The Effect of General Allocation Funds, Special Allocation Funds and Regional Original Revenues on Regional Expenditures

Ahmad
Student of Magister Program of Management, STIE AMKOP, Makassar, Indonesia
ahmadmappi84@gmail.com

Mattalatta, Hasan Nongkeng
STIE AMKOP, Makassar, Indonesia
mattalatta@stieamkop.ac.id, hasanongkeng@gmail.com

Zainal, Yusriadi Yusriadi
Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Makassar, Indonesia
enal.iqram@gmail.com, usriadi.yusriadi@uqconnect.edu.au

Chairun Nasirin
College of Health Sciences (STIKES), Mataram, Indonesia
chairun.nasirin@stikes-mataram.ac.id

Rudy Kurniawan
University of Sriwijaya, Palembang, Indonesia
rudykurniawan@fisip.unsri.ac.id

Abstract
The purpose of this study was to determine the effect of the General Allocation Fund (DAU), the Special Allocation Fund (DAK), and the Regional Original Income (PAD) on the Mamuju Regency's regional expenditure in part or at the same time. This research was conducted in the Mamuju Regency local government, the source of which was the Mamuju Regency BPKAD Office. The LRA APBD of the Mamuju Government is part of the entire population. The sample in this study has been audited by the Supreme Audit Agency of the Republic of Indonesia from 2010 to 2019. Models were calculated using the purposeful sampling method in financial reports from the Mamuju Regency Government (APBD) consecutively from 31 December 2010 to 2019. The data collection technique was carried out employing library analysis, secondary data as a theoretical basis, and checked from books, legislation, journals, website pages, reports, and documents. This research is related to and performed directly in the field to obtain secondary data in time series data originating from the Mamuju Regency Government. The approach used is a quantitative research method that is a descriptive study of multiple linear regression analysis using an analytical instrument. The results showed that the General Allocation Fund, the DAK, and the PAD either partially or concurrently had a positive and significant influence on the Mamuju Regency Regional Expenditure.

Keywords:
General Allocation Funds, Special Allocation Funds and Regional Original Revenues

1. Introduction
In accordance with the mandate of the 1945 Indonesian Constitution, the regional government has the authority to regulate and manage government affairs by itself according to the principles of autonomy and assistance tasks. It is hoped that the provision of broad autonomy to the regions can accelerate the realization of community welfare in a just and equitable manner through improving services, empowerment, and community participation from time to

time. As is well known, the basic concept of regional autonomy is that the central government gives authority to regions to plan and implement regional development. With their authority, regions will be creative in creating advantages and incentives for economic activity and regional development.

The enactment of Law no. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, including the distribution of finances between the central government and regional governments in a proportional, democratic, fair and transparent manner by taking into account the potential, conditions and needs of the regions. It is hoped that local governments will be able to encourage efforts to drive the economy by using development expenditures effectively and efficiently (Nordiawan and Ayuningtyas 2010: 25).

Regional expenditure cannot be separated from the source of revenue, both in the form of balance funds, regional loans, and local revenue. Balancing funds are funding sourced from the state budget consisting of revenue sharing funds (DBH), general allocation funds (DAU) and special allocation funds (DAK), while regional revenue (PAD) is funding sourced from the regions. Based on Law no. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, emphasizes that for the implementation of regional government authority, the central government will transfer the balance funds to local governments. According to Prakosa's (2004) research, transfers are a consequence of unequal regional financial and economic capacities. The purpose of this transfer is to reduce the fiscal gap between governments and ensure the achievement of minimum public service standards in all regions. One of the striking phenomena of the relationship between the local government system and regional spending is the dependence of local governments on the central government. This dependence can be seen from the relatively low PAD and the dominance of transfers from the centre (Kuncoro, 2009: 371).

Nugraeni's research (2011) states that there is a relationship between local governments in preparing their APBD and still relying on transfer funds from the central government. Nugraeni specifically emphasized that of the three variables the strongest

the relationship with regional spending is DAU. According to Law no. 32 of 2004 concerning Regional Government article 1 paragraph (16) regional expenditures are all regional obligations recognized as a deduction for net assets value in the period of the fiscal year concerned. Regional expenditure is used in the framework of funding the implementation of government affairs which fall under the authority of the province/regency/city. The relationship in the financial sector between the central government and local governments as stated in Law no. 32 of 2004 concerning Regional Government Article 15 paragraph (1) letter b is the allocation of balance funds to local governments. The balancing fund consists of profit sharing funds, general allocation funds (DAU), and special allocation funds (DAK). DAU is one way to address fiscal disparities between regions because the capabilities of each region are different. The provision of DAU is prioritized to regions with low fiscal revenues, so that local governments with high fiscal revenues will receive a lower share of transfers. In managing their finances, the local government should increase the source of regional revenue that comes from PAD by optimizing the potential, creativity and capacity of the region. The goal is that the government is able to finance regional efforts and development independently so that it does not depend on funds from the central government (Wahyuningsih et al., 2019).

It is hoped that the financial balance between the central government and the regional government would support funding for the transition of functions to provincial governments as provided for in the legislation. The funding follows the concept of money, where funding follows the government functions, which are each regional government's duties and responsibilities. The financial balance involves allocating regional funds in a proportionate, democratic, equitable, and open manner, considering the region's capacity, circumstances, and needs. (Acts 33 of 2004).

Submission, responsibilities, roles, and allocation of government relations to autonomous regions must be regulated by rules for the equal distribution and utilization of national resources. Particularly in the sense of implementing the financial balance between central and regional governments, considering the principles of openness, participation, and accountability.

With the values of democracy, justice, fairness, and privileges, as well as the unique existence of the capacity and diversity of the country, it is hoped that they will be able to compete by increasing the potential that exists in the region in the light of the introduction of broader regional autonomy (Mardiasmo, 2002: 63-66).

By paying attention to the APBD Kab of the Regional Government, Mamuju, in the form of a report on the implementation of regional expenditure, believes that the funds allocated by the central government to local governments, in particular, the General Allocation Fund (DAU) and the Special Allocation Fund (DAK), are also very influential in the financing of growth in Mamuju Regency.

Based on this definition, this study's problem is the degree to which the DAU, DAK, and PAD influence both partially and simultaneously the regional expenditure in Mamuju Regency. The objective to be accomplished in this research is to establish the extent of DAU, DAK, and PAD on regional expenditure in Mamuju Regency in part or at the same time.

2. Literature Review

According to Law no. 32 of 2004 concerning Regional Government, regional autonomy is the right, authority and obligation of the autonomous region to regulate and manage government and the interests of its own people in accordance with the prevailing laws and regulations. According to Wajong (1975) cited by Yuwono (2008: 14) regional autonomy is defined as the habit of maintaining and advancing regional special interests with their own finances, determining their own laws, and self-governing themselves. Mubyarto (2000: 60) defines that in essence the handover of authority for all government affairs to districts / cities, so that the district / city government is expected to improve services to the community.

In carrying out regional autonomy, regional governments are required to run the wheels of government efficiently and effectively, be able to encourage community participation in development, and increase equity and justice by developing all the potentials of each region. The success of the implementation of regional autonomy cannot be separated from the capability in the financial sector, which is one of the important indicators in facing regional autonomy. From these definitions it can be concluded that regional autonomy is the granting of broad authority to regions to plan and implement regional development in accordance with regional needs so as to create independence and creativity in local governments.

The Regional Revenue and Expenditure Budget (APBD) is an annual regional financial plan which is established based on regional regulations on APBD approved by the Regional People's Representative Council (DPRD) (Yuwono et al 2005: 92). The APBD on the one hand describes the expenditure budget to finance regional activities and projects in one fiscal year and on the other hand describes the revenue from regional revenue sources in order to finance the budgeted expenses. The budget preparation process involves two parties, namely the executive and the legislature. DAU is a fund sourced from APBD revenue allocated to regions, with the aim of helping to fund special activities which are regional affairs in accordance with national priorities. DAU is the largest component in the balancing fund to create regional equity. In reducing disparities regarding financing needs and control of taxes between the central and regional governments, DAU is set at a minimum of 26% of net domestic revenue. (Yuwono 2008: 50).

DAU for a region is determined based on certain criteria that emphasize aspects of equity and justice that are in line with the administration of government affairs whose DAU formula and calculation are stipulated in accordance with Law. Based on the Minister of Home Affairs Regulation No. 26 of 2006 concerning Guidelines for Preparation of the Regional Budget, that the use of DAU should be prioritized to fund salaries, employee welfare, operational-maintenance activities, and physical construction of infrastructure in order to improve basic services, as well as public services needed by the community. In essence, DAK is a fund originating from the APBN allocated to regions to help finance special needs as regional affairs and according to national priorities. According to Law no. 33 of 2004, what is meant by special needs is a need that cannot be estimated using the general allocation formula, in the sense that the need is not the same as the needs of other regions, for example needs in the transmigration area, the need for several types of investment / new infrastructure, needs that are commitments or priorities. national

(Yuwono 2008: 51). According to Permanasari (2013) research, DAK allocation takes into account the availability of funds in the APBN, which means that the amount of DAK cannot be ascertained every year. DAK is given to regions when the regions face special problems.

3. Research Method

In this analysis, a causal-comparative research design (causal-comparative research) is used, i.e., a study with problem characteristics in the form of causation between 2 (two) or more variables. Quantitative analysis techniques are the research methodology used in this research. The statistical/quantitative approach is intended to test the predetermined hypothesis. The Government of the District carried out this research. Mamuju, the root of which is BPKAD by taking data in the form of Mamuju Regency Government Financial Statements for the period 2010 to 2019 (audited). This research was carried out for 3 (three) months, from May to July 2020. The population used in this study was data on the implementation of the Mamuju Regency Government APBD audited by BPK RI for 2010 to 2019 fiscal year by the BPKAD Mamuju Regency Regional Apparatus Organization. The sample used is the Mamuju Regency Government, which audited the financial report data of BPK RI, West Sulawesi members with equal opinions with exceptions and total views during the 2010-2019 review period. The sampling technique used by the researcher is for sampling. Sampling was calculated using the process of the objective sample (Ghozali, 2012; Kanto et al., 2020; Umanailo et al., 2021). To assess the magnitude of DAU, DAK, and PAD on Mamuju Regency Regional Government Expenditures using multiple linear regression analysis, the T and F test, and the coefficient of determination (R2).

3. Results

3.1 Description of Research Variables

The data used in this research is LRA APBD. This data is obtained from BPKAD Mamuju Regency. This research results in the form of Financial Reports from December 31, 2010, to December 31, 2019 (for ten years) in the state of a Regional Budget Realization Report.

Table 1. Realization of District Budget Revenue and Expenditure. Mamuju 2010 – 2019

Descriptive Statistics Variable

	N	Mean	Std. Deviation	Minimum	Maximum
BD (Y)	10	722.420.871.398,80	178.545.097.308.524	441.658.059.329	930.474.705.159
DAU (X_1)	10	545.070.198.170,60	96.128.548.808.782	383.109.836.000	651.748.764.000
DAK (X_2)	10	126.264.940.799,20	64.962.673.060.534	41.272.100.000	219.255.558.042
PAD (X_3)	10	51.085.732.429,00	23.983.711.665.734	17.276.123.329	80.196.333.009

Source: Secondary data processed, 2019

Based on the results of descriptive statistical analysis with a total sample size of 10 (ten) years, it can be obtained that the highest regional expenditure is IDR 930,474,705,159.47 - the lowest regional expenditure is IDR 441,658,059,329.00 - the average regional expenditure. amounting to IDR 722,420,871,398.80 with a standard deviation value of Regional Expenditure of IDR 178,545,097,308,524.00, -

General Allocation Funds with the highest amount of transfer funds received from the centre of IDR 651,748,764,000.00, while the lowest General Allocation Funds received was IDR 383,109,836,000.00, with an average transfer from the centre of IDR 545. 070,198,170.60, - and the standard deviation value of the General Allocation Fund is IDR 96,128,548,808,534. Special Allocation Fund (DAK) with the highest transfer receipts from the centre of IDR 219,255,558,042.00, while the lowest receipt of Special Allocation Funds is IDR 41,272,100,000.00, with an average transfer from the centre of IDR 126,264,940,799.20, - and the standard deviation value of the Special Allocation Fund is IDR 64,962,673,060,534. Original Regional Income (PAD) with the highest amount of revenue from local levies of IDR 80,196,333,009.47, - while the lowest revenue from Regional Ownership is IDR 17,276,123,329.00, - with an average Regional Original Revenue collected of IDR 51,085,732,429.00, - and the standard deviation value of Regional Original Income of IDR 23,983,711,665,734.00.

4. Results of Data Analysis
4.1 Normality test

Table 2. Normality Test Results

One-Sample KolmogorovSmirnov Test		
		UnstandardizedResidual
N		10
Parameter Normal [a,b]	M e a n	-0,0000851
	Std. Deviation	0,00002019
Most Extreme Differences	Absolut	0,182
	Positif	0,182
	Negatif	-0,149
Statistic test		0,182
Asymp. Sig. (2-tailed)		**0,200[c,d]**

Source: Secondary Data, Results of Data Processed with SPSS, 2019

Normality testing with the Kolmogorov. Smirnov Test obtained the Asymp. Sign value. 0.200 is more significant than 0.05, and it can be concluded that the data is typically distributed.

4.2 Heteroscedasticity Test

Table 3. Heteroscedasticity Test Results

Variable	Sig	Criteria
DAU (X_1)	0,987	Heteroscedasticity occurs
DAK (X_2)	0,446	Heteroscedasticity occurs
P A D (X_3)	0,881	Heteroscedasticity occurs

Source: Secondary Data, Results of Data Processing with SPSS, 2019

The heteroscedasticity test using the spearman ranking correlation method obtained the significance value of the independent variable (free), namely, the General Allocation Fund (DAU) X1 with a value of 0.987, the Special Allocation Fund (DAK) X2 with a value of 0.446, and Regional Original Income (PAD) X3 with a value of 0.881., is more significant than 0.05, so it can be concluded that there is no heteroscedasticity problem.

4.3 Autocorrelation Test

Table 4. Autocorrelation Test Results

Runs Test	
	UnstandardizedResidual
Value Test[a]	-0,00009
Case < Test Value	5
Case > = Test Value	5
Case Total	10
Number of Processes	5
Z	**-0,335**
Asymp. Sig. (2-tailed)	**0,737**

Source: Secondary Data, Results of Data Processing with SPSS, 2019

Based on the processed data results, the probability value of 0.737 is more significant than 0.05, so this hypothesis states that the residual value spreads randomly is accepted. Thus, there is no autocorrelation.

4.4 Multicollinearity Test

Table 5. Multicollinearity Test Results

Variable	Tolerance	V I F	Criteria
DAU (X_1)	0,186	5,375	Multicollinearity does not occur
DAK (X_2)	0,126	7,922	Multicollinearity does not occur
P A D (X_3)	0,203	4,915	Multicollinearity does not occur

Source: Secondary Data, Results of Data Processed with SPSS, 2019

Based on the table above, the multicollinearity test results show that the General Allocation Fund (DAU) X1 variable has a tolerant value. 0.186 (> 0.10) and the V I F value of 5.375 (<10.00), the Special Allocation Fund (DAK) X2 obtained a tolerance value. 0.126 (> 0.10) and the V I F value of 7.922 (<10.00), and Regional Asi Income (PAD) X3 obtained a tolerance deal. 0.203 (> 0.10) and the V I F value of 4.915 (<10.00), so the results are concluded that the data does not have multicollinearity problems.

4.5. Hypothesis Result
1. the first hypothesis states that DAU has a positive and significant effect on the Regional Expenditure (BD) of Mamuju Regency from 2010 to 2019. The test results prove that DAU has a positive and significant effect. To Regional Spending (BD). This can be indicated by the value of t count 67719779,239> t table 2.4469 or a significance value. 0.000 <0.05. These results prove that if the budgeted DAU increases, the realization of spending in a region will also increase; on the other hand, if the budgeted DAU is decreasing, regional spending will also decrease. DAU has a positive and significant effect on regional spending. Research on the results shows that the F test is that the value of Fount (539.614)> Fable (3.09), with a significant level. of 0,000 below the level of significance. 0.05 (0.000 <0.05). Based on this test, it can be concluded that the DAU and PAD collectively on regional spending.
2. DAK has a positive and significant effect. To Mamuju Regency Regional Expenditure in 2010 to 2019. This proves that the count value is 37695988.275> table 2.4469 or a significance value. 0.000 <0.05. These results prove that if the budgeted DAK increases, the realization of expenditure in a region will also increase; on the other hand, if the budgeted DAK decreases, regional spending will also decrease.
3. The third hypothesis explains that Regional Original Income (PAD) has a positive and significant effect on Regional Expenditures (BD) in Mamuju Regency from 2010 2019. This can be shown by the count value of 17668422.466> t table 2.4469 or significance value. 0.000 <0.05. This result proves that if the budgeted/targeted PAD increases, the realization of a region's expenditure will increase as well, and vice versa if the budgeted/targeted regional revenue decreases, the realization of regional spending will also decrease. The results of this study were supported by Edison H. Panggabean, Henri (2009). This study proves that local taxes, regional levies, and other legitimate regional income have a positive and significant effect on regional spending.
4. The three independent variables have a positive and significant effect to the dependent variable with an F value of ~ with a sign ~. With the F statistical test results, all independent variables consisting of DAU, DAK, and PAD and the dependent variable on Regional Expenditures prove that together (simultaneously). The coefficient of determination (R2) is 1,000. Testing with the results of the F test with a significant value. ~, this value is less than 0.05, Fable is 4.35, and Fount is ~ so that Fount ~ <Ftable is 4.35, which means together (simultaneously) all the independent variables are DAU (X1), DAK (X2), and PAD (X3) has a significant effect on Regional Expenditures. The results of the F test Fount (539.614)> Table (3.09), at the sign level. Of 0,000 below the sign level. 0.05 (0.000 <0.05), this indicates that DAU and PAD together have a significant effect towards the shopping area.

5. Discussion
The research results that have been carried out for the all variables of the hypothesis explained above, showed that they have positive and significant effect of each other variables researched. Based on the results of the discussion of the research results using the IBM SPSS (Statistic Product and Service Solution) tool version 25. it can be concluded that DAU, DAK, and PAD affect BD in the Mamuju Regency, where each addition of DAU, DAK, and PAD causes an increase in BD. Simultaneously, the DAU, the DAK, and the PAD affect BD Mamuju Regency, where any addition and transfer from the Central Government and Regional Revenue triggers an increase in BD.

The goal of the allocation of DAU and DAK to local governments is to improve public services quality and make the most of these transfer funds. In terms of public services, the Regional Government of Mamuju Regency is expected to concentrate on road infrastructure services, irrigation, drinking water, sanitation, health, education, marine and fisheries, trade, and agriculture.

Regional governments are also required to continue to use and pursue other regional revenue sources for provincial funding to increase the quality of public services in the regions. Increased regional ownership through a program to

maximize the digging of high local tax revenues from registered taxpayers (intensification). As well as an increase in the amount of unregistered regional taxpayers and an increase in regional tax assets (extensification), in particular revenues from local taxes and levies, as well as the use of regional assets without local taxes.

Regional apparatus agencies in charge of regional revenue must have a broader authority to maximize regional revenue and adjustments in financial management, particularly concerning the introduction of non-cash transactions on restricted revenue items, by still subscribing to the provisions of the relevant legislation.

For additional researchers, the variables used in future research are supposed to be complete and varied by incorporating different independent (independent) variables. And this study is intended to become a guide for more analysis using samples from all districts or cities of the West Sulawesi Province so that the research findings can be more generalized.

6. Conclusion
1. DAU has a positive and significant effect on the Regional Expenditure (BD) of Mamuju Regency from 2010 to 2019. These results prove that if the budgeted DAU increases, the realization of spending in a region will also increase; on the other hand, if the budgeted DAU is decreasing, regional spending will also decrease.
2. DAK has a positive and significant effect to Mamuju Regency Regional Expenditure in 2010 to 2019. These results prove that if the budgeted DAK increases, the realization of expenditure in a region will also increase; on the other hand, if the budgeted DAK decreases, regional spending will also decrease.
3. (PAD) has a positive and significant effect on Regional Expenditures (BD) in Mamuju Regency from 2010 2019. This result proves that if the budgeted/targeted PAD increases, the realization of a region's expenditure will increase as well, and vice versa if the budgeted/targeted regional revenue decreases, the realization of regional spending will also decrease.
4. The three independent variables have a positive and significant effect to the dependent variable. It means together (simultaneously) all the independent variables are DAU (X1), DAK (X2), and PAD (X3) has a significant effect on Regional Expenditures.

References
Arikunto, S. 2012. Prosedur Penelitian: Suatu Pendekatan Praktik. Rineka Cipta. Jakarta.

Abdullah, Syukriy dan Abdul Halim. 2004. Pengaruh Dana Alokasi Umum dan Pendapatan Asli Daerah Terhadap Belanja Pemda: Studi Kasus Kabupaten dan Kota di Jawa dan Bali. Jurnal Ekonomi STEI No. 2/Tahun XIII/25

Darise, N. 2007. Pengelolaan KeuanganDaerah. Penerbit PT. Indeks. Jakarta.

Dermawan, Wildan Dwi. 2015. Pengaruh DAU, DAK dan PAD Terhadap Belanja Daerah (Studi Kasus Di Pemerintah Daerah Kabupaten/Kota Provinsi Jawa Barat). Tesis. Universitas Widyatama, Bandung.

Dana Perimbangan-wikiapbn. www.wikiapbn.org. Diakses tanggal 15-02-2020)

Emzir. 2010. Metodologi Penelitian Pendidikan Kuantitatif dan Kualitatif. Jakarta: Rajawali Pers.

Fatimah, Nabiyatun Nur. Nopiyanti, Anita dan Mintoyuwono, Danang. 2019. Pengaruh Pendapatan Asli Daerah dan Dana Perimbangan Terhadap Belanja Daerah. Jurnal Ilmiah Equity, Volume 22 Nomor 2. Januari 2020, Hal. 197-214.

Ghozali, Imam. 2012. Aplikasi Analisis Multivariate dengan Program IBM SPSS. Yogyakarta: Universitas Diponegoro.

Halim, A. 2001. ASP – Akuntansi Keuangan Daerah, Salemba Empat, Jakarta.

Halim, A. 2004. Bunga Rampai Manajemen Keuangan Daerah, Edisi Revisi, UPP AMP YKPN, Yogyakarta.

Halim, A. dan Kusufi, Muhammad Syam. 2012. Akuntansi Sektor Publik: Teori, Konsep dan Aplikasi. Jakarta. Salemba Empat.

Halim, A. dan Kusufi, Muhammad Syam. 2014. Akuntansi Keuangan Daerah. Jakarta. Salemba Empat. Edisi ke-4.

Intan Penatari, Resi. 2015. Pengaruh DAU, DAK dan PAD Terhadap Belanja Daerah (Studi Empiris Pada Kabupaten/Kota Wilayah Jawa Tengah Tahun 2012-2014. Skripsi Universitas Muhammadiyah Surakarta.

Kanto, S., Wisadirana, D., Chawa, A. F., & Umanailo, M. C. B. (2020). Change in community work patterns. Proceedings of the International Conference on Industrial Engineering and Operations Management, 0(March), 2496–2502.

Kaho, Josef Riwu. 2005. Prospek Otonomi Daerah di Negara Republik Indoensia: Identifikasi Faktor-faktor Yang Mempengaruhi Penyelenggaraan Otonomi Daerah, PT. Raja Grafindo Persada, Jakarta.

Kurniawati, Fransisca Roosiana. 2010. Pengaruh Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah (PAD) Terhadap Belanja Pemerintah Daerah Provinsi, Kota, dan Kabupaten di Indonesia. Tesis. Universitas Sebelas Maret. Surakarta.

Laksono, Bagus Bowo. 2014. Pengaruh Pajak Daerah, Retribusi Daerah, DAU dan DAK Terhadap Belanja Daerah Pemerintah Kabupaten/Kota di Jawa Tengah dan DIY. Accounting Analysis Journal 3 (4) (2014).

Rosdini, Dini. 2008. Akuntansi Pembiayaan dan Transaksi Non kas bagi Pemerintah Daerah. Bandung: Fakultas Ekonomi Universitas Padjadjaran.

Rosalia, Feni. Dalam Bintoro Tjokroamidjojo. 1984. Pengantar Administrasi Pembangunan. LP3ES. Jakarta.

Riduwan. 2013. Rumus dan Data dalam Analisis Statistika. Bandung. CV. Alfabeta.

Umanailo, M. C. B., Bugis, M., Lionardo, A., & Sangadji, M. (2021). Agricultural Land Conversion and the Influence of the Food Supply Chain. 58, 5518–5525.

Warsito. 2001. Pendapatan Asli Daerah. Jakarta: PT. Rajawali Grafindo Persada.

Wahyuningsih, T., Bugis, M., & Bin-Tahir, S. Z. (2019). Analysis of the Inequality on Inter-regional and Inter-time Income Distribution in Indonesia. *The Journal of Social Sciences Research*, *5*(1), 1-8.

Bibliography

Ahmad is a student at Magister Program of Management of STIE AMKOP, Indonesia. His areas of interest and research include social science and economic. He has published some articles in national journals

Mattalatta is a lecturer at Economics Department of STIE AMKOP, Indonesia. His areas of interest and research include economic, management, management human resource. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.

Hasan Nongkeng is a lecture at Economics Department of STIE AMKOP, Indonesia. His areas of interest and research include social science, economic and management. He has published some articles in national and international journals.

Zainal is a lecture at Public Administration of Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Indonesia. His areas of interest and research include social science, economic and management. He has published some articles in national and international journals.

Yusriadi Yusriadi is a lecturer at Public Administration Department of Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Indonesia and chancellor on Sekolah Tinggi Ilmu Hukum Pengayoman. His areas of interest and research include social science, political science, sociology, legal studies, and public administration. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.

Chairun Nasirin is a lecturer at College of Health Sciences (STIKES Mataram), Indonesia. His research is related to health administration and health policy. Some of his research interests include health administration, community nursing, empowerment, health policy, and public health.

Rudy Kurniawan is a lecturer and researcher at the Faculty of Social and Political Studies, University of Sriwijaya, Palembang, Indonesia. Some of his research is related to sociology and society empowerment. His research interests include corporate social responsibility, resolution of conflict, and government studies.