



# EFFECT OF HEALTH SPENDING, GRANT SPENDING AND TAXES ON ECONOMIC GROWTH ON SUMATRA IN 2019 – 2021

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## ABSTRACT

*Economic growth is an important reference in measuring the success of economic development, because it shows how much influence the policies implemented by the government on increasing economic growth. The purpose of this study is to determine how the effect of health spending, grant spending and taxes on economic growth in Sumatra. This study used explanatory research and descriptive research methods. The data used is in the form of panel data consisting of 10 provinces on the island of Sumatra, namely Aceh, North Sumatra, West Sumatra, Riau, Jambi, South Sumatra, Bengkulu, Lampung, Bangka Belitung Islands and Riau Islands in 2019-2021. The data used is sourced from the Central Statistics Agency (BPS) and the Directorate General of Financial Balance (DGT). This study used Panel Data Test, FEM, REM and CEM Model Test and Hypothesis Test. The best model selected is the FEM model with results showing that health spending has a positive but not significant influence on economic growth, grant spending has a significant negative influence on economic growth and taxes have a significant positive influence on economic growth on Sumatra Island in 2019-2021*

**Keywords:** *Economic growth, spending, taxes*

## 1. Introduction

Basically, the economic development of a region is a series of efforts that are carried out consciously and continuously with the aim of improving the situation simultaneously and continuously. In this context, economic development also aims to encourage equitable development and improve the welfare of the community evenly. A series of actions and policies known as economic development aims to improve people's quality of life, create more jobs, equalize income distribution, improve regional economic relations, and expand primary industry to secondary industry towards tertiary industry (Sari, 2017).

When the quantity and quality of factors of production increase, the capacity of a country to produce goods and services also increases. Economic growth is an important measure of the success of economic development because it shows the impact of development policies implemented. The process of increasing the production of goods and services used in the economic activities of a society is closely related to economic growth. According to Djojohadikusumo (1994), the production process involving various types of products through the use of production equipment and infrastructure is generally studied in the context of economic growth.

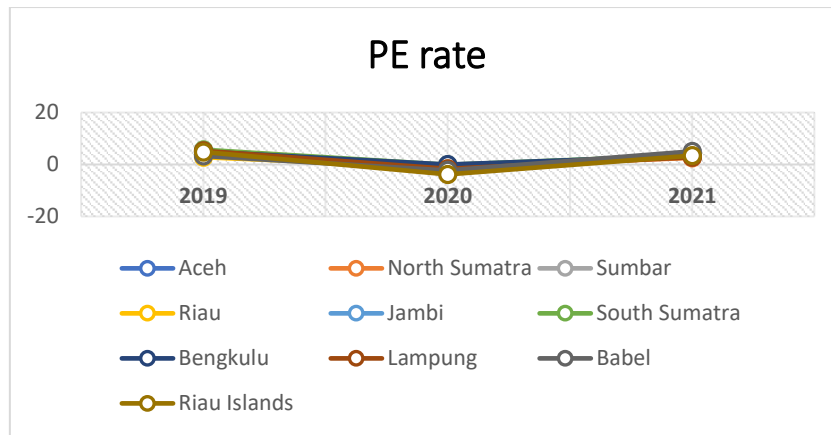


Figure 1. Economic Growth Rate in Sumatra 2019-2021  
 Source: data processed by the author, 2024

The COVID-19 pandemic halted Indonesia's economic growth in 2020 at -2.07 percent. However, the economy has recovered and grew 5.31% in 2022, which is the highest growth since 2014. Indonesia's economic growth in Q4-2022 recorded strong growth of 5.01% (yoy). In addition, Indonesia's economic growth throughout 2022 also recorded a remarkable growth of 5.31% (y.o.y), surpassing the government's target of 5.2% (y.o.y), and returning to the 5% level that existed before the pandemic.

Public economic theory discusses the role of government in an economic system. During this time there has been much controversy over the large role that government should play. This is because each individual has a unique perspective on how much money should be spent to generate benefits from government programs. However, there is no denying that the elderly community relies heavily on government services. Government spending and policies benefit many parties. Most studies show that public capital promotes economic growth (Aschauer, 1999).

Regional Law No. 22 of 1999, later amended by Law No. 32 of 2004, gives regions the authority to govern themselves by reducing the role of the central government. Local governments have broad rights and powers to meet the needs and desires of developing communities. This law stipulates that regions have the power to decide how to allocate resources for expenditure, taking into account the adequacy, needs and capacity of the region (Ngroho, 2009). Previously centralized national fiscal policy has now been decentralized through regional autonomy (Sipahutar, 2013). The transfer of funds from the center to the regions, which supports Indonesia's fiscal decentralization, gives regions the freedom to spend their own money. This obligation is stipulated in Law No. 33/2004 on Fiscal Balance between Central and Local Governments. One of the objectives of fiscal decentralization is to improve the efficiency of national resource allocation through transparent and accountable fiscal relations between central and local governments. This will be achieved through the use of instruments such as the General Allocation Fund (DAU), Special Allocation Fund (DAK) and Revenue Sharing Fund (DBH) to reduce horizontal inequality.

The regional autonomy policy is a strategic step in two ways. First, regional autonomy and decentralization efforts are used to overcome regional problems in Indonesia such as poverty, uneven development, low quality of life of local communities, and human resource development problems. Second, to welcome the era of economic globalization, Indonesia uses decentralization and regional autonomy to strengthen the regional economic base (Mardiasmo, 2009).

Health plays an important role in a country's development and economic growth. Without health, sustainable development goals cannot be achieved (Shaloho & Hardiawan, 2017). The

entire health system costs the Indonesian government an enormous amount of money. This financing comes from various sources from local and central government (Dewi, 2017). Indonesia's health budget is influenced by the regional autonomy policy implemented by the central government (Harmana & Adisasmito, 2006).

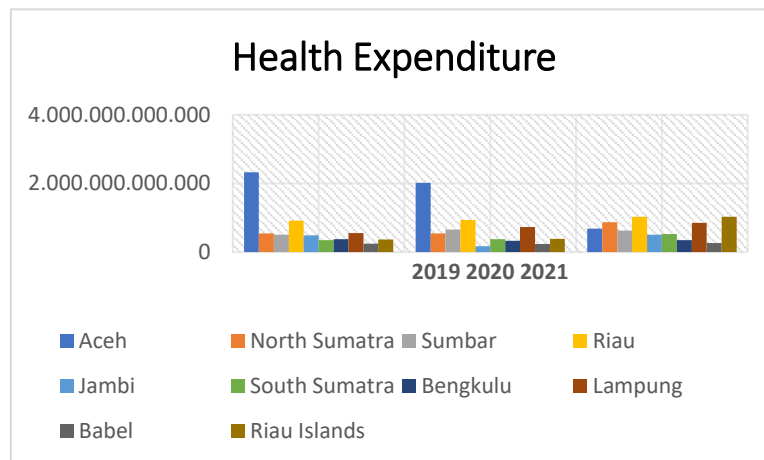


Figure 2. Realization of Health Expenditure in Sumatra 2019-2021  
Source: data processed by the author, 2024

In 2019, the realization of health expenditure in Aceh Province was the highest at IDR 232 trillion. There was a significant difference between Aceh Province's health expenditure and other provinces in Sumatra in 2019. Then the second highest realization was Riau, which amounted to Rp. 919 billion. In 2020, these two provinces remain in the highest position. However, when compared to 2020, the realization of health expenditure for both provinces dropped dramatically.

The coronavirus pandemic has had a major impact on communities around the world, including Indonesia. To prevent the spread of new coronavirus infections, the Indonesian government began to urge people not to do activities outside the home. The Indonesian government has implemented social distancing and PSBB policies, also known as large-scale social restrictions, which are expected to reduce the impact of the economic crisis (Nasution, 2020; Kickbusch, 2020). The entire healthcare system incurs enormous costs for the Indonesian government. This funding comes from various sources from the local and central government (Dewi, 2017). Indonesia's health budget is influenced by the central government's regional autonomy policy (Harmana & Adisasmito, 2006). Regarding autonomy, the Provincial Government's policy is different.

The disbursement of subsidies plays an important role in the economic growth of a district/city. Grants are intended to achieve the objectives of city government programs and activities, taking into account the principles of justice, decency, rationality, and public interest. Grant costs are part of operational costs. Budget expenditures for daily activities of the central/regional government that provide benefits. Grants can provide business financing assistance to community groups and individuals to encourage economic growth. This can be seen from community efforts such as utilizing unused land, using new technology to manage businesses, and improving assets such as houses and cars. The regional agency administering grants and social assistance is responsible for the grants and social assistance process, starting from budgeting, implementation, accountability reporting, monitoring and evaluation. Grants and social assistance are provided in accordance with regional financial capabilities, with

priority given to fulfill mandatory and discretionary expenditures.

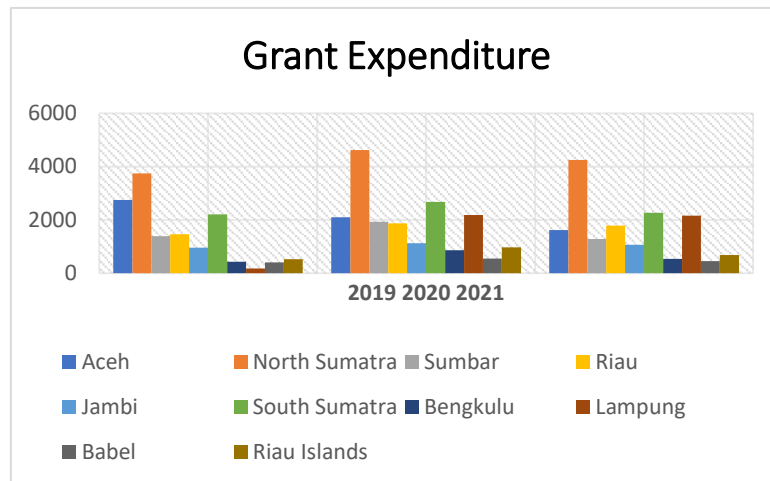


Figure 3. Realization of Grant Expenditure in Sumatra 2019-2021  
Source: data processed by the author, 2024

Based on Figure 3, in 2019 the realization of grant expenditure in North Sumatra province has the highest value of Rp. 3745.89 billion and the lowest in Lampung Province, which is Rp. 172.46 billion. In 2020, North Sumatra province again had the highest realization of grant expenditure in Sumatra and the lowest was owned by Bangka Belitung province, which amounted to Rp. 549.01 billion. In 2021, 0 2000 4000 6000 2019 2020 2021 Grant Expenditure Aceh North Sumatra Sumbar Riau Jambi South Sumatra Bengkulu Lampung Babel Riau Islands grant expenditure in North Sumatra amounted to Rp. 4250.87 billion and the lowest was the province of Bangka Belitung, which amounted to Rp. 452.8 billion.

Local governments receive subsidies from the central government. The stability of the national economy and the fiscal balance between the central and local governments allow for the transfer of local government subsidies to other regions. Funding is provided for activities or programs carried out by one or more work units to achieve measurable objectives. These activities involve the mobilization of resources such as human resources (HR), capital goods such as equipment and technology, funds, or a combination of these resources as inputs to produce outputs. Therefore, it can be concluded that grant funds are allocated for basic needs related to local government functions such as: B. Improving basic services, education, health, adequate social and public facilities, and the development of social security systems. In other words, subsidies are allocated for public services and social security programs, not to promote economic growth.

Taxes are the main source of central and local government revenue. The capacity of local budgets to finance expenditures, both routine and development budgets, is influenced by the size of taxes (Simanjuntak & Mukhlis, 2012). The government uses various strategies to increase this tax revenue, including tax reform carried out by local governments. The purpose of this tax reform is to increase local tax revenue from the taxation sector. Furthermore, increasing people's prosperity will be achieved through economic growth and regional development (Saragih, 2018).

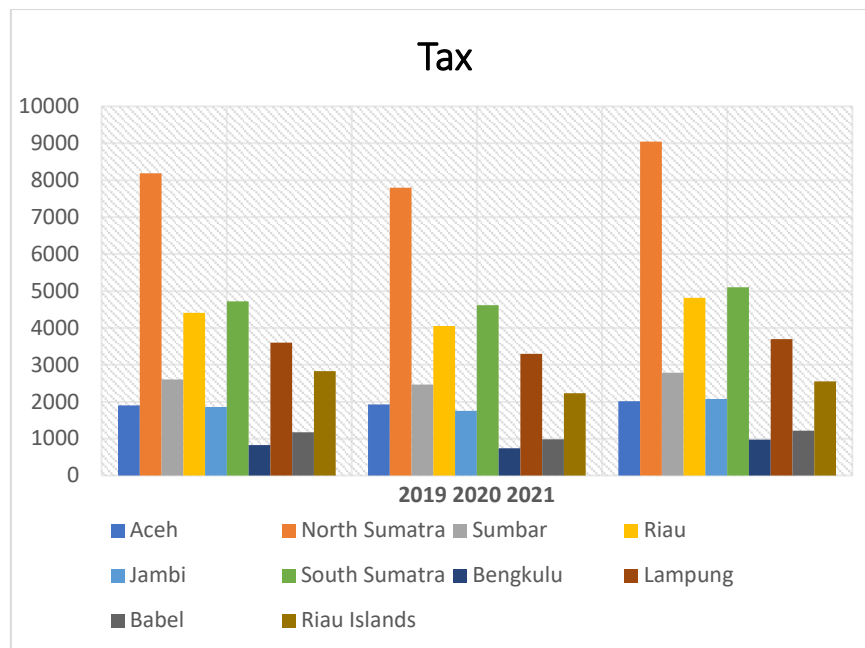


Figure 4. Tax Realization in Sumatra 2019-2021  
Source: data processed by the author, 2024

North Sumatra's tax revenue in 2019-2021 is the highest compared to other provinces in Sumatra. In 2019 North Sumatra tax revenue amounted to Rp. 8184.62 billion, in 2020 it amounted to Rp. 7798.45 billion and in 2021 it amounted to Rp. 9046.73 billion. Furthermore, in South Sumatra Province with revenue in 2019 amounting to Rp. 4722.41 billion, in 2020 amounting to Rp. 4613.36 billion and in 2021 amounting to Rp. 5099.58 billion.

Local taxes are mandatory contributions imposed based on applicable laws and regulations and are considered as community obligations or tax obligations. The purpose of regional autonomy and fiscal decentralization policies at the regional level is to provide faster, more effective and efficient services.

### 1.1 Problem Formulation

1. Is there an effect of health expenditure variables on economic growth in Sumatra partially?
2. Is there an effect of grant expenditure variables on economic growth in Sumatra partially?
3. Is there an effect of tax variables on economic growth in Sumatra partially?
4. Is there an effect of health expenditure, grant expenditure and tax variables on economic growth in Sumatra simultaneously?

### 1.2 Purpose of Writing

1. To analyze the effect of grant spending on Economic Growth in Sumatra partially.
2. To analyze the effect of health spending on Economic Growth in Sumatra partially.
3. To analyze the effect of taxes on Economic Growth in Sumatra partially.
4. To analyze the effect of health expenditure, grant expenditure and tax variables on economic growth in Sumatra simultaneously.

## 2. Literature Review

According to Skirno (2002), the development of economic activity that leads to an increase in the goods and services produced by a society and an increase in people's welfare is called economic growth. Economic growth is one of the main indicators of a region's progress. Economic growth is influenced by various factors such as health spending, subsidies, and taxes.

Health expenditure is government expenditure in the health sector to meet public health service needs. It includes various activities and programs organized by the government to improve health, prevent disease, and provide access and affordable health services for the community (Nasution, 2022), while according to Fuchs' (1986) theory, health expenditure is focused on what is effective. Rephrase Health Service Costs focuses on management and efficiency, the use of cost-benefit analysis, and the impact of health service costs on the national economy. He argues that high medical costs can affect people's welfare and the stability of the national economy, so more effective and efficient medical reforms need to be implemented to improve people's quality of life.

Various research findings show that government health expenditure allocated to local development, such as investment in health infrastructure, can boost overall economic growth and increase domestic economic activity. This study shows that there is a positive relationship between government health spending and economic growth. Research shows that health spending can help the economy because health enables individuals to work longer, harder, and more productively, and a healthy and productive workforce contributes to improved economic performance and GDP growth which has a positive and significant impact on growth. However, this is in contrast to the research findings that health spending has no significant impact on economic growth due to resource allocation (Echekoba & Chinelo, 2017). Inefficient medical resources can lead to wasted resources without providing tangible economic benefits.

Another indicator that can affect economic growth is grant expenditure. Grant expenditure is a budget allocation given by a country to individuals, institutions or other entities in the form of financial support for various purposes. Friedman (1995) states that the government can provide grant to individuals or families in the form of vouchers or direct financial assistance, which can be used to obtain education services from various providers, including private schools. Rephrase there is a positive relationship between government grant expenditure and regional economic growth. Government expenditures allocated to regional development include infrastructure investment can boost overall economic growth and increase domestic economic activity (Thantawi et al., 2023). Study results (Deswantoro et al., 2017; Rizki, 2021) show that grant spending has a negative impact on economic growth. This is due to untargeted grant spending, which creates a cycle of dependency and hampers Indonesia's economic development in the long run.

Tax is also one of the indicators that affect economic growth. Smith (1776) defines tax as a mandatory contribution paid by individuals or organizations to the government which is used to finance various public programs and services provided by the government. Taxes are also considered a regular and regular source of government revenue that can be used to carry out activities necessary for the development of the country's economy (Sari et al., 2022). The relationship between taxes and economic growth is positive. Research results (Alpad, 2023; Saragih, 2018; Sihaloho, 2020) show that taxes effectively and efficiently have a positive and significant effect on economic growth. Supporting economic growth and public interest. Contrary to research findings (Dewi & Triaryati, 2015), taxes have a significant negative impact on economic growth in Indonesia due to high levels of non-payment and over-management of taxes.

### 3. Research Methods

#### 3.1 Type and Source of Data

This research uses explanatory and descriptive research methods. The data used consists of 10 provinces on the island of Sumatra from 2019 to 2021: Aceh, North Sumatra, West Sumatra, Riau, Jambi, South Sumatra, Bengkulu, Lampung, Bangka Belitung Islands, and Riau Islands. The data used comes from the Central Bureau of Statistics (BPS) and the Directorate General of Fiscal Balance (DJPB).

This research uses panel data testing, FEM, CEM, REM, CEM models, and hypothesis testing. Regression analysis can be used to determine the relationship between a dependent variable and one or more independent variables. Panel data regression is a regression technique that combines cross-sectional and time-series data. The use of panel data regression has several advantages, including better estimation, especially since increasing the number of observations automatically increases the degrees of freedom and avoids errors when eliminating existing variables. There are three types of estimation for panel data regression models: general effects model (CEM), fixed effects model (FEM), and random effects model (REM).

Table 1. Variable Description

Variables	Symbol	Unit
<b>Dependent</b>	Economic Growth (GRDP)	Percentage
<b>Independent</b>	Health Expenditure	Billion Rupiah
	Grant Expenditure	Billion Rupiah
	Tax	Billion Rupiah

Source: data processed by the author, 2024

#### 3.2 Data Analysis Method

This study analyzes the effect of Health Expenditure, Grant Expenditure, and Taxes on Economic Growth in Sumatra Island for the period 2019-2021 using the model, namely:

$$PE_{it} = \beta_0 + \beta_1 BK_{it} + \beta_2 BH_{it} + \beta_3 P_{it} + \mu_{it}$$

Where:

$PE_{it}$  : Economic Growth

$BK_{it}$  : Health Expenditure

$BH_{it}$  : Grant Expenditure

$P_{it}$  : Tax

### 4. Research Findings and Discussion

#### 4.1 Result

Based on the results of the data testing conducted, it was found that the fixed effect model is the best model to represent the relationship between variables. This model was selected through two tests: the Chow test and the Hausman test, so that of the three models (general

effects model, random effects model, and fixed effects model), the fixed effects model is more likely to explain the results concluding that it is suitable. Panel data regression in research.

Table 2. Data Processing Results

<b>Variables</b>	<b>FEM</b>
<b>Health Expenditure</b>	1.175951 (0.4216)
<b>Grant Expenditure</b>	<b>-2.337729**</b> <b>(0.0443)</b>
<b>Tax</b>	<b>20.23100**</b> <b>(0.0041)</b>
<b>C</b>	-171.96652 (0.0051)
<b>R Square</b>	0.609468
<b>Adj.R-S</b>	0.333798
<b>F-statistic</b>	2.210861
<b>Prob(F-statistic)</b>	0.065812

Source: data processed by the author, 2024

#### 4.1.6 Chow Test Results

The purpose of the Chow test is to determine whether the best model between the common effects model (CEM) and the fixed effects model (FEM) should be used when estimating panel data.Rephrase

Table 3. Chow Test Results

Redundant Fixed Effects Tests  
Equation: Untitled  
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	2.147681	(9,17)	0.0835
Cross-section Chi-square	22.782199	9	0.0067

Source: data processed by the author, 2024

Based on the figure above, the cross section Chi-Square probability value is 0.0067, which means it is below 0.05, so the regression model chosen is the fixed effect model (FEM).

#### 4.1.7 Hausman Test Results

The Hausman test is defined as a test to select the best model between the fixed effects model and the random effects model.Rephrase The Hausman test, also known as the Hausman test, is a test used to determine the best method between fixed effects and random effects.

Table 4. Hausman Test Results

Correlated Random Effects - Hausman Test  
Equation: Untitled  
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	18.849243	3	0.0003

Source: data processed by the author, 2024



Based on the figure above, the probability value of cross section random is 0.0003, which means it is below 0.05, so the regression model chosen is the fixed effect model (FEM).

#### 4.2 Discussion

Economic growth will increase if the quality of human resources is healthy. Health programs are investments that contribute to increased income and economic growth. In the results of the research that has been done, health spending has a positive influence on economic growth. This means that every increase in health spending by 1 billion rupiah can increase the value of economic growth by 1.175951 on the island of Sumatra. This is in line with studies conducted by (Setpres, 2020; Mushkin, 1962), (Apri, 2022; Raghupathi, 2020). The health budget allocation is also used for the sustainability of the national health insurance program, to strengthening to prevent, detect and respond to disease, and an integrated resilience system.

In supporting and supporting the achievement of the implementation of government, development and community functions, grant expenditures are provided in accordance with the urgency and by taking into account the principles of justice, appropriateness, rationality and benefits for the community. In the test results that have been carried out, the coefficient of grant expenditure on economic growth is - 2.337729, which means that grant expenditure has a significant negative effect on economic growth. This means that every increase in grant expenditure of 1 billion rupiah will reduce economic growth by 2.337729 one unit. The same results in research (Rizki, 2021), (Febriyanti, 2022).

The successful implementation of regional autonomy is assessed by how much a region's ability to finance activities or community needs that are the responsibility of the local government. This shows that if the increase in grant expenditure can be utilized properly, it can indirectly help the implementation of regional autonomy which will certainly increase regional development. According to the results obtained (Deswantoro et al., 2017; Rizki, 2021) grant expenditures have a negative effect on economic growth due to the inaccurate targeting of the distribution of grant expenditures, thus creating a cycle of dependence for regions on grant funding from the center and hindering economic development in the long term.

Increased economic growth is obtained through state revenue. In this case, taxes, which are a source of revenue, are considered to have a positive influence in increasing economic growth. Based on the results above, it is obtained that taxes have a coefficient value of 20.23100, which means that taxes have a significant positive effect on economic growth. This means that every increase in taxes of 1 billion rupiah will increase economic growth by 20.23100 one unit. This is in line with research conducted by (Rosi, 2022), (Miswar et.al, 2021), (Yunita & Sentosa, 2019), (Pratama & Widyastuti, 2022) which show the same results that taxes have a positive influence on economic growth. In the short and long term, taxes as a regular source of revenue can help increase economic growth.

#### 5. Conclusion

The long-term improvement of a country's economy is called economic growth, which measures the success of economic development from one period to the next. When the quantity and quality of factors of production increase, the capacity of a country to produce goods and services also increases. In this study, the author investigates the impact of health spending, subsidies, and taxes on Sumatra's economic growth from 2019 to 2021.

Based on the panel data regression test that has been carried out, the results show that:

1. Health expenditure has a positive but insignificant effect on economic growth in Sumatra Island in 2019-2021.
2. Grant expenditure has a significant negative effect on economic growth in Sumatra Island in 2019-2021.
3. Taxes has a significant positive effect on economic growth on the Island of Sumatra

in 2019-2021.

4. Health expenditure, grant expenditure and taxes simultaneously has no effect on economic growth on the Island of sumatra in 2019-2021.

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