

## The Effect of Regional Original Revenue, General Allocation Funds, and Special Allocation Funds on Capital Expenditures at Regional Governments in Aceh Province, Indonesia

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**Abstract:** The goal of research is to analyze the effect of Regional Original Revenue (PAD), General Allocation Fund (DAU), and Special Allocation Fund (DAK) on Capital Expenditure. Secondary data from research is obtained from the Budget Realization Report (LRA) of 23 Districts/cities in Aceh Province for the period 2011-2015. This research is a quantitative research with multiple regression analysis method using the SPSS program to examine the effect of Regional Original Revenue, General Allocation Funds, and Special Allocation Funds on Capital Expenditures either partially or simultaneously. The results showed that simultaneously PAD, DAU, and DAK had a significant positive effect on capital expenditure. Partially Regional Original Revenue, General Allocation Funds, and Special Allocation Funds have a positive influence on Capital Expenditure.

**Keywords:** Regional Original Revenue, General Allocation Fund, Special Allocation Fund, Capital Expenditure.

### INTRODUCTION

The paradigm of regional financial management has changed fundamentally since the implementation of the autonomy policy with the issuance of Law No.22 of 1999 related to provision No.25 of 1999 governing Financial Balance between the Central and Provincial Governments, which has now been legalized by Law No.32 2004 concerning Regional Government and Law No.33 of 2004 highlighting the balance between central government and the regions.

Aceh Province is one of the provinces that has carried out regional autonomy based on the basis of Law No.44 of 1999 concerning the Privileged Implementation of Aceh Special Province and the principles of granting Regional Autonomy as regulated in Law No.32 of 2004 concerning Regional Government. (Bastian, 2010) defines regional autonomy as the authority of autonomous regions to regulate and manage their own interests in accordance

with people initiative derived from the willingness of the community in line with regulations.

The main objective of the government to implement fiscal decentralization is to create regional independence. In an effort to increase regional autonomy, local governments are required to further optimize their potential income and one of them is to provide a greater proportion of capital expenditure for the development of more productive sectors (Harianto, 2007).

The increasing capital investment is projected to be able to enhance the quality of public services and finally can boast public taking part in development as revealed in the raise in Regional Original Revenue (PAD) (Mardiasmo, 2009). With the increase of regional PAD through the extraction of regional potential and public participation, the level of regional fiscal dependence will be lower so that regions will be more free in improving infrastructure by allocating greater capital expenditure.

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The issue of capital expenditure has not received serious attention from the Government of Aceh and the Regional Government. This can be seen from several regions in districts / cities that have not maximized their capital expenditure allocation. With the increase in the number of local revenues, general allocation funds, and special allocation funds, it is expected that there will also be an increase in the allocation of capital expenditures, but what happens is not the case.

The study hence to investigate the influence of local revenue, general allocation funds and special allocation funds toward capital expenditure on district / city governments in Aceh Province either simultaneously or partially

## LITERATURE REVIEW

### *Capital Expenditures*

Halim, 2004 defines capital expenditures as expenditures of Regional Governments whose benefits more than one fiscal year and will raise assets or regional assets. Furthermore, routine expenditures will also be increased, such as maintenance costs for the consequences of increasing these assets.

Based on the Minister of Finance Regulation Number 91 / PMK.06 / 2007 regarding standard Account Charts, the definition of capital expenditure is budget expenditure employed to get or add other assets that yield more than one accounting period and above the minimum capitalization of fixed assets or other assets set by the government.

The allocation of capital expenditure is principally made for the procurement and addition of fixed assets owned by the regional government in parallel with the people desire and the conditions of an area through the capital expenditure budget in the APBD. These fixed assets will later be used as public facilities and the smooth implementation of local government duties. How to obtain an asset can be by building it yourself, exchanging with other assets, or buying new assets from third parties. However, for the provision of assets in government, it is usually done by buying, where the purchase process is generally carried out with a fairly complicated auction or tender process (Abdullah, 2013).

### *Regional Original Revenue*

Based on Law No. 33/2004, it is stated that the original regional income is that it is received by the regions levied on regional regulations in line with the legislation. This region's original income is used as the basic capital of the regional government in financing development and regional businesses to minimize the dependence of local governments from the central government. The efforts of the regional government in increasing PAD through extracting the potential

resources that can be used as a source of regional revenue must absolutely be carried out by the local government.

In Article 79 of Law No. 22/1999 referring to regional government, it is stated that the original regional income, namely income derived from tax results, the results of regional restitution, the results of regionally owned companies, and that of the management of separated regional assets and other regional income. (Warsito. 2011) provides a definition of PAD as income sourced and collected by the local government itself.

### *General Allocation Fund*

According to (Bastian, 2010) the general allocation fund is a balancing fund in order to equalize financial capacity between regions. In allocating the amount of general allocation funds for each region, the central government uses a formula with attention to several aspects, namely the number of regional civil servants, area, population, building price index, and poverty level.

The Minister of Home Affairs No.26 / 2006 concerning Guidelines for Preparing the 2007 Regional Budget Expenditures states that the priority of the use of general allocation funds is to fund employee salaries and benefits, employee welfare, operations and maintenance activities as well as physical construction of facilities and infrastructure in order to improve basic services and public services needed by the community.

Economic inequality between provinces caused by the lack of tax sources and natural resources cannot be avoided. With the aim of reducing economic inequality, the central government took the initiative to provide subsidies in the form of general allocation funds with amounts adjusted to criteria - criteria determined by the central government such as poverty, population and others. The higher the level of poverty and the population of a region, the greater the amount of portion.

### *Special Allocation Fund*

It refers to amount of fund originating from the APBN allocated to regions to finance special needs. Special needs are needs that are a bit complicated to figure it out with the commonly used format and it requires commitment and priority from national level.

Yani, 2008 states that special allocation funds are allocated to regions to fund specific activities that are part of regional priority programs. Special allocation funds are directed more towards funding the physical needs of facilities and infrastructure that become national priorities in the fields of education, health, infrastructure , marine and fisheries, agriculture, institutions of regional governments, and the environment. Therefore, the special allocation fund is

allocated to investment activities for the autonomously provincial development.

Based on Law Number 33 of 2004, it is also stated that the regional government is obliged to allocate matching funds at least 10% of the allocation of special allocation funds for the purpose of developing physical facilities and infrastructure for basic community services. The aim of the DAK is to minimize the cost of special activities that must be allocated by local governments where the use of DAK is directed more towards investment activities in regional development.

## RESEARCH METHOD

The time horizon of this study is a combination of cross-sectional studies where the data period is in the form of a subject at a certain time by observing the District / City Budget Realization Report in Aceh Province; and longitudinal (time series) where the research data is emphasized in the time series, namely the budget realization report for the 2011-2015 period for all districts / cities in Aceh Province.

This research is a population or census where research is conducted on a finite type of population and the subject is not too much. This census method will also examine all of the population. The population used are all districts / cities throughout Aceh (23 districts / cities). The research time span starts from 2011-2015. So the number of observations studied amounted to 115 populations (23 districts / cities x 5 years).

Data collection techniques use documentation techniques where data is obtained directly from the Audit Report from the Republic of Indonesia BPK representative office in Banda Aceh in the form of budget realization reports for all city districts in the 2011-2015 period.

### *Operationalization of Variables*

In brief, the summary, definition, measurement, and measurement scale used for each variable can be formulated on the on Table 1 as shown below:

**Table 1:** Measurement Scale

Research variable	Operational Definition	Measurement	Measurement Scale
Regional Original Revenue (X1)	Revenues earned by regions collected based on regional regulations in accordance with the laws and regulations. (Law No.33/2004)	Data on Realization of Regional Original Revenue stated on the LRA	Ratio
General Allocation Fund (X2)	Funds originating from the APBN that are allocated with the aim of equitable financial capability between regions to finance their expenditure needs in the context of implementing decentralization. (Law No.33/2004)	Data on Realization of General Allocation Funds stated in the LRA	Ratio
Special Allocation Fund (X3)	Funds originating from the APBN are allocated to regions to finance special needs. (Law No.33/2004)	Data on the Realization of Special Allocation Funds stated on the LRA	Ratio
Capital Expenditures (Y)	constitutes expenditure of the Regional Government whose benefits exceed one budget year and will add assets or regional wealth, then routine expenditure will increase such as maintenance costs. (PP No. 71/2010)	Data Realization of Capital Expenditures listed on the LRA	Ratio

### *Analytical Method*

The analytical tool used in this research is multiple linear regression analysis model to estimate the causality relationship between variables that have been

predetermined. Research data is a combined data (pool data), namely LRA data consisting of several objects / sub objects (cross section data) in several time periods (time series data) starting from 2011 to 2015 from 23

districts / cities. Data is processed using the SPSS (Statistical Package for Social Sciences) assistance program.

The formula of linear regression equation model for the variables studied is as follows:

$$Y_{it} = \alpha_{it} + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 X_{3it} + \epsilon_{it}$$

## RESULTS AND DISCUSSIONS

### Overview of Research Observations

Research observations were carried out in a population of 23 local governments in the province of Aceh consisting of 18 district governments and 5 municipal governments with observation periods from

2011 to 2015. Research data were secondary data, namely data on the realization of regional original revenues (PAD), general allocation funds (DAU), and the Special Allocation Fund (DAK) in the District / city Government obtained from the LRA-APBK (District / City Budget Realization Report) in Aceh Province and measured into a ratio scale.

### Hypothesis Testing Results

The results of hypothesis testing are answers to the four research hypotheses. The results of the ratio data processing using the SPSS version 20 program for the hypotheses that have been submitted previously can be seen in the following.

**Table 2:** Output Multiple Linear Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	26668312512	2.133E10		1.250	.214
	Pendapatan Asli Daerah	.704	.177	.364	3.987	.000
	Dana Alokasi Umum	.045	.062	.067	.734	.465
	Dana Alokasi Khusus	1.191	.126	.560	9.432	.000
<b>R Square = 0.669</b>						

Source: Data Processing Output.2018

From the table above, it can be derived the multiple linear regression model as follows:

$$Y = 26668312512 + 0704X_1 + 0,045X_2 + 1,91X_3 + \epsilon$$

The value of  $\alpha$  of 26668312512 shows that if all the independent variables are independent variables consisting of local revenue, general allocation funds, and special allocation funds have a zero value, the value of the dependent variable (capital expenditure) is Rp.26.668.312.512,00.

### Results of Testing the Hypothesis of Regional Original Revenue, General Allocation Funds, and Special Allocation Funds Together for Capital Expenditures

The test results are jointly seen from the regression coefficient value of each independent variable on the dependent variable. Based on the table above it can be seen that the regression coefficient value of each variable is 0.704 for the region's original income variable ( $\beta_1$ ), 0.045 for the general allocation fund variable ( $\beta_2$ ), and 1.191 for the special allocation fund variable ( $\beta_3$ ).

Determination of the hypothesis states that if there is one regression coefficient ( $\beta_i$ ) of the independent variable, ( $i = 1,2,3$ )  $\neq 0$ , then it affects the dependent variable together. These results support the first hypothesis that has been formulated, namely regional original income, general allocation funds, and special allocation funds to influence jointly on capital

expenditure in district / city governments in Aceh Province.

The results showed the influence of local revenue, general allocation funds, and special allocation funds jointly on capital expenditure with a coefficient of determination (R Square) of 0.669. The R Square value of 0.669 indicates that the independent variables in this study, namely local revenue, general allocation funds, and special allocation funds affect the dependent variable, namely capital expenditure in the district / city government in Aceh Province by 66.9%. The remaining 30.1% is influenced by factors or other variables not analyzed in this study.

### Effect of Regional Original Revenue on Capital Expenditures

It can be seen that the value of  $\beta_1$  is 0.704. Determination of the hypothesis states that if the independent variable is  $\beta_1 \neq 0$ , then it individually affects the dependent variable. These results confirm the second hypothesis that has been formulated, namely that the original regional income individually affects the capital expenditure.

It revealed that the correlation of regional income with capital expenditure is 0.704. This means that if the original regional income increases by Rp. 1 then capital expenditure will also increase by Rp. 0.704. A strong positive relationship between regional original income and capital expenditure means that the original regional income obtained is aimed at the allocation of capital expenditure.

One of the goals of the government to implement fiscal decentralization is to create regional independence. In an effort to increase regional autonomy, local governments are required to further optimize their potential income and one of them is to provide a greater proportion of capital expenditure for the development of more productive sectors (Harianto, 2007).

### ***Effect of General Allocation Funds on Capital Expenditures***

It can be seen that the value of  $\beta_2$  is 0.045 ( $\beta_2 \neq 0$ ). Determination of the hypothesis states that if the independent variable is  $\beta_2 \neq 0$ , then it individually affects the dependent variable. These results support the third hypothesis that has been formulated, namely the general allocation fund individually influences capital expenditure in the district / city government in Aceh Province.

Based on the results of the tests that have been conducted, the correlation of general allocation funds with capital expenditure is equal to 0.045. The correlation of general allocation funds to capital expenditure is positive but very weak. If the general allocation fund increases by Rp. 1 then capital expenditure will also increase by Rp. 0,045.

Economic inequality between provinces caused by the lack of tax sources and natural resources cannot be avoided. With the aim of reducing economic inequality, the central government took the initiative to provide subsidies in the form of general allocation funds with amounts adjusted to criteria - criteria determined by the central government such as poverty, population and others.

It is appropriate for the regional government to make the most of the general allocation funds for the public interest by prioritizing infrastructure development through capital investment and in turn can increase public participation in development which is reflected in the increase in local revenue (Mardiasmo, 2009).

### ***Effect of Special Allocation Funds on Capital Expenditures***

It can be seen that the value of  $\beta_3$  is 1,191 ( $\beta_3 \neq 0$ ). Determination of the hypothesis states that if the independent variable  $\beta_3 \neq 0$ , then it individually affects the dependent variable. These results support the fourth

hypothesis that has been formulated, namely the special allocation fund individually influencing capital expenditure.

Based on the results of the tests that have been conducted, the correlation of special allocation funds with capital expenditure is 1,191. This means that if the special allocation fund increases by Rp. 1 then capital expenditure will also increase by Rp. 1,191.

The delegation of some of the authority which includes the tasks and functions of the central government to the local government causes the regions to need more funding which has implications for the need for transfer funds in the form of balancing funds from the central government as a counterpart to local revenue to carry out regional economic development activities.

## **CONCLUSIONS**

1. Local revenue, general allocation funds, and special allocation funds have a
2. simultaneous influence capital expenditure
3. Original regional income affects partially capital expenditure
4. General allocation funds affect partially capital expenditure
5. Special allocation funds affect partially capital expenditure

## **Recommendations**

(1). For further researchers, it is recommended to increase the scope of the study area and add other variables that are expected to affect capital expenditure, such as special autonomy funds, economic growth, and poverty levels. (2). The next suggestion is to pay attention to the influence of political factors in determining the income budget and allocating expenditure. Political aspects play a major role in allocating the budget. (3). The capital expenditure component is made more detailed per component of capital expenditure to make it clearer whether capital expenditure used for infrastructure development has a direct impact on the public or not. (4). For Regencies / cities in Aceh Province to be able to focus more on managing and utilizing resource potentials by increasing cooperation with stakeholders in managing the potential of these resources so that it will have an impact on increasing local revenue. (5). Making regulations and regulations tighter so that it can force people who use regional facilities to pay levies or local taxes that will have an impact on increasing regional revenues which will later be received by the local government for the public interest, especially the development of physical infrastructure that can directly benefit the public (public). (6). Realizing regional independence in regional financial management by increasing regional income so that dependence on the central government through balancing funds can reduce.

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