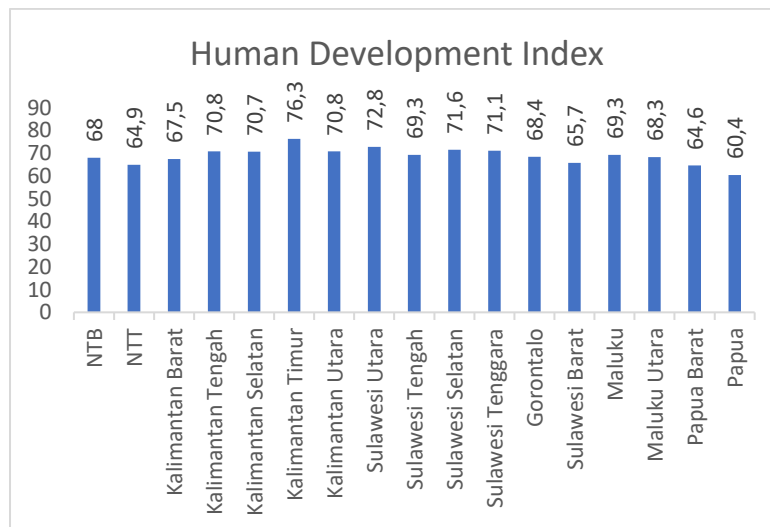

Figure 2. Average Human Development Index in 17 Provinces in Eastern Indonesia, 2017-2022

Source : Central Statistics of Indonesia, 2023

Based on Figure 2. it is known that of the seventeen provinces that are included in the Eastern Region of Indonesia, only two provinces have a higher human development index value than the human development index at the national level with a value of 71.8 points. The two provinces are East Kalimantan Province and North Sulawesi Province. The low level of human development in eastern Indonesia is due to the fact that the government in carrying out development, especially in terms of human development, has not been evenly distributed. In Indonesia, the development of infrastructure and human development until 2000 was more focused in the western part of Indonesia so that development in the eastern part of Indonesia was quite lagging behind.

The government continues to strive to improve infrastructure development and human development in eastern Indonesia through various programs. In order to realize the smoothness and success of the program, in its implementation, fiscal decentralization is implemented, namely the central government also gives authority to local governments to be effective and efficient in public services so as to improve welfare and public services needed by the community can be fulfilled optimally (Sofilda & Hamzah, 2015; Tumay, 2021) .

Fiscal decentralization is one of the government's efforts in realizing fiscal resilience, the budget of which is taken from the APBN. Implementation of fiscal decentralization aims to create an even distribution of regional financial capacity and also improve the quality of public services, especially at the regional level (Christia & Ispriyarso, 2019) . In fiscal decentralization, the government rolls out funds through transfers of funds to the regions. Local governments must be able to manage these funds so that the objective of fiscal decentralization, especially to increase human development, can be achieved. In order to support the speed of increasing human development, the government also conducts regional spending. The prayer component is expected to increase human development in eastern Indonesia.

2. Literature Review

2.1 Human Development

Human development is important to do by increasing the quality of people's lives physically, mentally and spiritually. Therefore, human development must be done by developing human resources. The success of human development will ultimately be able to improve the development process in a country in the end (Daud & Soleman, 2020) .

Human development is often associated with human capital. In human capital there are two important aspects that are the focus of the government's attention. The two aspects are education aspect and health aspect. The education and health aspects form the basis of development. The education aspect provides an important role in the development and development of a country, while the health aspect is a prerequisite for increasing productivity. Therefore, education and health are the main components of growth and development (Todaro & Smith, 2003) .

In order to measure human development, the human development index is used. The human development index is one of the indicators to measure human development in a region. The measurement of the human development index is carried out using a three-dimensional approach consisting of a long and healthy life; knowledge and a decent standard of living (Lumbantoruan & Hidayat, 2013; Putra & Ulupui, 2015) .

2.2 Decentralization Fiscal

Fiscal decentralization provides flexibility from the central government to regional governments to play a role in increasing economic efficiency, community participation to have aspirations in carrying out development. In practice, fiscal decentralization intensified competition between local governments to improve public services. In addition, the existence of fiscal decentralization gives freedom to local governments in spending, such as spending directly on the health, education, welfare and other sectors so that it has an impact on accelerating economic growth and human development. (Jin & Jakovljevic, 2023; Hung et al., 2020; Soejoto et al., 2015).

In Indonesia, fiscal decentralization is regulated UU No 1 tahun 2022 which explains the financial relationship between the central government and regional governments. Transfers of funds made by the central government to local governments include profit-sharing funds, general allocation funds, special allocation funds. Apart from that, in order to increase efficiency in carrying out development, especially human development, the government is rolling out social assistance expenditures and capital expenditures.

2.3 Profit Sharing Fund

Profit-sharing funds are funds originating from the State Revenue and Expenditure Budget (APBN) provided by the central government to regional governments in order to expedite the decentralization process. The use of profit-sharing funds is intended to fund regional needs and also become one of the capital for regional governments to carry out regional development and spending (Arina et al., 2019; Salama, 2018) .

2.4 General Allocation Fund

According to Law No. 1 of 2022 concerning financial relations between the central and regional governments, general allocation funds are part of transfers to regions whose use is allocated to reduce disparities in financial capacity and public services between regions.

2.5 Special Allocation Fund

According to Law No. 1 of 2022 concerning financial relations between the central and regional governments, special allocation funds are part of transfers to the regions which are used to fund certain programs, activities or policies that are national priorities and also help operate public services. The use of this special allocation fund has been determined by the government.

2.6 Spending on social assistance

Expenditure on social assistance is central and regional government spending aimed at protecting the community from social risks, and increasing economic capacity so that people's welfare increases. Social assistance spending is rolled out through money transfers or services in which the distribution is not only focused on income and consumption aspects, but also social and environmental aspects (Dharmakarja, 2017; Holmes Sianturi, 2017) .

2.7 Capital Expenditure

Based on PMK Number 214/PMK.05/2013 concerning Standard Chart of Accounts, capital expenditures are budget expenditures aimed at acquiring or adding fixed assets and/or other assets that provide benefits for more than one accounting period and exceed the minimum capitalization value limit. Furthermore according (Suparta, 2021) capital expenditure is expenditure made by the

government to produce output in the form of fixed assets (facilities and infrastructure) in order to improve public services.

Capital expenditure is rolled out for the benefit of society. Government policies must focus on the optimal use of capital expenditures. Especially the use of capital expenditure for infrastructure development which in its development will have an impact on improving people's welfare (Pramartha et al., 2023) .

3. Research Methodology

Data were analyzed using panel data regression. The data used is secondary data sourced from published reports from Bank Indonesia, the Central Bureau of Statistics, and local government financial reports in the fifteen provinces studied. The panel data used is a combination of time series data for 5 years and cross section data in 15 provinces in eastern Indonesia which have HDI lower than the national HDI value, so that the number of observed data is 75 data (15 provinces during the 5 year period). In selecting the best model for panel data regression, a comparison was made between the Common Effect Model (CEM); Fixed Effect Model (FEM); and Random Effect Models (REM). In addition, classical assumption tests and the coefficient of determination are also used.

4. Results

In order to choose the best model between CEM, FEM and REM, the chosen model is the FEM test. Decision making is based on testing on the Chow-Test and Hausman Test, the table results are as follows:

4.1 Test-Chow

Table 1. Chow-test

Cross-section F	0.0000
Cross-section Chi-Square	0.0000

The Chow-test was used to determine between the CEM and FEM models. If the p-value of the Chi-Square cross-section is <0.05 then the FEM test is selected, whereas if the p-value of the Chi-Square cross-section is > 0.05 then the CEM test is selected. The results above show that the Chi-Square Cross-section test is 0.0000 <0.05. This means the FEM test was chosen.

4.2 Uji-Hausman

Table 2. Hausman-Test

Random cross-sections	0.0000

The Hausman-test was used to determine between the FEM and REM models. If the p-value cross-section random <0.05 then the FEM test is selected, while if the p-value cross-section random is > 0.05 then the REM model is selected. The results above show that the random cross-section test is 0.0000 <0.05, which means the FEM test is selected.

4.3 Panel Data Regression

Table 3. Panel Data Regression (FEM Model)

Variable	Coefficient	Prob.
Constant (C)	6.298397	0.9516
X1	10.33481	0.0000
X2	0.031290	0.9954
X3	-7.116479	0.0370
X4	-0.007813	0.9796
X5	0.467772	0.6438

Based on Table 1. the panel data regression equation in this study is as follows:

$$Y_{it} = \beta_0 + log\beta_1 X_{1it} + log\beta_2 X_{2it} + log\beta_3 X_{3it} + log\beta_4 X_{4it} + log\beta_5 X_{5it} + e$$

Y it = 6.298397 + 10.33481X 1it + 0.031290X 2it - 7.116479X 3it – 0.007813X 4it + 0.467772X 5it

Information :
Y : Human Development Index (points)
X1 : Revenue Sharing Fund (thousand rupiah)
X2 : General Allocation Fund (thousand rupiah)
X3 : Special Allocation Fund (thousand rupiah)
X4 : Spending on social assistance (thousand rupiah)
X5 : Capital Expenditure (thousand rupiah)

Based on the results of the panel data regression test above, the following is the interpretation of each independent variable:
- The constant value is 6.298. This means that if revenue-sharing funds, general allocation funds, special allocation funds, social assistance expenditures, capital assistance expenditures are 0 then the human development index is 6.298 points.
- Profit sharing fund coefficient (X1) is 10.33. This means that if revenue-sharing funds increase by one percent then the human development index increases by 10.33 points.
- General allocation funds (X2) have no significant effect on the human development index. This is because the p-value is $0.99 > 0.05$.
- Special allocation fund (X3) of -7.11. This means that if the special allocation fund increases by one percent, the human development index will decrease by 7.11 points.
- Social assistance spending (X4) has no significant effect on the human development index. This is because the p-value is $0.97 > 0.05$.
- Capital expenditure (X5) has no significant effect on the human development index. This is because the p-value is $0.64 > 0.05$.

4.4 Statistical t-test

Table 4. Statistical t-test

Variable	Coefficient	Prob.
Constant (C)	6.298397	0.9516
X1	10.33481	0.0000
X2	0.031290	0.9954
X3	-7.116479	0.0370
X4	-0.007813	0.9796
X5	0.467772	0.6438

The independent variable of profit-sharing has a p-value of 0.0000 <0.05, so in this study H0 is rejected and H1 is accepted or profit-sharing has a significant influence on the human development index in eastern Indonesia.

The general allocation funds variable has a p-value of 0.9954 > 0.05, so in this study H0 is accepted and H1 is rejected, which means that the independent variable general allocation funds does not have a significant effect on the human development index in eastern Indonesia (Y).

The special allocation fund variable has a p-value of 0.0370 <0.05, so in this study H0 is rejected and H1 is accepted, which means that the independent variable special allocation funds has a significant influence on the human development index in eastern Indonesia (Y).

The social assistance spending variable has a p-value of the independent variable social assistance spending has a p-value of 0.9796 > 0.05, so in this study H0 is accepted and H1 is rejected, which means that the social assistance expenditure independent variable does not have a significant effect on the human development index in eastern Indonesia (Y).

The capital expenditure variable has a p-value of the capital expenditure independent variable which has a p-value of 0.6438 > 0.05, so in this study H0 is accepted and H1 is rejected, which means that the capital expenditure independent variable does not have a significant effect on the development index people in eastern Indonesia (Y).

4.5 F-statistic test

Table 5. Significance Test Simultaneous

F	4.471548
P-values	0.000011

The F test shows a p-value of 0.000011 <0.05, which means that all independent variables together have a significant effect on the human development index in eastern Indonesia.

4.6 Normality Test

The basis for decision making used in the normality test is if the value of the Jarque-Bera p-value is > 0.05, it means that the data is normally distributed. But if the p-value of Jarque-Bera < 0.05. Below are the results of the normality test in this study.

Table 6. Normality Test

Jarque -Bera	679.2442
P-values	0.000000

Based on the normality test above, it is known that the P-value of Jarque-Bera is 0.000000 <0.05, which means that in this study the data is not normally distributed. But even so, the research data is large data because it is > 30 so it can be assumed that the data is normally distributed.

4.7 Multicollinearity Test

Table 7. Multicollinearity Test

	X1	X2	X3	X4	X5
X1	1.000000	0.387006	0.073004	- 0.017016	0.281538
X2	0.387006	1.000000	0.633650	0.240331	0.192956
X3	0.073004	0.633650	1.000000	0.095696	0.315441
X4	- 0.017016	0.240331	0.095696	1.000000	0.455418
X5	0.281538	0.192956	0.315441	0.455418	1.000000

The data passes the multicollinearity test if the correlation value is < 0.9. Based on the results of the multicollinearity test above, it is known that multicollinearity can be tolerated by the model because the correlation value of all independent variables is < 0.9.

4.8 Heteroscedasticity Test

Table 8. Heteroscedasticity Test

Heteroskedasticity Test: Glejser	
Prob. F(5,64)	0.9298
Prob. Chi- Square(5)	0.9213
Prob. Chi- Square(5)	0.7096
Prob. F(5,64)	0.9298

Based on the heteroscedasticity test above, it is known that heteroscedasticity can be tolerated by the model because of the Prob value. Chi-Square (5) of 0.9213 > 0.05.

4.9 Autocorrelation Test

Table 9. Autocorrelation Test

Breusch-Godfrey Serial Correlation LM Test:	
Prob. F(2.62)	0.2067
Prob. Chi- Square(2)	0.1764

Based on the autocorrelation test above, it is known that the autocorrelation can be tolerated by the model because the Prob value. Chi-Square (2) of 0.1764 > 0.05.

4.10 Coefficient Determination (R^2)

Table 10. Coefficient Table Determination

R-squared	0.629518

The independent variable contributes 62.95% to the dependent variable while the rest is influenced by other variables outside the model.

5. Discussion

5.1 Effect of Profit-Sharing Funds on Human Development Index

Based on the data that has been processed in the t test, it is known that H0 is rejected and H1 is accepted, which means the influence of the independent variable, namely profit sharing, has a significant effect on the human development index in eastern Indonesia. This shows that when profit sharing funds increase, it will be able to increase the human development index. Based on the results of the panel data regression estimation in Table 3, it can be explained that when the revenue sharing fund increases by 1 percent, it will increase the human development index by 10.33 points. Furthermore, the results in this study are in line with research conducted by (Patadang et al., 2021) that profit-sharing funds have a significant effect on the human development index. The use of profit-sharing funds is rolled out to finance regional expenditures that have the potential to improve people's welfare (Kamarni et al., 2022) . The ability of profit-sharing funds in financing regional expenditures, in this case capital expenditures, can influence human development. Local governments are more flexible in using profit-sharing funds to build infrastructure so as to improve people's welfare. as well as the human development index (Hanantoko, 2020) .

5.2 Effect of the General Allocation Fund on Human Development Index

Based on the data that has been processed in the t test, it can be seen that general allocation funds in this study H0 is accepted and H1 is rejected, which means that the independent variable general allocation funds does not have a significant effect on the human development index in eastern Indonesia (Y). The results of this study are in line with research conducted by (Harahap, 2011; Rahmayati & Pertiwi, 2018; Williantara & Budiasih, 2016) which explains that general allocation funds have no effect on the human development index. This means that even though the general allocation fund is rolled out by the government, it does not have an impact on human development.

The large amount of general allocation funds received by the regions makes the regions too dependent on general allocation funds. This causes the regions to not optimize their potential and tend to choose to use general allocation funds for regional spending. General allocation funds are used to finance routine expenditures including personnel expenditures. This routine expenditure issued by the government does not have a direct impact on increasing the human development index. In addition, the amount of general allocation funds received by the regions makes the regions. This causes the general allocation fund has no effect on the human development index (Ndari & Adi, 2008; Williantara & Budiasih, 2016) .

5.3 Effect of Special Allocation Funds to Human Development Index

Based on the data that has been processed in the t test, it can be seen that the special allocation fund in this study H0 was rejected and H1 was accepted, which means that the independent variable special allocation fund has a significant influence on the human development index in eastern Indonesia (Y). Based on the results of the panel data regression estimation in Table 3, it can be explained that when the special allocation fund increases by one percent, it will reduce the human development index by 7.11 points.

This is in line with research by which explains that the special allocation fund has a negative and significant effect on the human development index. Special allocation funds have a negative and significant effect because they are not used for direct expenditure. This causes the maintenance of public services. The benefits of special allocation funds are also very difficult to feel because in their use, local governments are more focused on infrastructure development in order to increase incoming investment. In the end, infrastructure in the health and education sectors is not evenly distributed, so that the human development index does not increase (Mutiha, 2018; Williantara & Budiasih, 2016) .

5.4 Effect of Spending on social assistance to Human Development Index

Based on the data that has been processed in the t test, it can be seen that social assistance spending in this study H0 is accepted and H1 is rejected, which means that the independent variable social assistance spending has no significant effect on the human development index in eastern Indonesia (Y). This research is in line with research conducted by (Tamara & Yeniwati, 2020; Zebua & Adib, 2014) which explains that social assistance spending is rolled out unevenly so that it is not on target. Social assistance spending, which in its implementation is also divided into various programs, has not been able to improve people's welfare so that it does not have an impact on human development.

5.5 Effect of Capital Expenditure Human Development Index

Based on the data that has been processed in the t test, it can be seen that capital expenditure in research in this study H0 is accepted and H1 is rejected, which means that the independent variable capital expenditure has no significant effect on the human development index in eastern Indonesia (Y).

Research results of this study are in line with research conducted (Ariyati et al., 2018; Dewi & Supadmi, 2016; Komariah et al., 2019; Tjodi et al., 2019) which explains that capital expenditure has no effect on the human development index. Capital expenditure issued by the government has not been able to improve the quality of human development. This is because capital expenditures are used for basic expenditures and goods expenditures in the form of assets needed by the government. Furthermore, spending spent on the fulfillment of public goods tends to be minimal so that it does not have a direct impact on increasing the human development index.

6. Conclusion

Partially the influence of the independent variables on the dependent variable, namely profit-sharing funds and special allocation funds, has a significant effect on the human development index in eastern Indonesia. However, the variables of general allocation funds, social assistance spending and regional spending do not have a significant effect on the human

development index in eastern Indonesia. Furthermore, together the variables of profit-sharing funds, general allocation funds, special allocation funds, social assistance expenditures, and capital expenditures have a significant effect on the human development index in eastern Indonesia.

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