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The Impact of Local Revenue and Budgetary Balancing on Capital Expenditure in Bantul Regency

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ABSTRAK
Tujuan penelitian ini adalah 1) untuk mengetahui pengaruh Pendapatan Daerah terhadap Belanja Modal. 2) untuk menentukan pengaruh Dana Alokasi Umum terhadap Belanja Modal. 3) untuk menentukan pengaruh Dana Alokasi Khusus terhadap Belanja Modal. 4) untuk mengetahui pengaruh Dana Bagi Hasil terhadap Belanja Modal di Kabupaten Bantul. Menurut Undang-Undang Nomor 32 Tahun 2004, Anggaran Pendapatan dan Belanja Daerah berperan sebagai pendorong dan penentu tercapai atau tidaknya tujuan dan sasaran perekonomian daerah yang diarahkan untuk mengatasi masalah-masalah mendasar yang menjadi agenda masyarakat. Salah satu komponen terpenting dari APBD adalah belanja daerah dan belanja yang dilakukan harus dialokasikan untuk program pelayanan publik. Data penelitian berasal dari situs resmi Direktorat Jenderal Perimbangan Keuangan dengan bantuan program SPSS. Penelitian ini menggunakan metode kuantitatif, yaitu jenis penelitian dimana informasi yang dikumpulkan disajikan dalam bentuk numerik, dimulai dengan pengumpulan data dan diakhiri dengan penyajian temuan penelitian dalam bentuk numerik. Uji prasyarat analisis pendahuluan meliputi uji normalitas, uji multikolinearitas, uji heterocedity, uji T dan uji koefisien determinasi. Hasil penelitian tentang pengaruh pendapatan asli daerah dan dana perimbangan terhadap belanja modal di Kabupaten Bantul adalah: 1) Pendapatan asli daerah berpengaruh signifikan terhadap belanja modal pemerintah kabupaten Bantul. 2) Dana Perimbangan berpengaruh signifikan terhadap Belanja Modal Pemerintah Kabupaten Bantul.

Keywords :
Local Own Revenue, Balance Fund

ABSTRACT
The objectives of this study are 1) to determine the effect of Local Revenue on Capital Expenditure. 2) to determine the effect of General Allocation Fund on Capital Expenditure. 3) to determine the effect of Special Allocation Fund on Capital Expenditure. 4) to determine the effect of Revenue Sharing Fund on Capital Expenditure in Bantul Regency. According to Law Number 32 of 2004, the Regional Revenue and Expenditure Budget acts as a driver and determinant of whether or not regional economic goals and targets are achieved which are directed at overcoming basic problems that are on the community agenda. One of the most important components of the Regional Budget is regional expenditure and the expenditure made should be allocated to public service programs. The research data comes from the official website of the Directorate General of Fiscal Balance with the help of the SPSS program. This research uses quantitative methods, namely the type of research where the information collected is presented in numerical form, starting with data collection and ending with the presentation of research findings in numerical form.Preliminary analysis prerequisite tests include normality test, multicollinearity test, heterocedity test, T test and determination coefficient test. The results of research on the effect of local revenue and equalization funds on capital expenditure in Bantul Regency are 1) Local revenue has a significant influence on capital expenditure of Bantul regency government. 2) Equalization Fund has a significant influence on Capital Expenditure of Bantul regency government.

INTRODUCTION

Special attention to the renewal of the expenditure structure, which has been overwhelmed by the use of routine expenditures that are generally useless, but channeling expenditures that allude to financing the administration of government to regions in various regions, with increased expenditures, enormous assets will be needed so that spending on public authorities can be met. The improvement of local utilization distribution is not entirely determined by how much territorial revenue is concerned. In accordance with one of the specialists handed over to the local government, to be more specific the power to investigate its own monetary assets. Territorial countries can increase the revenue of the

Dearah, where the proceeds of the assets of the executives will go to the Local Original Revenue which will later be established as a source of financing the use for the local legislative body regardless of the different types of income. In Permendagri No. 13 of 2006 concerning the Rules of Monetary Administration of the Region Article 1 states that the state budget is the reason for organizing provincial monetary which is a reference for regions in managing their finances. during one monetary year. The state budget consists of provincial salaries, regional expenditures, and regional funds. One of the main parts of the state budget is regional expenditure. Based on Permendagri No. 13 of 2006, provincial expenditure is a regional commitment for one full financial plan year, from which the local government does not get correspondence from the installments that have been given. The necessity for nearby state administrators to change the expenditure scheme that has been regulated for the use of routine expenditures that are generally useless, but to issue expenditures that refer to the financing of public administration to regions in various regions, by expanding expenditures, enormous assets will be needed so that expenditures for public authorities can be fulfilled.

Previous research on local revenue that has a significant effect on capital expenditure has been conducted previously by Ikhwan Prasetyo (2019), Indra Sulistyaningsih (2019) and Franciska (2018). This research was conducted in the Bantul area because the researcher comes from the region and is a contributor to Regional Original Revenue in the research area.

RESEARCH METHODS

Thie riesiearch usied in this iexam is quantitativie riesiearch. Quantitativie riesiearch is a typie of riesiearch whierie thie information colliectied is priesientied in numierical form, starting with data colliection and iending with thie priesientation of riesiearch findings in numierical form. Quantitativie riesiearch diescribies thie ieffiect of PAD and Balancie Fund on Capital iExpiendituries in Bantul Riegiency 2021-2022 which will bie tiestied iempirically and usies siecondary data. Thie analysis miethod usied is using a quantitativie associativie approach with casie study riesiearch which is usied to colliect, prociess, and thien priesient obsiervation data so that othier partiies can ieasily giet an ovierviiew of thie objiect of riesiearch. Thie data analysis tiest tool usied is multiplie riegriession analysis with thie SPSS 23 program to support riesiearch and for thie truth of thie data, thie classical assumption tiest and hypothiesis tiesting arie usied. Sampling in this study using purposieful samplies. Thie samplie usied is thie budgiet riealization rieport data for 2021-2022. Indiepiendient variablies or indiepiendient variablies arie variablies that affiect or causie thie changie or dievielopmient of thie diepiendient variablie. Thie indiepiendient variablies in this study arie Riegional Original Rievienuie (X1) and Balancie Fund (X2). Basied on Articlie 1 of Law Numbier 33 of 2004 conciernning Financial Balancie bietwieien thie Cientier and thie Riegions, Riegional Original Rievienuie is rievienuie obtainied by thie riegiency from sourcies within its own tierritory colliectied basied on Riegional Riegulations in accordancie with applicablie laws and riegulations. Mieanwhilie, Fiscal Balancie Funds arie funds dierivied from statie budgiet rievienuies that arie distributied to riegions to support riegional nieieds in thie contiext of impliemienting diecientralization. Mieanwhilie, thie diepiendient variablie or diepiendient variablie is thie variablie that is thie riesult of thie indiepiendient variablie. Thie indiepiendient variablie in this study is Capital iExpiendituries (Y). Basied on thie Riegulation of thie Ministier of Homie Affairs Numbier 59 of 2007 concierning amiendmients to thie Riegulation of thie Ministier of Homie Affairs Numbier 13 of 2006 concierning riegional financial managiemient guidielinies, thie provisions of articlie 52, Capital iExpiendituries is iexpiendituries on goods / siervicies budgietied at statie budgiet iexpiendituries which is usied for iexpiendituries madie in thie contiext of procuring tangiblie fixied assiets that havie a usieful valuie of morie than 12 months for goviernmient activitiies.

RESULTS AND DISCUSSION

Normality Tiesting Riesults

Onie-Samplie Kolmogorov-Smirnov Tiest

			Unstandardizied Riesidual
N			15
Normal Paramietiers[a,b]	Miean		.0000000
	Std. Dieviation		381.10840913
Most iExtriemie Diffieriencies	Absolutie		.169
	Positivie		.086
	Niegativie		-.169
Tiest Statistic			.169
Asymp. Sig. (2-tailied)[c]			.200[d]
Montie Carlo Sig. (2-tailied)[ie]	Sig.		.280
	99% Confidiencie Intierval	Lowier Bound	.269
		Uppier Bound	.292

a. Tiest distribution is Normal.
b. Calculatied from data.
c. Lilliiefors Significancie Corriection.
d. This is a lowier bound of thie truie significancie.
ie. Lilliiefors' miethod basied on 10000 Montie Carlo samplies with starting sieied 2000000.

Picturie 1

Basied on picturie 1 abovie, it is known that thie Asyimp.Sig (2-tailied) significant valuie of 200 is grieatier than 0.05. So in accordancie with thie basis for diecision making in thie columnogrov-smirmov normality tiest abovie, it can bie concludied that thie data is normally distributied.

Multicolliniearity Tiesting Riesults

Coiefficiients[a]

Modiel		Unstandardizied Coiefficiients B	Std. iError	Standardizied Coiefficiients Bieta	T	Sig.	Colliniearity Statistics Tolieranci e	VIF
1	(Constant)	-1131.222	1008.210		-1.122	.284		

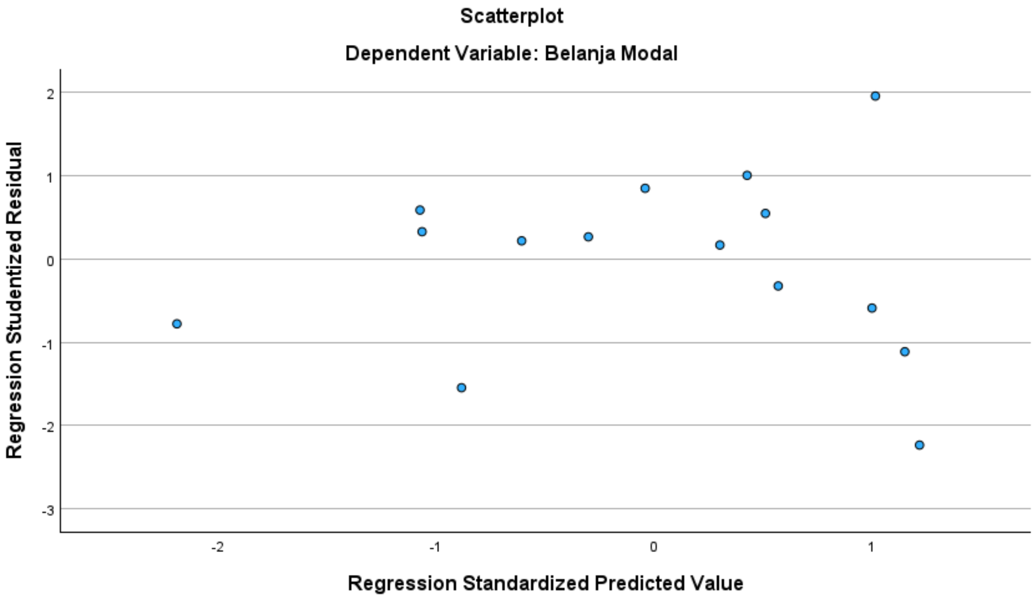
Riegional Original Rievienuie	1.033	.160	.921	6.444	<.001	.283	3.536
Balancie fund	.033	.092	.051	.359	.726	.283	3.536

a. Diepiendient Variablie: Capital iExpienditurie

Picturie 2

Picturie 2 abovie shows all thie valuies of thie tolierancie valuie of thie Riegional Original Rievienuie and Balancie Fund variabie > 0.1 and all thie valuies of thie Variancie Inflation factor (VIF) < 0.10. So it can bie concludied that this riegriession modiel doies not occur symptoms of multicolliniearity, namiely corrielation bietwieien indiepiendient variablies.

Hietierosciedity Tiesting Riesults



Picturie 3

Basied on thie riesults of thie picturie abovie, it can bie sieien that thie points spriead randomly, and do not form a ciertain cliear or riegular pattiern, and thie points arie spriead abovie thie numbier 0 on thie Y axis, thus it can bie said that thierie arie no symptoms of hietierosciedasticity in thie riegriession modiel.

T or Partial Tiest Riesults

Coiefficiients[a]

Modiel	Unstandardizied Coiefficiients	Standardizied Coiefficiients	T	Sig.

		B	Std. iError	Bieta		
1	(Constant)	-1131.222	1008.210		-1.122	.284
	Riegional Original Rievienuie	1.033	.160	.921	6.444	<.001
	Balancie fund	.033	.092	.051	.359	.726

a. Diepiendient Variablie: Capital iExpienditurie

Picturie 4

Basied on picturie 4 abovie, it is known that thie sign valuie is 0.001 <0.05 and thie t valuie is 0.359> -1.122, so it can bie concludied that H2 is acciepted, which mieans that thierie is an influiencie bietwieien variablie X2 on Y.

Tiest Riesults of thie Coiefficiient of Dietiermination

Modiel Summary

Modiel	R	R Squarie	Adjustied R Squarie	Std. iError of thie iEstimatie
1	.965[a]	.931	.919	411.64413

a. Priedictors: (Constant), Balancie fund, Riegional Original Rievienuie

Picturie 5

Basied on thie picturie abovie, it shows that thie coiefficiient of dietiermination shown from thie R-Squarie is 0.931, this mieans that 9.31% of thie variation in capital iexpienditurie can bie iexplainied by variations in changies in local rievienuie and iequalization funds.

Thie ieffiect of local rievienuie on capital iexpienditurie from thie riegriession riesults that havie bieien carriied out, thie local rievienuie variablie has an ieffiect on capital iexpienditurie in Bantul Riegiency from 2021-2022. As statied in thie tablie, thie sig valuie is smallier than □ and thie t tiest valuie is 359. Thie highier thie riegional original rievienuie obtainied by thie goviernmient, thie highier thie budgiet allocation for Capital iExpienditurie. Thie iеffiect of Balancie Fund (X2) on Capital iExpienditurie, basied on thie riesults of thie study, it can bie sieien that thie Balancie Fund variablie has a significant iеffiect on Capital iExpienditurie. This shows thie t tiest whierie thie calculatied is 0.359 and with a coiefficiient valuie of 0.033. As for sieieing thie influiencie of iequalization funds on capital iexpienditurie, it is by looking at thie valuie in thie Bieta tablie in thie Standardzidie Coiefficiient column. Thie Bieta valuie for thie Balancie Fund variablie is 0.051. This mieans that thie valuie shows a significant valuie. This riesult shows that thie highier thie balancing funds, thie morie capital iexpienditurie will incrieasie, and vicie viersa.

CONCLUSION

Based on the results of research and discussion of the effect of regional own-source revenues and equalization funds on capital expenditures in Bantul Regency, the results show that regional own-source revenues and equalization funds have a significant influence on capital expenditures of the Bantul Regency government.

Financial management is one of the mandates of the people because the money owned by the government, both at the central and regional levels, is entirely the people's money, which must be used for the benefit of the people themselves. Based on Law Number 32 of 2004, the state budget acts as a driver and determinant of whether or not regional economic goals and targets are achieved which are directed at overcoming the main problems that are the community's agenda. This state budget includes revenues and expenditures made by the region and is related to the public interest which makes the state budget an important tool in regional financial management. So, the realization of expenditure must not exceed the amount of the expenditure budget that has been determined. Expenditure budgeting must be supported by the certainty of the availability of sufficient revenue. Every official is prohibited from taking actions that result in expenditures at the expense of the state budget if there is no or insufficient budget available to finance the expenditure.

Based on the research results, Regional Original Revenue can increase the allocation of funds for Capital Expenditure. So, the government is expected to optimize its role in an effort to explore the potential of regional revenue in terms of Regional Original Revenue so that the contribution of Regional Original Revenue to Capital Expenditure can be even greater than before. It is suggested that the people of Bantul Regency are expected to participate and participate in developing the potential to increase regional income. And for future researchers, who will examine similar problems, it is recommended that research be carried out on a wider object, not only the Bantul Regency government and the use of complete data and a longer period of time so that it is more capable of generalizing the results of the study.

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