Research Article

Analysis of the Influence of DBH, DAU, DAK on the GRDP in Districts/Cities of NTB Province 2011-2024

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Abstract: The study examined the impact of revenue sharing fund (DBH), general allocation fund (DAU), and special allocation fund (DAK) on gross regional domestic product in West Nusa Tenggara Province during 2011-2024. This study used secondary data for 13 years. Using 120 observations, this study was analyzed using the panel data regression method. The Fixed Effect method results partially indicated that RSF, GAF, SAF positively and significantly influenced GRDP. The results indicate that greater allocations of revenue sharing fund, general allocation fund, and special allocation fund received by the Regency/City in NTB Province, the higher the rate of economic growth of the region.

Keywords: Gross Regional Domestic Product, Revenue Sharing Fund, General Allocation Fund, Special Allocation Fund

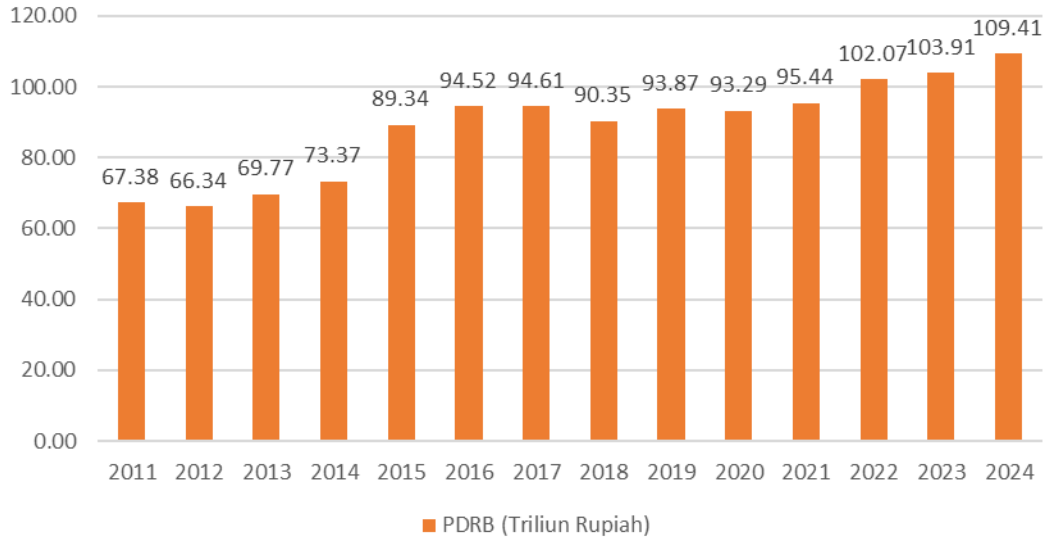
INTRODUCTION

Economic growth is the most important indicator which focuses on evaluating the performance of economic development and is important for assessing the success of development. In addition, economic growth can also be the basis for local governments in the planning and decision-making process in the future. Therefore, the process of increasing economic growth is the main focus of local governments every year (Arif Hartadi, 2022).

According to Sukirno (2004), Gross Regional Domestic Product (GDP) is the sum of the accumulated gross added value of all economic sectors in a region in a given period. Gross Regional Domestic Product (GDP) is a statistical indicator that can be used to assess the macroeconomic performance of a given region in a given period of time, and the analysis of GDP Constant prices are used as a reference to assess the rate of economic growth in a period.

The following is a table of GDP development in NTB Province in 2011-2024:

Figure 1. Gross Regional Domestic Product (GDP) of ADHK 2010 NTB Province Year 2011-2024



Source: Central Statistics Agency

Figure 1 shows the development of the Gross Regional Domestic Product (GDP) of West Nusa Tenggara Province (NTB) on a constant price basis in 2010 during the period 2011 to 2024. In general, this data shows a positive trend of economic growth and tends to increase, although there are some fluctuations. In 2011, the value of NTB's GDP was recorded at Rp67.38 trillion and had experienced a slight decline in 2012 to Rp66.34 trillion. However, from 2013 to 2017, GDP showed a consistent increase, reaching Rp94.61 trillion in 2017.

Entering 2018 and 2019, the value of GDP experienced a slight decline and stagnation, namely to Rp90.35 trillion and Rp93.87 trillion. In 2020, there was an economic contraction to Rp93.29 trillion, which was most likely caused by the impact of the COVID-19 pandemic. However, NTB's economy showed signs of recovery in the following years. In 2021, it recorded an increase in GDP to IDR 95.44 trillion, and continued to grow in 2022 and 2023 to IDR 102.07 trillion and IDR 103.91 trillion, respectively, then in 2024, the value of GDP reached IDR 109.41 trillion.

Based on this data, it can be concluded that the economy of NTB Province experienced real growth that was quite stable in the long term, even though it was affected by the global crisis. This growth trend reflects the improvement in regional economic performance and is an important indicator in planning sustainable economic development in the region.

According to (Oates, 2011), fiscal decentralization provides flexibility for local governments to better adapt to the needs and preferences of local communities, because they have the authority to manage financial funds directly. Fiscal instruments such as DBH, DAU, and DAK are important components in supporting regional economic performance. Effective decentralization can improve allocation efficiency, strengthen accountability, and drive regional economic growth. In other words, if the management of the three fiscal components by the local government is carried out optimally, then this can contribute significantly to the increase in the Gross Regional Domestic Product (GDP) and the welfare of the people in the regions, including in West Nusa Tenggara Province. The three main measures used to assess the effectiveness of fiscal decentralization policies are revenue consisting of PAD, fiscal transfers in the form of balance funds, and local government spending as a form of expenditure (Fauziah & Sutrisno, 2025).

The increase in GDP is inseparable from the development of economic activities that occur in a region. Along with the increase in the level of community welfare, the number of high-income population groups tends to increase. This condition has an impact on increasing the potential for regional tax revenue, considering that the sectors that are the object of regional taxes are an integral part of the components that make up the GDP (Saniah, 2023). According to Ika et al. (2020), the distribution of the regional budget directed to development programs that are relevant to the needs of residents allows local governments to focus on improving community welfare and then the quality of public services. This step is expected to be able to produce very good and sustainable public services, and with the aim of having an impact on improving people's welfare.

Government spending is aimed at strengthening production capacity through various projects that support economic growth, income equity, improving people's living standards, and programs that directly target disadvantaged areas (Suda Pratama & Suyana Utama, 2019). The allocation of government funds for the health and education sectors is a crucial component in the implementation of government obligations in developing human resource capacity. The amount of this expenditure depends on regional revenues, thus reflecting the extent to which improving the quality of human resources can be realized (Wardhana et al., 2022).

In fiscal policy, state spending is categorized as one of the most important instruments, namely the government's efforts to control the economy through determining the amount of state revenue and expenditure every year. This policy is realized in the form of the State Budget as the national budget and the Regional Budget as the local government budget. The main purpose of this fiscal policy is to maintain price stability, increase production, expand employment, and initiate economic growth (Sukirno, 2004).

Economic growth supported by increased consumption and investment will have a direct impact on increasing state revenue, especially through taxes. With greater revenues, the government has more fiscal space to increase budget allocation to priority sectors such as infrastructure, education, and health services. Conversely, in a sluggish economic situation, government spending can be used as a stimulus instrument to drive growth. Therefore, within the framework of expenditure theory, government spending has a reciprocal relationship with economic growth: growth increases government spending capacity, while government spending is also an important motor for growth, especially in maintaining economic stability (Mankiw, 2016).

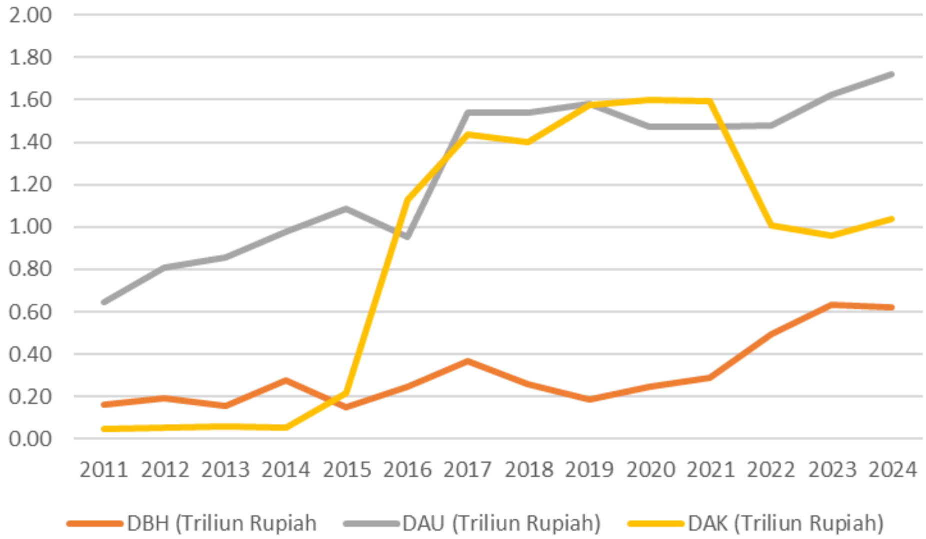
Economic policies used by the government to regulate economic activities through annual planning of state revenues and expenditures. This policy is manifested in the State Revenue and Expenditure Budget (APBN) at the national level and the Regional Revenue and Expenditure Budget (APBD) at the regional level. In general, fiscal policy aims to maintain economic stability, increase output and employment opportunities, and encourage sustainable economic growth (Sukirno, 2004).

While Keynes' version of government spending is included in the aggregate demand component. In the expenditure approach to calculating national income, the formula $Y = C + I + G + (X - M)$ is used, where (Y) is national income, (C) is consumption, and (G) is government spending. According to Keynes's view, the comparison between the values (G) and (Y), as well as its observation over time, can show the extent of the role of the government's contribution through its expenditure to national income (Dumairy, 1996).

Local governments need to work more efficiently through strategic steps in dealing with economic growth problems. The central government's support to the regions to overcome economic problems is through the allocation of state budget funds. The balance fund which is part of the state budget allocation consists of DBH, DAU, DAK. These funds are provided to support regional needs that are directly related to the community, with the aim of encouraging an increase in economic activity in the region (Nurkodri et al., 2023).

The following is a graph showing the amount of DBH, DAU, and DAK in NTB Province:

Fig. 2. Realization of DBH, DAU, DAK, NTB Province 2011-2024 Gross Regional Domestic Product (GDP)



Source: DJPK Ministry of Finance

GDP is the amount of final results obtained in all economic activities at the regional level, one of which is from the indigenous people of the area or residents from outside the region who live and carry out economic activities in the region (Todaro, 2002).

The Revenue Sharing Fund (DBH) is a financial allocation of the State Budget that is distributed to regions which are differentiated in a certain amount to support the implementation of decentralization. The distribution of Revenue Sharing Funds (DBH) follows the principle, namely the actual state revenue in the current fiscal year. DBH is divided into two types, Tax DBH (including PBB, Income Tax, and CHT) and Natural Resources DBH (including forestry, mining, oil and gas, geothermal, and fisheries) (DGT Ministry of Finance, 2017).

The General Allocation Fund (DAU) is an unbound financial assistance aimed at all districts/cities with the intention of closing the gap between fiscal capacity and regional financing needs (Kuncoro, 2004). The allocation is based on a certain formula adhering to the principle of fiscal justice, areas that are not yet developed and have a low level of welfare should receive financing funds that have a significant impact beyond the developed areas.

Special Allocation Fund (DAK) is a finance financed by the state budget and intended for regions which functions to fund certain activities under the authority of local governments, such as in the form of physical and non-physical activities. DAK is a specific grant whose use is intended to support specific programs that are in accordance with regional needs, in line with national priorities, and/or are the implementation of provisions in laws and regulations (DJA Ministry of Finance, 2002).

The analysis of the effects of the balance fund and GDP has been the focus of several previous scientific works/research. Based on the findings of research conducted by Mukiwihando (2020), Maghfirah & Andriyani (2022) and Sulaeman & Andriyanto (2021), the results of the study show that there is a significant positive impact that DAK has on GDP, but it is inversely proportional to the research of Nurkodri et al. (2023) & Noviasari & Alich (2021), Kamidin et al. (2025) where DAK is proven not to make a significant contribution to GDP. However, a study conducted by Priambodo & Hidayat (2024) analyzed resulted in the conclusion that DAU and DBH are not statistically significant.

In West Nusa Tenggara Province (NTB), even though all districts/cities receive DBH, DAU, and DAK allocations, GDP growth still shows inequality. Some regions are growing rapidly due to leading sectors such as mining or tourism, while others are lagging behind. The use of transfer funds is not optimal, because it is mostly used for routine shopping rather than productive investments. DAK also often does not have a significant impact due to weak planning and implementation. In addition, high fiscal dependence and low PAD indicate that regional economic independence has not been achieved. The difference in response between regions to these transfer funds reflects variations in governance capacity and development effectiveness. Therefore, it is important to analyze the extent to which DBH, DAU, and DAK really affect the 2010 ADHK GDP in NTB during 2011–2024.

Based on the explanation above, this study has urgency to be carried out because it can be used as a basis for evaluating how effective and implemented fiscal decentralization has been carried out. The central government through the fiscal decentralization policy hopes that the transfer of regional funds will increase fiscal independence, strengthen public services, and also encourage local economic growth. Thus, the author compiled a study with the topic entitled **"ANALYSIS OF THE INFLUENCE OF DBH, DAU, AND DAK, ON THE 2010 ADHK GDP IN THE DISTRICTS/CITIES OF NTB PROVINCE 2011-2024".**

METHOD

The study was conducted with a quantitative approach and panel data was collected from 2011 to 2024. In this study, the researcher is based on secondary information taken from several institutions and official publications, this study utilizes data that is categorized as secondary and obtained from the regency/city budget realization report in NTB Province. APBD data is obtained through the APBD data portal of the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance, and official institutions such as the Central Statistics Agency of NTB Province. There were a total of 140 observations in this study. According to Gujarati & Porter (1992), the process of selecting the right estimation technique in regression can involve three tests in model selection, namely the Chow Test, the Hausman Test, and the LM Test. The Chow test is used to select the Common Effect Model (CEM) or Fixed Effect Model (FEM) model that will be used in the research data later. Meanwhile, the Hausman Test aims to select whether the FEM model or Random Effect Model (REM), and the Lagrange Multiplier Test is used to select the CEM and REM models. This study uses a panel data regression approach processed using Eviews 12. With the regression model in this study, it can be written as follows.

$$PDRB_{i,t} = \alpha + \beta_1 DBH_{i,t} + \beta_2 DAU_{i,t} + \beta_3 DAK_{i,t} + e$$

Description	:
i	: Sample of Regency/City
Q	: Sample Year
α	: Konstanta
$\beta_1 - \beta_3$	: Regression Coefficient
GDP	: Gross Regional Domestic Income
DBH	: Revenue Sharing Fund
DAU	: General Allocation Fund
DAK	: Special Allocation Fund
e	: *Error Term*

In analysis using panel data, normality and autocorrelation testing is not required, which is one of the advantages of this type of data. Based on the Central Limit Theorem, the normality test only needs to be carried out if the sample size used is small or limited. In other words, the data is below 100 observations (Gujarati & Porter, 1992). This study does not require an autocorrelation test because the data is cross-section, not time series, if the test is carried out on data types other than the time series and can also be used on cross section or panel data, then the results can be considered less meaningful because of the dominant nature of cross sections in the panel data (Basuki & Prawoto, 2015). One of the advantages of using panel data is the availability of wider information, greater data variability, minimal collinearity between variables, and a high degree of freedom that supports analysis efficiency (Haryanto et al. 2005). The data model in this study includes more complex behaviors, so classical assumption tests are not required in the testing of the data (Gujarati & Porter, 1992). The hypothesis test in this study was carried out through methods, namely determination coefficient analysis, partial significance test (t test), simultaneous significance test (F test).

RESULTS

To obtain the correct regression estimation results on the panel data, two main tests are applied which are described as follows:

Table 1.
Chow Test Results

Effect Test	Statistik	d.f	Prob.
Cross-section F	**56.238132**	**(9,127)**	**0.0000**
Cross-section Chi-square	**224.9113332**	**9**	**0.0000**

Source : Data Processed, 2025

Referring to the test results in table 1, the probability obtained from the test shows that *the Chi-Square of* the Fixed Effect *regression* is 0.0000. Since this value is below the 5 percent significance limit, as a result, FEM is more recommended over CEM. Therefore, the model chosen for the time being is FEM.

Table 2.
Hausman Test Results

Test Summary	Chi-Sq. Statistik	Chi-Sq. d.f.	Prob.
Cross-section Chi-square	40.640413	3	0.0000

Source : Data Processed, 2025

Referring to the test results in table 2, a probability value of 0.0000 was obtained, because this value is below the significance limit of 5 percent (0.0000 < 0.05), then based on the test results the *Fixed Effect Model* (FEM) method is declared the best model. Thus, the Chow Test and the Hausman Test produce strong evidence to choose *the Fixed Effect* model in this study. The model recommended in this study is FEM, as supported by the results of the model selection test. The results of the FEM regression selected in this study can be seen in the following table :

Table 3.
Regression result with *Fixed Effect Model*

Variable	**Coefficient**	**Std. Error**	**t-Statistik**	**Prob.**
C	3.86E+12	9.12E+11	4.230624	0.0000
DBH	7.765113	2.450592	3.168668	0.0019
DAU	5.392475	1.678936	3.21184	0.0017
DAK	4.377091	1.422737	3.076528	0.0026
		Cross-section fixed (dummy variables)		
Durbin-Watson stat	1.1572	F-statistik		109.109
Adjusted R-squared	0.903224	Prob(F-statistik)		0.00000

Source : Data Processed, 2025

Table 3 shows the results of the test that yielded the following regression equations:

PDRB = 3.86E+12 + 7.7765113DBH + 5.392475DAU + 4.3877091DAK

From the regression model, this research can be explained with the following statement:

The constant value is 386,000,000,000,000 which means that if the Revenue Sharing Fund (DBH), General Allocation Fund (DAU), and Special Allocation Fund (DAK) are 0 or *cateris paribus*, then the average amount of Gross Regional Domestic Product (GDP) is Rp. 386,000,000,000,000. The value of the DBH variable coefficient is Rp. 7.76 which means that if the amount of DBH increases by one unit, then the GDP will increase on average, which is Rp. 7.76 with other variables considered constant/fixed. The value of the variable coefficient of DAU is Rp. 5.39 which means that if the amount of DAU increases by one unit, then there will be an increase in GDP on average, which is Rp. 5.39 with other variables considered constant/fixed. The value of the DAK variable coefficient is Rp. 4.38 which means that if the number of DAK increases by one unit, then the GDP will increase on average, which is Rp. 4.38 by taking into account that other variables are considered constant/constant.

The results of the partial test (t-test) were found, the variable of Revenue Sharing Fund (DBH) had a coefficient of 7.765113 with statistical significance (probability 0.0019 < 0.05) indicating that DBH positively and significantly affected GDP, with the rejection of H0 and HA acceptance. The variable of the General Allocation Fund (DAU) coefficient of 5.329275 with statistical significance (probability 0.0017 < 0.05) indicates that the DAU positively significantly affects GDP, with the rejection of H0 and the acceptance of HA. The Special Allocation Fund (DAK) variable has a coefficient of 4.377091 with a statistc significance (probability of 0.0026 < 0.05) indicating that the DAK positively significantly affects GDP, as H0 is rejected and HA is accepted.

The values obtained from the tests are contained in table 3, the F-statistical probability (0.0000) with a probability of 0.05 (0.0000 < 0.05). The rejection of H0 and the acceptance of HA from these findings, it can be concluded that the independent variables DBH (X1), DAU (X2), and DAK (X3) of the Regency/City of West Nusa Tenggara Province have a significant and positive impact on the GDP growth rate based on simultaneous statistical results. Based on the value of the determination coefficient referring to the test results in table 3 obtained at 0.903224, so the magnitude of the influence of DBH, DAU, and DAK on the amount of GDP is 0.903224 (90 percent) and the other 10 percent is influenced by variables that are not observed outside the scope of the study.

DISCUSSION

The results of the DBH influence test on GDP are shown in Table 3; The value of the independent variable coefficient of the Revenue Sharing Fund (DBH) (X1) of 4.377091 with a probability of 0.0019 shows that the DBH variable has a positive and significant influence on the GDP of Regencies/Cities in NTB. The findings of this study are different from the research findings of Budiman et al. (2023), Priambodo & Hidayat (2024), however, this study strengthens the findings of research conducted by Gulo (2022), Arniaty (2023) which concluded that the increase in DBH has a significant and positive impact on the GDP growth rate based on statistical results. According to Mankiw (2016), Keynesian theory argues that when income or income increases, which then triggers an increase in economic growth. DBH, especially from taxes, plays an important role in improving the regional economy because it is designed to redistribute state revenue fairly. This mechanism aims to ensure equitable distribution of development results in all regions, including areas rich in natural resources and those that are not. DBH is oriented towards improving prosperity indicators such as increasing GDP, reducing poverty, and improving public infrastructure.

The results of the test of the influence of DAU on GDP are shown in Table 3: the value of the independent variable coefficient of DAU (X2) is 5.392475 with a chance of 0.0017 showing that the Regency/City DAU variable in NTB has a significant and positive impact on the GDP growth rate based on statistical results. The results of this study are in line with research researched by Gulo (2022), Agusiady (2021) & Sasea et al. (2020) which concluded that DAU has a significant and positive impact on the GDP growth rate based on statistical results. The local government will allocate the DAU received to assist the operations of the Regency/City Government in NTB Province, including capital expenditure to encourage an increase in the Regency/City GDP in NTB Province. Therefore, increasing DAU for Regencies/Cities in NTB Province will encourage an increase in the GDP of the respective regional economy.

The results of the test of the influence of DAK on GDP are shown in table 3 or in the regression test of the value of the independent variable coefficient of DAK (X3) of 5.392475 with a probability of 0.0026 indicating that the variables of DAK Regencies/Cities in NTB have a significant and positive impact on the growth rate of GDP based on statistical results. The results of these findings are in line with research conducted by Vicky Satria Ramadan Lihu et al. (2022) & Noor Hardiansyah Batubara & Gunarto (2024) which indicates that DAK plays a positive and significant role in encouraging GDP growth. The findings state that the increase in the allocation and realization of Regency/City DAK in NTB Province by the central government has a significant role in encouraging the pace of regional economic growth. The higher the realization of DAK, the greater the regional fiscal capacity to support the development of important sectors, such as education, health, infrastructure, and agriculture. Investment in these sectors is not just to improve the quality of public services, but to encourage local economic activities through job creation, increased productivity, and strengthening regional competitiveness. Therefore, the effectiveness of DAK management and distribution is a key factor in bridging the development gap between regions and strengthening the regional economic base in the long term.

CONCLUSION

Gross Regional Domestic Product (GDP) is the main indicator used to provide an overview of the economic state of a region during a certain period. The results of the analysis in this study state that the Revenue Sharing Fund (DBH), General Allocation Fund (DAU), and Special Allocation Fund (DAK) have a positive and significant influence on GDP or economic growth at the Regency/City level in West Nusa Tenggara Province (NTB). This study indicates that the increasing allocation of DBH, DAU, and DAK received by Regencies/Cities in NTB Province is increasing, thus, the economic growth of the region has also increased.

Implication

Based on the results of research showing that DBH, DAU, and DAK have a significant effect on GDP in West Nusa Tenggara Province, it is suggested that local governments maximize the potential of PAD through expanding the tax base and improving the level of taxpayer compliance, as well as digitizing the regional tax collection and levy system. In addition, the management of the General Allocation Fund (DAU) needs to be directed efficiently and performance-based, with a focus on productive spending that is able to encourage economic growth such as infrastructure, education, and health. The use of Special Allocation Funds (DAK) must also be carried out in a targeted manner, especially in supporting regional strategic sectors such as agriculture, tourism, and rural development. With these measures, it is hoped that the regional fiscal contribution to economic growth can be more optimal and sustainable.

Limitation and Future Direction

Follow-up studies should accommodate additional variables such as Regional Original Revenue (PAD), capital expenditure, and regional investment to obtain a more comprehensive picture of regional economic growth. In addition, qualitative analysis or mixed methods can be used to evaluate the effectiveness of the use of transfer funds at the regional level. Comparative studies between provinces or regions are also important to examine differences in fiscal capacity and budget management. Further research can also be focused on evaluating growth inequality between districts/cities and the impact of transfer funds on economic recovery.

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