# The Effect of Revenue Effectiveness and Efficiency of Regional Expenditure on SiLPA in Indonesia

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### ABSTRACT

The performance-based APBD structure allows for the existence of Budget Calculation Surplus (SiLPA) at the end of the fiscal year which is the remaining budget funds that can be used by local governments as a source of revenue financing for the next fiscal year. In this study, there is a goal to determine how the effectiveness of regional revenue and the efficiency of regional spending on the remaining excess budget calculations in 34 provinces in Indonesia in 2017 - 2020. This study uses descriptive quantitative research with the data used is secondary data. And using the panel data regression analysis method which is processed with the eviews version 12 data processing application. The results showed that the variables of regional revenue effectiveness and regional expenditure efficiency had a significant positive effect on SiLPA in Indonesia in 34 provinces in 2017-2020.

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### **INTRODUCTION**

Law No. 33/2004 on Central and Local Financial Balance stipulates the implementation of regional autonomy. Therefore, local governments have the rights, authorities and responsibilities of the central government to regulate and manage their own regions in accordance with applicable laws. In the implementation of regional autonomy, local governments have broad, complete and unanimous authority including planning, implementation, supervision, control and evaluation in exploring the potential that can be developed in the region, managing local government and providing excellent service to the public (Widjaja, 2007).

In the reform era, a decentralised system of government replaced the previous centralised system of government where all government affairs and regional development were fully under the authority of the central government. This change in government system led to changes in regional development planning that had tended to be uniform, began to change and tended to vary where each region would focus on exploring the potential and main problems experienced by the region concerned (Sjafrizal, 2015).

Regional financial management is summarised in a binding financial document between the central government and local governments and the DPRD called the Regional Budget (APBD). APBD is a financial plan document that is the basis for regional financial management and guidelines

for local governments in providing services to the public within one fiscal year. According to Halim (2007) the regional revenue and expenditure budget is a local government activity plan that is set out in the form of numbers and maximum limits for the budget period. The implementation of performance-based budgeting is a preparation system that emphasizes results and controls expenditures that are directly linked between outputs (outputs) and outcomes (outcomes) accompanied by an emphasis on the effectiveness and efficiency of budget allocation (Izudin et al, 2013). Performance-based budget management is certainly related to the implementation of regional autonomy. So that the region must optimize the budget carried out economically, efficiently, and effectively (value for money) so that the welfare of the community is increasing (Marizka, 2009).

This performance-based budget management provides a more specific picture related to the ability of a region to always explore the potential of the region to increase regional income which will have an impact on the ability to finance the implementation of regional governance and development. The performance-based budget structure includes revenue, expenditure and financing budgets. One aspect that is the focus of this budget management is the remaining budget surplus (SiLPA). The existence of SiLPA is a dilemma for regional financial management because the amount of SiLPA in a region's APBD will indicate both positive and negative things.

Positive SiLPA indications come from the effectiveness and efficiency of the budget so that it is able to produce a net remaining fund, but this is very rarely produced by local governments throughout Indonesia. Negative SiLPA indications come from the remaining use of the budget that is not caused by the efficiency and effectiveness of budget use. This means that the SiLPA formed is caused by inaccuracies in budget preparation and weaknesses in budget implementation so that the planned activity programmes cannot be carried out optimally. SiLPA funds that are too large must be avoided, because basically SiLPA is an idle fund. Thus, SiLPA is indicated to be one of the important aspects to measure the performance of local governments in managing the finances of a region (Rani, 2019).

In a performance-based APBD structure, it is possible to have a budget surplus (SiLPA) because in a performance-based budget, the budget is measured by the achievement of the performance targets provided, not only input-oriented (whether the budget is spent or not) but more oriented towards the output and outcome of the budget. However, during the preparation of the APBD, SiLPA will not be budgeted, meaning that the balance is zero rupiah. SiLPA can only be known after the end of the budget period, namely on 31 December.

Effectiveness means that the goals that have been planned before can be achieved or in other words the target is achieved because of the activity process. Effectiveness in general, is a condition that shows the level of success or achievement of a goal measured in quality, quantity, and time in accordance with what was previously planned. There are also those who explain the meaning of effectiveness is a level of success produced by a person or organisation in a certain way in accordance with the goals to be achieved. In other words, the more plans that are successfully achieved, an activity is considered effective. The value of effectiveness can be known by using a comparison between the realisation of regional revenue and the regional revenue target set in the APBD in the relevant fiscal year (Munir, 2004).

The level of effectiveness of local revenue in 34 provinces in Indonesia in 2017 Maluku province had the highest level of effectiveness of 98.99%. In 2018 the province of South Sumatra had the highest effectiveness rate of 147.86%. In 2019 South Sulawesi province had the highest effectiveness rate of 99.41%. In 2020 Gorontalo province occupied the highest effectiveness level of 100%.

Efficiency according to Hasibuan (1994: 07) is an inverse comparison between inputs (inputs) and outputs (results), between benefits and costs (between the results of implementation and the sources used), as well as the optimal results achieved with the use of limited resources. Meanwhile, according to Supriyono (1997: 35) in his book entitled 'Management Accounting II' defines efficiency as if a unit can work properly, so that it can achieve the expected results or goals. From the above understanding, it can be concluded that efficiency is the government's ability to carry out its activities to obtain certain results by using the lowest input to produce an output, and is also the ability to complete a job correctly.

The level of efficiency of regional expenditure in 34 provinces in Indonesia in 2017, West Java province had the lowest efficiency level of 21.10%. In 2018 West Java province again occupied the lowest efficiency level of 23.14%. In 2019 West Java province also had the lowest efficiency level of 21.77%. Meanwhile, in 2020 South Sulawesi province had the lowest efficiency level of 21.01%.

APBD accountability will be listed in the Budget Realisation Report (LRA). The LRA will show the percentage of achievement between the target and the realisation achieved by the local government in one fiscal year. Based on the LRA, we can see how the government's performance in managing its regional finances, how it achieves its regional revenue targets and how the local government is able to manage regional expenditures according to the needs of the region and how it manages regional financing. Therefore, local government performance is very important to see and measure.

Overall, the Provincial SiLPA in Indonesia generated in the 2017-2020 fiscal year is still relatively high. This can be caused by the effectiveness of regional revenue (exceeding the regional revenue target) or caused by the efficiency of regional spending (saving regional spending).

In Ariel Sharon Sumenge's research in 2013 with the title 'Analysis of the Effectiveness and Efficiency of the Implementation of the South Minahasa Regional Development Planning Agency (BAPPEDA) Budget' stated that the level and criteria for the effectiveness of the South Minahasa BAPPEDA budget in 2008 - 2012 varied greatly. Expenditure budgets in 2008, 2009, 2010 and 2012 can be said to be effective, but in 2011 the level of effectiveness is still lacking because the realisation of the expenditure budget has a large difference with the expenditure budget in 2008 - 2012, as a whole has been processed efficiently. Where the budget expenditure in 2008 to 2011, categorised as very efficient and only in 2012 categorised as efficient.

Other research is also contained in the research of H. Izudin et al in 2013 with the title 'Regional Financial Performance and Relationship with SiLPA in Bungo Regency' stating that the effectiveness of regional financial management of Bungo district is in the effective and very effective categories with a percentage level of 98.75 to 109.48 and the efficiency of regional financial management of Bungo district is in the category of quite efficient, less efficient, and inefficient with a percentage level between 80.47 to 112.30.

### LITERATURE REVIEW

### 1. National Income Theory

National income is the overall amount of income earned by all people or economic actors living in a country within a certain period of time. The amount of national income is equal to the national product which is influenced by several factors including the availability of production factors, labour skills and expertise, advances in production technology, allocated capital, and national stability.

National income calculated using the production approach is done by summing up the overall value added of all economic activities generated by the company during one year. National income can be formulated as follows:

Y = [(Q1P1) + (Q2P2) + ..... + (QnPn)]

The Income Approach Method is National income using the income approach is calculated by adding up all the income received by the community as the owner of the production factor for the transfer of production to the company's household. The formula for calculating national income using the income method is as follows:

 $\mathbf{Y} = \mathbf{r} + \mathbf{I} + \mathbf{w} + \boldsymbol{\pi}$ 

The Expenditure Approach Method is the calculation of national income with an expenditure approach is the amount of national expenditure to purchase goods and / or services during one period. The calculation of national income with an expenditure approach is formulated as follows:

Y = C + I + G + (X-M)

## 2. State Budget (APBN)

APBN contains a systematic and detailed list of state revenue and expenditure plans for one fiscal year (spanning the period between 1 January - 31 December). The APBN, APBN Amendments, and APBN Accountability are annually stipulated by Law.

After the APBN is stipulated by law, the implementation of the APBN is further outlined by Presidential Regulation. Based on developments, in the middle of the fiscal year, the APBN may undergo revision/change. To revise the State Budget, the Government must submit a State Budget Amendment Bill for approval by the DPR. In the event of an emergency (e.g. a natural disaster), the Government may make expenditures for which no budget is available.

No later than 6 months after the end of the fiscal year, the President submits a Bill on Accountability for the Implementation of the APBN to the DPR in the form of a financial report that has been examined by the Supreme Audit Agency.

### 3. Regional Finance

Regional financial management is stated in Permendagri Number 13 of 2006 Article 3, which includes regional financial management powers, general principles and APBD structure, APBD draft preparation, APBD stipulation, APBD preparation and stipulation for regions that do not yet have DPRD, APBD implementation, APBD changes, cash management, regional financial administration, regional financial accounting, accountability for APBD implementation, guidance and supervision of regional financial management, regional losses, and financial management of Regional Public Service Agency (BLUD).

According to Vincent Gasperz (Adisasmita, 2011: 30) performance is the provision of productive, effective and efficient and quality services in the form of continuous control of government management so as to improve the smoothness and accuracy of the implementation of government and development tasks.

#### 4. Regional Revenue and Expenditure Budget

Based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments and Law Number 58 of 2005 concerning Regional Financial Management, the Regional Revenue and Expenditure Budget (APBD) is an annual financial plan of the Regional Government which is discussed and approved by the Regional Government and DPRD and stipulated by Regional Regulation.

Based on Permendagri Number 13 of 2006 concerning Regional Financial Management Guidelines, the APBD structure consists of 3 parts, namely Regional Revenue, Regional Expenditure and Regional Financing. Regional revenue is all receipt of money through the regional general cash account, which adds to fund equity, is the right of the region in one fiscal year and does not need to be paid back by the region. Sources of regional revenue consist of regional original revenue (PAD) and balancing funds. Meanwhile, regional expenditure is all regional obligations that are recognised as a reduction in net worth in the relevant fiscal year period.

According to Permendagri Number 59 of 2007, Regional Financing is all revenues that need to be paid back and/or expenditures that will be received back, both in the relevant fiscal year and in the following fiscal year. Regional financing comes from financing receipts and expenditures.

### 5. Remaining Over Budget Calculation (SiLPA)

Mahmudi in Pradipta (2011: 28), the performance-based APBD structure allows for the remaining budget surplus (SiLPA) at the end of the fiscal year which becomes the remaining budget funds that can be used by local governments for financing sources for the next fiscal year. With a performance-based budget system, the budget is measured by the achievement of performance targets with the budget provided. Performance-based budgeting is not only input-orientated, i.e. budget expenditure, but is more output- and outcome-orientated.

Each budget is linked to performance targets to be achieved, there are clear work indicators to measure the success of the budget, including input, output and outcome indicators. If there is a remaining budget at the end of the period, the remaining budget will no longer be forfeited but can be used as a source of financing for the next fiscal year.

The existence of SiLPA in an APBD can be positive or negative based on the effectiveness of regional revenue and expenditure efficiency. In this case, the existence of SiLPA can come from the revenue side, namely the effectiveness of regional revenue (exceeding the regional revenue target) and the efficiency of regional spending (savings).

### **RESEARCH METHOD**

The type of research used in this study is descriptive research using a quantitative approach. Descriptive research is research that is used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2017). Quantitative approach is a research method used to research on certain populations or samples, data collection using research instruments and data analysis is statistical or quantitative with the aim of testing predetermined hypotheses.

According to (Sugiyono, 2012) dependent variables are often referred to as output variables, criteria, consequences or dependent variables. The dependent variable (bound) is the variable that is influenced or that is the result of the independent variable. Independent variables or often called free variables are variables that affect or cause changes and the emergence of dependent variables (Sugiyono, 2012). There are two variables in this study, namely:

Independent variables, namely: X1 = Regional Revenue Effectiveness X2 = Regional Expenditure Efficiency The dependent variable, namely: Y = SiLPA

The data collection technique used to support this research is the collection of secondary data. Secondary data in this study is data sourced from research, journals, publications of the Central Bureau of Statistics (BPS) of North Sumatra Province (www.bps.go.id), the Regional Financial and Asset Management Agency (BPKAD) of North Sumatra Province which has been examined by BPK and other sources in the form of time series data, namely the Regional Budget (APBD) and the APBD Realization Report (LRA) 34 Provinces in Indonesia for the 2017-2020 budget period. Time series data is data that is chronologically arranged according to time on one particular variable. Time series data is used to see the effect within a certain time span.

The data analysis model used in this research is panel data regression analysis. According to Gujarati in Ghozali (2017: 195) states that the panel data technique is to combine cross-section and time series data types. The panel data regression analysis model is a regression test to determine the relationship between the dependent variable and more than one independent variable. The equation shown from the panel data regression analysis model is as follows:

 $Y = a + b1X1 + b2X2 + \cdots bnXn$ Description:Y= Dependent variable or dependent variable $b1, b2, \cdots bn$ = Regression coefficient valueX1,X2, ..., Xn= Independent variable or independent variable

If there are 3 independent variables or independent variables, namely X1, X2, and X3, then the form of the regression equation is as follows:

Y = a + b1X1 + b2X2 + b3X3

A situation where the regression coefficients b1, b2, …bn have a value:

1. Value = 0, Then in this case the dependent variable is not affected by the independent variable.

- 2. The value is negative, so in this case there is a relationship in the reverse direction between the dependent variable and the independent variable.
- 3. The value is positive, in this case there is a relationship in the same direction between the dependent variable and the independent variable.

### **RESULTS AND DISCUSSION**

**Panel Data Regression Analysis** 

The following are the results of panel data regression data processing using the Eviews application:

<b>Fable 1. Results of panel data regression analysis</b>				
	Variable	Coefficients	Probability	
	(Constant)	0.000132	0.000	
	X1	0.355	0.000	
	X2	0.608	0.000	
Sources (Descende Desult Date 2024)			to 2024)	

Source: (Research Result Data, 2024)

From the table above, the panel data regression equation can be written as follows:

Y = 0.000132 + 0.355X1 + 0.608X2

The above equation can be explained as follows:

- 1. The constant value is 0.000132, meaning that if all independent variables, namely the Regional Revenue Effectiveness Level (X1) and the Regional Expenditure Efficiency Level (X2), have a value of zero (0), then the SiLPA value (Y) is 0.000132 billion rupiah.
- 2. The coefficient value of the Regional Revenue Effectiveness Level (X1) is 0.355, meaning that if the other independent variables are constant and the Regional Revenue Effectiveness Level (X1) increases by 1 percent, then SiLPA (Y) will increase by 0.355 billion rupiah. The coefficient is positive, meaning that the Regional Revenue Effectiveness Level and SiLPA have a unidirectional relationship, so that if the Regional Revenue Effectiveness Level increases, SiLPA will also increase, and vice versa.
- 3. The coefficient value of the Regional Expenditure Efficiency Level (X2) is 0.608, meaning that if the other independent variables are constant and the Regional Expenditure Efficiency Level (X2) increases by 1 percent, then SiLPA (Y) will increase by 0.608 billion rupiah. The coefficient is positive, meaning that the Regional Expenditure Efficiency Level and SiLPA have a unidirectional relationship, so that if the Regional Expenditure Efficiency Level increases, the SiLPA will also increase, and vice versa.

### Partial Hypothesis Test (t-test)

The t test is used to test the significance of the model partially between the independent variables, namely Regional Revenue Effectiveness (X1) and Regional Expenditure Efficiency (X2) on the SiLPA dependent variable (Y). The following are the results of the t test data processing:

Table 2. Partial Hypothesis Test Results (t-test)				
Variable	Unstandardized	T - Count	T - Table	Probability
	Coefficients			
X1	0.355	4.543	1.077	0.000
X2	0.608	7.504	1.977	0.000
Sumber: (Research Result Data, 2024)				

From the table it can be explained that:

1. Regional Revenue Effectiveness (X1)

The results of the analysis show that the independent variable Regional Revenue Effectiveness (X1) has a positive and significant effect on the dependent variable SiLPA (Y). This can be seen from the coefficients value of 0.355 indicating a positive effect and seen from the t value (4.543) > t table value (1.977) indicating that there is an influence between the Regional Revenue Effectiveness variable on SiLPA and from the probability value of the significance of the regression results (0.00) < the probability value (0.05) which indicates a significant effect.

2. Regional Expenditure Efficiency (X2)

The analysis results show that the independent variable Regional Expenditure Efficiency (X2) has a positive and significant effect on the dependent variable SiLPA (Y). This can be seen from the coefficients value of 0.608 indicating a positive effect and seen from the t value (7.504) > t table value (1.977) indicating that there is an influence between the Regional Expenditure Efficiency

variable on SiLPA and from the probability value of the significance of the regression results (0.00) < the probability value (0.05) which indicates a significant effect.

#### Simultaneous Hypothesis Test (F-test)

To test this hypothesis, the basic decision-making criteria are used. If the significant value is greater than 0.05 then Ho is accepted or Ha is rejected, this means that all independent variables have no joint influence on the dependent variable. If the significant value is smaller than 0.05 then Ho is rejected or Ha is accepted, this means that all independent variables have a joint influence on the dependent variable. This test also compares the value of f table and f count. The value of f table is determined by finding the value of the numerator and denominator degrees. Then the value of f table is 3.06. If f count is greater than f table then the hypothesis is accepted. The results of the F test can be seen in the following table:

Table 5. S	onnuntaneo	us nypoines	is test ke	suits (r-test)
F-Count	F-Table	Probability	α	Description
3234.18	3.06	0.000	0.05	Influential
Source: (Research Result Data, 2024)				

Table 3.	Simultaneous	Hypothesis	Test Results (	(F-test)
I able 5.	Simulancous	II POUICOID	I COL INCOULO	

Based on the table above, it is known that the value of f count is greater than f table, which is 3234.18> 3.06 at  $\alpha = 5\%$  and a significance value of 0.000 <0.05. Thus, Ho is rejected and Ha is accepted. This shows that the variables of Regional Revenue Effectiveness (X1) and Regional Expenditure Efficiency (X2) together (simultaneously) have an influence on the SiLPA variable (Y) in 34 provinces in Indonesia.

### **Coefficient of Determination (R2)**

The coefficient of determination or  $R^2$  is the contribution of the influence given by the independent variable on the dependent variable, or in other words, the coefficient of determination measures how far the model's ability to explain or explain the variation in the independent variable on the dependent variable. The value is 0 to 1, getting closer to 0 means that the model is not good or the variation of the model in explaining is very limited, on the contrary, the closer to 1, the better the model. The results of the coefficient of determination test can be seen in the following table:

Table 4. Coefficient of Determination Results (R <sup>2</sup> )		
R – Square Value	Description	
0.780	There is a Linkage	
Source: (Research Result Data, 2024)		

#### Table 4 Coofficient of Date ..... $(\mathbf{D}^2)$

Based on the table above, the R-Square value of 0.780 is obtained, which shows that the R<sup>2</sup> value is close to 1, meaning that the independent and dependent variables are related. This also explains that the variables of Regional Revenue Effectiveness and Regional Expenditure Efficiency simultaneously influence the SILPA variable by 78%, while the remaining 22% is explained by other factors not included in the model estimation.

#### CONCLUSION

Based on the results that have been presented, it can be concluded that the variables of regional revenue effectiveness and regional expenditure efficiency have a positive effect on SiLPA both partially and simultaneously. And in this study it can be seen that the variables of regional revenue effectiveness and regional expenditure efficiency have a large influence on SiLPA, which is 78%. Based on these findings, several recommendations are proposed to provide benefits to relevant stakeholders. For future researchers, it is better to extend the research period. So that a clearer and better picture of what factors affect SiLPA 34 provinces in Indonesia will be obtained. For Governors throughout Indonesia, in order to further improve the effectiveness and efficiency of budget management in the following years and it is advisable to make a Government Agency Performance Report (LAKIP) so that they can assess the performance that has been carried out in one year. performance that has been carried out in one year. In addition, for researchers with similar topics, they should add similar variables such as APBD revenue, GRDP, budget realization, and other variables.

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