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The Influence of Regional Government Expenditures on Economic Growth in Gowa Regency 2015-2022

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Abstract

This study aims to examine the influence of regional government expenditures on economic growth in Gowa Regency during the period 2015–2022. Using a quantitative approach, this research employs secondary data obtained from the Regional Financial Management Agency and the Central Statistics Agency (BPS) of Gowa Regency. The data were analyzed using the Statistical Package for the Social Sciences (SPSS) version 26, applying classical assumption tests, simple linear regression analysis, and hypothesis testing. The results reveal that government spending has a positive but statistically insignificant effect on economic growth. The regression coefficient indicates a value of 3.159 with a significance level of 0.20, higher than the 0.05 threshold, suggesting that variations in economic growth cannot be fully explained by government expenditure alone. The coefficient of determination (R^2) of 0.625 implies that 62.5% of the variation in economic growth is influenced by government spending, while the remaining 37.5% is determined by other factors beyond the scope of this study. These findings highlight the need for more efficient and targeted fiscal management to enhance the effectiveness of public expenditure in driving regional economic development. Future research should include additional variables such as investment, employment, and inflation to provide a more comprehensive understanding of regional economic growth dynamics.

1. Introduction

Economic growth is one of the most fundamental indicators in assessing the progress and welfare of a country or region. It reflects the ability of an economy to increase its capacity for producing goods and services over time. According to Todaro and Smith (2011), economic growth represents a sustained increase in a country's production capacity to meet the needs of its population, often measured by the rise in Gross Domestic Product (GDP) or Gross Regional Domestic Product (GRDP) at the subnational level. The achievement of high and stable economic growth remains a major objective of government policy, as it serves as a prerequisite for poverty reduction, employment creation, and overall social welfare improvement.

In the context of regional development, the implementation of fiscal decentralization policies in Indonesia has shifted substantial responsibilities and authority from the central government to local governments. Law No. 23 of 2014 concerning Regional Government provides the legal framework for this decentralization, empowering local governments to manage their own budgets and allocate public spending in accordance with regional priorities. This shift is expected to promote efficiency, responsiveness, and innovation in public financial management, thereby stimulating regional economic performance. Regional government expenditure, in this context, serves as an essential fiscal instrument for driving economic activities, especially in sectors such as infrastructure, education, health, and public services.

The relationship between government expenditure and economic growth has long been debated in the field of economics. The Keynesian school of thought argues that government spending plays a crucial role in stimulating aggregate demand and output, particularly during periods of economic slowdown. Government expenditure on productive sectors such as infrastructure, education, and health can create a multiplier effect that enhances private investment, increases labor productivity, and ultimately fosters economic growth (Keynes, 1936; Barro, 1990). Conversely, neoclassical economists emphasize the potential crowding-out effects of excessive government spending, suggesting that large fiscal expenditures might reduce private sector efficiency by distorting resource allocation and increasing public debt burdens (Landau, 1986; Gwartney et al., 1998). Therefore, the impact of government expenditure on economic growth may vary across regions, depending on expenditure composition, governance quality, and fiscal management efficiency.

In Indonesia, regional government expenditures constitute a significant proportion of the national fiscal budget. They are primarily directed toward improving infrastructure, providing social services, and enhancing economic competitiveness. However, empirical findings regarding their impact on regional economic growth remain inconclusive. Several studies, such as those conducted by Fithri and Kaluge (2017) and Wahyuni et al. (2019), found that government spending positively influences regional growth, particularly in education and health sectors that improve human capital. Other studies, however, reported insignificant or even negative effects, arguing that inefficient allocation, corruption, and poor fiscal management weaken the potential benefits of public expenditure (Ningrum & Khairunnisa, 2020). These mixed findings indicate the necessity of further empirical investigation, particularly at the regional level, where contextual differences are often substantial.

Gowa Regency, located in South Sulawesi Province, represents a dynamic and rapidly developing area in Eastern Indonesia. The region has experienced fluctuating economic growth rates over the last decade, influenced by both local and national economic dynamics. Based on data from the Central Statistics Agency (BPS) of Gowa Regency, the regional GRDP has shown varying trends between 2015 and 2022, with growth rates ranging from 1.76% to 7.57%. During this period, government expenditure in Gowa Regency increased consistently each year, reaching trillions of rupiah in total spending. Such an increase reflects the local government's commitment to promoting regional development through fiscal expansion. Nonetheless, the extent to which this expenditure contributes effectively to economic growth remains unclear.

Theoretically, government spending can influence regional economic growth through several channels. First, direct expenditure on physical infrastructure—such as roads, transportation networks, and utilities—reduces transaction costs, facilitates trade, and encourages private investment. Second, spending on human capital development, such as education and healthcare, enhances labor productivity and innovation capacity. Third, government expenditure on social welfare programs can stimulate household consumption and support aggregate demand, particularly in rural and low-income communities. However, the positive impact of these expenditures depends heavily on efficiency, transparency, and alignment with regional development priorities. Inefficient or misallocated spending may result in fiscal waste, limited economic returns, and persistent disparities between regions.

From a policy perspective, examining the relationship between regional government expenditure and economic growth is essential for evaluating the effectiveness of fiscal decentralization in Indonesia. The country's regional autonomy framework aims not only to enhance local governance but also to reduce regional disparities and promote balanced national development. If local government spending significantly contributes to economic growth, it supports the argument that fiscal decentralization has achieved its developmental objectives. On the contrary, if the impact is weak or insignificant, it may indicate structural inefficiencies in budget allocation or implementation, requiring policy reform and institutional strengthening.

Empirically, several regional studies have attempted to measure this relationship with varying results. For example, Triani and Bendesa (2018) found that government expenditure in tourism-related sectors significantly contributed to the economic growth of Bali Province. Similarly, Sari et al. (2016) demonstrated that investment, labor, and government expenditure together have a substantial impact on Indonesia's national growth. In contrast, Wardana (2016) observed that in East Kalimantan, the effect of economic development on human development was limited, suggesting that government expenditure alone is insufficient to sustain long-term growth without complementary private sector participation. These findings underscore the complexity of fiscal dynamics at the regional level and highlight the importance of examining each region's unique socio-economic structure.

In the specific case of Gowa Regency, despite continuous increases in government spending, economic growth has not always followed a proportional upward trend. The year 2020, for instance, saw a sharp decline in economic growth to 1.76% due to the COVID-19 pandemic, even though government expenditure remained high. This indicates that external shocks and non-fiscal factors, such as global economic disruptions, health crises, and supply chain interruptions, can significantly influence local economic outcomes. Therefore, evaluating the effectiveness of government expenditure requires a nuanced analysis that accounts for both internal fiscal variables and external environmental conditions.

This study aims to fill the existing research gap by providing empirical evidence on the influence of regional government expenditures on economic growth in Gowa Regency from 2015 to 2022. By employing a quantitative approach using secondary data analyzed through SPSS software, this research seeks to determine the extent to which local fiscal policies contribute to regional economic performance. Specifically, the study examines whether increases in government spending translate into measurable improvements in GRDP growth rates. Furthermore, the study assesses the statistical significance of this relationship to understand whether government expenditure has a substantial causal impact or merely a coincidental association with economic trends.

The contribution of this research is threefold. First, it enriches the empirical literature on the relationship between fiscal policy and regional economic growth within the Indonesian context, particularly in Eastern Indonesia, where studies remain limited. Second, it provides policy-relevant insights for local governments regarding the optimal allocation and utilization of public funds to maximize economic returns. Third, it offers an analytical framework for future researchers to incorporate additional explanatory variables, such as investment, employment, and inflation, to gain a more comprehensive understanding of regional economic dynamics.

In conclusion, understanding the influence of government expenditure on economic growth is essential not only for evaluating fiscal performance but also for formulating effective public policies that support sustainable development. The case of Gowa Regency provides an important empirical setting to assess the success of Indonesia's fiscal decentralization in promoting regional prosperity. This study, therefore, seeks to answer a fundamental question: Does regional government expenditure significantly influence economic growth in Gowa Regency? The findings are expected to contribute to the broader discourse on fiscal efficiency, regional development, and economic governance in developing economies.

2 Research Methodology

2.1 Research Design

This study adopts a **quantitative research design** with a **causal-associative approach**, aimed at identifying and measuring the influence of regional government expenditures on economic growth in Gowa Regency from 2015 to 2022. Quantitative methods are employed because they enable systematic, objective, and replicable analysis using numerical data. The causal-associative design is used to determine whether variations in the independent variable (government expenditure) have a statistically significant impact on the dependent variable (economic growth). This approach aligns with the study's objective to test the relationship between fiscal policy and macroeconomic performance at the regional level.

The research framework is based on fiscal theory, which posits that government spending can serve as a stimulus for economic activities through increased aggregate demand, infrastructure development, and human capital investment. Accordingly, the model is designed to evaluate whether fiscal expenditure contributes positively and significantly to regional economic growth, as measured by the Gross Regional Domestic Product (GRDP) growth rate.

2.2 Research Location and Period

The research was conducted in **Gowa Regency**, located in **South Sulawesi Province, Indonesia**. This region was selected as the study site because it has shown consistent increases in regional government spending alongside fluctuating economic growth over the past decade. The research period covers **eight fiscal years (2015–2022)**, representing the most recent complete data available from regional and national statistical agencies. Data processing and analysis were carried out between March and June 2023, following the completion of the research proposal stage.

2.3 Types and Sources of Data

The study utilizes **secondary data** obtained from credible and official sources. Secondary data are preferred because they provide accurate, published, and verifiable records of government financial activities and regional economic performance. The data sources include:

1. The **Regional Financial Management Agency (BPKAD)** of Gowa Regency, which provides data on regional government expenditures (direct and indirect).
2. The **Central Statistics Agency (Badan Pusat Statistik/BPS)** of Gowa Regency, which provides GRDP data at constant prices (ADHK) and annual economic growth rates.
3. Supplementary data from national databases, academic journals, and government publications that support contextual analysis.

The use of secondary data ensures reliability and consistency in measurements, as these datasets are compiled according to standardized national accounting and statistical frameworks.

2.4 Variables and Operational Definitions

The research involves two main variables: one independent variable and one dependent variable.

1. **Independent Variable (X): Government Expenditure**
   Government expenditure refers to the total amount of fiscal outlays made by the regional government within one fiscal year. It includes both **direct expenditure** (such as personnel costs, goods and services, and capital investments) and **indirect expenditure** (such as subsidies, grants, and social assistance). This variable is measured in rupiah and expressed in natural logarithmic form (Ln) to stabilize variance and normalize the distribution.
2. **Dependent Variable (Y): Economic Growth**
   Economic growth is defined as the percentage change in Gross Regional Domestic Product (GRDP) at constant prices (ADHK) from one year to the next. It represents the rate at which the regional economy expands over time. The data are sourced from the Central Statistics Agency (BPS) and expressed as an annual percentage.

The relationship between these variables is expected to follow a positive direction, in line with Keynesian economic theory, which argues that increased government expenditure should stimulate aggregate demand and production, thereby fostering economic growth.

2.5 Population and Sample

The **population** of this study consists of all annual data on government expenditure and economic growth in Gowa Regency. Since the dataset is limited and well-defined (2015–2022), the **sampling technique used is**

saturated sampling, meaning that all available data points within the study period are included in the analysis. Thus, the **sample** consists of eight (8) observations representing fiscal years 2015 through 2022. Although the number of observations is small, this method ensures complete utilization of available data and eliminates sampling bias.

2.6 Data Collection Techniques

The **data collection method** employed is the **documentation technique**, which involves systematically collecting and recording data from official government reports, statistical yearbooks, and digital archives. The researcher reviewed relevant publications, including:

1. Gowa Regency's annual financial reports and expenditure realizations;
2. GRDP and economic growth statistics published by BPS; and
3. Related literature on fiscal policy, economic growth, and regional development.

All data were cross-checked for accuracy, consistency, and completeness before processing. Where discrepancies appeared, data were verified through direct communication with the responsible institutions.

2.7 Data Analysis Techniques

Data analysis was conducted using the **Statistical Package for the Social Sciences (SPSS) version 26** software. The analysis followed several stages, as outlined below:

1. **Descriptive Statistical Analysis**
   Descriptive statistics were used to provide an overview of the research variables, including mean, standard deviation, minimum, and maximum values of government expenditure and economic growth. This step helps to understand the overall trend and variation in the dataset.
2. **Classical Assumption Tests**
   Prior to hypothesis testing, classical assumption tests were conducted to ensure that the regression model satisfies the necessary statistical conditions:
   - **Normality Test:** Conducted using the Kolmogorov–Smirnov method to verify that the residuals are normally distributed.
   - **Heteroscedasticity Test:** Performed using the Glejser test to check whether residual variances are constant.
   - **Autocorrelation Test:** Carried out using the Durbin–Watson (DW) test to confirm the absence of autocorrelation in residuals.
   - **Multicollinearity Test:** Although only one independent variable is used, this test ensures that no multicollinearity issue exists.
3. **Simple Linear Regression Analysis**
   The main analytical technique employed is **simple linear regression**, which examines the relationship between government expenditure (X) and economic growth (Y). The regression equation used is as follows:
   $$Y = a + bX + e$$
   Where:
   Y = Economic Growth (%);
   a = Constant term;
   b = Regression coefficient for government expenditure;
   X = Government expenditure (in trillion Rupiah);
   e = Error term.
   The value of b indicates the direction and magnitude of the effect of government expenditure on economic growth.
4. **Hypothesis Testing (t-Test and R^2 Test)**
   The **t-test** is conducted to test the significance of the independent variable. The hypothesis is formulated as follows:
   - **H_0:** Government expenditure has no significant effect on economic growth.
   - **H_1:** Government expenditure has a significant effect on economic growth. The test is conducted at a **significance level (α)** of 0.05. If the p-value < 0.05, H_0 is rejected, indicating a statistically significant effect.
     The **coefficient of determination (R^2)** is used to measure how much of the

variation in economic growth can be explained by government expenditure. A higher R^2 indicates a stronger explanatory power of the model.

5. **Interpretation and Discussion** After obtaining statistical results, the findings are interpreted in the context of regional economic development theories and compared with empirical studies from previous literature. This step ensures that the discussion is both theoretically grounded and policy-relevant.

2.8 Validity and Reliability

Although the research relies on secondary data, validity and reliability are ensured through data triangulation and verification. Data are sourced exclusively from government institutions recognized for their statistical integrity (BPS and BPKAD). The consistency of reporting standards across years enhances temporal comparability and strengthens the reliability of the analysis. Additionally, cross-referencing with national-level datasets minimizes potential errors or omissions.

2.9 Ethical Considerations

All data used in this research are publicly available and do not involve human participants or confidential information. Therefore, ethical risks are minimal. Nonetheless, the study adheres to principles of academic integrity, including proper citation of data sources, transparency of methodology, and avoidance of data manipulation or bias. The analysis was conducted objectively, with results reported based on actual statistical outcomes rather than desired conclusions.

3. Results and Discussion

4.1 Research Results

The results of this study were obtained through data processing using the Statistical Package for the Social Sciences (SPSS) version 26. The analysis covered regional government expenditure data and economic growth in Gowa Regency from 2015 to 2022. The first step was to perform a descriptive statistical analysis to identify data trends. Regional government expenditure during this period showed a consistent increase from year to year, particularly in the infrastructure, education, and health sectors. Meanwhile, economic growth in Gowa Regency fluctuated slightly but generally followed a positive trend, reflecting gradual regional development progress.

Before conducting regression analysis, a series of classical assumption tests were carried out to ensure that the regression model met statistical requirements. The normality test indicated that the residuals were normally distributed, as shown by a significance value above 0.05 in the Kolmogorov–Smirnov test. The heteroscedasticity test using the Glejser method showed no indication of heteroscedasticity, with all significance values exceeding 0.05. Likewise, the autocorrelation test using the Durbin–Watson statistic yielded a value close to 2, suggesting no autocorrelation problem. These results confirmed that the data met the assumptions for simple linear regression analysis.

The regression analysis produced the following equation:

$$Y = 3.159 + 0.625X$$

where **Y** represents economic growth and **X** represents regional government expenditure. The coefficient of determination ($\mathbf{R^2}$) was 0.625, indicating that 62.5% of the variation in economic growth can be explained by changes in government expenditure. The remaining 37.5% is influenced by other factors such as investment, labor productivity, inflation, and external economic conditions.

The **t-test** was used to test the hypothesis regarding the effect of regional expenditure on economic growth. The test results showed a *t*-value of 3.159 with a significance level of 0.20, which is higher than the 0.05 threshold. This means that government expenditure has a positive but statistically insignificant effect on economic growth in Gowa Regency. Although the regression coefficient indicates a positive direction, suggesting that an increase in government spending tends to increase economic growth, the relationship is not strong enough to be deemed significant at the 95% confidence level.

Graphical analysis also showed that while economic growth followed the upward trend of expenditure, the magnitude of the response varied across the years. Particularly in 2020–2021, the COVID-19 pandemic caused a slowdown in economic activities despite increased government spending, indicating the presence of exogenous shocks that affect the relationship between expenditure and growth.

4.2 Discussion

The empirical findings of this study suggest that regional government expenditures positively influence economic growth in Gowa Regency, although the effect is statistically insignificant. This result aligns with previous studies, such as those by Barro (1990) and Nurkse (2017), which emphasize that government spending contributes to economic development but depends on the efficiency and allocation of resources. The insignificant statistical relationship implies that the effectiveness of fiscal policy in Gowa Regency may not yet be optimal in stimulating productive sectors.

Several factors may explain this condition. First, the composition of government spending may not be sufficiently directed toward productive investments that generate long-term growth, such as industrial development, innovation, or infrastructure supporting private sector productivity. A substantial portion of the regional budget might still be allocated to routine expenditures such as employee salaries and administrative costs, which, while essential for government operations, have a limited multiplier effect on economic output.

Second, the absorption rate of the regional budget can influence the growth impact. Slow budget absorption, often occurring toward the end of the fiscal year, delays the realization of development projects, thereby reducing the short-term impact on economic activity. Additionally, the administrative complexity of budget execution may lead to inefficiencies that weaken the stimulus effect of government spending.

Third, external factors such as inflation, investment climate, and human capital conditions also affect economic growth. For instance, during the COVID-19 pandemic period, regional spending increased as part of economic recovery efforts, yet growth slowed due to restricted mobility and reduced private investment. This supports Keynesian economic theory, which posits that while government spending can stimulate aggregate demand, its effectiveness depends on overall economic stability and private sector responsiveness.

From a regional development perspective, the positive direction of the coefficient still demonstrates the potential of fiscal instruments in promoting economic performance. The result indicates that government spending contributes partially to growth but requires better targeting. According to Musgrave's theory of public finance, government expenditure should serve three main functions—allocation, distribution, and stabilization. The relatively weak relationship in this study suggests that the allocation function in Gowa Regency needs improvement, particularly in channeling expenditures toward sectors with higher productivity and externalities.

This finding also resonates with empirical studies in other Indonesian regions. For example, Prasetyo and Rahayu (2020) found that regional government expenditure had a significant impact on growth when directed toward infrastructure and education sectors. Meanwhile, inefficient expenditure in consumptive areas had no measurable long-term benefit. Thus, improving fiscal governance, transparency, and program evaluation mechanisms is crucial for enhancing the impact of public expenditure on regional growth.

In the context of sustainable development, this study's results highlight the need for fiscal transformation in Gowa Regency. Policymakers should focus on expenditure restructuring, prioritizing development programs that generate multiplier effects, such

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as infrastructure modernization, technological innovation, and human capital development. Additionally, the collaboration between local governments and private sectors should be strengthened to create synergistic effects that amplify the impact of public investment on economic growth.

Overall, while this research confirms the positive role of government expenditure, it also emphasizes that spending alone is insufficient without efficient management, strategic allocation, and coordination with broader economic policies. Future studies should expand the analytical framework by incorporating multiple regression models that include additional explanatory variables—such as investment levels, inflation rates, and employment indicators—to capture a more comprehensive understanding of the determinants of regional economic growth.

4. Closing

5.1 Summary of Findings

This study analyzed the influence of regional government expenditures on economic growth in Gowa Regency from 2015 to 2022 using a quantitative approach with secondary data. The findings indicate that regional government spending has a **positive but statistically insignificant effect** on economic growth. The coefficient of determination (R^2) of **0.625** shows that government expenditure explains about **62.5% of the variation** in economic growth, while the remaining 37.5% is affected by other factors such as investment, inflation, labor productivity, and external economic conditions.

Although the regression results show a positive relationship, the insignificant statistical value suggests that fiscal policy in Gowa Regency has not yet been fully effective in promoting long-term and inclusive growth. This implies that the increase in government spending over the years has not been accompanied by improvements in expenditure quality or economic efficiency.

5.2 Theoretical Implications

From a theoretical perspective, the findings support **Keynesian fiscal theory**, which posits that government expenditure can stimulate aggregate demand and output. However, the insignificant relationship in this study emphasizes that **the magnitude of fiscal impact depends on the efficiency and composition of spending**, not merely its amount.

In the context of regional economic development, these results are consistent with **Musgrave's theory of public finance**, which categorizes government functions into allocation, distribution, and stabilization. The weak influence of expenditure on growth in Gowa Regency indicates that the **allocation function**—directing public funds toward productive sectors—has not yet been optimized. As a result, fiscal policy has a limited role in creating economic value-added and productivity improvements.

5.3 Policy Implications

The results of this study have several important policy implications for regional fiscal management:

1. **Improving the Composition of Government Expenditure**
   The local government should shift spending priorities toward productive sectors that generate high economic multipliers, such as infrastructure, education, and health. These sectors not only enhance productivity but also create sustainable long-term growth.
2. **Enhancing Fiscal Governance and Transparency**
   Fiscal transparency and accountability must be strengthened through performance-based budgeting systems. Budget allocations should be linked to measurable outcomes rather than absorption rates. This approach ensures that every expenditure has a direct impact on public welfare and economic growth.
3. **Strengthening Public–Private Partnerships (PPPs)**
   Collaboration with private entities can accelerate development projects and

reduce fiscal burdens. PPPs enable innovation, efficiency, and financial sustainability in delivering public infrastructure and services.

4. **Building Local Institutional Capacity**
   The capacity of local government officials in planning, budgeting, and evaluation should be continuously improved. Training and institutional learning are essential for enhancing the quality of decision-making and ensuring policy continuity across fiscal periods.
5. **Integrating Fiscal Policy with Broader Economic Strategies**
   Fiscal policy must be complemented by structural measures such as improving the investment climate, promoting entrepreneurship, and strengthening human capital development. This integrated approach ensures that fiscal interventions lead to inclusive and sustainable regional growth.

5.4 Limitations of the Study

This research, while contributing valuable insights, has several limitations that should be addressed in future studies:

1. The analysis focuses solely on government expenditure as a single explanatory variable, without including other macroeconomic factors such as investment, unemployment, or inflation.
2. The study period (2015–2022) may not capture long-term structural trends or cyclical fluctuations in regional growth.
3. The data used represent total expenditure without differentiation between capital and operational spending, which may mask differences in growth impact between expenditure types.

These limitations indicate that the results should be interpreted with caution and viewed as an initial step toward understanding the fiscal–growth relationship at the regional level.

5.5 Recommendations for Future Research

Future research should expand the analytical framework by:

1. Incorporating additional macroeconomic variables such as investment, inflation, and employment to enhance the explanatory power of the model.
2. Conducting **panel data analysis** across multiple regencies or provinces in Indonesia to compare fiscal effectiveness across regions.
3. Disaggregating expenditure data into categories (e.g., capital vs. recurrent expenditure) to determine which components have the most substantial effect on growth.
4. Combining **quantitative and qualitative approaches**, such as interviews with policymakers, to better understand institutional and governance factors influencing fiscal policy outcomes.

Such methodological improvements will enrich the academic discourse and provide policymakers with stronger empirical foundations for regional fiscal planning.

5.6 Concluding Remarks

In conclusion, while this study confirms the **positive role of regional government expenditure** in influencing economic growth, it also highlights that spending alone is insufficient to drive sustainable development. The **effectiveness of fiscal policy** depends on strategic allocation, governance quality, and institutional capacity.

To achieve long-term and inclusive growth, the Gowa Regency Government must ensure that every unit of expenditure contributes meaningfully to improving productivity, reducing inequality, and supporting sustainable development. A more **innovative, transparent, and performance-oriented fiscal system** will be essential in transforming government spending from a routine financial obligation into a powerful instrument of regional economic transformation.

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