

The Influence of Local Original Revenue, General Allocation Funds, and Special Allocation Funds on Regional Expenditure in Regency/City of North Sumatra Province in 2019-2023

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Abstract

This study was conducted to determine the influence of Regional Original Revenue, General Allocation Funds, and Special Allocation Funds on Regional Expenditures. The research location was the regencies/cities of North Sumatra. This study was an associative study with a quantitative approach. The population of this study was 33 regencies/cities in North Sumatra. The sample used a census sampling technique, with the entire population being sampled. The data processing used was SPSS Version 23. The results indicate that Regional Original Revenue partially has a significant positive effect on Regional Expenditures, General Allocation Funds partially have a significant positive effect on Regional Expenditures, and Special Allocation Funds partially have a significant positive effect on Regional Expenditures. Simultaneously, all variables Regional Original Revenue, General Allocation Funds, and Special Allocation Funds have a significant positive effect on Regional Expenditures. The contribution of these variables is 94.2%.

Keywords: Regional Expenditure, Regional Original Revenue, General Allocation Funds, Special Allocation Funds

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Introduction

North Sumatra Province is an autonomous region located in the northern part of Indonesia. Regional autonomy and decentralization are legally and formally enshrined in Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Fiscal Balance between the Central and Regional Governments. As an autonomous region, the region has the authority and responsibility to manage public interests based on the principles of openness, public participation, and accountability to the community.

Regional expenditure is all regional obligations recognized as a reduction in net assets in the relevant fiscal year period (Law Number 33 of 2004). Regional expenditure indicators consist of the total direct expenditure + indirect expenditure. If regional expenditure is high, this can have several consequences, both positive and negative, depending on the quality and type of expenditure. In general, the impact is that high regional expenditure, especially for investment and capital development (infrastructure), can increase regional economic growth. The low value of regional expenditure in Binjai City can be caused by several factors, which generally reflect challenges in regional financial management. Lack of effectiveness in the planning and budget preparation process can hamper overall budget absorption. Low regional expenditure in Binjai City is a complex problem, involving various aspects ranging from budget planning to implementation in the field.

Regional Original Income is also a tool to measure the regional capacity to utilize the resources that can be explored by the region. Regional Original Income is also the backbone of regional financing, therefore the ability to implement the economy is measured by the amount of contribution that can be provided by Regional Original Income to the Regional Budget, the greater the contribution that can be provided by Regional Original Income to the Regional Budget means the less dependence of the regional government on central government assistance. The low level of Regional Original Income (PAD) in Toba Regency is influenced by several factors, which are mainly related to the less than optimal exploration of regional potential, public awareness, and the performance of the apparatus. The regional financial independence ratio of Toba Regency is also relatively low, which indicates a high dependence on the central government. Low PAD means the region's ability to fund its regional expenditures independently is also low, thus reducing the regional budget and increasing dependence on transfer funds from the central government.

According to Government Regulation Number 55 of 2005, the General Allocation Fund is a fund originating from the State Budget allocated for the purpose of financial equality between regions to finance expenditure needs in the context of implementing decentralization. The lowest in North Sumatra Province is Toba Samosir Regency. If the General Allocation Fund (DAU) value is low, the region will experience budget constraints to finance public service needs, employee expenses, and implement decentralization, which can hamper the implementation of development and the performance of the regional government.

Special allocation funds are funds sourced from the State Budget (APBN) allocated to specific regions with the aim of helping fund special activities that are regional affairs and in accordance with national priorities (PP No. 55 of 2005). The lowest value of special allocation funds in the province of North Sumatra is in the city of Binjai. A decrease in DAK can impact the budget for public services. If DAK for a particular sector (for example, education or health) is reduced, local governments may have to cut budgets or seek other funding sources to maintain the quality of public services.

Based on the background of the problem above and through the research results that have been found and the differences in the results from the previous research that have been mentioned, in this study the author raised the title "The Influence of Regional Original Income, General Allocation Funds, Special Allocation Funds, and on Regional Expenditures of Regencies/Cities in North Sumatra Province in 2019 - 2023".

Literature Review

Agency Theory

The relationship between agency theory and regional spending lies in the conflict of interest between the local government (agent) and the community (principal) in regional financial management. This theory analyzes how differing interests can lead to "agency costs" and agent actions that may not align with the principal's wishes, including in regional spending, which can lead to waste or inappropriate allocations.

Regional Autonomy

According to Law No. 32 of 2004, regional autonomy is the right, authority, and obligation of autonomous regions to manage and regulate their own government affairs and the interests of their communities in accordance with applicable laws and regulations. Regional autonomy is a form of government decentralization that is fundamentally aimed at fulfilling the interests of the nation and state as a whole by better aligning various government objectives to achieve the ideals of a just and prosperous society (Puspita, 2021).

Regional Revenue and Expenditure Budget

According to Minister of Home Affairs Regulation Number 13 of 2006, the Regional Budget (APBD) is the annual regional financial plan discussed and approved jointly by the regional government and the Regional People's Representative Council (DPRD), and stipulated by a Regional Regulation. According to Lestari (2021), the APBD is a manifestation of regional financial management, stipulated annually by a Regional Regulation, which includes the revenue and expenditure plans for the working year. According to experts and laws and regulations, regional expenditures are all regional government obligations recognized as a reduction in net assets in a fiscal year, manifested in the form of expenditures to implement regional government programs and activities. According to Hamzah and Kustiani (2020), regional expenditures are expenditures from the Regional General Cash Account (RKUD) that reduce the Excess Budget Balance (SAL) and cannot be refunded.

Regional Original Revenue

According to Law No. 33 of 2004 concerning the Fiscal Balance between the Central Government and the Regions, Article 1, number 18, states that Regional Original Revenue is revenue earned by regions collected based on regional regulations in accordance with statutory regulations. According to Mardiasmo (2002), Regional Original Revenue is revenue obtained from regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate regional original revenue.

Research by Ardita Tri Handayani et al. (2022) indicates that regional original revenue has a significant positive effect on regional expenditure, consistent with research conducted by Aldy & Vita (2020) that found a significant positive effect on regional expenditure.

H1: Regional Original Revenue is suspected to have a partial effect on Regional Expenditure.

General Allocation Fund

Based on Government Regulation No. 55 of 2005 concerning Balancing Funds, the general allocation fund (DAU) is a fund originating from the State Budget (APBN) allocated for the purpose of financial equality between regions to finance expenditures required for the implementation of decentralization. Based on Law No. 33 of 2004, the total DAU is a minimum of 26% of the net domestic revenue stipulated in the APBN. The DAU for provincial and district/city regions is set at 10% and 90%, respectively, of the stipulated DAU. This provision

indirectly forces the government to distribute budget funds evenly across regions, thus ensuring more equitable development implementation.

The results of research by Ariska et al. (2022) indicate that the general allocation fund has a partial effect on regional spending, consistent with the results of research by Yayang & Budi (2023).

H2: The General Allocation Fund is suspected to have a partial effect on Regional Spending.

Special Allocation Fund

According to Law No. 33 of 2004 concerning Regional Financial Balance between the Central and Regional Governments, special allocation funds are funds sourced from the State Budget (APBN) allocated to specific regions to help fund special activities that fall under regional affairs and are part of national priority programs. Based on Government Regulation No. 55 of 2005 concerning Balancing Funds, special allocation funds aim to fund special activities that fall under regional affairs and are national priorities, in accordance with their function as a manifestation of government duties in specific areas, particularly in efforts to meet the needs of basic public service facilities and infrastructure. Special allocation funds are primarily intended to finance the needs of basic public service facilities and infrastructure that have not yet met standards, or for health and education.

The results of research by Ariska et al. (2022) found that special allocation funds have a partial effect on regional spending, consistent with the results of research conducted by Yayang & Budi (2023) that special allocation funds have a partial effect on regional spending. H3: Special Allocation Funds are suspected to have a partial effect on Regional Spending.

Research Methodology

The research approaches used in this study were associative and quantitative. According to Sugiyono (2020), associative analysis is an analysis to determine the influence and relationship between two or more variables through statistical testing, where the results prove the hypothesis is rejected or accepted. Meanwhile, the quantitative approach, which can be defined as a research method based on positive philosophy, is used to study specific populations or samples. Data collection uses research instruments, and data analysis is quantitative/statistical in nature with the aim of testing the established hypothesis.

The population in this study was all regencies/cities in North Sumatra Province from 2019 to 2023, totaling 33 regencies/cities in North Sumatra Province. The research sample is a portion of the population taken as a data source and can represent the entire population. The sampling technique used in this study was saturated sampling. Saturated sampling is a sampling technique where all members of the population are used as samples (Sugiyono, 2020). Therefore, the researcher chose to use saturated sampling due to the relatively small population size.

While the data sources used in this study are secondary data, namely data obtained and obtained from websites or internet media without having to come directly to the relevant office, the data is in the form of the Budget Realization Report for the Regency/City of North Sumatra Province for 2019 - 2023 which was obtained and accessed from the Directorate General of Fiscal Balance website <https://djpk.kemenkeu.go.id>. The analysis model used in this study is Multiple Linear Regression Analysis, this formula will test the Effect of Regional Original Income (PAD), General Allocation Fund (DAU), and where to process the data using IBM Statistic SPSS Version 23.

Results

This research used SPSS Version 23 for data processing.

Descriptive Statistical Test

Table 1. Statistics Descriptive Test Before Transformation**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
PAD	165	23.22	28.52	25.2216	.95398
DAU	165	24.93	28.15	27.0822	.41446
DAK	165	23.57	27.19	25.9215	.53565
BD	165	26.93	29.47	27.7770	.48856
Valid N (listwise)	165				

Source: SPSS 23

According to table 1.1 above, the Regional Original Income variable has a value of 165, a minimum value of 23.22, a maximum value of 28.52, a mean value of 25.22, a standard deviation value of 0.95, the value of the General Allocation Fund with a number of data of 165 data with a minimum value of 24.93 with a maximum value of 28.15 and an average value of 27.08 and a standard deviation value of 0.41, and the value of the General Allocation Fund with a number of values of 165 data with a minimum value of 23.57 with a maximum value of 27.19 and a mean value of 25.92 with a standard deviation value of 0.53, and Regional Expenditure with a number of values of 165 data with a minimum value of 26.93 with a maximum value of 29.47 and a mean value of 27.77 with a standard deviation value of 0.48.

Table 2. Statistics Descriptive Test After the Transformation**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
PAD	161	23.22	28.04	25.1434	.82397
DAU	164	26.49	28.15	27.0953	.37980
DAK	165	23.57	27.19	25.9215	.53565
BD	165	26.93	29.47	27.7770	.48856
Valid N (listwise)	160				

Source: SPSS 23

According to table 1.2 above, the Regional Original Income variable has a total value of 161, a minimum value of 23.22, a maximum value of 28.52, a mean value of 25.22, a standard deviation value of 0.82, the General Allocation Fund value has a total of 164 data with a minimum value of 26.49 with a maximum value of 28.15 and an average value of 27.09 and a standard deviation value of 0.37, and the General Allocation Fund value has a total of 165 data with a minimum value of 23.57 with a maximum value of 27.19 and a mean value of 25.92 with a standard deviation value of 0.53, and Regional Expenditure has a total of 165 data with a minimum value of 26.93 with a maximum value of 29.47 and a mean value of 27.77 with a standard deviation value of 0.48.

A Classical Assumption Test of Normality

According to Hafni Sahir (2021), the normality test is one of the various classical assumption tests that must be met in multiple linear regression analysis, primarily to ensure that

the data used comes from a normally distributed population, thus ensuring the validity of the statistical analysis results.

The test was conducted using residual plots and the Kolmogorov-Smirnov (KS) test with a probability value of 0.05. The results are as follows:

Table 3. Kolmogorov Smirnov Before the transformation
One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		165
Normal Parameters ^{a,b}	Mean	.0000000
	Std.	
	Deviation	.146962
Most Extreme Differences	Absolute	.11
	Positive	.113
	Negative	-.113
Test Statistic		.06
		.07
		.11
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 23

The Kolmogorov-Smirnov calculation is then used. If the asymptotic significance value of the variable data (2-tailed) is greater than 0.05, a normal distribution can be concluded for the data. Below are the results of the Kolmogorov-Smirnov calculation used by SPSS to determine the normality of all variables. Based on the data, it can be seen that the KolmogorovSmirnov value is $0.000 < 0.05$, meaning the data is not normally distributed. Therefore, data transformation is performed. After data transformation, the results are:

Table 4. Kolmogorov Smirnov After the Transformation
One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		160
Normal Parameters ^{a,b}	Mean	.0000000

	Std.	.103253
Most Extreme	Deviation	53
Differences	Absolute	.06
	Positive	7
	Negative	.067
		-
		.03
Test Statistic		5
		.06
		7
Asymp. Sig. (2-tailed)		.076 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: SPSS 23

The Kolmogorov-Smirnov calculation is then used. If the asymptotic significance value of the variable data (2-tailed) is greater than 0.05, a normal distribution can be concluded for the data. Below are the results of the Kolmogorov-Smirnov calculation used by SPSS to determine the normality of all variables. Based on the data, it can be seen that the KolmogorovSmirnov value of $0.200 > 0.05$ means the data is normally distributed.

Multicollinearity Test

Table 5. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	-2.293	.779		-2.944	.004		
(Constant)	.033	.017	.064	2.009	.046	.365	2.743
PAD	.864	.053	.704	16.450	.000	.203	4.927
DAU							
DAK	.224	.025	.273	9.026	.000	.406	2.460

Coefficients^a

a. Dependent Variable: BD

Source: SPSS 23

Based on the test in Table 4.4 above, it shows that all VIF values in this study have a VIF value <10 and a Tolerance value >0.1. Therefore, it can be said that the data is free from multicollinearity.

Heteroscedasity Test

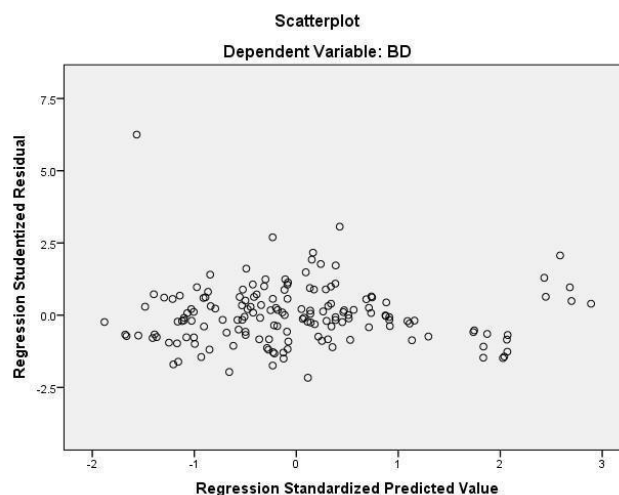


Figure 1. Heteroscedasity Test

The scatterplot above shows that the resulting points are randomly distributed and do not form a specific pattern. The distribution of the points remains around the 0 point, so this test is free from heteroscedasticity.

Autocorrelation Test

Table 6. Autocorrelation Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.971 ^a	.942	.941	.10424	2.112

a. Predictors: (Constant), DAK, PAD, DAU

b. Dependent Variable: BD

Source: SPSS 23

Based on the test results in table 1.6, the Durbin Watson value generated from the regression model is 2.112. This value will be compared with the DU value. The independent variables used in the study (K) = 3 and the number of data is 165 (n) so that the DU table value is 1.7825. From these results, it can be compared $DU (1.7825) < DW (2.112) \leq 4 - DU (4 - 1.7825 = 2.2175)$. Based on the results of the comparison of the Durbin Watson values, it can be concluded that there is no autocorrelation in the regression model..

Multiple Linear Regression Analysis Test

Table 7. Multiple Linear Regression Analysis Test

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.293	.779		-2.944	.004
	PAD	.033	.017	.064	2.009	.046
	DAU	.864	.053	.704	16.450	.000
	DAK	.224	.025	.273	9.026	.000

a. Dependent Variable: BD

Source: SPSS 23

The equation above can be explained as follows:

- a. The constant value of the result obtained is -2.293. If Regional Original Revenue, General Allocation Fund, and Special Allocation Fund have no effect, then it will increase Regional Expenditure.

- b. The regression coefficient of independent variable X1 is 0.033, with a positive trend. A one-unit increase in Regional Original Revenue will increase Regional Expenditure by 0.033, provided the other variables remain constant.
- c. The regression coefficient of independent variable X2 is 0.864, with a positive trend. A one-unit increase in General Allocation Fund will increase Regional Original Revenue by 0.864.
- d. The regression coefficient of independent variable X3 is 0.224, with a positive trend. A one-unit increase in Special Allocation Fund will increase Regional Original Revenue by 0.224.

Partial T Test

Table 8. Partial T Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	-2.293	.779		-2.944	.004
(Constant)	.033	.017	.064	2.009	.046
PAD	.864	.053	.704	16.450	.000
DAU					
DAK	.224	.025	.273	9.026	.000

a. Dependent Variable: BD

Source: SPSS 23

Table 1.8 shows the partial significance test results for each research variable. The ttable data using the formula ($df = n - k - 1$ or $165 - 3 - 1 = 161$) is 1.65437. The following is an explanation of the results above:

- a. The independent variable X1 (Regional Original Income) yields a calculated t-value of 2.009 and a significant t-value of 0.046. The hypothesis is accepted if the calculated t-value is greater than the calculated t-value and the significant t-value is less than 0.05. From the data above, the calculated t-value is 2.009 and a significant t-value of 0.046 is less than 0.05. Therefore, the conclusion is that Regional Original Income partially influences Regional Expenditure, meaning H1 is accepted and H0 is rejected.
- b. From the independent variable X2 (General Allocation Fund) produces a tcount of 16,450 t-sig 0.000. The hypothesis is accepted if the t-count > ttable and t-sig < 0.05. From the data above, the results of the t-count $16,450 > 1.654$ and t-sig $0.000 < 0.05$. Therefore, the conclusion is that the General Allocation Fund partially has a significant positive effect on Regional Expenditure, which means H2 is accepted and Ho is rejected.
- c. From the independent variable X3 (Special Allocation Fund) produces a tcount 9,026 t-sig 0.000. The hypothesis is accepted if the t-count > t-table and t-sig < 0.05. From the data above, the results of the t-count $9,026 > 1.654$ and t-sig $0.000 < 0.05$. So the conclusion is that the Special Allocation Fund

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partially has a significant positive effect on Regional Expenditure, which means that H3 is accepted and Ho is rejected.

Simultaneous F Test

Table 9. Simultaneous F Test
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	27.555	3	9.185	845.271	.000 ^b
Residual	1.695	156	.011		
Total	29.250	159			

a. Dependent Variable: BD

b. Predictors: (Constant), DAK, PAD, DAU

Source: SPSS 23

From table 1.9, the F-count is 845.271 and t-sig is 0.000. For the F-table value is 2.66 from the data above, the results of the f-count are $845.271 > f\text{-table } 2.66$ and $t\text{-sig } 0.000 < 0.05$, so the conclusion is that Regional Original Income, General Allocation Fund, Special Allocation Fund have a simultaneous and significant effect on Regional Expenditure, which means H3 is accepted and Ho is rejected.

Determination Test

Table 10. Determination Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.971 ^a	.942	.941	.10424	1.112

a. Predictors: (Constant), DAK, PAD, DAU

b. Dependent Variable: BD

Source: SPSS 23

From table 1.10, the results of the coefficient of determination (R²) are 0.942 or 94.2%. If the R² value shows a higher result, the model used is very appropriate to determine how much influence it has, the condition is positioned between 0 and 1 ($0 \leq R^2 \leq 1$) from the conditions above, it explains that the independent variables of Regional Original Income, General Allocation Funds and Special Allocation Funds, can explain 94.2% and the remaining 5.8% is determined from other variables outside this study.

Discussion Locally Generated Revenue Affects Regional Expenditure

Locally Generated Revenue partially influences Regional Expenditure, meaning H1 is accepted and H0 is rejected. Locally Generated Revenue (PAD) is the primary funding source that enables local governments to finance public programs and services, as well as capital expenditures on assets. The higher the PAD collected, the greater the region's ability to increase

spending and the quality of its services to the public. High PAD in Medan City increases regional spending in North Sumatra because it allows for better capital expenditures and public services, thus financing infrastructure development and other programs that benefit the entire region. This also increases regional economic independence by reducing dependence on central government funding, allowing regional spending to be more freely tailored to local needs. High locally generated revenue in Medan City serves as a major trade and service center in North Sumatra, generating high economic activity and a large tax base.

General Allocation Funds Affect Regional Expenditures

The General Allocation Fund partially has a significant positive effect on Regional Expenditures, meaning H2 is accepted and Ho is rejected. This means that the greater the General Allocation Fund (DAU) received, the higher the regional spending potential. The General Allocation Fund (DAU) is an important source of revenue used by regions to finance various public needs and services, although its size can also be an indicator of regional dependence on the central government. Medan City has the highest general allocation fund, due to the projected need for salaries for Regional Civil Servants (PNSD). Because Medan City is the provincial capital and the center of government and the economy, the number of PNSD there tends to be higher, contributing to a higher basic allocation.

Special Allocation Funds Affect Regional Expenditures

Special Allocation Funds partially have a significant positive effect on Regional Expenditures, meaning H3 is accepted and Ho is rejected. The highest Special Allocation Fund allocations are in Deli Serdang Regency. DAK is allocated to fund special activities that are national priorities, such as development in the education, health, public works (roads, irrigation), and environmental sectors. Given that Deli Serdang is a regency directly adjacent to the provincial capital (Medan) and has significant economic activity and infrastructure (including Kualanamu Airport), the need for infrastructure development is significant.

Regional Original Revenue, General Allocation Fund, and Special Allocation Fund Affect Regional Expenditure

Regional Original Revenue, General Allocation Fund, and Special Allocation Fund simultaneously and significantly influence Regional Expenditure, meaning H3 is accepted and Ho is rejected. Regional Original Revenue, General Allocation Fund, and Special Allocation Fund can explain 94.2% of the effect, with the remaining 5.8% determined by other variables outside this study.

Conclusion

Regional Original Income partially influences Regional Expenditure which means H1 is accepted and H0 is rejected, General Allocation Fund partially has a significant positive effect on Regional Expenditure which means H2 is accepted and Ho is rejected, Special Allocation Fund partially has a significant positive effect on Regional Expenditure which means H3 is accepted and Ho is rejected, Regional Original Income, General Allocation Fund, Special Allocation Fund have a simultaneous and significant effect on Regional Expenditure which means H3 is accepted and Ho is rejected. Regional Original Income, General Allocation Fund and Special Allocation Fund can explain 94.2% and the remaining 5.8% is determined from other variables outside this study.

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