DETERMINATION OF REGIONAL EXPENDITURES: A CASE STUDY OF SUMATRA ISLAND PROVINCES

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Abstract

This research aims to analyze the effects of local revenue, equalization funds, regional financing, degree of fiscal decentralization, and routine capability index on regional expenditures in Sumatra Island provinces. The study sample consists of 10 Provinces from 2012 to 2021. The data used in this research is annual data from 10 Provinces over nine years, totaling 100 observations. The data analysis method used is Panel Data Regression Analysis with a Fixed Effect Model (FEM) estimation model. The estimation results show that Local Revenue and Regional Financing positively and significantly affect Regional Expenditures. It indicates that the increase in local revenue and regional financing can cause an increase in regional expenditures. These results are consistent with the hypothesis expectations, where local revenue and regional financing positively affect regional expenditure. However, the effect of equalization funds, degree of fiscal decentralization, and routine capability index have different results, in which they have a negative and significant effect at the one percent significance level on regional expenditures. These results contradict the hypothesis expectations that an increase in equalization funds, degree of fiscal decentralization, and routine capability index can reduce regional expenditure. Overall, this research proves that local revenue significantly affects increasing regional expenditure.

Keywords:
Regional Expenditures; Local Revenue; Equalization Funds; Regional Financing; Regional Financial Capability.

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Introduction

Autonomy of Regions gives power to local governments to manage and regulate their economy according to the Local Revenue and Expenditure Budget (LREB), which consists of revenue, spending, and financing (Law No. 23 of 2014). Regional expenditure is an attractive topic to constantly research due to its significant role in regional development efforts. It is used to organize governmental affairs and should prioritize protecting and improving the standard of living for communities, such as improving primary education, health services, adequate social and public facilities, and social security systems (Nofian & Rizal, 2021).

Regional expenditure is significantly influenced by the financial condition of the area and its ability to obtain financial resources and transfers from the central government (Martini et al., 2021). Regional economy capacity is reflected in the size of its local revenues (Limbong et al., 2020). Due to regions having different economic opportunities, the central government provides additional funding to address financial imbalances between regions. Apart from own-source revenue and balancing funds, financing receipts are also part of the government's revenue, and these funds can be used for regional expenditure while financing expenditures that are disbursed will be reimbursed and can be accumulated as reserves to meet the needs of the region (Martini et al., 2021).

The island of Sumatra is an autonomous region in Indonesia, with a strategic position at the national, ASEAN, and global levels and abundant natural resources (Bpiw, 2023). It has enabled Sumatra to make a significant contribution to national development, particularly in terms of economic growth. In 2021, Indonesia's economy grew by 3.69%, with Sumatra being the second largest contributor after Java, accounting for 27.70% (Mediacenter Riau, 2023).

The magnitude of Pulau Sumatera Province's contribution to accelerating national development and economic growth is inseparable from regional expenditure, as rapid regional development requires a large budget. Based on initial observations, regional expenditure growth in Pulau Sumatera has fluctuated over the past five years, with Aceh experiencing the most significant fluctuations compared to other provinces. In 2018, Aceh's expenditure growth decreased by -12% from the previous year, then increased by 22% in 2019. COVID-19 has significantly affected regional expenditure, as evidenced by a decrease of -16% in 2020 and an increase of 3% in 2021. Also, the fluctuation of regional expenditure in Pulau Sumatera is accompanied by fluctuating regional revenue, equalization funds, financing, and regional financial capability.

Several previous studies have demonstrated that the determinants of regional expenditure remain inconsistent. For example, in 38 cities in Java, Putri et al. (2020) found that local revenue and intergovernmental transfers positively and significantly affected regional expenditure. Wahab (2021) stated that local revenue regional expenditure in Jayapura City. Additionally, Sembel et al. (2018) found that intergovernmental transfers did not affect regional expenditure in North Sulawesi Province. In another study focusing on regencies and cities in South Sumatra Province, Martini et al. (2021) explained that revenue and financing expenditure positively affected regional expenditure. However, research by Angreini et al. (2021) found that revenue and financing expenditure did not affect regional expenditure in South Sumatra Province.

Furthermore, Indiyanti & Rahyuda (2018) analyzed the relationship between fiscal decentralization and capital expenditure and discovered that fiscal decentralization positively affected capital expenditure, which is part of regional expenditure. In contrast, Suwandi & Tahar's study (2015) found that the fiscal decentralization ratio negatively affected capital expenditure, which is part of regional expenditure in Yogyakarta Province. This study aims to fill gaps in the existing literature by analyzing a broader period and region from 2012-2021, titled "Determinants of Regional Expenditure in Sumatra Island Province: An Analysis of Local Revenue, Financing, and Regional Financial Capacity".

Literature Review

Local Revenue

Several previous studies have analyzed the impact of local revenue on local expenditure, highlighting local revenue as an essential indicator affecting local expenditure. Local revenue consists of local taxes, local levies, managed local wealth, and other lawful local revenues that local governments can use to finance all regional activities for one calendar year (Hilfandi et al., 2022). According to Miranda et al. (2022), a region's higher financial ability to obtain local revenue leads to higher funds available for regional expenditure since local revenue is the backbone of regional financing. Furthermore, Marzuki et al. (2022) explained that a region's increase in local revenue results in higher held funds by the local government, elevating regional independence while decreasing dependency on the central government. The survey results of Abdillah & Mursinto (2016) found that local revenue significantly and positively impacts local expenditure. Also, Putri et al. (2020) found that local revenue significantly and positively affects local expenditure. Likewise, Sumarsono & Rahmawati (2017) stated that local revenue significantly and positively affects local expenditure. Therefore, the hypothesis is below:

H1: Local revenue has a positive influence on regional expenditure.

Equalization Funds

Regional capabilities and needs tend to vary, thus causing local revenue to fall short of regional expenses. Consequently, regions depend on equalization funds disbursed by the central government to meet annual expenses (Fatimah et al., 2020). The fiscal equalization fund is a state budget component that comprises general allocation, special allocation, and revenue-sharing funds (Law No. 33 of 2004). Fiscal equalization tools are crucial for augmenting and enhancing regional economies' potential, promoting equitable, proportional, logical, transparent, comprehensive, and accountable payment systems, leading to secure and sustainable local financing (Wahab, 2020). Research by Sembel et al. (2018) suggests that an increase in equalization funds coincides with regional autonomy as regions become progressively capable of meeting their needs. Numerous past studies indicate the relationship between fiscal equalization funds and regional expenditure, as evidenced by the findings of Wahab (2021), whereby fiscal equalization funds demonstrated a positive impact on regional expenditure. These findings are consistent with those of Putri et al. (2020), who concluded that fiscal equalization funds positively affect regional expenditure. Prestika & Susetyo (2020) found significant evidence that fiscal equalization funds positively affected regional expenditure. Therefore, we propose the following hypothesis:

H2: Equalization Funds have a positive effect on regional expenditure.

Regional Financing

When regional income experiences a budget deficit, local governments can turn to financing to meet their financial needs. Financing refers to all financial transactions undertaken by the government, which can be either paid or received to cover a deficit or utilize a budget surplus (Martini et al., 2021). Regional financing is a fund generated from the disparity between financing income and financing expenditure (as defined in Government Regulation 71 of 2010). Financing income represents a portion of the regional government's revenue allocated for regional expenditure, while financing expenditure, involving funds spent and recouped, can be set aside and utilized to fulfill community needs

(Martini et al., 2021). According to Rahmadewi (2018), a higher financing income results in a higher accumulation of funds, including the remaining equalization from the previous budget, disbursement of reserve funds, loan receipts, and receivables. This accumulation enables regions to finance capital expenditure, which is the integral regional expenditure part. Several studies have demonstrated that regional financing significantly influences regional expenditure. For instance, Martini et al. (2021) concluded that regional financing income positively affected regional expenditure. Similarly, Rahmadewi (2018) found that regional financing positively affected regional expenditure. Hence, the following hypothesis is below:

H3: Regional financing has a positive effect on regional expenditure.

Degree of Fiscal Decentralization

The degree of fiscal decentralization indicates the contribution of local revenues to total regional revenue. Many previous studies have shown that the degree of fiscal decentralization determines the size of regional expenditure. According to Indiyanti & Rahyuda (2018), if the fiscal decentralization ratio increases, regional financial performance is better, resulting in an increase in allocations to regional expenditure. Limbong et al. (2020) revealed that the higher the contribution of local revenues, the higher the financial capacity of the region to carry out decentralization. Praza (2016) also explained that good regional financial performance indicates that the region has financial capabilities to finance the implementation of regional autonomy. Putri & Rahayu (2019) support the statement that the degree of fiscal decentralization ratio positively affected capital expenditure. Alike, Praza's (2016) research found that the fiscal decentralization ratio positively affects capital expenditures. Likewise, Indiyanti & Rahyuda's (2018) study found that fiscal decentralization positively affects capital expenditures, which are part of regional expenditure. Thus, the hypothesis is below:

H4: The degree of fiscal decentralization positively affects regional expenditure.

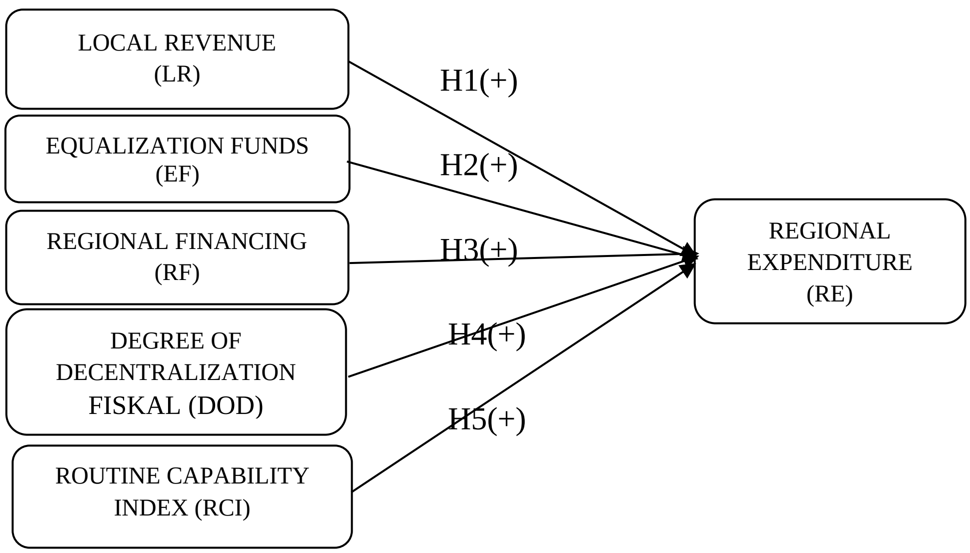
Routine Capability Index

The Routine Capability Index measures the extent to which local revenue can contribute to financing routine expenditures. According to Rosyidah et al. (2019), financial capability is essential for effective government functioning. Insufficient funding hinders local governments from providing efficient development and financial services. Limbong et al. (2020) assert that the higher the routine capability ratio, the stronger the financial capability to support regional autonomy. Viara and Lilik's (2019) research reveals that weak local revenue capability adversely impacts local revenue as a crucial source of financing for regional expenditures. Previous research has been conducted on routine capability indices but used descriptive analysis. So, the following hypothesis is found:

H5: The Routine Capability Index has a positive impact on regional expenditure.

Based on the explanation of the concept, theory, and the results of previous studies, the conceptual framework is illustrated in Figure 1 as follows.

Figure 1.
Research Framework



Research Methods

This study used data from 2012-2021 To determine the effect of local revenue, fiscal equalization funds, regional financing, degree of fiscal decentralization, and routine capability index on regional expenditure. This study used the Census sampling method to obtain a sample of ten provinces for ten years, resulting in 100 observations for this study. Data was collected from the realization of the Budget Expenditures Report accessed on the Directorate General of Fiscal Equalization website (www.djpk.depkeu.go.id). The data was analyzed using descriptive statistics, correlation tests, and panel data regression analysis to test research hypotheses partially (t-test), followed by a paired sample t-test to examine whether there is a difference in the mean of all variables before (2018-2019) and during COVID-19 (2020-2021).

Regional expenditure, as the dependent variable in this study, was calculated by adding up all operational and capital expenditures, other expenditures/unexpected expenditures, and transfer payments (Wahab, 2021). There are five independent variables, including Local Revenue derived from total local taxes, local retribution, and the management of separated regional wealth and other legitimate local revenues (Hilfandi et al., 2022). Fiscal equalization funds are derived from the total allocation fund, general allocation fund, and special allocation fund, as stated by Law No. 33 of 2004. Regional financing derives from the difference between financing receipts and expenditures governed by Government Regulation No. 71 of 2010. The degree of fiscal decentralization is calculated by dividing local revenue by the total revenue, while the routine capability index is calculated by dividing local revenue by total routine expenditure. The panel regression equation in this study is as follows:

$$RE_{it} = \alpha + \beta_1 LR_{it} + \beta_2 EF_{it} + \beta_3 RF_{it} + \beta_4 DOD_{it} + \beta_5 RCI_{it} + \varepsilon_{it} \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots(1)$$

Where α is the constant, β1 to β2 are coefficient parameters, RE is regional expenditure, LR is local revenue, EF is fiscal equalization funds, RF is regional financing, DOD is the degree of fiscal decentralization, and RCI is the routine capability index, and ε is the error term.

Data Analysis and Results

The initial findings of this study comprise descriptive statistics and correlation analysis. The results of the descriptive statistics presented in Table 1 indicate that the regional expenditure has a mean of 29.2371 with a standard deviation of 0.6283, which implies that regional expenditure follows a normal distribution. Moreover, the average local revenue and fiscal equalization are both 28.1999 and 28.5171, with standard deviations of 0.6678 and 0.5809, respectively. In addition, the local financing is 26.3986, and the fiscal decentralization index is 9.4049. Finally, the average routine capability index is 59.68 percent, with a standard deviation of 19.62 percent.

Table 1. Descriptive Statistics

	Mean	Median	Maximum	Minimum	Std. Dev.	Sum Sq. Dev.	Obs
RE	29.2371	29.2428	30.3903	27.9185	0.6283	39.0806	100
LR	28.1999	28.3081	29.4877	26.8063	0.6678	44.1542	100
EF	28.5171	28.5034	30.0674	27.5066	0.5809	33.4032	100
RF	26.3986	26.4153	29.0128	23.0691	1.2296	149.6732	100
DOD	36.3086	37.0086	57.5878	9.8225	9.4049	8756.8040	100
RCI	59.6805	61.0650	125.2204	13.0892	19.6188	38104.8500	100

Notes: RE is regional expenditure, LR is local revenue, EF is fiscal equalization funds, RF is regional financing, DOD is the degree of fiscal decentralization, and RCI is the routine capability index.

Additionally, the results of the correlation analysis appear in Table 2. The findings show that LR, EF, and RF have a positive correlation with regional expenditure and are significant at the 1% level. However, DOD and RCI display a positive correlation with RE , but they are not statistically significant.

Table 2. Correlation Analysis

Probability t-Stat.	RE	LR	EF	RF	DOD	RCI
LR	0.8694	1				
	(17.4162)***	-----				
EF	0.7916	0.7717	1			
	(12.8266)***	(12.0135)***	-----			
RF	0.3594	0.1658	0.3262	1		
	(3.8126)***	1.6639	(3.4158)***	-----		
DOD	0.0102	0.4753	0.0628	-0.3159	1	
	0.1012	(5.3483)***	0.6234	(-3.2965)***	-----	
RCI	0.0149	0.4473	0.011	-0.1857	0.8699	1

	0.1473	(4.9511)***	0.1087	-1.8707	(17.4622)***	--

Notes: The significant in parentheses ***,**,* at 1%, 5%, and 10%)
RE is regional expenditure, LR is local revenue, EF is fiscal equalization funds, RF is regional financing, DOD is the degree of fiscal decentralization, and RCI is the routine capability index.

Panel Data Estimation Results

The results of the panel regression analysis using a fixed effect model (FEM) are in Table 3. The estimation results indicate that local revenues have a positive and significant effect on regional expenditure at the 1% level, which supports the expected theory and hypothesis that an increase in local revenues will increase regional expenditure. These results are consistent with previous studies conducted by Abdillah & Mursinto (2016), Putri et al. (2020), and Sumarsono & Rahmawati (2017).

Table 3. The Results of Fixed Effect Model

Variables	Coefficients	t-Statistics
C	3.6941	3.9497
LR	0.9966	(16.5074)***
EF	-0.0772	(-1.9316) ***
RF	0.0191	(2.6636) ***
DOD	-0.0119	(-3.4337) ***
RIC	-0.0072	(-11.2905) ***
R-squared	0.9904	
Adjusted R-squared	0.9888	
F-statistic	625.2251	
Prob(F-statistic)	(0.0000)***	
Durbin-Watson	1.7201	

Notes: The significant in parentheses ***,**,* at 1%, 5%, and 10%)

The results further show that fiscal equalization funds negatively and significantly affect regional expenditure, which means increasing fiscal equalization funds will decrease regional expenditure. It is inconsistent with the expected hypothesis, where fiscal equalization funds are assumed to affect regional expenditure positively. However, these results align with research by Ardanareswari (2019) and Sembel et al. (2018), which found that fiscal equalization funds do not significantly affect regional expenditure. Also, Ardanareswari (2019) notes that general allocation funds, which comprise the highest portion of fiscal equalization funds, do not significantly influence regional expenditure, especially when local revenue in each region is relatively high.

Additionally, the degree of fiscal decentralization negatively and significantly affects regional expenditure at a 1% significance level, which contradicts the theory and hypothesis proposed in this research. It means that the higher the financial capacity of the region as measured by the degree of the fiscal decentralization ratio, the lower the regional expenditure will be. Nevertheless, this research corroborates the results of previous studies (Devi et al., 2022; Suwandi & Tahar, 2015; Tamawiwy et al., 2016), which found that the degree of fiscal decentralization negatively influences regional expenditure. Similarly, the routine capability index negatively affects regional expenditure at a 1% significance level. It indicates an increase in the Routine capability Index (RCI) ratio will decrease regional expenditure. These findings do not align with the expected theory and hypothesis, possibly because routine expenditure growth is higher than local revenue. Based on the coefficient sizes, it is revealed that LR, EF, and RF significantly affect regional expenditure.

Conclusion

The estimation results using FEM show that regional original income and regional financing positively and significantly affected regional expenditure. It indicates that local revenue and regional financing are substantial indicators influencing regional expenditure. Contradictory results occur in balancing funds, which affects regional expenditure. Meanwhile, the degree of fiscal decentralization and the routine capability index significantly and negatively affected regional expenditure in the province of Sumatra island during 2021-2021. The negative coefficient value indicates that increasing EF, DOD, and RIC will cause a decrease in regional spending. It means that a negative coefficient value indicates inefficiency in the expenditure of balancing funds, the degree of fiscal decentralization, and RIC.

Suggestion

The regional government of Sumatra Island should continue to increase its local revenue because it significantly affects regional expenditure and can better utilize the equalization fund to improve regional expenditure. Further research can investigate the differences in capital expenditure before and during the COVID-19 pandemic and examine the differences in regional expenditure among the provinces on Sumatra Island. Also, other indicators, such as the expenditure harmony ratio, local revenue growth ratio, expenditure efficiency ratio, and more, may be used for future research.

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