THE INFLUENCE OF GENERAL ALLOCATION FUNDS, SPECIAL ALLOCATION FUNDS AND CAPITAL EXPENDITURE ON ECONOMIC GROWTH IN ACEH PROVINCE IN 2010-2021

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A R T I C L E I N F O R M A T I O N

A B S T R A C T

This study aims to determine the effect of general allocation funds, special allocation funds, and capital expenditures on economic growth in Aceh Province in 2010-2021. The variables in this study are economic growth as the dependent variable and general allocation funds, special allocation funds and capital expenditures as independent variable. Updates from this research on previous research are the variables studied, namely economic growth, general allocation funds, special allocation funds and capital expenditures, the research year is 2010-2021 and the object of research is the Province of Aceh. The data used in this study are data obtained from the Badan Pusat Statistik for 23 districts/cities of Aceh Province. The analitycal method used in multiple linear regression with the ordinary least square (OLS) method. This study uses classical assumption tests such as the normallyty test, multicolinearity test, autocorrelation test, and heteroscedaticity test. The regression tool in this study used Eviews 10 software. The result of the analysis show that general allocation funds and special allocatrion funds have a positive and significant effect on economic growth, while capital expenditure has a negative and significant on economic growth.

1. INTRODUCTION

Aceh is one of the provinces in Indonesia that has felt the impact of the implementation of regional autonomy policies. The regional autonomy system means that regional governments are given the authority to regulate their own households and reduce central government interference. This policy is supported by Law Number 22 of 1999 concerning Regional Government which was then revised by Law Number 32 of 2004, and then revised again by Law Number 23 of 2014, where regions are given broad authority to manage their own households. with a little help from the central government. Regional governments have broad rights and authority to use the financial resources they have in accordance with the needs and aspirations of the community developing in the region. The existence of regional autonomy gives rise to a new dimension in the form of decentralization.

According to Law No. 32 of 2004, decentralization is the transfer of government authority by the central government to autonomous regional governments to regulate and manage government affairs in the Republic of Indonesia system.

Decentralization can also change thinking about the balance of regional and central finances, and can change the procedures for distributing funds between central and regional levels.

Fiscal decentralization is the delegation of authority to regions in managing their own financial resources, so that regions have more opportunities to manage their households. Putri (2015) stated that the decision to implement fiscal decentralization requires an increase in the economy in the regions because the basic principle of implementing fiscal decentralization in Indonesia is "Money Follows Functions", namely the main function of regional public services, with the support of central financing through handing over revenue sources to the regions.

Decentralization causes regions to carry out development, one of which is infrastructure. Development can be carried out well if the economy in the area develops well. Infrastructure development in an

area greatly influences the speed of the regional economy. Indirectly, economic growth is also influenced by infrastructure development.

Economic growth is efforts to improve a nation's standard of living which is often measured by the level of real income per capita, Barimbing and Karmini, (2015). Infrastructure is the key to economic growth, by preparing good infrastructure it will increase productivity Dewi and Suputra, (2019). The government can provide economic infrastructure to facilitate economic growth, improve resource allocation, and increase economic productivity. Economic growth is an indicator that is genrally used to measure the success of development and economic progress in a region as shown by changes in output. Measuring progress An economy requires appropriate measuring instruments, one of the measuring instruments for economic growth is Gross Domestic Product (GDP) or at the regional level it is called Gross Regional Domestic Product (GRDP).

Gross Regional Domestic Product (GRDP) is the amount of goods or services produced by an economy within one year and is expressed in market prices Putri, (2015). Gross Regional Domestic Product in each region has differences, in graph 1.1 below shows the amount of Gross Regional Domestic Product (GRDP) which varies between one province and another.

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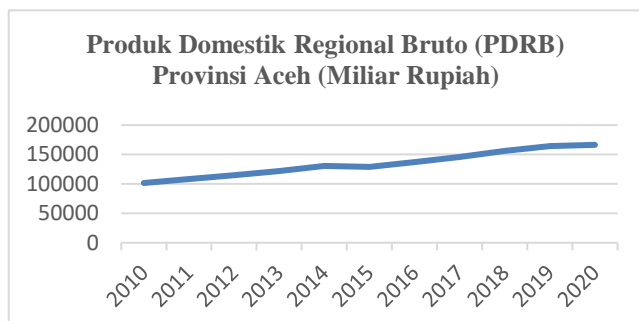
Source : BPS Provinsi Aceh 2022
Figure 1.2
GDRP Provinsi Aceh

From Figure 1.2 above, it is known that in 2010 Aceh's Gross Regional Domestic Product reached IDR 101,545.24 billion, until in 2020 it reached IDR 166,377.3 billion. It can be concluded that every year

Aceh's GRDP always increases because every year local revenue in each district and city increases, with increasing PAD it can increase the General Allocation Fund, Special Allocation Fund and Capital Expenditure so that the government

Regions can take the initiative to further explore regional potential and carry out development that makes the regional economy grow.

General Allocation Funds (DAU) are funds sourced from State Revenue and Expenditure Budget (APBN) revenues which are allocated with the aim of equalizing financial capacity between regions to fund regional needs in the context of implementing decentralization. According to Sutama and Irmawati (2018), if DAU is used as infrastructure and infrastructure development by local governments, it will have an impact on economic growth. In 2014 the DAU of Aceh Province experienced an increase while Economic Growth experienced a decline. This phenomenon also occurred in 2019-2020. There are several studies that have been conducted using this variable, including Azis (2016) with the results that DAU has an influence on economic growth.

Special allocation funds (DAK) are funds originating from the APBN, which are allocated to regions to help finance special needs, DAK allocations are determined by taking into account the availability of funds in the APBN Siswiyanti, (2015). Based on Law no. 104 of 2000 Article 19 concerning Balancing Funds, DAK received by regional governments is used to fund special activities which are regional affairs and improve economic infrastructure and physical facilities for the long term to support economic growth. In 2011 the Aceh Province DAK experienced an increase, while Economic Growth experienced a decline. This phenomenon also occurred in 2014-2015. This variable has also been studied by Andri (2020) with DAK having no effect on economic growth.

According to Harahap, (2018) Capital expenditure is a direct expenditure component in the government budget which produces output in the form of fixed assets. In the use of the resulting fixed assets, some are in direct contact with public services or used by the community (such as roads, bridges, sidewalks, sports halls, stadiums, jogging tracks, bus stops and traffic signs) and some are not directly used by public (such as government office buildings). Inappropriate proportions can shift the purpose of capital expenditure itself from a public policy perspective, the majority of capital expenditure should be related to public services which are more directed towards developing infrastructure used by the region. It is hoped that increasing infrastructure and improving it by regional governments will spur regional economic growth. In 2014-2015 and 2019-2020 Shopping Aceh Province's capital has increased, while economic growth has decreased.

An update of this research from previous research is the variables studied, the research year is 2010-2021 and the research object is Aceh Province. Aceh Province was chosen because it has 18 districts and 5 cities with a total

area of 57,365.67 km2 (Wikipedia Website) where each region in Aceh Province has a different area, population and natural resources in each district and city. . Because of these differences, it will influence the ups and downs of economic growth in the Aceh region every year.

The method used in this research is multiple linear regression. the reason for using it Multiple linear regression analysis is because this method aims to find out how much influence several independent variables have on the dependent variable and can also predict the value of the dependent variable if the values of all independent variables are known.

The aim of this research is to find out how much influence general allocation funds, special allocation funds and capital expenditure have on economic growth.

2. THEORETICAL REVIEW
Economic growth

Simon Kuznet defines a country's economic growth as an increase in a country's ability to provide goods for its population. This increase in ability is caused by advances in technology, institutions and the ideological adjustments it requires.

Talangamin, (2018). Economic growth can be interpreted as the development of activities in the economy which causes goods and services produced in society to increase. Economic growth is an indicator of the success of development. So it can be said that economic growth is a process in development. Economic growth encourages the government to carry out economic development in the community, by collaborating with the community and forming partnerships with the community, so that the community can create new jobs and this can help to improve the economy in the region. The economic growth of a region is reflected in the Gross Regional Domestic Product (GRDP) figures.

a. Gross Regional Domestic Product (GRDP) According to Siswiyanti (2015) Gross Regional Domestic Product (GRDP) is the amount of added value of goods and services produced from all economic activities in an area. Calculation of GRDP at prices, namely current prices and constant prices. GRDP at current prices is the added value of goods and services which is calculated using prices in effect in the year concerned, while GRDP at constant prices is calculated using prices in a particular year as the base year.

b. Gross Regional Domestic Product (GRDP) according to the Central Statistics Agency (BPS) is defined as the amount of added value produced by all business units in a region, or is the total value of final goods and services produced by all economic units in a region. Gross Regional Domestic Product based on current prices describes the added value of goods and services calculated using prices in each year, while

Gross Regional Domestic Product based on constant prices shows the added value of goods and services calculated using prices in a particular year as the basis for this calculation. used in 2010.

According to BPS, the method of presenting Gross Regional Domestic Product is arranged in two forms, namely:

1. Gross Regional Domestic Product at constant prices. According to BPS, the meaning of Gross Regional Domestic Product at constant prices is the total value of production or expenditure or income calculated at fixed prices. By reassessing or defining based on prices at the basic level with using the consumer price index. This calculation reflects the actual level of economic activity through real GDP.

2. Gross Regional Domestic Product at current prices. The definition of Gross Regional Domestic Product at current prices according to BPS is the amount of gross added value arising from all economic sectors in a region. What is meant by added value is the value added to goods and services used by production units in the production process as intermediate inputs. This added value is the same as compensation for the participation of production factors in the production process.

In other words, the conclusion of the definition of Economic Growth can be interpreted as a process of changes in economic conditions that occur in a country on an ongoing basis to move towards conditions that are considered better within a certain period of time.

General Allocation Fund (DAU)

Based on Law no. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, General Allocation Funds are funds sourced from APBN revenues which are allocated with the aim of equalizing financial capacity between regions to fund regional needs in the context of implementing Decentralization. The DAU is allocated in the form of a block grant, that is, its use is left entirely to the regions.

UU no. 33 of 2004 Article 35 states that the results of DAU calculations per province, district and city are determined by Presidential Decree. According to the Ministry of Home Affairs No. 59 of 2007, the method for calculating the General Allocation Fund (DAU) according to the provisions is:

1. The General Allocation Fund (DAU) is set at at least 25% of domestic revenues specified in the APBN.

2. General Allocation Funds (DAU) for provincial areas and for district/city areas are set at 10% and 90% respectively of the general allocation funds as stipulated above.

3. General Allocation Funds (DAU) for a particular regency/city area are determined based on multiplying the amount of general funds for the entire regency/city area determined by the portion of the regency/city area concerned.

4. The portion of the regency/city area as referred to above is the proportion of the weight of the relevant

regency/city area to the total weight of all regency/city areas throughout Indonesia.

Special Allocation Funds (DAK)
Special Allocation Funds (DAK) according to Law Number 33 of 2004, Special Allocation Funds (DAK) are funds sourced from APBN revenues which are allocated to certain regions with the aim of helping to fund special needs which are regional affairs and in accordance with national priorities.
The specific regions in question are regions that can receive a Special Allocation Fund (DAK) allocation if they meet three criteria, namely:
(1) general criteria based on the net fiscal index;
(2) specific criteria based on statutory regulations and regional characteristics; And
(3) technical criteria based on the technical index of the related field (UU No. 32/2004 and Law No. 33/2004). Regions receiving Special Allocation Funds (DAK) are required to provide matching funds in the APBD of at least 10% of the Special Allocation Funds (DAK) received. Exceptions can be given to regions with low fiscal capacity. Apart from that, regions are also required to provide 3% of the value of the Special Allocation Fund (DAK) received for general costs taken from other revenue sources.

Capital Expenditures
According to PSAP No. 2. The meaning of capital expenditure is expenditure made in the context of capital formation which is to increase fixed assets/inventory which provides benefits for more than one accounting period, including expenditure for maintenance costs which are to maintain or increase the useful life, as well as increasing the capacity and quality of assets.
According to PP Number 71 of 2010, capital expenditure is Regional Government expenditure whose benefits exceed one year's budget and will increase regional assets or wealth and will further increase routine expenditure such as maintenance costs in the general administration expenditure group. Capital Expenditures can be grouped into 5 main categories (Erlina, et al, 2015):
1. Land Capital Expenditures
2. Capital Expenditures for Equipment and Machinery
3. Building and Building Capital Expenditures
4. Capital Expenditures on Roads, Irrigation and Networks
5. Other Physical Capital Expenditures
So it can be said that the function of capital expenditure is intended to finance the capital/investment budget which shows long-term plans and expenditure on fixed assets such as buildings, equipment, vehicles, furniture, and so on (Mardiasmo, 2002).

The conceptual framework in this study explains the influence between the independent and dependent variables, namely: The effect of General Allocation Fund (X1), Special Allocation Fund (X2) and Capital Expenditures (X3) on the economic growth (Y) from the conceptual framework above can be described as variable X1 , X2, and X3 will have a positive or negative and significant effect on the economic growth so that each of these variables will have a direct effect on the economic growth in Aceh.

3. RESEARCH METHOD
The objects of this research are economic growth, apital expeditures.The research focuses on Aceh. The study uses the data used is secondary data from 2010 to 2021.

Definition of Operational Variable
This part will explain the definition of each dependent and independent variables wihch are used in this research the definition is as follows,

General Allocation funds (X1)
General Allocation Funds are funds sourced from APBN revenues allocated with the aim of equalizing financial capacity between regions to fund regional needs in the context of implementing Decentralization. The DAU is allocated in the form of a block grant, that is, its use is left entirely to the regions (billions of Rupiah).

Special Allocation funds (X2)
Special Allocation Funds are funds sourced from APBN revenues allocated to certain regions with the aim of helping to fund special needs which are regional affairs and in accordance with national priorities (Billions of Rupiah).

Capital Expenditures (X3)
Capital expenditures are expenditures made in the context of capital formation which are to increase fixed assets/inventory which provide benefits for more than one accounting period, including expenditures for maintenance costs which are to maintain or increase the useful life, as well as increasing the capacity and quality of assets (Billions of Rupiah)
Economic growth (Y)
Economic growth is an increase in the production of economic goods and services from one period to the next which can be calculated in real or nominal terms, the growth is determined by technological, (institutional) and ideological progress towards various demands of existing conditions (billions of rupiah).

Normality Test
normally and independently, that is, the difference between the predicted value and the actual score or error will be distributed symmetrically around a value which means it is equal to zero. (Ghozali 2012) to test the

normality of the data, to see the normality of the author's residuals with Jarque-Bera. According to Winarmo (2009) normality can be detected by looking at the histogram image, but often the pattern does not follow the normal curve, making it difficult to conclude. It's easier to look at the Jarque-Bera coefficient and the probability that these two numbers support each other.

Classical assumption test Heteroscedasticity Test
The heteroscadasticity test is used to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. Whether or not heteroscedasticity occurs can be seen from the Obs*R-Squared probability value (Widarjono, 2018). If the probability value of Obs*R-Squared > α 0.05 (5%) then heteroscedasticity does not occur, whereas if the probability value of Obs*R-Squared < α 0.05 (5%) then there is heteroscedasticity.

Multicollinearity Test
According to (Setyawati, 2018) the Multicollinearity Test is a test used to find out whether the regression model used has a correlation between the independent variables. A good regression model should have no correlation with the dependent variable. One way to detect the presence or absence of multicollinearity in a regression model is by looking at the variance inflation factor (VIF) and tolerance tests. The assumption used if multicollinearity occurs is if VIF > 10 and value < 0.1 and terror value < 0.1 and tolerance > 1.

Autocorrelation Test
According to Ghojali, (2016), the autocorrelation test aims to test whether there is correlation in the regression model or not. In the test, it is hoped that autocorrelation will not be met. One method that can be used to test whether there is autocorrelation or not is the Breusch-Godfrey Serial Correlation LM method. Because the terms of autocorrelation are:
a. if Ordinary Least Square (OBS) *R-square < chin-square table at 1% then the model is free from indications of autocorrelation.
b. if OBS *R-square > chin-square table at 1% then the model contains indications of autocorrelation.

Data analysis method
Data analysis is the activity of processing data that has been collected and then providing an interpretation of the results. The analytical method in this research uses Multiple Linear Regression analysis.
Capital on Economic Growth. The multiple linear regression analysis model is shown in the following equation.
$Y = α + β1DAU + β2DAK + β3BM + ε$
Information:

Y = Economic Growth
α = Constant
DAU = General Allocation Fund
DAK = Special Allocation Fund
BM = Capital Expenditure
ε = Error
β1β2β3 = regression coefficient for each variable

Hypothesis test Partial Test (t-Test)
Hypothesis testing uses the t test, using the level of confidence (level of significance) or α = 0.05 or α = 5% with the condition, where the test carried out is with the decision criteria if Tcount > Ttable at α = 5% then the hypothesis H1 is rejected and the hypothesis is accepted H2 whereas if Tcount < Ttable at α = 5% then hypothesis H2 is rejected and hypothesis H1 is accepted.

Simultaneous Test (F-Test)
The F test is a test of the model as a whole. In principle, the F test has a concept that is not much different from the t test. If the t test is used to see the effect of the dependent variable individually, then the F test is used to see the effect of the independent variable on the dependent variable together. Hypothesis testing uses the F test, using the level of confidence (level of significance) or α = 0.05 or α = 5% with the condition, where the test used is the decision criterion if Fcount > Ftable at α = 5% then the hypothesis H1 is rejected and the hypothesis is accepted H2, whereas if Fcount < Ftable at α = 5% then hypothesis H2 is rejected and hypothesis H1 is accepted.

Coefficient of Determination (R^2)
The coefficient of determination test or R2 test is used to measure how big the relationship is between the independent variable and the dependent variable. The coefficient of determination value is between zero and one. If the Adjusted R-Squared value is closer to zero, this means that the relationship between the independent variable and the dependent variable is very weak. If the Adjusted R-Squared value is closer to one then the relationship between the independent variable and the

Tabel 4.2 Heteroscedasticity Test Results

F-statistic	8.167203	Prob. F(9,2)	0.1138
Obs*R-squared	11.68214	Prob. Chi-Square(9)	0.2318
Scaled explained SS	3.521340	Prob. Chi-Square(9)	0.9400

dependent variable is very strong.

Correlation Coefficient (R)
The correlation coefficient is a value that shows whether or not a linear relationship between two variables is strong. The correlation coefficient value varies from -1 to +1, an r value that is close to -1 or +1 indicates a strong

relationship between the two variables, and an r value that is close to 0 indicates a weak relationship between the two variables. In this study, the correlation value (r) or R-Squared is 0.807341 or 80.73%, so in this study it can be concluded that there is a strong correlation between the dependent variable and the independent variable.

4. RESEARCH RESULTS AND DISCUSSION
Results of data analysis Statistical descriptive analysis

Normality test results

The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution or not. The basis for decision making is based on probability > 0.05 then the population is normally distributed and if the probability < 0.05 then the population is not normally distributed.
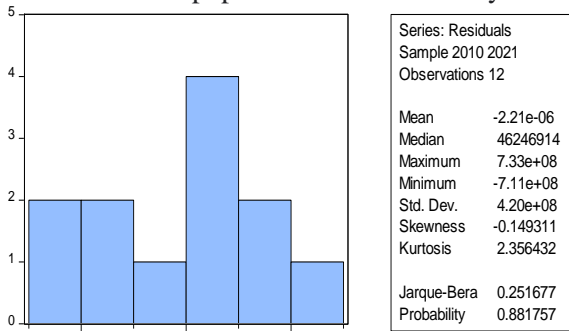
Source: data processed in 2023
Figure 2. Normality Test

Based on Figure 4.5, the normality test uses the Jarque-Bera method (JB-Test). And the test results produce a probability > 0.05 (0.881757 > 0.05). Based on these results, it can be concluded that the regression model has met the normality assumption.

Classical Assumption Test Result
Heteroscedasticity test results

The heteroscedasticity test is a situation where the variance of each disturbance is not constant. Heteroscedasticity testing is used to detect whether in this study there is heteroscedasticity, namely by looking at the probability value. The presence of heteroscedasticity causes the estimation of regression coefficients to be inefficient. A good regression model is one that is free from symptoms of heteroscedasticity. Testing for heteroscedasticity problems was carried out using White (Gujarati, 2012). If the Obs*Rsquared probability value is greater than 0.05 then heteroscedasticity does not occur.
Source: data processed in 2023
In table 4.2 you can see the p value shown by the Prob value. Chi-Square has a value greater than the significance level of 5% or 0.05 (0.2318 > 0.05). This shows that in the regression model used there is no heteroscedasticity problem.

Multicollinearity Test Results

Multicollinearity aims to test whether there is a high or perfect correlation between the independent variables contained in the regression model. A good regression model should have no correlation between the independent variables. Multicollinearity can be seen from the Variance Inflation Factors (VIF). VIF looks at how the variance of an estimator increases if there is multicollinearity in an empirical model. If the VIF of a variable exceeds 10, then a variable is said to be very highly correlated (Gujarati, 2012).

Tabel 4.3 Multicollinearity Test Results

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1.06E+18	52.52020	NA
DAU	1.837281	116.5487	4.014642
DAK	2.412585	11.52950	3.082279
BM	2.252907	24.90750	3.679796

Source: data processed in 2023

Based on the table above, it can be seen that none of the independent variables has a VIF value of more than 10. So it can be concluded that this research is free from multicollinearity.

Tabel 4.2 Autocorrelation Test Results

The autocorrelation test aims to test whether in a linear regression model there are confounding errors in period t with errors in period t-1 (previous). If correlation occurs, it is called an autocorrelation problem. The presence of autocorrelation symptoms in regression means that the resulting model cannot be used for the dependent variable values of certain independent variables. A good regression model is a regression that is free from autocorrelation.

Tabel 4.4 Autocorrelation Test Results

F-statistic	0.247154	Prob. F(2,6)	0.7886
Obs*R-squared	0.913369	Prob. Chi-Square(2)	0.6334

Source: data processed in 2023

The table above shows the Prob values. Chi-Square(2) which is the p value of the Breusch-Godfrey Serial Correlation LM test is 0.6334. Prob value. Chi-Square(2) turns out to be greater than the significance level of 5% or 0.05 so it can be concluded that there is no autocorrelation problem in the regression model that will be used.

Multiple Linear Regression Analysis Results

To find out the results of this research, you can see the output of multiple linear regression using Eviews 10 as an analysis tool in table 4.5 below:

Dependent Variable: PE
Method: Least Squares
Date: 02/21/23 Time: 10:45
Sample: 2010 2021
Included observations: 12

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7.52E+09	1.03E+09	7.299768	0.0001
DAU	4.354452	1.355463	3.212519	0.0124
DAK	4.354035	1.553250	2.803178	0.0231
BM	-3.934889	1.500969	-2.621567	0.0306

R-squared	0.859884	Mean dependent var	1.18E+10
Adjusted R-squared	0.807341	S.D. dependent var	1.12E+09
S.E. of regression	4.92E+08	Akaike info criterion	43.12866
Sum squared resid	1.94E+18	Schwarz criterion	43.29030
Log likelihood	-254.7720	Hannan-Quinn criter.	43.06882
F-statistic	16.36523	Durbin-Watson stat	1.563305
Prob(F-statistic)	0.000894		

Source: data processed in 2023

The table above shows the Prob values. Chi-Square(2) which is the p value of the Breusch-Godfrey Serial Correlation LM test is 0.6334. Prob value. Chi-Square(2) turns out to be greater than the significance level of 5% or 0.05 so it can be concluded that there is no autocorrelation problem in the regression model that will be used.

To find out the results of this research, you can see the output of multiple linear regression using Eviews 10 as an analysis tool in table 4.5 below:

From the table above, the results of multiple linear regression analysis can be interpreted as follows:

Y = 7.52 + 4.354452DAU + 4.354035DAK − 3.934889BM

Interpretation:

1. Based on the regression equation, it shows that the value of C = 7.52, which means that if the variables of local revenue, general allocation funds, special allocation funds and capital expenditure have a constant value = (0), then economic growth will increase consistently by IDR. 7.52 billion.

2. The coefficient value of the general allocation fund variable is 4.354452, which means that if the special allocation fund increases by Rp. 1 billion, then economic growth will increase by Rp. 4.354452 billion.

3. The coefficient value of the special allocation fund variable is 4.354035, which means that if the special allocation fund increases by Rp. 1 billion, then economic growth will increase by Rp. 4.354035 billion.

4. The coefficient value of the capital expenditure variable is -3.934889, which means that if the special allocation funds increase by IDR. 1 billion, then economic growth will decrease by Rp. 3.934889 billion.

Hypothesis Test Results Partial test results (t-test)

Hypothesis testing uses the t test, using the level of confidence (level of significance) or α = 0.05 or α = 5% with the condition, where the test carried out is with the decision criteria if Tcount > Ttable at α = 5% then the hypothesis H1 is rejected and the hypothesis is accepted H2 whereas if Tcount
< Ttable at α = 5% then hypothesis H2 is rejected and hypothesis H1 is accepted.

Variabel Bebas	t-Statistik	t-Tabel	Prob	Keterangan
Dana Alokasi Umum	7.299768	2.200985	0.0124	Signifikan
Dana Alokasi Khusus	3.212519	2.200985	0.0231	Signifikan
Belanja Modal	-2.621567	2.200985	0.0306	Signifikan

Based on table 4.6 above, it shows that the t-calculated value of the General Allocation Fund, namely 7.299768, is greater than the t-table, namely 2.200985 (7.299768 > 2.200985), meaning that the general allocation fund has a positive and significant effect on economic growth in Aceh. It can be seen from the probability value which is smaller than alpha 0.05 (0.0124 < 0.05).

F.test results

The F test is a test of the model as a whole. In principle, the F test has a concept that is not much different from the t test. If the t test is used to see the effect of the dependent variable individually, then the F test is used to see the effect of the independent variable on the dependent variable together. Hypothesis testing uses the F test, using the level of confidence (level of

significance) or α = 0.05 or α = 5% with the condition, where the test used is the decision criterion if Fcount > Ftable at α = 5% then the hypothesis H1 is rejected and the hypothesis is accepted H2, whereas if Fcount < Ftable at α = 5% then hypothesis H2 is rejected and hypothesis H1 is accepted.

Tabel .4.7 test results (Uji F)

F-Statistik	F-Tabel	Prob	Keterangan
16.36523	3.35	0.000894	Signifikan

Because the F statistic is greater than the F table, this means that general allocation funds, special allocation funds and capital expenditures together have an effect on economic growth

Correlation coefficient (R)

From the results of the table 4.5, it can be concluded that the determination (R^2) is 0.859884, these results are very positively related, because the value of R is 0.807341 and close to one.

Discussion The Effect of General allocation on Economic Growth

has a positive and significant effect on economic growth in Aceh because the probability value is 0.0124 which is greater than the significance level of 0.05, the general allocation fund coefficient is 4..354452.

The results of this research are in line with research (Olvy Beatriks Talangamin, Paulus Kindangen, 2018). Based on the results of this research, it shows that general allocation funds have a positive and significant effect on Bali's economic growth. This means that the higher the DAU received by a regional government, the greater the regional government's GRDP value will increase. This is because the role of DAU is very significant, because regional spending is dominated by the amount of DAU. Every DAU received by the regional government will be designated for regional government spending, one of which is capital.

The Effect of Special allocation on Economic Growth

Based on the results of the data processing above, it can be seen that the special allocation fund variable has a positive and significant effect on economic growth in Aceh because the probability value is 0.0231 which is greater than the significance level of 0.05, the special allocation fund coefficient is 4.354035.

The results of this research are in line with research (Olvy Beatriks Talangamin, Paulus Kindangen, 2018). This is because the DAK value received by the regional government is used to fund special activities which are regional affairs. The special activities in question are in accordance with the functions determined by the APBN, for example for public services, education, etc. This means that it cannot be misused/used for activities outside the provisions.

The Effect of Capital Expenditures on Economic Growth

Based on the results of the data processing above, it can be seen that the capital expenditure variable has a negative and significant effect on economic growth in Aceh because the probability value is 0.0306, which is smaller than the significance level of 0.05, the capital expenditure coefficient is -3.934889.

The results of this research are in line with research (Arini Sita, 2017). Based on this research, it shows that capital expenditure has a negative and significant effect on economic growth. This is because in Aceh Province there is an exclusive economic growth phenomenon. Exclusive economic growth can occur because the development carried out is of poor quality or is not evenly distributed or it could be due to increased government spending in capital expenditure but is not accompanied by a decrease in poverty or unemployment rates in Aceh Province.

5. CONCLUSIONS AND SUGGESTIONS
Conclusion

This research is intended to examine the influence of general allocation fund variables, special allocation funds and capital expenditure in Aceh Province. Based on the results of data analysis and discussions that have been carried out, the following conclusions can be drawn:

1. General allocation funds have a positive and significant effect on economic growth in Aceh Province.
2. Special allocation funds have a positive and significant effect on economic growth in Aceh Province.
3. Capital expenditure has a negative and significant effect on economic growth in Aceh Province.
4. General Allocation Funds, Special Allocation Funds and Capital Expenditures Simultaneously Have a Positive and Significant Influence on Economic Growth in Aceh Province.

5.2 Suggestions

Based on the results of the discussion and conclusions that have been given, the following suggestions can be given:

1. Regional governments are expected to further develop regional economic potential and sectors to be able to increase regional economic growth so that they are more financially independent in funding all government activities in the context of implementing regional autonomy.
2. Regional governments are expected to be able to utilize general allocation funds, special allocation funds and capital expenditures as wisely as possible to increase the procurement of public infrastructure, facilities and infrastructure which will increase public productivity.
3. It is hoped that district/city regional governments in Aceh province will be wiser in allocating their regional

income so that development in the area gets maximum results.

4. To realize the independence of regional governments in managing regional finances, especially for the allocation of capital expenditure, in the long term, districts/cities in Indonesia should reduce dependence on transfers of balancing funds from the central government.

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