PENGARUH PENDAPATAN ASLI DAERAH (PAD), DANA ALOKASI UMUM (DAU), DAN DANA ALOKASI KHUSUS (DAK) TERHADAP PERTUMBUHAN EKONOMI

(Studi Kasus : Provinsi D.I. Yogyakarta Periode 2006-2013)

NASKAH PUBLIKASI

Diajukan Untuk Memenuhi Tugas Dan Syarat-Syarat Guna Memperoleh Gelar Sarjana Ekonomi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Surakarta

Disusun Oleh :

ERLINA VITASARI

B200 112 005

PROGRAM STUDI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH SURAKARTA

2015
HALAMAN PENGESAHAN

Yang bertanda tangan di bawah ini telah membaca artikel publikasi dengan judul:

“PENGARUH PENDAPATAN ASLI DAERAH (PAD), DANA ALOKASI UMUM (DAU), DAN DANA ALOKASI KHUSUS (DAK) TERHADAP PERTUMBUHAN EKONOMI (Studi Kasus : Provinsi D.I. Yogyakarta Periode 2006-2013)”

Yang disusun oleh :

ERLINA VITASARI

NIM : B 200 112 005

Penandatangan berpendapat bahwa artikel tersebut telah memenuhi syarat untuk di terima.

Surakarta, Maret 2015

Pembimbing

(Dr. Erma Setiawati, M.M.,Akt., CA)

Mengetahui,

Dekan Fakultas Ekonomi dan Bisnis

(Dr. Triyono, SE. M.Si)
THE INFLUENCE OF LOCAL REVENUE (PAD), GENERAL ALLOCATION FUND (DAU), SPECIFICALLY ALLOCATION FUND (DAK) TO THE ECONOMICAL DEVELOPMENT

(A Case Study in D.I Yogyakarta in 2006-2013 Period)

ERLINA VITASARI
(B200 112 005)
Program Studi Akuntansi Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Surakarta
Email : erlinapunya@gmail.com

ABSTRACT

The title of the research is “The Influence of Local Revenue (PAD), general allocation fund (DAU), specifically allocation fund (DAK) to the economic development (A case study in D.I Yogyakarta in 2006-2013 period). The purpose of this study is to analyze the influence of local revenue (PAD) in Yogyakarta province at some regencies and cities in 2006-2013 period.

In this study, the writer uses saturated sampling technique in which the entire population to be sample as the research. Samples are obtained and used in this study are 40 Budget Realization Reports and Budgets district/city, and reports GDP at constant prices in D.I Yogyakarta the study period 2006-2013. Variables which tested in this study is economic growth, Local revenue (PAD), the general allocation fund (DAU), and a special allocation fund (DAK). The method that used for analyzing the data is the method of multiple linear regression analysis.

The result of this research can be concluded that the local revenue PAD influences to economic growth, meanwhile general allocation fund (DAU) and specifically allocation fund (DAK) are not influence to the economic growth.

Keywords: local revenue, general allocation fund, special allocation fund, economic growth
I. PREFACE

1.1 Background of Study

Regional autonomy is an authority autonomous region of each province to organize and manage the interests of own local initiative communities based on of society’s aspiration (Article 1 Paragraph 5 of the Republic Indonesian law no. 32 in 2004 year on Regional Government). In order to realize the ideals, some of the provinces in Indonesia implementing regional autonomy which is basically efforts make corrections to the deficiencies various to previous policies are centralized.

In order to create prosperity and wealth to reach those goals in order to reach the Regional optimal Development, development activities should be directed to the construction area, especially for regions that are lagging behind. Regional development must be integrated and sustainable according to the priorities and the community needs.

In conducting construction of large area, the real and accountable, thus the strategy implementation development that is carried out plans, gradually and continuously demanding weight, in terms of both quantity and quality. These requirements need the existence of finance local, in particular acceptance compiled from source local revenue (PAD), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK).

In connection with autonomy's implementation, increased of PAD is always attempted as the admission of an effort to finance the local government implementation. The grant allocation of funds from the central government or is often called as the General Allocation Fund (DAU) and Special Allocation Fund (DAK) intended to help finance households in implementing region development, as well as to finance the special things. In this case is expected that in the future no longer depends on support from the center government. In the future, the area should be self-sufficient in exploring PAD includes regulate management.

Those can be underlined that PAD, DAU and DAK is one component of regional finance, these will give finance to all construction of regional operations in the region. Of course, the financing will result in an outcome construction of, we will get an output or can be called as Economic Growth.

Economic growth shows the economic activities extent will produce additional to the society’s income during a particular time (Maryati and Endrawati, 2010). Gross Regional Domestic Product (GDP) is an indicator to indicate development economic level in a region. Those indicators are not only shows how the results of such development on distributed and anyone who actually enjoys for economic growth but how much construction has been successfully give welfare to the society.

The purpose of this study is to verify the results of previous research empirical research regarding what influences factors to economic growth. Variable that used in this research is local revenue (PAD), specific allocation fund (DAK), and the General Allocation Fund (DAU) to economic growth. This study is a replication’s research by Maryati and Endrawati (2010) “Effects of local revenue (of PAD), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK) To Economic Growth in: A Case Study of West
Sumatra”. However in this study, the writer uses the object research studies on districts and town in Yogyakarta provinces at Yogyakarta 2006-2013 period to distinguish with the previous studies.

II. LITERATURE AND HYPOTHESES FORMULATION

2.1 Basis theory
   Regional Financial

   According to Regulation No. 105 Th. 2000 (Chapter I general regulation), that:

   "Regional Financial is all of the rights and obligations in an area of regional governance in order to which can be valued by money including all forms of wealth related to the rights and obligations of the region, within the framework of state budget”.

   Regional Financial is not only on accepting or incoming but regional expenditure financial. It is structured in revenues and Expenditures Budget (budget). APBD is one of annual plans area defined based on Regional Regulation concerning budget. Based on the Act No. 33 2004 Article 1 (17), Regional Revenue and Expenditure Budget, after referred to as the annual budget is a financial plan which covered local government and approved jointly by the Local Government and Regional Representatives Council, and determined by local regulation.

   The annual budget is a plan of financial local government which discussed and agreed by the Government and the Parliament, and it is setted by the APBD rules. APBD is the basis of financial management which is a guideline for local governments in giving services to the public within one year of the budget.

2.2 Economic Growth

   Boediono, 1985 in Sugiartiana, and Indarti, 2012: 6 stated that Economic growth is the output rising process of per capita which proxied by the Gross Domestic Product (GDP) which is used to measure the total value of goods and services that produced in a region.

   Economic growth shows extent of economic activity will produce additional income of the people during a particular time. The indicators used to measure economic growth is the growth rate of Gross Domestic Product (GDP), which reflected the amount of value added generated by all production in economic activities. (Susanti et al, 200: 23) in Maryati and Endrawati 2010.

2.2.1 Local Revenue (PAD).

   Described on the previous discussion that PAD is one of the components in regional income source, where PAD is an income sources
which derived from local taxes, levies, local corporate results, and ongoing work which legitimate areas.

Based on regional economic development with the integrated the national and international economy, then the optimal regions of PAD acceptance becomes very important.

According to Ulfi Maryati and Endrawati (2010), stated that increasing of PAD will encourage economic local growth. An increase in PAD will be lead to economic regional growth to be better than previous economic regional growth. Increasing of PAD is the access of economic growth (Saragih, 2003: 58).

PAD which has developed impact to increase’s fund that owned by the government. This increase will give benefit the government, because it can be used to meet the needs of the region, resulting in the area economic growth (GDP) had increased as well. The research’s result of the Maryati and Endarwati (2010) stated that PAD was significant influence to economic growth (GDP).

Based on the theory and the results of these studies, the hypothesis of PAD influence to the Economic Growth to Local district Government/Municipality in the Yogyakarta province of is as follows:

\[ H_1 = \text{Local Revenue (PAD) is influence The Economic Growth (GDP)} \]

2.2.2 General Allocation Fund (DAU)

General Allocation Fund is a part of the regional government’s financial sources. DAU which given by the central government is to finance deficiencies regional government in the use of local revenue. DAU will have a positive impact to The Economic Growth (GDP), which can help regions equalize fiscal capacity so as to reduce inequalities between regions capabilities through the formula application which determined the needs and potential of an area.

Relating with the financial balance between central and local government, it is a consequence of the transfer of power from central government to regional government. There will be significant transfers in the state budget from the central government to the regions.

Research conducted by Harianto and Priyo Hari Adi (2007) proved that economic growth (GDP) of a region has a positive impact on revenue. It showed that a PAD and government transfer of DAU’s form has an important role in economy of the area.

Based on No. 33 In 2004 role, the DAU allocation is determined on the size fiscal gap of a region, which is determined of the difference between the region’s need (fiscal needs) and potential areas (fiscal capacity). If an area has the the area has the potential fiscal and GDP is large but small fiscal needs, it will acquire a relatively small DAU. In contrast, to
fiscal potential small the area, and GDP is small, while large fiscal needs it will acquire a relatively large DAU.

Based on the research findings, the hypothesis effect of the DAU to the Local Government District Economic Growth / Municipality in the Yogyakarta province is as follows:

\[ H_2 = \text{general allocation fund (DAU) is influence to the Economic Growth (GDP)}. \]

2.2.3 Special Allocation Fund (DAK)

If DAU has an influence on the Economic Growth (GDP), then there is also possibility that DAK gives effect to the Economic Growth (GDP), because DAK may help to finance specific activities in certain areas which are regional affairs and according to national priorities.

DAK is classified in the conditional transfer form or transfers requisite. DAK has purpose to help special activities fund of regional affairs and according to national priorities, especially to infrastructure fund and community basic services which has reached a certain standard to accelerate regional development.

On perspective of an increasing distribution’s income, DAK has important role to accelerate the convergence of each regions, for example DAK supports to help poor families. In the long term time deconcentration funds and assistance tasks fund which part of a government ministry budgets are used to carry out which affairs appropriate to the legislation into the area affairs will be transferred to DAK. Research conducted Maryati and Endarwati (2010) concluded that significant PAD has positive effect to GDP, DAU has significant positive to GDP, and DAK has no significant effect to GDP. Based on the research findings, the hypothesis to see the effect of DAK to The Economic Growth to Local Government District / Municipality in Yogyakarta province is as follows:

\[ H_3 = \text{Special Allocation Fund (DAK) effects to Economic Growth (GDP)}. \]

III. RESEARCH METHOD

3.1 Sample and Population Research

The population in this study were all districts / town which listed in Yogyakarta province that consists of one area of the city and four districts so that the total of population is 5 datas. This study used secondary data from 2006 to 2013 year (during eight years time).

The sample gathering method which used in this research is total sampling method, where the entire of population will be used as a sample ( Sekaran, 2006). The samples in this study were in Kulon Progo Regency, Bantul, Gunung Kidul,
Sleman District, and the City in Yogyakarta with the time studied period was from 2006 to 2013 year.

3.2 Research Variables and Measurement

This study used two variables type, they are the independent variable (free), which is the type of variables that describe or affect other variables and the dependent variable, variables that influenced or explained independent variables.

Independent Variable

Local Revenue (PAD): is one source or component of the regional income derived from the results of local taxes, levies result, the area corporate results, and other legitimate the area the years 2006-2013. PAD consists of the area tax results (HPD), regional levies (RD), Revenue from Local Company Profit (PLPD) and others Revenues Legal (PLS), which formulated as follows (Setyowati and Suparwati, 2012):

\[
PAD = HPD + RD + PLPD + PLS
\]

General Allocation Fund (DAU): General Allocation Fund (DAU) which distributed to the area from the budget state for the purpose of financial capability among the area equity (Suparmoko, 2002-43). General Allocation Fund is measured by the amount of the transfer admission that given by the central government. Similarly, PAD, DAU Province D.I. Yogyakarta was measured in thousands rupiahs/ year since 2006-2013 year.

DAU to provincial and district / town can be formulated as follows:

\[
DAU = \text{fiscal gap} + \text{general allocation}
\]

Where is

\[
\text{FISCAL GAP} = \text{FISCAL NEED} – \text{FISCAL CAPACITY}
\]

Special Allocation Fund (DAK): The funds came from the State budget (Budget) which allocated in a certain area with the aim to help special activities fund of regional affairs according with national priorities (Republic Act number 33 of 2004 about the balance between the Central Government and the the area and Government Regulation No. 55 of 2005 on Balanced funds. the amount of DAK to each district / city comes from DAK weights calculated by the following formula (Setyowati and Suparwati, 2012):

\[
\text{DAK Weights} = \text{Region’s Weight} + \text{Technical weight}
\]

Where the weight of the determination is to:

\[
\text{Region’s Weight} = \text{IFW} \times \text{IKK}
\]
Description:
IFW = Fiscal Regional Index
IKK = Weakness Index Construction
While technical weights can be calculated by the formula:

\[ \text{Technical weight} = \text{Technical Index} \times \text{Construction weakness} \]

**Dependent Variable**

The dependent variable in this study is economic growth. Economic growth is a process of the rising output of per capita which proxied by the Gross Domestic Product (GDP) which is used to measure the total value of goods and services produced in one region. The research using GDP at constant prices, or often referred to as real GDP. The real GDP has issued price level in an calculations that are used to see the development / regional economic growth in real terms. The GDP’s value can be calculated using the following formula (Setyowati and Suparwati, 2012):

\[ PE = \frac{\text{PDRB}^t - \text{PDRB}^{t-1}}{\text{PDRB}^{t-1}} \times 100\% \]

Description:
\( \text{PDRB}^t \) = PDRB’s of the year
\( \text{PDRB}^{t-1} \) = last of PDRB’s year

**3.3 Research Method**

**3.3.1 Descriptive of the Data**

Analysis of the data has aim to provide description overview of this data. Using analysis tools such as the average, maximum value, minimum value, and standard deviation.

**3.3.2 Multiple Linear Regression Analysis**

Research conducted describes the relationship in which one or more variables (independent variables) affect other variables (dependent variables), which uses multiple linear regression equation as follows:

\[ PE = \beta_0 + \beta_1 \text{PAD} + \beta_2 \text{DAU} + \beta_3 \text{DAK} + e \]

Where is:
\( PE \) = economic growth
\( \beta \) = slope or intercept regression coefficient
\( \text{PAD} \) = Revenue Local
\( \text{DAU} \) = General Allocation Fund
\( \text{DAK} \) = Special allocation fund
\( E \) = error.
IV. ANALYSIS DATA AND DISCUSSION

4.1 Descriptive Statistics

In this study, the research object analysis unit is the realization regional’s income report, and the gross regional domestic product (GRDP) of 5 districts / town located in the Yogyakarta Province during the 8 period. So the result is 5 x 8 = 40 the area reports and data revenue realization and regional gross domestic product (GDP).

Descriptive statistics is a statistical test which used to obtain a general overview of the data’s research. Descriptive statistics in the influence of local revenue (PAD), the General Allocation Fund (DAU) and Special Allocation Fund (DAK) to The Economic Growth (GDP) in Yogyakarta can be obtained by analyzing the data before doing a discussion’s effect of each variable in Economic Growth variables. Below is the descriptive statistics’ result of each variable research object:

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Sum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAD</td>
<td>40</td>
<td>28878.00</td>
<td>338839.00</td>
<td>4619009.00</td>
<td>115475.2250</td>
<td>85732.82906</td>
</tr>
<tr>
<td>DAU</td>
<td>40</td>
<td>316832.00</td>
<td>891589.00</td>
<td>21518379.00</td>
<td>537959.4750</td>
<td>138634.38900</td>
</tr>
<tr>
<td>DAK</td>
<td>40</td>
<td>1761.00</td>
<td>77574.00</td>
<td>1692747.00</td>
<td>42318.6750</td>
<td>420431.41003</td>
</tr>
<tr>
<td>PDRB</td>
<td>40</td>
<td>2.02</td>
<td>5.76</td>
<td>186.11</td>
<td>4.6528</td>
<td>.74097</td>
</tr>
<tr>
<td>Valid N</td>
<td>40</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Descriptive statistics of the 40 samples which used in this study can be seen from Table 1 above, below is the explanation: The minimum Value PAD in a region which received was amounted 28878.00, while the most of it is 338,839.00, with an average of the area was 115,475,2250. There were differences between each region, in this case is a region which get higher PAD. It can be seen with a standard deviation value was 85732.82906.

DAU’s value which received in a smallest region was 316,831.00, while the most of it was 891,589.00, with an average of each area was 537,959,4750. There were differences sizeable gap between the areas that receive larger of DAU with the area that receive more DAU small; it can be seen with a standard deviation was 138,634.38900.

DAK’s value which received one smallest the area was 1761.00, while most of it was 77574.00, with an average of the area was 42,318,6750. There were sizeable receiver’s gap between the area that receive greater DAK with
areas receiving more DAK small, this can be seen with a standard deviation value was 20431.41003.

The smaller rate of the PDRB in an area was 2.02, while the most of it was 5.76, with an average of each area was 4.6528. There was difference between the greater areas with a smaller rate of PDRB; it can be seen with a standard deviation value that was equal to 0.74097.

Table. 2
Region which has the higher of PAD, DAU, DAK, and PDRB.

<table>
<thead>
<tr>
<th>Region</th>
<th>PAD</th>
<th>DAU</th>
<th>DAK</th>
<th>PDRB</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kota Yogyakarta</td>
<td>338.839,00</td>
<td></td>
<td>5.76</td>
<td></td>
</tr>
<tr>
<td>Kab. Sleman</td>
<td>891.589,00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kab. Gunungkidul</td>
<td></td>
<td>775,74,00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Areas which has PAD, DAU, DAK, and most large PDRB can be seen in Table 2. Yogyakarta city is an area that received PAD and the greatest GDP in 2012 during the period from 2006 to 2013 with the acquisition of revenue of 338,839.00 and GDP by 5,76. Subsequently in 2013 Sleman has the higher DAU was 891,589.00 for eight years (2006-2013). While the admission is located on the largest DAK is Gunungkidul with 77574.00 in 2010 for eight years from 2006 to 2013.

Table. 3
Region which has smaller of PAD, DAU, DAK, and PDRB

<table>
<thead>
<tr>
<th>Region</th>
<th>PAD</th>
<th>DAU</th>
<th>DAK</th>
<th>PDRB</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kab. Gunungkidul</td>
<td>28.878,00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kota Yogyakarta</td>
<td>316.832,00</td>
<td>1.761,00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kab. Bantul</td>
<td></td>
<td></td>
<td></td>
<td>2.02</td>
</tr>
</tbody>
</table>

Based on Table 3, it can be seen that Gunungkidul was a lower PAD acceptances area was 28878.00 during the period of eight years (2006-2013), namely in 2007. Furthermore, in 2006 year, Yogyakarta has the DAU’s acceptances low of 316,832.00, and a low of 1761.00 Acceptance DAK in 2011 during a period of eight years from the year 2006 to 2013. The rate of the lowest GDP lies in Bantul in 2006 amounted to 2.02 over a period of eight years (2006-2013).

4.2 Classical Assumption Test
Normality Test : normality test in this study used the Kolmogorov-Smirnov Test One with a significance level of 0.05. The results showed that value of the Kolmogorov-Smirnov test was 0.884 with a significance value greater than 0.05 is equal to 0.415. This shows that regression equation to the model in this study had a normal distribution’s data.
Multicollinearity Test: Multicollinearity test was done using the entering method is to look at tolerance’s value or variance inflation factor (VIF). Multicollinearity test results showed that each independent variable value above was 0.10 and variance inflation factor (VIF) of each independent variable showed the result was fewer than 10. It can be concluded that the regression model is free of multicollinearity.

Autocorrelation Test: Test autocorrelation aims to test whether the linear regression model are there no correlation between the error in period t with bullies bully error in period t-1 (previously). Autocorrelation test used the Durbin-Watson value. Based on the results analysis which obtained by regression DW value of 1.721 with dU value was 1.6589. Thus DW values obtained were between dU and (4-dU).
From the test results, we can conclude there was no autocorrelation in this study.

Heteroscedasticity Test: Results of Test Glejser showed that all the independent variables shows the p-value is greater than the value of α = 0.05. So it can be concluded that the regression model has no contains heteroscedasticity.

4.3 Hypotheses testing
Result of Multiple Linear Regression Analysis Testing
The processing data result was done with the help of a computer using SPSS version 21.0 obtained regression equation:
\[ PE = 3.247 + 0.000005 \text{PAD} + 0.000002 \text{DAU} + 0.0000003 \text{DAK} \]
The result formula above can be interpreted as follows:
1. The results of analysis multiple linear regression above showed the constant value 3.247, it means that if a variable PAD, DAU and DAK considered constant, the variables Economic Growth valued at 3.247 rupiah.
2. The coefficient of PAD showed a value of 0.000005 was positive, it means that if the variable PAD increases, the variable Economic Growth will also increase.
3. DAU’s coefficient showed a value of 0.000002 was positive, it means that if the variable increases, the variable DAU Economic Growth also increased.
4. DAK’s coefficient showed a value of 0.0000003 was positive, it means that if the variable increases, the variable Economic Growth will increase.

Accuracy Model Test
1. Simultaneous significance test (test statistic F)

This test is basically used to test whether the independent variables included in the model has a statistical effect on the dependent variable. The results of the statistical test F can be seen in the following table:


Table 4
Result Statistic F

<table>
<thead>
<tr>
<th>Fstatistik</th>
<th>Ftable</th>
<th>p-value</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,348</td>
<td>2.87</td>
<td>0.000</td>
<td>H₀ is rejected , Ha is received</td>
</tr>
</tbody>
</table>

Source: Result data analysis

According to the table it can be seen 4, F statistic test results shows Ftable 13.348 with a significance level of 0.000, while the value of F table by 2.87 with the provisions α = 5%, DF1 = k-1, or in other words DF1 = 3, the result of (4-1), and DF2 = nk or in other words DF2 = 36 the results of (40-4). The test results of 13.348 Fstatistik greater than Ftable by 2.87. Therefore we can conclude that H₀ is rejected and Ha accepted. It means that variable PAD, DAU and DAK have a significant influence to the growth economy. It is meant the model is in accordance with which theorized.

2. R² Test

Test Analysis R² is meant to determine how much variance of the dependent variable can be explained by the independent variables. The following table test results R²:

Table 5
Coefficient Determination Test R²

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.726</td>
<td>0.527</td>
<td>0.487</td>
<td>0.53064</td>
</tr>
</tbody>
</table>

Source: Result data analysis

Based on the above table it can be seen 5 Adjusted R square value of 0.487 or 48.7%. This means that the variable PAD, DAU and DAK has the effect of 48.7% on the variable The Economic Growth (GDP). While the remaining 51.3% is influenced by other factors outside the research model.

3. T Test

This test conducted to determine how much reliability respective regression coefficients and aims to test the significance of the influence of the independent variables, namely PAD, DAU and DAK to the dependent variable, namely The Economic Growth (GDP). Here are the results of the test statistic t:
a. Hypothesis test 1
The first hypothesis (H1) stated that there is influence between variable PAD with The Economic Growth (GDP). This hypothesis is accepted because it based on the test results, the magnitude of $t_{hitung}$ variable PAD is greater than the value $t_{table}$ (3.033 > 2.02809), the significance of the variable PAD is smaller than the value $\alpha = 5\%$ (0.004 < 0.05). Therefore we can conclude that $H_0$ is rejected and $H_a$ accepted. In other words, PAD has an influence on The Economic Growth (GDP) in the D.I. Yogyakarta.

b. Hypothesis test 2
The second hypothesis (H2) suggests there is influence between variables DAU with The Economic Growth (GDP). This hypothesis is rejected because it based on testing, the value of the variable $t_{hitung}$ DAU smaller than the value $t_{table}$ (1.683 < 2.02809), the significance of the variable is greater than the value $\alpha = 5\%$ (0.101 > 0.05). Therefore we can conclude $H_0$ and $H_a$ rejected. In other words, the DAU has no effect on The Economic Growth (GDP) in the D.I. Yogyakarta.

c. The third hypothesis (H3) stated there was influence of DAK variables to The Economic Growth (GDP). This hypothesis is rejected because it based on testing, the magnitude of the variable DAK $t_{hitung}$ smaller than $t_{table}$ (0.043 < 2.02809), the significance of the variable is higher than the value $\alpha = 5\%$ (0.966 > 0.05). Therefore we can conclude $H_0$ and $H_a$ rejected. In other words, DAK has no effect on The Economic Growth (GDP) in the D.I. Yogyakarta.

A. Discussion of Results

1. Effect of PAD to The Economic Growth (GDP)

The first hypothesis (H1) stated that there was influence between variable PAD with The Economic Growth (GDP). This hypothesis is accepted because it based on the test results, the magnitude of $t_{hitung}$ variable PAD is greater than the value $t_{table}$ (3.033 > 2.02809), the significance of the variable PAD is smaller than the value $\alpha = 5\%$ (0.004 < 0.05). It can be concluded $H_a$ accepted. In other words, PAD has an influence on The Economic Growth (GDP) in the DI Yogyakarta.
This means that if the PAD was getting increased, then funds held areas will be increased as well, so that the regional government will take the initiative to further explore potential the area owned. One way to optimize the potential of PAD is to give the proportion of capital spending greater to the area infrastructure development which will have an impact on regional economic growth. The results are consistent with research object Maryati and Endrawati (2010) which explains that PAD positive significant effect to improvement of The Economic Growth (GDP) and the research conducted by Adi (2006) which can be concluded that The Economic Growth (GDP) has a positive effect to increase in PAD. the higher the PAD, then increasing rate of economic growth.

2. Effect of DAU to The Economic Growth (GDP).

The second hypothesis (H2) suggests there is influence between variables DAU with The Economic Growth (GDP). This hypothesis is rejected because it based on testing, the value of the variable t hitung DAU smaller than the value ttable (1.683 <2.02809), the significance of the variable is greater than the value DAU α = 5% (0.101> 0.05). It can be concluded Ha rejected. In other words, the DAU has no effect on The Economic Growth (GDP) in the DI Yogyakarta. It showed that greater the number of DAU to local governments, it is increasingly inhibit or reduce The Economic Growth (GDP). This like this can happen due to the amount of DAU received are not overall regional government used for the construction and improvement of The Economic Growth (GDP), but only partially DAU are used to increase The Economic Growth (GDP).

The results are consistent with research object Setiyawati and Ardi Hamzah (2007) which concluded that DAU has significant effect to The Economic Growth, but the effect is negative. Research conducted by Sriningsih (2013) concluded that partially positive DAU has no significant effect to the economic growth (GDP).

3. Effect of DAK to economic growth (GDP).

The third hypothesis (H3) stated there was the influence of variables DAK to The Economic Growth (GDP). This hypothesis was rejected because it based on testing, the magnitude of the variable DAK tcount was smaller than ttable (0.043 <2.02809), the significance of the variable was higher than the value DAK α = 5% (0.966> 0.05). It can be concluded Ha was rejected. In other words, DAK has no effect on The Economic Growth (GDP) in D.I. Yogyakarta province.

This is due to the large amount of DAK received by local governments used to fund specific activities that are regional affairs and according with national priorities and functions which implemented in the state budget, for example, to general services, education, and other means should not be misused or used to activities outside the provisions.
The results are consistent with research object Maryati and Endrawati (2010), and Setiyawati and Hamzah which concluded that DAK no significant effect on economic growth (GDP).

V. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis of research object can be concluded as follows:

1. Variables Local Revenue effect on The Economic Growth (GDP) in DI Yogyakarta province, it is proved by the results of hypothesis testing PAD t has significance value was smaller than the value $\alpha = 5\%$ (0.004 < 0.05). Therefore we can conclude that H0 is rejected and Ha accepted.

2. Variable General Allocation Fund (DAU) has no effect on The Economic Growth (GDP) in the DI Yogyakarta, it is proved by the results of hypothesis testing DAU t has significance value was higher than the value of $\alpha = 5\%$ (0.101 > 0.05). Therefore we can conclude H0 and Ha rejected.

Variable Special Allocation Fund (DAK) has no effect on The Economic Growth (GDP) in DI Yogyakarta province, it is proved by the results of hypothesis testing DAK t has significance value was higher than the value of $\alpha = 5\%$ (0.966 > 0.05). Therefore we can conclude H0 and Ha rejected.

A. Limitations of Research

1. This study uses only four variables: local revenue (PAD), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK) in influencing The Economic Growth in Yogyakarta, so other factors which affect The Economic Growth in addition these variables can not be expressed in an this research object.

2. The sample was limited; the writer only focuses on Yogyakarta province, so that the results can be applied to the less area outside the province of Yogyakarta.

B. Recommendation

1. For next researchers is expected to include other variables which could affect the Economic Growth, for example (DBH, Local Shopping and so on)

2. For the sample selection is expected for next researchers to expand the sample, for example, using the entire sample area in the Java or other the area in the Indonesia.

BIBLIOGRAPHY

Darise, Nurlan. 2007. Pengelolaan Keuangan Daerah. PT INDEKS.
Permendagri No. 30 tahun 2007. Pedoman Penyususn APBD.
Sasana, Hadi. 2006. Analisis dampak Desentralisasi Fiskal Terhadap Pertumbuhan Ekonomi di kabupaten/Kota


Undang-Undang No. 5 Tahun 1962. *Perusahaan Daerah*


[www.djpk.depkeu.go.id](http://www.djpk.depkeu.go.id)