



# The Influence Of Population, Economic Growth, Government Expenditure On Regional Income (PAD) In South Sulawesi Province

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**Abstract:** The objective of the provision of regional autonomy is to diminish the reliance of local administrations on the central government, particularly with regard to financial matters, thereby enabling regions to finance their own operations independently. The objective of this study is to ascertain the impact of population, economic growth, and government expenditure on Regional Original Income (PAD) in South Sulawesi Province. The present study constitutes a quantitative investigation, utilising secondary data from BPS with panel data, constituting time series data for the period 2019-2023, in conjunction with cross-section data from six regencies/cities. In light of the findings from the empirical investigation, it is concluded that the most suitable estimate to be employed in this study is the Common Effect Model (CEM). The findings indicate that all independent variables, namely population, economic growth, and government expenditure, collectively exert a substantial influence on regional original income in South Sulawesi Province. Meanwhile, the results of the t-test demonstrate that the population variable has a probability value of 0.0000, which is less than 0.05. It can be concluded that the population has a positive and significant effect on regional original income in South Sulawesi Province. Moreover, the probability of economic growth is determined to be 0.2502, which is greater than 0.05. This indicates that it exerts minimal influence on regional original income in South Sulawesi Province. Subsequently, the probability value of government expenditure is determined to be 0.0355, which is less than 0.05. This finding indicates that government expenditure exerts a positive and significant influence on local revenue in South Sulawesi province.

**Keywords:** Population, Economic Growth, Government Expenditure, Local Original Income, South Sulawesi

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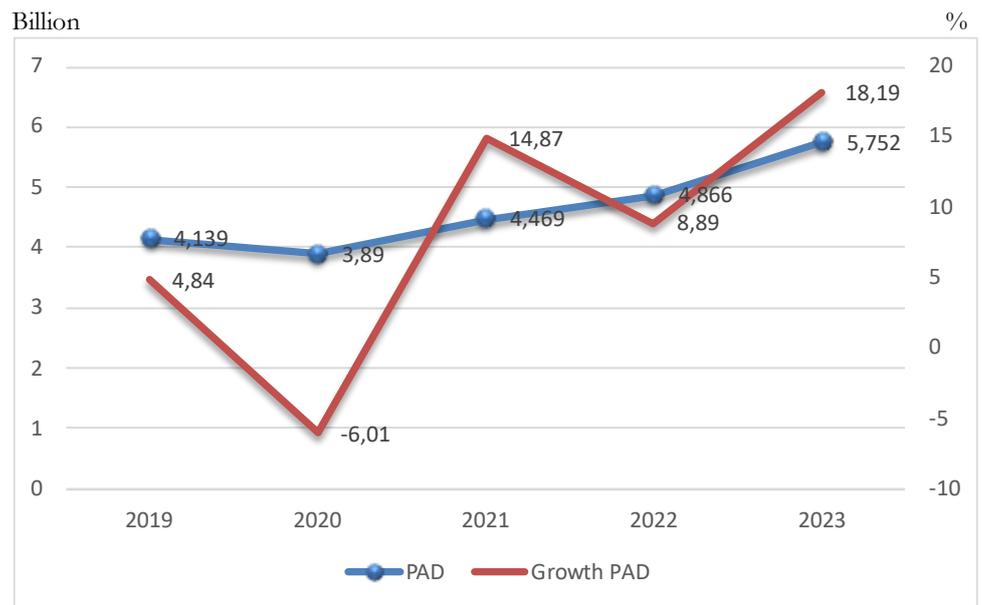


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## 1. Introduction

Economic development is a multidimensional process that plays a crucial role in achieving long-term progress, particularly in developing countries such as Indonesia [1]. This process requires collaboration between the community and the government to strengthen regional autonomy and enhance local governance independence [2][3]. One of the primary responsibilities of local governments is the effective management of regional wealth and resources to optimize Regional Original Income (PAD). Efforts to finance development programs must be based on regional economic capacity, as economic growth generally leads to increased revenue and greater fiscal potential [4].

The South Sulawesi Provincial Government has recorded a significant regional revenue (PAD) in comparison to other provinces on the island of Sulawesi. The primary motivating factors were the escalation of regional levies and the administration and management of distinct regional assets. The following presentation provides the PAD data for South Sulawesi Province for the period 2019-2023.



**Figure 1. Local Original Revenue (PAD) of South Sulawesi Province (Billion Rupiah)**  
*Sumber: BPS Sul-Sel, 2025*

Data on South Sulawesi Province’s PAD during 2019–2023 show a generally upward trend, although growth fluctuated. In 2019, PAD reached IDR 4,139 billion (4.84 percent growth), declining in 2020 to IDR 3,890 billion due to the global pandemic’s impact on economic activity and regional tax revenues. Recovery began in 2021 with a 14.87 percent increase to IDR 4,469 billion, followed by IDR 4,866 billion in 2022 (8.89 percent growth), and a stronger rise in 2023 to IDR 5,752 billion (18.19 percent growth).

The economic achievements of the region are reflected in its population, which is increasing in each region. The population is a pivotal component in the formulation of regional development plans, as the capacity of the workforce is indispensable for the seamless progression of these initiatives [5]. This is consistent with the government’s strategy of expanding its reach, whereby an increase in the population subject to taxation or levies is associated with a corresponding rise in regional tax revenue [6].

The correlation between economic growth and community economic activities in increasing economic productivity renders the former a primary benchmark for assessing regional progress [7]. In accordance with the aforementioned findings, this study aligns with the conclusions of research conducted [8], which demonstrated a robust correlation between economic growth and the augmentation of regional original income. However, research conducted [9], found that economic growth has not been able to provide a significant boost to increasing PAD.

In addition to population and economic growth, government spending exerts an indirect influence on Regional Original Income. As posited [10], government expenditure can be conceptualised as the utilisation of economic resources that are under the jurisdiction of the state. These resources, through the imposition of taxes by the government, ultimately become the property of the community. [11] research indicates a positive correlation between government expenditure and the augmentation of Regional Original Income (PAD). However, [12] contends that government expenditure has not made a significant contribution to increasing Regional Original Income (PAD).

The distinguishing factor between this study and its predecessors is the presence of independent variables. The present study combines three variables: population, economic growth, and government spending. Conversely, earlier studies employed a single variable from this triad, incorporating additional factors such as investment, GDP, and inflation. A

further distinction can be observed in the analytical techniques employed: earlier research predominantly utilised multiple linear regression, whereas the present study employs panel data analysis.

In view of the findings outlined above and the data previously described, the author is interested in researching the influence of population, economic growth, and government spending on regional original revenue (PAD) in South Sulawesi Province. The objective of this study is to ascertain the influence of population, economic growth, and government spending on regional original revenue (PAD) in South Sulawesi Province.

## **2. Literature Review**

### **2.1. Local Original Income**

In the framework of fiscal federalism, fiscal decentralization is regarded as a key instrument for achieving economic growth and maintaining national economic stability. Fiscal decentralization aims to strengthen regional autonomy by granting local governments greater authority in managing their financial resources. Through this autonomy, regional governments are expected to provide high-quality public services and adequate infrastructure. Improved public facilities enhance productivity and consumption, which in turn increase community income and expand the local tax base.

The term regional original revenue (PAD) is defined as the total revenue collected by a regional government from various sources, including taxes, levies, and separate asset management activities. The PAD is designed to expand the fiscal capacity of the region, with a view to exploring potential funding sources and thereby supporting the implementation of an autonomous authority based on the principle of decentralisation. It is asserted that regional taxes and levies, which are the largest contributors to PAD, should be able to finance the region [13]. The utilisation of regional income is instrumental in the financing of diverse programs and measures, with the overarching objective being the enhancement of community prosperity. These measures are meticulously designed to align with regional needs and expenditures [14].

### **2.2 Population**

The term population refers to the total number of citizens officially residing in a region and complying with applicable regulations. In development theory, population size can be both an asset and a constraint. While a large population can support economic growth by expanding the labour force and market size, it can also put pressure on resources and reduce productivity if not managed properly [15].

The phenomenon of population growth is both necessary and a hindrance; however, it is also an essential element that plays a role in accelerating development and economic progress. The correlation between income levels and population growth is a subject that has been the subject of much academic debate. The evidence suggests that as the population increases, so does the income available to that population [16].

### **2.3 Economic Growth**

Economic growth is defined as the continuous transformation of a nation's structure with the aim of increasing its capacity to provide goods and services for public well-being [4]. This process is driven by the synergy between production output and supporting factors such as infrastructure and technology [17].

The transition from Solow's theory to endogenous growth theory highlights a critical shift in identifying growth drivers. While the former focuses on the relationship between production, savings and investment, the latter identifies capital accumulation, specifically non-physical assets such as knowledge and technological innovation, as the primary driver of productivity. In theory, these dynamics ensure that continuous investment in human and

physical capital leads to structural advancements that directly accelerate the overall rate of economic growth.

**2.4 Government Expenditure**

As posited by Wagner, an increase in per capita income in an economy is often concomitant with an increase in government spending. This is attributable to the government's augmented responsibility for the management of various social affairs, including development and the provision of public services. This increase has a positive effect on economic activity, ultimately expanding the tax base and increasing local revenue sources [18].

Peacock and Wiseman's theory posits that there is a tendency in the dynamics of the relationship between the state and society, whereby the government tends to continuously increase government spending to meet development and social services. Conversely, society exhibits reluctance to shoulder the augmented tax obligations necessary to underwrite these expenditures. Within this theoretical framework, it is posited that economic growth has driven increased state capacity, while the tax sector continues to show improvement [19].

**3. Proposed Method**

This study uses secondary data with a quantitative research design. The population consists of the total population, economic growth, and government spending on local revenue in South Sulawesi Province, which comprises six regencies/cities in South Sulawesi Province. The sample consists of 6 regencies/cities in South Sulawesi Province, namely Makassar, East Luwu, Gowa, Bone, Pare-Pare, and Bulukumba for the period 2019-2023. The data collection technique used in this study was a literature study, and the data were obtained from the official website of the Central Statistics Agency of 6 regencies/cities in South Sulawesi Province. To analyze the relationship between variables, this study used data analysis techniques, namely Panel Data Regression, Hypothesis Testing, and Classical Assumption Testing.

The general form of the panel data regression model is as follows:

$$PAD_{it} = \beta_0 + \beta_1JP_{it} + \beta_2PE_{it} + \beta_3PP_{it} + e_{it} \dots\dots\dots(1)$$

Where:

- PAD* = Local Original Income (Thousand Rupiah)
- $\beta_0$  = Constant
- $\beta_1\beta_2\beta_3$  = Independent variable regression coefficient
- JP* = Population (Thousand Souls)
- PE* = Economic Growth (%)
- PP* = Government Expenditure (Million Rupiah)
- i* = South Sulawesi Province
- t* = Period 2019-2023
- e* = standard error

**Table 1. Panel Data Regression Model**

Testing	Results	Decision
Chow Test	Prob. > 0,05	CEM
	Prob. < 0,05	FEM
Hausman Test	Prob. > 0,05	REM
	Prob. < 0,05	FEM
Lagrange Test Multiplier	Prob. > 0,05	CEM
	Prob. < 0,05	REM

## 4. Results and Discussion

### 4.1. Results

The present study employs regression analysis to ascertain the impact of population, economic growth, and government expenditure on the local revenues of six districts/cities in South Sulawesi Province.

#### a. Selection of panel data regression models

**Table 2. Chow Test Results**

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.3411150	(5,21)	0.0025

Source: Results of data processing using Eviews 12

As demonstrated in Table 2, the F-statistic probability value is 0.0025, which is less than 0.05. Consequently, the null hypothesis (H0) is rejected, indicating that the Fixed Effect Model is superior to the Common Effect Model. It is evident from the findings of the test that the Fixed Effect model is more appropriate. Consequently, further testing was conducted using the Hausman test to ascertain which of the Fixed Effect or Random Effect model is the most suitable.

**Table 3. Hausman Test Results**

Effects Test	Chi-Sq.Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	7.285097	3	0.0633

Source: Results of data processing using Eviews 12

As demonstrated in Table 3, the Chi-Square statistic probability value is 0.0633, which is greater than 5%. This indicates that the null hypothesis (H0) is accepted, thereby demonstrating the superiority of the Random Effect Model in comparison to the Fixed Effect Model. Consequently, after the realisation that the Random Effect model was superior, further testing was conducted utilising the Lagrange Multiplier (LM) test.

**Table 4. Lagrange Multiplier (LM) Test Results**

	Cross-section	Test Hypothesis Time	Both
Breusch-Pagan	3.216373 (0.0729)	0.147058 (0.7014)	3.363431 (0.0667)

Source: Results of data processing using Eviews 12

As demonstrated in Table 4, the cross-section probability value is greater than 5%, i.e.  $0.0677 > 5\%$ , which indicates that H0 is accepted. This finding indicates that the common effects model is more appropriate for this analysis than the random effects model. Consequently, it can be deduced that the most appropriate panel data regression model employed in this study is the common effects model.

**Table 5. Multikolinearitas Test Results**

	X1	X2	X3
X1	1.000000	0.061094	0.672637
X2	0.061094	1.000000	0.052707
X3	0.672637	0.052707	1.000000

Source: Results of data processing using Eviews 12

As demonstrated in Table 5 above, each correlation between the independent variables has a value below 0.80. Consequently, it can be concluded that the test is free from multicollinearity.

**Table 6. Heterokedastisitas Test Results**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	21838.61	13538.24	1.613106	0.1188
X1	0.052249	0.211218	0.247372	0.8066
X2	1366.559	1702.137	0.802849	0.4293
X3	1.083344	6.007984	0.180317	0.8583

Source: Results of data processing using Eviews 12

As demonstrated in Table 6, upon implementing the Glejser method, it was determined that the probability values of all independent variables exceed 0.05. This finding suggests that the regression model is not subject to violations of the heteroscedasticity assumption, indicating that there are no indications of heteroscedasticity present in the model.

**Table 7. CEM Model Estimation Results**

Variable	Coefficient	Std.Error	t-Statistic	Prob.
Population	11.90093	0.719781	16.53409	0.0000
Economic Growth	6822.836	5800.474	1.176255	0.2502
Government Expenditure	45.41477	20.47377	2.218192	0.0355
Constant	115217.3			
Adjusted R-squared				0.953969
F-statistic				201.3357
Prob.FStatistic				0.000000
N				30

Source: Results of data processing using Eviews 12

The ensuing computations are predicated on the selection of the most appropriate model. The results of the calculation of Population, Unemployment, and Government Expenditure on Regional Original Income are as follows:

- a. The constant value of 115,217.3 indicates that when the independent variables are held constant, the Regional Original Income is valued at 115,217.3 thousand rupiah.
- b. The regression coefficient for the variable population is 11.90093, indicating that for every 1% increase in population, the Regional Original Income increases by 11,90093 thousand souls.
- c. The coefficient value of Economic Growth is 6,822.836, indicating that for every 1% increase in economic growth, the Regional Original Income declines by 6,822.836 percent.
- d. The coefficient value of Government Expenditure is 45.41477, indicating that for every 1% increase in government spending, there is a corresponding 45.41477 million rupiah increase in Regional Original Income.

**Coefficient of Determination (R2 Test)**

The output, as indicated by the adjusted R-squared value, is 0.953969. This estimate indicates that the independent variables in the model collectively explain approximately 95% of the variation in the dependent variable. Consequently, the model specification demonstrates a high level of rigour, with the residual 5% variability being attributable to factors not incorporated within the model.

**F-Test**

As demonstrated in Table 7 above, the calculated F-value is 201.3357, which exceeds the F-table value of 2.975. Additionally, the probability value is 0.000000, which is less than the 0.05 significance level. Consequently, the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted. The findings of this study suggest that the variables of population, economic growth, and government spending exert a considerable influence on the dependent variable, and that these influences are occurring simultaneously.

### t-Test

The t-test for population yielded a calculated t-value of 16.53409, which is greater than the t-table value of 2.0484, with a significance level of 0.0000 ( $<0.05$ ). Consequently, it can be deduced that the population variable (X1) exerts a substantial influence on local revenue (PAD). This outcome suggests that the null hypothesis, H0, is rejected and the alternative hypothesis, H1, is accepted.

The t-test for economic growth yielded a calculated t-value of 1.176255, which is less than the t-table value of 2.0484, with a probability value of 0.2502 ( $>0.05$ ). This finding suggests that economic growth (X2) does not have a substantial impact on local revenue (PAD). Consequently, the null hypothesis (H0) is accepted and the alternative hypothesis (H1) is rejected.

The t-test for expenditure indicates that the government expenditure variable has a calculated t-value of 2.218192, which exceeds the t-table value of 2.0484. A probability value of 0.0355 ( $<0.05$ ) indicates that the government expenditure variable (X2) has a significant effect on local revenue (PAD). Consequently, the null hypothesis, H0, is rejected and the alternative hypothesis, H1, is accepted.

## 4.2. Discussion

### 4.2.1. The Effect of Population Size on Local Revenue

Regression analysis indicates that population size has a positive and significant impact on local revenue (PAD) in South Sulawesi Province, particularly in the regencies and cities of Makassar, East Luwu, Gowa, Bone, Parepare and Bulukumba. This suggests that population growth can increase PAD, whereas population decline may reduce it. In line with Malthusian theory, the effective management of resources and economic opportunities can support both population density and economic growth; however, uncontrolled population growth may put a strain on regional prosperity [20].

The findings of this study are consistent with those of [21], who asserted that population size exerts a positive and significant influence on Regional Original Income (PAD) in South Sumatra Province. The findings of this study contradict those of [22], who concluded that population size exerts no impact on North Sumatra's regional revenue (PAD). Overall, the findings of this study reinforce previous research conducted in South Sumatra, confirming that population size positively affects local revenue (PAD). However, they differ from studies in North Sumatra, where population size was found to have no significant impact on regional revenue. This highlights the potential for regional variations in the relationship between population dynamics and local economic outcomes.

### 4.2.2. The Effect of Economic Growth on Local Revenue

Regression analysis in this study revealed that economic growth has no significant effect on local revenue (PAD) in six regencies/cities in South Sulawesi Province: Makassar, East Luwu, Gowa, Bone, Parepare and Bulukumba. This finding aligns with previous research [9], which indicated that economic growth does not exert a significant effect on local revenue. The primary determining factor identified was the suboptimal effectiveness of regional tax and levy collection, which attributed the limited impact of economic growth on PAD to inadequate infrastructure, poor-quality human resources, reliance on specific sectors, and suboptimal tax and levy collection. In contrast, studies in East Java [8] found that economic growth significantly increases regional revenue by expanding the tax base and stimulating investment, employment and consumption. This highlights regional differences in the relationship between economic growth and PAD.

These findings reinforce the conclusions of previous studies, indicating that, in the context of South Sulawesi, economic growth alone is insufficient to significantly enhance local revenue due to structural and institutional constraints. At the same time, however, the contrast with research in East Java underscores that the relationship between economic

growth and PAD is highly context-dependent, varying across regions based on infrastructure, human capital, and governance effectiveness.

#### 4.2.3. The Effect of Government Expenditures on Local Revenue

Regression analysis in this study indicates that government expenditure in South Sulawesi Province, covering the regencies and cities of Makassar, East Luwu, Gowa, Bone, Parepare and Bulukumba, has a positive and significant effect on local revenue (PAD). Investment in infrastructure, education and healthcare improves the quality of public services and attracts investment, which can increase PAD. These results are consistent with previous findings showing that government expenditure has a positive influence on local revenue [11]. This study further supports the hypothesis that allocating the government budget towards public services and infrastructure can stimulate economic activity and increase PAD. However, these results contrast with those of Study [23], which reports that government spending does not affect economic growth. This study highlights the need for the effective integration of public expenditure with other economic factors due to inefficiencies in public spending.

Overall, the findings of this study reinforce the conclusions of previous research that government expenditure has a positive impact on local revenue. They also highlight that contextual factors and spending efficiency may explain discrepancies with studies reporting no significant effect.

### 5. Conclusions

Based on the analysis, the LM test was found to be the most appropriate model selection test, with the Common Effect Model (CEM) being the best model. Therefore, the most appropriate model used in this study is the CEM. These results suggest that economic growth has little impact on regional original income in South Sulawesi Province. Meanwhile, population size and government spending have a significant influence on regional original income in South Sulawesi Province.

### 6. Recommendation

In light of the aforementioned conclusions, the following recommendations can be proposed: (1) It is recommended that regional governments consider ways to enhance the capacity of the available workforce with a view to increasing PAD revenue. (2) It is evident that the government must exert endeavours to enhance regional economic growth. This can be achieved by increasing the GRDP, which will consequently impact regional original income. (3) It is submitted that regional governments should not only rely on economic growth, but also develop local economic potential.

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