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The Influence of Regional Original Income, General Allocation Funds, and Budget Surplus Calculations on Regional Expenditures of Regencies/Cities in Bengkulu Province

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Regional Original Income, General Allocation Fund, Budget Calculation Surplus, Regional Expenditure.

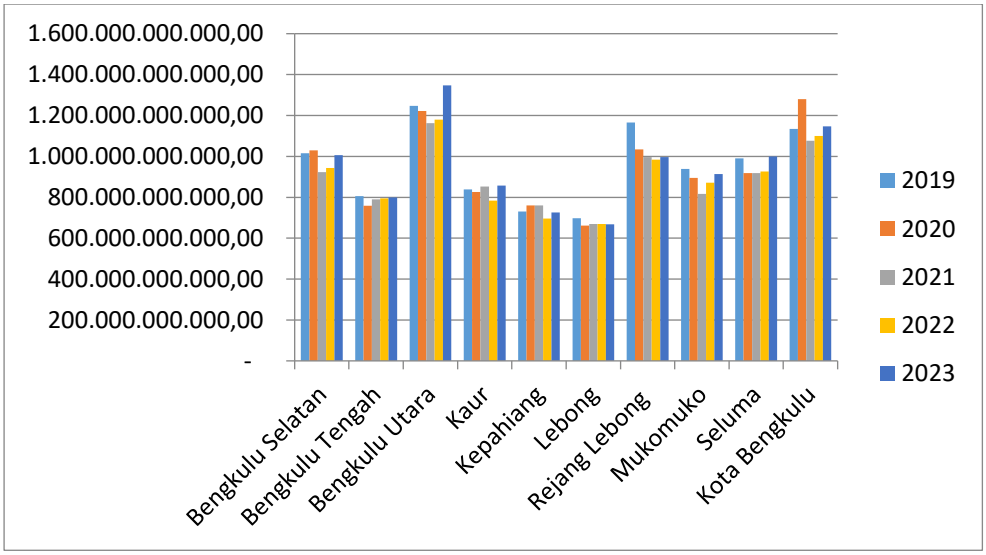
Abstract

This study aims to examine the influence of Regional Original Revenue (PAD), General Allocation Fund (DAU), and Surplus Budget (SiLPA) on Regional Expenditure in Regencies/Cities in Bengkulu Province for the 2019-2023 period. This study uses secondary data obtained from the Budget Realization Report (LRA) of local governments sourced from the Supreme Audit Agency of the Republic of Indonesia (BPK RI) with a sample of 10 Regencies/Cities in Bengkulu Province. The research method used is a quantitative approach with multiple linear regression analysis techniques to examine the relationship between variables. The results show that PAD has a negative and significant effect on regional expenditure, DAU has a positive and significant effect, while SiLPA has no significant effect. This finding indicates the existence of the Flypaper Effect phenomenon, where central transfer funds influence expenditure more than regional original revenue.

INTRODUCTION

Regional autonomy in Indonesia grants local governments the authority to regulate and manage government and development affairs, including financial management. One important indicator of regional fiscal independence is Regional Original Revenue (PAD), which reflects a region's ability to independently finance programs and activities. However, in practice, most regions still rely on the General Allocation Fund (DAU) from the central government, giving rise to the Flypaper Effect, a condition in which regional spending is more influenced by transfer funds than by PAD. In addition to PAD and DAU, the Budget Surplus (SiLPA) is also a significant factor in regional spending. SiLPA represents funds unused in the previous fiscal year and can be reused, although their use is often hampered by regulations and the approval process. In Bengkulu Province, regional spending during the 2019–2023 period showed significant fluctuations, largely influenced by the COVID-19 pandemic and dependence on central funds. This phenomenon emphasizes the importance of evaluating the effectiveness of the use of PAD, DAU, and SiLPA in funding regional spending.

The following figure 1.1 shows a graph of Regional Expenditure of the Regency/City of Bengkulu Province for 2019-2023.



Source: Republic of Indonesia Audit Board, processed 2025

Figure 1.1
Regional Government ExpenditureRegency/City of Bengkulu Province

Based on Figure 1.1, during the 2019–2023 period, regional government spending in Bengkulu Province fluctuated. A significant decline was seen in 2021, particularly in South Bengkulu Regency and Bengkulu City. For example, spending in South Bengkulu Regency fell from Rp 1,029,807,319,350.07 in 2020 to Rp 923,061,517,247.20 in 2021. Similarly, Bengkulu City saw a decline from Rp 1,279,848,646,237.26 to Rp 1,076,535,739,340.52.

Interestingly, there is a trend of increased regional spending again in 2022 and 2023, despite the lack of evidence of significant growth in local revenue (PAD) during that period. This indicates that regional spending is not solely determined by the region's own fiscal capacity, but rather is more influenced by transfer funds from the central government, particularly the General Allocation Fund (DAU) and the utilization of the SiLPA (Regional Budget Allocation). This phenomenon reflects the Flypaper Effect, which is the tendency for regional governments to be more responsive to central government funds than to their own collected original revenue. This means that even though PAD tends to stagnate or grow slowly, regional spending continues to increase because central funds are "stuck" in the regional budget and quickly spent. This condition reinforces the indication that regional governments in Bengkulu Province remain dependent on the central government for financing their expenditures, which in the long term can hinder the achievement of fiscal independence.

There are several obstacles in achieving revenue targets, including: the continued lack of awareness of their obligations by taxpayers and levy payers, limited facilities and infrastructure for sanctions against those who do not comply with tax and levy provisions, and the impact of COVID-19 which has reduced economic activity, especially in sectors that require human interaction. Meanwhile, obstacles in achieving spending targets include delays in the process of selecting goods and services providers, especially in the auction process, the lack of human resource capacity in the environment that has competence in financial management, especially in the procurement of goods and services, and the impact of COVID-19 which has influenced government policies on restrictions on community activities. This has led to spending restrictions, especially those related to activities that gather large crowds to suppress the spread of COVID-19. In Septrian's (2023) study, Analysis of the Effect of Balancing Funds and Regional Original Revenue on Regional Expenditures of Regencies/Cities in Bengkulu Province, it explains that partially each variable DAU, DAK, PAD has a positive and significant effect on Regional

Expenditures. Then simultaneously the variables DAU, DAK, PAD have a positive and significant effect on Regional Expenditures. This study aims to analyze the influence of PAD, DAU, and SiLPA on regional government spending by districts/cities in Bengkulu Province. This research provides an empirical contribution to understanding how revenue structure influences spending and the extent to which regions are able to achieve fiscal independence.This research focuses on Bengkulu Province, which has exhibited fluctuating regional spending trends over the past five years, with stagnant local revenue (PAD) and suboptimal utilization of the SiLPA (Regional Allocation Fund). Therefore, this research is crucial for understanding the impact of PAD, DAU, and SiLPA on regional spending.

METHODS

This research is quantitative with an associative approach. The data used is secondary data from 10 districts/cities in Bengkulu Province, namely:South Bengkulu,Central Bengkulu, North Bengkulu, Kaur, Kepahiang, Lebong, Rejang Lebong, Mukomuko, Seluma, and Bengkulu City period2019–2023. According to Sugiono (2020), "A research variable is a characteristic or attribute of an individual or organization that can be measured or observed and has certain variations determined by the researcher or used as a lesson and then conclusions are drawn." In this study, the independent variables are PAD, DAU, and SiLPA, while the dependent variable is regional spending. Data analysis was carried out using multiple linear regression using SPSS 26 software. Panel data regression is a combination of cross-section and time series, thus allowing for a larger amount of data and greater degrees of freedom. The model used can be formulated as follows:

$$Y = \alpha + b_1.X_1 + b_2.X_2 + b_3.X_3 + €$$

Where:

Y	= Regional Shopping
X1	= Regional Original Income
X2	= General Allocation Fund
X3	= Budget Calculation Surplus
α	= Constant
b1,b2,b3	= Regression Coefficient
€	= Other factors (Confounding Factors)

Research variables are everything that becomes the object of research and has different variations in values or characteristics, which are determined by researchers to be studied and drawn conclusions. Of the five variables, researchers only use two variables, namely, the Independent Variable (free) and the Dependent Variable (bound). The Independent Variables in this study are Regional Original Revenue, General Allocation Funds and Budget Calculation Surplus, while the Dependent Variable in this study is Regional Expenditure. The population in this study is all Regency/City Governments in Bengkulu Province, totaling 9 Regencies and 1 City in 2019-2023. The sampling technique used is saturated sampling (census sampling), where all members of the

population are used as research samples. Therefore, the number of samples is 10 regions for 5 years, so that the total panel data is 50 observations.

RESULTS AND DISCUSSION

This study used a tool in the form of the Statistical Product and Service Solution (SPSS) version 26 program. The first test conducted was a descriptive statistical test. The results of the descriptive statistical test showed that the number of observations (N) from this study was 50 data samples for district/city governments. The lowest value of the data was indicated by the minimum score, while the highest value of the data was indicated by the maximum score. The mean was used to measure the average value of the data and the standard deviation showed the standard deviation. The following results of the descriptive statistical test are presented in table 4.1:

Table 4.1
Descriptive Statistics

	N	Minimum	Maximum	Mean	Standard Deviation
X1_PAD	50	16829332510.03	210471140646.89	66353363444,6786	46032802768,59634
X2_DAU	50	368238036264.00	711412979000.00	494747280575,0400	92701243496,22304
X3_SiLPA	50	1385503846.84	152795095515.44	38723744264,4480	32378960751,33071
Y_Regional Shopping	50	661309914174.00	1347516103510.80	926516890911,9827	177433390245,43375
Valid N (listwise)	50				

Based on table 4.1, it shows that the results of the descriptive statistical test: Regional Original Income in the Regency/City of Bengkulu Province obtained an average value of 6.6353 (66,353,363,444.68) with a standard deviation of 4.60328 (46,032,802,768.60). The minimum value of Regional Original Income is 1.68 (16,829,332,510.03) obtained by Lebong Regency in 2022 and the maximum value of Regional Original Income is 2.10 (210,471,140,646.89) obtained by Bengkulu City in 2023. The General Allocation Fund General Allocation Fund in the Regency/City of Bengkulu Province gets an average value of 4.9474 (494,742,805,757.04) with a standard deviation of 9.27012 (92,701,243,496.22). The minimum value of the General Allocation Fund is 3.68 (368,238,036,264) obtained by Lebong Regency in 2022 and the maximum value of the General Allocation Fund is 7.11 (711,412,979,000) obtained by Bengkulu City in 2019. The Surplus of Budget Calculation The Surplus of Budget Calculation in the Regency/City of Bengkulu Province obtained an average value of 3.8724 (38,723,744,264.45) with a standard deviation of 3.2379 (32,378,960,751.33). The minimum value of the Budget Calculation Surplus was 1,385,503,846.84 obtained by Lebong Regency in 2020 and the maximum value of the Budget Calculation Surplus was 1.53 (152,795,095,515.44) obtained by North Bengkulu Regency in 2021. Regional Expenditure Regional Expenditure in the Regency/City of Bengkulu Province obtained an average value of 9.265 (926,516,890,911.98) with a standard deviation value of 1.77433 (177,433,390,245.43). The minimum value of Regional Expenditure is 6.61 (661,309,914,174) obtained by Lebong Regency in 2020 and the maximum value of Regional Expenditure is 1.35 (1,347,516,103,510.80) obtained by North Bengkulu Regency in 2023.

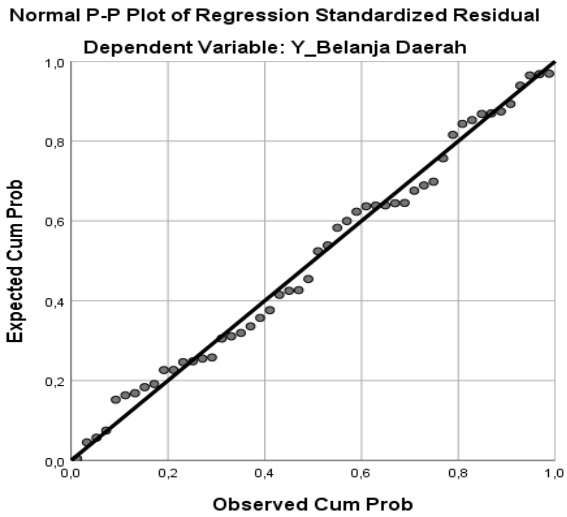


Figure 4.1 Normal Probability Plot Graph Analysis

From the Normal Probability Plot analysis in Figure 4.1, it can be seen that the axes spread around the diagonal line, so it can be concluded that the Normal Probability Plot is normally distributed. Therefore, the regression model meets the assumption of normality, but statistically it is not yet known whether it is normal or not, so a statistical test will be conducted using the One Sample Kolmogorov-Smirnov test. The following are the results of the data normality test using the One Sample Kolmogorov-Smirnov (KS) statistical test:

Table 4.2
Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parametersa,b	Mean	-,0000781
	Standard Deviation	60676745353,5 5410000
Most Extreme Differences	Absolute	,064
	Positive	,056
	Negative	-,064
Test Statistics		,064
Asymp. Sig. (2-tailed)		,200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on table 4.2, it is known that the Asymp. Sig. (2-tailed) value shows 0.200 > greater than the value of 0.05 and it can be concluded that the data is normally distributed.

The following are the results of the Multicollinearity Test using the SPSS 26 Software application shown in table 4.3.

Table 4.3
Multicollinearity Test Results

Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_PAD	,297	3,362
	X2_DAU	,267	3,752
	X3_SiLPA	,797	1,255

a. Dependent Variable: Y_Regional Spending

The results of the Multicollinearity Test in table 4.3 show that the Tolerance value of the three variables is more than 0.10, namely Regional Original Income of 0.297, General Allocation Fund 0.267 and Budget Calculation Surplus of 0.797. Meanwhile, the VIF value of the three variables above is less than 10.00, namely Regional Original Income of 3.362, General Allocation Fund 3.752 and Budget Calculation Surplus of 1.255, so it can be concluded that there is no Multicollinearity in this study.

The method used in this study to detect the presence or absence of heteroscedasticity is by looking at the Plot graph between the predicted value of the dependent variable, namely ZPRED, and its residual SRESID. Detecting the presence or absence of heteroscedasticity can be done by looking at the presence or absence of a certain pattern in the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y, and the X axis is the residual (predicted Y – actual Y) that has been studentized.

The following is Figure 4.2, the results of the Scatterplot Model:

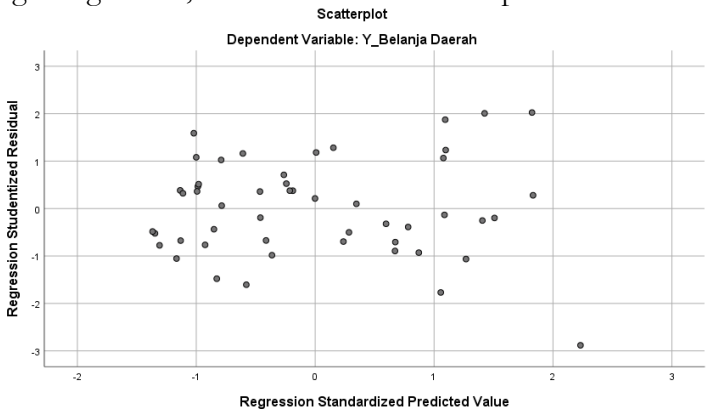


Figure 4.2 Scatterplot Model Results

Based on the results of the Scatterplot Model in Figure 4.2 above, it can be seen that the points do not form a regular pattern and the points spread above and below the number 0 on the Y axis. So it can be concluded that there is no Heteroscedasticity in the regression mode of this study. The Glejser method heteroscedasticity test is carried out by regressing between the independent variables with the absolute residual value variables. If the significance value between the independent variables and the absolute residual is more than 0.05, there is no heteroscedasticity problem.

The following are the results of the Heteroscedasticity Test shown in table 4.4.

Table 4.4
Heteroscedasticity Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	-19456370419,837	3926897305 1,708		-,495	,623
	X1_PAD	-,081	,197	-,106	-,411	,683
	X2_DAU	,153	,103	,403	1,483	,145
	X3_SiLPA	-,047	,171	-,044	-,277	,783

a. Dependent Variable: ABRESID

From table 4.4 above, it can be seen that the significance value of the three independent variables is more than 0.05, namely the significance value of local original income of 0.683, the significance value of general allocation funds of 0.145, and the significance value of the remaining budget calculation of 0.783. Therefore, it can be concluded that there is no heteroscedasticity problem in the regression model.

Autocorrelation occurs when consecutive observations over time are related to each other. This is often found in time series data, as certain samples or observations tend to be influenced by previous observations. To detect the presence or absence of autocorrelation, the Durbin-Watson (DW) test is performed. The results of the autocorrelation test are shown in Table 4.5.

Table 4.5
Autocorrelation Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	,940a	,883	,875	62624086196, 28410	1,651

a. Predictors: (Constant), X3_SiLPA, X1_PAD, X2_DAU

b. Dependent Variable: Y_Regional Spending

Based on table 4.5, the DW value resulting from the regression model is 1.651. Meanwhile, from the DW table, the significance is 0.05 and the number of data (n) = 50 and k = 3 (k number of independent variables), the DL value is 1.421 and the DU value is 1.674. The 4-DL value = 2.579, 4-DW = 2.349 and the 4-DU value = 2.326. From these values, it can be seen that 4-DW > DU or 2.349 < 1.674. Based on the results of the Durbin Watson test, it can be concluded that there is no negative autocorrelation, meaning the data can be used in research.

In multiple linear regression, there are classical assumptions that must be met, namely normally distributed residuals, the absence of multicollinearity, the absence of heteroscedasticity, and the absence of autocorrelation in the regression model. The following table 4.6 shows the results of the regression analysis test:

Table 4.6
Regression Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	-51675278165.905	71189286560,593		-,726	,472
	X1_PAD	-,767	,356	-,199	-2,152	,037
	X2_DAU	2,058	,187	1,075	11,008	,000
	X3_SiLPA	,285	,309	,052	,922	,361

a. Dependent Variable: Y_Regional Spending

From Table 4.6 above, the multiple regression equation can be compiled as follows: Regional Expenditure = −5.168 + (-0.767) + 2.058 + 0.285 + e

Based on the regression model, it can be interpreted that:

a. The constant value (a) of -5.168 means that when all independent variables (PAD, DAU and SiLPA) have a value of zero, the Regional Expenditure level has a negative value.

b. The regression coefficient value of the Regional Original Income variable of -0.767 shows a negative value, meaning that every 1 unit increase in PAD will decrease by 0.767 units in Y_Regional Expenditure, assuming DAU and SiLPA are constant.

c. The regression coefficient value of the General Allocation Fund variable of 2.058 shows a positive value, meaning that every 1 unit increase in DAU will increase Y_Regional Spending by 2.058 units, assuming PAD and SiLPA are constant.

d. The regression coefficient value of the Budget Calculation Surplus variable of 0.285 shows a positive value, meaning that every 1 unit increase in SiLPA will increase Y_Regional Spending by 0.285 units, assuming PAD and DAU are constant.

Table 4.7
T-Statistic Test Results

Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-51675278165.905	71189286560,593		-,726	,472
	X1_PAD	-,767	,356	-,199	-2,152	,037
	X2_DAU	2,058	,187	1,075	11,008	,000
	X3_SiLPA	,285	,309	,052	,922	,361

a. Dependent Variable: Y_Regional Spending

Based on table 4.8 above, it can be explained as follows:

1. The Regional Original Income variable has a t-count value of -2.152 and a significance value of 0.037. This shows that the t-count value is greater than the t-table value (-2.152 < 2.01) and the significance is smaller than 0.05 (0.037 < 0.05), so it can be concluded that the Regional Original Income variable has a significant effect on Regional Expenditure with a negative

influence direction, meaning that an increase in PAD actually tends to decrease Regional Expenditure.

2. The General Allocation Fund variable has a t-count value of 11.008 and a significance value of 0.000. This shows that the t-count value is greater than the t-table value (11.008 > 2.01) and the significance is less than 0.05 (0.000 < 0.05), so it can be concluded that the General Allocation Fund variable has a positive and significant effect on Regional Expenditure.
3. The Budget Calculation Surplus variable has a t-value of 0.922 and a significance value of 0.361. This shows that the t-value is smaller than the t-table (0.922 < 2.01) and the significance is greater than 0.05 (0.0361 > 0.05), so it can be concluded that the Budget Calculation Surplus variable has a positive effect on Regional Expenditure but is not significant.

Table 4.8

F Test Results

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	136224608681712 8700000000,000	3	4540820289 3904293000 0000,000	115,785	,000b
	Residual	180401703908302 500000000,000	46	3921776171 9196200000 00,000		
	Total	154264779072543 1200000000,000	49			

a. Dependent Variable: Y_Regional Spending

b. Predictors: (Constant), X3_SiLPA, X1_PAD, X2_DAU

The results of the F statistical test in table 4.8 above to see the F table in hypothesis testing need to determine the degree of freedom (df). dfl = k = 3 and df2 = n – k – 1 = 50 – 3 – 1 = 46 (n is the number of data and k is the number of independent variables), the results obtained for the F-table are 2.81 and if the significance value is <0.05 then the hypothesis can be accepted. It is known that the calculated F-value is 115.785 and the significance value is 0.000. This shows that the F-count value of 115.785 is greater than the F-table value of 2.81 (115.785 > 2.81) and the significance value of 0.000 is smaller than the significance value of 0.05 (0.000 < 0.05), so it can be concluded that the variables of Regional Original Income, General Allocation Fund and Budget Calculation Surplus together (simultaneously) have an effect on Regional Spending.

Table 4.9

Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	,940a	,883	,875	62624086196, 28410	1,651

a. Predictors: (Constant), X3_SiLPA, X1_PAD, X2_DAU

b. Dependent Variable: Y_Regional Spending

The coefficient of determination test results show an Adjusted R Square value of 0.875. This means that 87.5% of the dependent variable or regional expenditure is influenced by Regional Original Revenue, General Allocation Funds, and Budget Surplus. The remaining 12.5% is influenced or explained by other variables not included in this research model.

CONCLUSION

Regional Original Income (PAD) has an impacthas a negative and significant impact on Regional Expenditure. This means that the increase in PAD is accompanied by a decrease in regional spending. This may occur because local governments tend to be more selective and efficient in spending PAD, while still relying on central transfer funds such as the General Allocation Fund (DAU). Furthermore, increases in PAD are not always accompanied by prepared spending plans, so funds are not immediately disbursed and tend to increase the SiLPA (Regional Budget Shortfall).

The General Allocation Fund (DAU) has a positive and significant impact on Regional Spending. This means Any increase in the General Allocation Fund received by a region will tend to be followed by an increase in Regional Expenditures. Regional governments rely on central transfer funds to finance expenditures and implement development activities.

The Budget Surplus (SiLPA) does not significantly impact Regional Expenditures. Although numerically positive, the relationship is not strong or consistent enough to be considered significant. This is because SiLPA is not a primary source for expenditure planning, and its use is limited by the audit and approval processes of the Revised Regional Budget (APBD). SiLPA is also more often used to cover deficits or as reserve funds, rather than to finance new programs. Furthermore, high SiLPA often reflects low budget absorption in the previous year, so it does not directly impact regional spending increases.

Regional Original Income (PAD), General Allocation Fund (DAU), and Budget Calculation Surplus (SiLPA) together, namely 87.5% of the variables influence Regional Expenditure. This indicates that these three variables have a very close relationship with Regional Expenditure, as the coefficient of determination approaches 1 (one). This means that the combination of PAD, DAU, and SiLPA as a whole has significant power in explaining variations in Regional Expenditure. Therefore, integrated management and policies regarding these three funding sources are crucial for determining the magnitude of Regional Expenditure.

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