

## Research Article

## The Influence of Special Autonomy Fund, Transfer of Revenue and Other Legal Revenues on Expenditure Variance of Districts and Cities' Government in the Province of Aceh, Indonesia

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**Abstract:** This research aimed at observing the influence of special autonomy fund, revenue transfer and other legal revenues on expenditure variance of Districts and Cities' Government in the Province of Aceh, Indonesia. The population in this study are all districts/cities in Aceh of which consist of 69 Budget Realization Reports in the budget year period of 2014-2016. The source of data in this study is deriving from secondary source through observation and review of Budget Realization Reports from 23 regencies/cities's governments all of Aceh Province that had been audited by Financial Audit Board of Republic of Indonesia. The study employs using multiple linear regression and SPSS as an analytical tool and data processing, respectively. The results showed that the special autonomy fund, revenue transfer and other legal revenues have a simultaneous and partial influence on expenditure variance of regencies/cities' government. It means that the variance of expenditure can occur due to the difference between the budget allocation and the realization of expenditure.

**Keywords:** Special Autonomy Fund, Revenue Transfer, Other Legal Revenues, Expenditure Variance.

### INTRODUCTION

Regional autonomy is intended to provide wider authority and flexibility to regions in regulating and organizing regional governments including the authority in the management of natural resources in its territory in order to improve the welfare of the community. Implementation of Regional Autonomy is marked by the issuance of Law Number 22 Year 1999 as amended by Law Number 32 Year 2004 regarding Regional Government and Law Number 25 Year 1999 which has been revised by Law Number 33 Year 2004 regarding Financial Balance between Central and Regional Government.

Regional autonomy and decentralization is a strategic step of the Indonesian nation to welcome the global economic era by strengthening the regional economic base (Mardiasmo in Rosidin, 2010). Regional finance is one important factor to measure the ability of a region in implementing autonomy. Regional autonomy is a strategic issue in the concept of economic development based on decentralization in Indonesia. The most important objective in the regional

autonomy policy is to give broader authority to regional governments, especially in regulating the development of their own regions. Autonomy given to districts and municipalities is based on the principle of decentralization in a vast, tangible and responsible form of autonomy. Autonomy also includes full authority in carrying out its household affairs, from planning to reporting and evaluation. The logical consequence of the decentralization, there will be delegation of authority and responsibility in the use of funds, whether derived from the Central Government (in accordance with the affairs that have been submitted) as well as funds derived from the Provincial Government and Local Government itself. Local government is expected to play its role in opening opportunities to advance the region without intervention from other parties accompanied by public accountability (Rosidin, 2010).

Regional finances are manifested in Provincial Budget Revenue and Expenditure (APBD) that directly or indirectly reflects the ability of local government in carrying out governmental, development and social services. Local governments have greater flexibility in

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managing regional finances as outlined in the budget, both in terms of revenues and expenditures. Special treatment for regional autonomy (asymmetric decentralization) is treated for Aceh through Law Number 11 Year 2006 regarding Aceh Government. Special Autonomy (otsus) is an authority granted by the Central Government to the Provincial Government of Aceh, which is administratively located at the provincial level. This specificity relates to the various authorities that may be held by the Regional Government in Aceh, including in the case of finances, in particular the Special Autonomy Fund and the Additional Fund of Profit Oil and Gas.

## LITERATURE REVIEW

### Authority of the Government of Aceh in Managing Aceh's Privileges

Based on Article 1 paragraph (2) of Law Number 11 Year 2006 concerning Aceh Government, Aceh is a provincial area which is a special legal community unit and is given special authority to regulate and manage its own governmental affairs and the interests of the local community in accordance with the laws and regulations. The invitation in the system and principles of the Unitary State of the Republic of Indonesia based on the 1945 Constitution of the State of the Republic of Indonesia, led by a Governor and paragraph (6) states that the Regional Government of Aceh, hereinafter referred to as the Government of Aceh, is the element of the governing of Aceh which consists of the Governor and Aceh regional devices. The authority of the Government of Aceh as stipulated in Law Number 11 Year 2006 regarding the Government of Aceh in Article 7 states that:

- (1) The Governments of Aceh and districts / municipalities shall be authorized to regulate and administer governmental affairs in all public sectors except for government affairs which are under the jurisdiction of the Government.
- (2) The authority of the Government as referred to in paragraph (1) includes government affairs of a national nature, foreign policy, defense, security, justice, monetary and national fiscal, and certain affairs in the field of religion.
- (3) In exercising the authority of the government under its authority as referred to in paragraph (2), the Government may:
  - a. Self-implement;
  - b. Hand over part of the Government's authority to the Aceh Government and to the district / city government;
  - c. Elegate some to the Governor as a representative of the Government and / or Government agencies; and
  - d. Assigns some affairs to the Government of Aceh and the district / city and village (gampong) governments based on the assistance task principle.

### Provincial Revenue and Expenditure Budget (APBD)

Provincial Revenue and Expenditure Budget (APBD) is an annual financial plan of local government approved by the Regional People's Legislative Assembly (DPRD), either acceptance or expenditure in order to implement decentralization tasks within a budget year and set by local regulations. According to Tanjung (2011: 90), APBD is the annual financial plan of local government approved by the House of Representatives. APBD is essentially one of the policy instruments used as a tool to improve public services and community welfare in the region.

Article 22 Regulation of the Minister of Home Affairs Number 13 of 2006 provides that the structure of the APBD consists of three parts, namely: Regional Revenue, Regional Expenditure and Regional Financing. The structure of APBD is classified according to local government affairs and the organization responsible for carrying out such governmental affairs in accordance with the laws and regulations.

- (1) APBD is a unity consisting of:
  - a. Regional Revenue;
  - b. Regional Expenditure
  - c. Regional Financing
- (2) The regional income as referred to in paragraph (1) letter a covers all receipts of money through the Regional General Treasury Account, which adds equity of current funds, which is a regional right within a budget year which is not required to be repaid by the Region.
- (3) Regional expenditure as referred to in paragraph (1) letter b covers all expenditures from the Regional General Treasury Account which reduces the current fund equity, which is a regional obligation within a budget year that will not be repaid by the region;
- (4) Regional financing as referred to in paragraph (1) letter c covers all revenues which need to be repaid and / or expenditures to be reimbursed either in the relevant fiscal year or in subsequent fiscal years.

### Special autonomy fund

Special Autonomy is an authority given by the Central Government to the Aceh Provincial Government, which is administratively located at the provincial level. The Special Autonomy Fund is one of the revenue received by the Government of Aceh and the Regency / City Government sourced from APBN as stipulated in Law Number 11 Year 2006 regarding the Government of Aceh in Article 183 states that:

- (1) The Special Autonomy Fund as referred to in Article 179 paragraph (2) letter c, is the Government of Aceh's revenue intended to finance development, especially the development and maintenance of infrastructure, the empowerment

of the people's economy, poverty alleviation, and education, social and health funding.

- (2) The Special Autonomy Fund as referred to in paragraph (1) shall be valid for a period of 20 (twenty) years, with details for the first year up to the fifteenth year equal to 2% (two percent) of the National General Allocation Fund and for the sixteenth year until the twentieth year which is equal to 1% (one percent) of the ceiling of the National General Allocation Fund.
- (3) The provisions referred to in paragraph (1) shall apply to the Aceh region in accordance with the boundaries of Aceh.
- (4) The development program as referred to in paragraph (1) shall be set forth in the provincial and district / municipality development programs in Aceh taking into account the balance of development progress between districts / cities to serve as the basis for the utilization of Special Autonomy Funds whose management is administered to the Aceh Provincial Government.
- (5) The use of the Special Autonomy Fund as referred to in paragraph (2) shall be made for each fiscal year which is further stipulated in the Aceh Qanun.

#### **Revenue Transfer**

Based on the Annex I of Government Regulation No. 24 of 2010 concerning illustration of PSAP 02.c, it is mentioned that the transfer income consists of central government transfers - balancing funds consisting of tax-sharing funds, natural resource sharing funds, general allocation funds and special allocation funds, and other central government transfers consisting of special autonomy funds and adjustment funds and provincial government transfers consisting of tax-sharing revenues and other revenue-sharing revenues. The income accounting-LRA is structured to meet accountability requirements in accordance with the provisions and for control purposes for central and local government management.

#### **Other Legal Revenues**

Based on Law Number 33 Year 2004 in Article 43 it is stated that other legitimate income consists of grant income and emergency fund revenues, whereas Annex I of Government Regulation Number 24 Year 2010 regarding illustration of PSAP 02.c mentioned that other legitimate income consisting of grant revenues, emergency fund revenues and other income.

#### **Regional Expenditure**

Based on Article 20 point 3 of Government Regulation Number 58 Year 2005 regarding regional financial management, stated that regional expenditure covers all expenditures from regional general treasury accounts that reduce current equity funds, which is a regional obligation within a budget year that will not be

repaid by the region. According to Darise (2008: 39) regional expenditure includes all expenditures from regional public treasury accounts that reduce the equity of funds, is a regional obligation within a fiscal year and is not reimbursed by the region. According to PSAP Number 2 Paragraph 7 (Government Regulation Number 71 Year 2010), Expenditures are all expenditures from the General Treasury Account of the State / Region which reduces the balance of the budget over the period of the relevant fiscal year that the government will not repay.

Regional expenditures are used in the framework of financing the execution of governmental affairs in the form of provincial or district / municipal authorities comprising compulsory functions, the affairs of choice and matters handling them in certain sections or fields which may be undertaken jointly between the government and local governments or between local governments established by provisions of legislation.

#### **Expenditure Variance**

Mahmudi (2010: 157) said that the variant of shopping is the difference or the difference between the realization of spending with the budget. Through the LRA, readers of financial statements will be able to know the amount of expenditure variants expressed in nominal and percentage form. The difference between the budget is categorized into two types, namely favorable variance and unfavorable variance. In terms of budget realization is smaller than the budget then called favorable variance, while the realization of spending is greater than the budget then categorized unfavorable variance.

Abdullah (2012), There are several explanations related to this shopping variant, namely: First, "deliberate" to raise budget above requirement because of self-interest to be achieved. This self-interest can be a enjoyment in a comfortable workplace, able to utilize office facilities for personal use, and privilege as a respected official. Second, maintain "sustainability" allocation amount for the next fiscal year. This is due to the fact that every year the budget allocation for Provincial Government Agency (SKPD) will increase, based on the amount of previous year's budget. Third, budget slack is used to "accommodate" activities related to the political interests of the budget, especially for the benefit of actors involved in budget decision making.

#### **RESEARCH METHOD**

The study was conducted by hypothesis testing to see the effect of special autonomy fund, transfer income and other legitimate income to variant of expenditure on local government in Aceh. The unit of analysis used a group analysis of 23 (twenty three) districts / municipalities in Aceh as an analytical unit by observing the data collected from Audit Report of Supreme Financial Audit Agency (LHP BPK RI) on Provincial Financial Performance Report (LKPD) for

the fiscal year 2014 until 2016. Time horizon using data pooling is a combination of data time-series and cross-section data, where special autonomy funds, transfer earnings and other legitimate revenues for the 2014-2016 period as the time series and 23 local governments in Aceh as cross-section data.

The data source uses secondary data from the District / Municipality Budget Realization Report in Aceh. Data collection through observation, documentation, and search methods through online data. The data collection is done by observing the data of special autonomy funds, transfer earnings and other legitimate income in local government finances audited by BPK RI Aceh Provincial Representative as well as literature study in the form of books, journals, articles and regulations specifically related to research. Methods of data analysis using multiple linear

regression analysis with the aim to see firsthand the effects of special autonomy funds, transfer earnings and other legitimate income on variants of spending on local government in Aceh, either simultaneously or partially.

**RESULTS AND DISCUSSIONS**

The population of study was taken from of 23 local governments in Aceh, consisting of 18 district governments and five municipalities with observation periods ranging from 2014 to 2016.

**Descriptive Analysis**

Descriptive analysis aims to see the distribution of data variables studied. This condition provides an overview of the statistical value of research data such as mean, standard deviation, minimum and maximum values. In full, descriptive analysis can be seen in Table 1.

**Table 1.** Summary of Descriptive Statistics

Description	Mean	Std. Deviation	N	Minimum	Maksimum
Y (Expenditure Variance)	117843.116	66419.6755	69	18.721,78	356.037,52
X1 (Special autonomy fund)	117744.796	35992.1335	69	45.633,01	195.791,53
X2 (Transfer Revenue)	953406.465	367778.6039	69	335.995,39	2.012.649,51
X3 (Another Legal Revenue)	52710.428	68303.5879	69	0,00	230.260,81

Source: Data Processing Output, 2017

Based on Table 1 it can be seen that the mean (mean) variant of expenditure that occurred at local government in Aceh during period of 2014 until 2016 amounted to 117.843,116. This condition shows that districts / municipal governments in Aceh on average each year experience a variant of expenditure is still

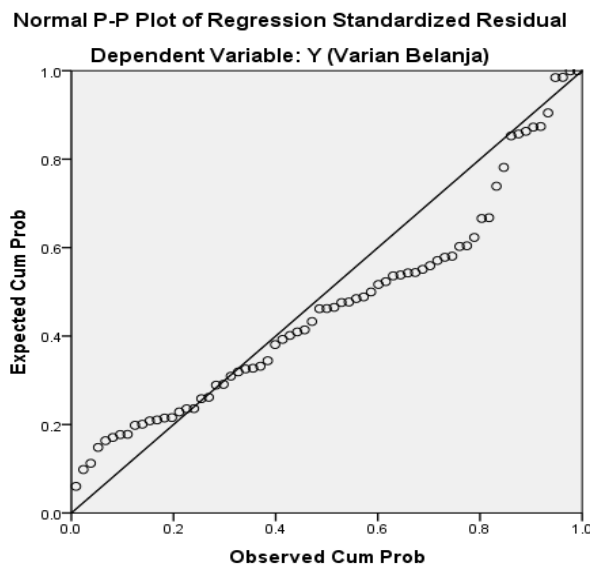
quite high. The minimum and maximum variants of the shopping variants are 18,721.78 and 356,037.52. The value indicates that during 2014 to 2016, the variant of expenditure incurred at the district / municipality governments in Aceh was lowest at 18,721.78 and the highest at 356,037.52.

**Classical Assumption Testing Results**

**a. Normality Test**

A good regression model is the normal or near-normal distribution of data. The normality test aims to test whether in the regression model

the intruder or residual variable has a normal distribution (Ghozali, 2013: 160). In this research to test the distribution of data used graph analysis as follows:



**Figure 1.** Graph of Test Result Normality Regression Model

Based on Figure 1 it can be seen that the data spreads around the diagonal line and follows the direction of the diagonal line or shows the normal distribution pattern. This condition shows that the regression model meets the assumption of normality.

**b. Test of Multicollinearity**

Multicollinearity test aims to test the regression model found the correlation between variables. A good regression model should not be correlated between independent variables (Ghozali, 2013: 105). To detect the presence or absence of multicollinearity is done by looking at

the value of tolerance or Variance Inflation Factor (VIF). The commonly used limit values for indicating the presence of multicollinearity are tolerance values  $\leq 0.1$  or VIF values  $\geq 10$ . The results of multicollinearity testing can be seen in Table 2.

**Table 2.** Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	67.548.743	33.071.165		2.043	.045
1 X1 (Special Autonomy Fund)	-.238	.202	-.129	-1.175	.244
X2 (Transfer Revenue)	.082	.021	.456	3.880	.000
X3 (Another Legal Revenue)	-.005	.114	-.005	-.043	.966

a. Dependent Variable: Y (Expenditure Varian)

Based on Table 2 it can be seen that there is no independent variable having tolerance value  $\leq 0,1$  and VIF value  $\geq 10$ . This condition indicates that there is no multicollinearity between independent variable in regression model. The tolerance and VIF values for each variable are as follows:

- a. The special autonomy fund, a tolerance value of -1.175 is less than 0.1 and a VIF value of 0.244 or less than 10;
- b. Transfer revenue, a tolerance value of 3.880 is greater than 0.1 and a VIF value of 0.000 or less than 10;
- c. Other legitimate income, the tolerance value of -0.043 is smaller than 0.1 and the VIF value is 0.966 or less than 10.

**c. Test of Autocorrelation**

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t with the intruder error in period t-1 (previous year). A good regression model is a regression independent of autocorrelation (Ghozali, 2013: 110). The autocorrelation test in the regression model in this study was conducted by Durbin-Watson (DW) test. Limitations used to indicate no autocorrelation in the regression model if  $dU < DW < (4-dU)$ . Autocorrelation test results can be seen in Table 3.

**Table 3.** Model Summary<sup>b</sup> of Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					
					R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.471 <sup>a</sup>	.221	.186	59941.2722	.221	6.164	3	65	.001	1.705

a. Predictors: (Constant), X3 (Another Legal Revenue), X1 (Special Autonomy Fund), X2 (Revenue Transfer)

b. Dependent Variable: Y (Expenditure Variance)

Based on Table 4.3 it can be seen that the DW value at SPSS output is 1.705. This value is compared with acceptance or rejection criteria made with dL and dU values determined based on the number of independent variables in the regression model (k = 3) and the amount of data (N = 69). The dL and dU values can be seen in Durbin-Watson table with 5% significance level ( $\alpha = 0,05$ ). The Durbin-Watson table shows the value of dL = 1,521 and the value of dU = 1.702

so it can be determined that the DW count value is 1.705 greater than dU (1.702) and less than 2,298 (4 - 1,702). Based on this it can be concluded that in this linear regression model there is no autocorrelation.

**d. Heteroscedasticity Test**

The heteroscedasticity test aims to determine whether in the regression model there is a variance inequality of the residual one



observation to another observation or to see the dissemination of the data. If the variance of the residual one observation to another observation remains, it is called homoscedasticity and if different is called heteroscedasticity. A good regression model is that no heteroscedasticity appears (Ghozali, 2013: 139).

Heteroskedasticity test is done by looking at plot plot between predictor value of dependent variable that is ZPRED with residual is SRESID. Determination of the absence of heteroskedastisitas is to see the relationship between SRESID with ZPRED visible dots form a pattern that is less clear (certain patterns). The results of heteroscedasticity testing can be seen in Figure 2.

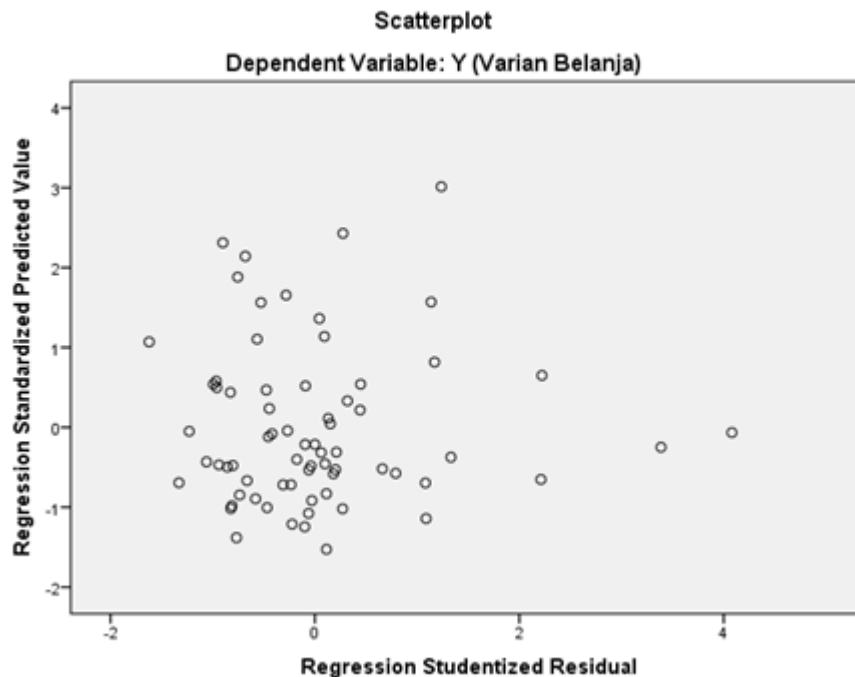


Figure2. Graph of Heteroskedasticity

Based on Figure 2 it can be seen that the dots do not form a certain pattern, then there are dots that spread above the zero point and below the zero point. This shows that in this regression model there is no heteroscedasticity.

**Hypothesis Testing Results**

The results of hypothesis testing is the answer for the four research hypotheses. Results of data

processing ratio to answer all hypotheses that have been previously submitted for regression results with the help of SPSS version 20 can be seen in Table 4.

Table 4. Output of Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	67548.743	33071.165		2.043	.045		
1 Special Autonomy Fund (X <sub>1</sub> )	-.238	.202	-.129	-1.175	.244	.997	1.003
Revenue Transfer (X <sub>2</sub> )	.082	.021	.456	3.880	.000	.867	1.154
Other Legal Revenues (X <sub>3</sub> )	-.005	.114	-.005	-.043	.966	.868	1.152

- a. Dependent Variable: Revenue Variance (Y)
- b. R = 0,471
- c. R Square = 0,221

Based on Table 4 we can get the equation of multiple linear regression model as follows:

$$Y = 67548.743 - 0,238X_1 - 0,082X_2 - 0,005X_3 + \epsilon$$

The value of  $\alpha$  of 67548,743 indicates if all independent variables have a zero value, then the value of the dependent variable (expenditure variant) is 67548,743.

Based on Table 4 it can be seen that the value of  $\beta_i \neq 0$ , ( $i = 1, 2, 3$ ), meaning the first null hypothesis is rejected. This condition illustrates that special autonomy funds, transfer receipts and other legitimate income simultaneously affect the variant of districts / municipal spending in Aceh in the period 2014 - 2016. R Square value of 0.221 indicates that the independent variables this study, which is special autonomy fund, transfer opinion and other legitimate income influential to the dependent variable that is variation of district / city government expenditure in Aceh equal to 22,1%. The rest of 77.9% is influenced by factors or other variables that are not analyzed in this study.

## DISCUSSIONS

### Special Autonomy Fund, Revenue Transfer and Other Legal Revenues have a simultaneous effect on Expenditure Variance

The result of data processing according to Table 4 above shows that the regression coefficient value of independent variables ie special autonomy fund, transfer income and other legitimate income is -0.238; 0.082; and -0.005. Based on the hypothesis testing design, it is stated that the requirement to state special autonomy funds, transfer earnings and other legitimate revenues simultaneously affect the variables of district / city government spending in Aceh is if at least one  $\beta_i \neq 0$  ( $i = 1, 2, 3$ ). Referring to these conditions, the results of hypothesis testing conclude to reject the null hypothesis ( $H_0$ ) and not reject the alternative hypothesis ( $H_a$ ) and state that special autonomy funds, transfer income and other legitimate income simultaneously affect the variant district / municipality spending in Aceh.

He first alternative hypothesis ( $H_{a1}$ ) is not rejected with the coefficient of determination (R square) of 0.221. This indicates that the variants of expenditure incurred in the district / municipality governments in Aceh over the period 2014 to 2016 are influenced by the three independent variables of special autonomy funds, transfer income and other legitimate income. The value of expenditure variables at district / municipal governments in Aceh is influenced by special autonomy funding factors, transfer earnings and other legitimate income can be explained by 22.1%.

### Special Autonomy Fund Has an Effect on the Expenditure Variance

The second alternative hypothesis ( $H_{a2}$ ) is not rejected. This means that the special autonomy fund partially affect the variant of expenditure. The research data indicates that the average special autonomy fund of districts / cities in Aceh is 117,744,796 which means the need for revenues sourced from special autonomy funds is still very high as income to finance development in the region. It also shows the ability of local governments to rely heavily on special autonomy funds.

### Revenue Transfer Has an Effect on Expenditure Variance

The third alternative hypothesis ( $H_{a3}$ ) is not rejected. This means that transfer revenue partially affect the variant of spending. The research data shows that the average revenue growth of district / city transfers in Aceh amounts to 953,406,465 which means that the regions are still heavily dependent on the transfer revenue for the implementation of programs and development activities in the regions. It also shows the ability of local governments to rely heavily on transfers revenue both central and provincial governments.

### Other Legal Revenues Has an Effect on the Expenditure Variance

The fourth alternative hypothesis ( $H_{a4}$ ) is not rejected. This means that other legitimate income partially affect the variant of expenditure. The value of the negative value regression coefficient means that another legitimate income has a negative relationship to the variant of district / city government expenditure. The research data shows that the average value of other legitimate income as a component of income is at a good growth rate (52,710,428). This condition indicates the efforts of local governments in utilizing grant revenues for large-scale regional development. This result is similar to Aulad's (2013) study which states that other legitimate earnings growths affect the variants of district / city expenditure but are not significant.

## CONCLUSIONS

The Special autonomy fund, revenue transfer, and other legal revenues both have simultaneous and partial effect on expenditure variance of district/city government in the Province of Aceh

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