

The Role of Balancing Fund and Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures in the Bandung Regency Government.

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Abstract. This study aims to find out and explain how much influence the Balancing Funds and Budget Calculation Excess Remaining (SiLPA) have on Regional Expenditures in the Bandung Regency Government. The analytical method used is multiple linear regression analysis, which is to determine the magnitude of the effect of two independent variables on one dependent variable which is then tested for the t hypothesis and the f hypothesis test to determine the level of significance of the effect. The population used is the Bandung Regency Budget Realization Report and the sample is taken for 8 years, namely the 2012-2019 period. The results of the study show that the Balancing Funds and the Budget Calculation Excess Remaining (SiLPA) have a positive and significant effect on Regional Expenditures either partially or simultaneously. The results of the Coefficient of Determination of 0.974 (97.4%) and the remaining 0.026 (2.6%) are other variables that also affect Regional Expenditures but are not examined including Regional Original Income, Other Legitimate Income and so on.

Keywords: Balancing Funds, Budget Calculation Excess Remaining (SiLPA) and Regional Expenditures.

1. Research Background

The regional budget is a work plan in the management of government finances which is the basis for the implementation of public services. In Indonesia, the regional budget document is called the Regional Revenue and Expenditure Budget (APBD), for both provinces and districts and cities. Regional Expenditures are all regional government expenditures that are recognized as a deduction from the value of net assets in the period of the relevant fiscal year. Regional expenditure management must refer to the principles of transparency and accountability, participatory, budgetary discipline, fairness, efficiency and effectiveness. The composition of regional expenditures must be considered as best as possible in supporting the needs of public facilities in order to

increase public confidence in the performance of regional governments. If this public trust increases, of course, it can increase the contribution of the community in paying local taxes which is one source of local revenue. So that in order to improve services to the public, the allocation of regional expenditures must undergo changes for the better if the previous ones were used more in personnel expenditure posts, so if you want to improve public services, you should prioritize capital expenditures.

One source of revenue for financing regional expenditures comes from the Balancing Funds and Budget Calculation Excess Remaining (SiLPA), balancing funds are income originating from other reporting entities, such as the central government or other autonomous regions in the context of financial balance. Then, according to Indriyani and Suyatmin Waskito Adi, SiLPA is an efficiency indicator, because it is formed when there is a surplus in the APBD and positive net financing occurs, where the revenue component is greater than the financing expenditure component.

The data collected by the authors in this study, that Regional Expenditures and Balancing Funds have increased every year. As for the Budget Calculation Excess Remaining (SiLPA) although experiencing instability, for 8 years it tends to increase in the Bandung Regency Government for the period 2012 to 2019. Based on this fact, the author indicates that the increase in Regional Expenditure budgeted by the government needs to be supported by the Balancing Funds received from the Central Government and the Budget Calculation Excess Remaining (SiLPA) budgeted by the Bandung Regency Government.

This research is a replication of previous research conducted by Sayekti who conducted research in districts/cities in the province of East Java, the Balancing Fund had a positive and significant effect on Regional Expenditures, and the Budget Calculation Excess Remaining (SiLPA) had a positive and significant effect on Regional Expenditures. Furthermore, previous research conducted by Poppy Eliza Ritmadanti Jatmiko who conducted research on Regency and City Governments in East Java, the Balancing Fund had a positive and significant effect on Regional Expenditures. Then the previous research conducted by Prestika and Susetyo who conducted research in the Regional Government of Kebumen Regency, the Balancing Fund partially had a significant effect on Regional Expenditures. Furthermore, previous research conducted by Martunis, Darwanis and Sukriy Abdullah who conducted research in Regencies/Cities throughout Aceh, the Budget Calculation Excess Remaining (SiLPA) had an effect on Regional Expenditures. And previous research conducted by Nurhalisa, et al who conducted research at the BPKD Luwu Regency, the Budget Calculation Excess Remaining (SiLPA) had a positive effect on Regional Expenditures.

Based on the above, the authors indicate that the same thing will happen to the Regional Government of Bandung Regency, that Regional Expenditures can be influenced by the Balanced Funds and Budget Calculation Excess Remaining (SiLPA)). Thus, the author conducted a study entitled "The Role of Balancing Funds and Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures in Bandung Regency Government".

1.1 Problem Formulation

The formulation of the problem in this study are:

1. How is the effect of partial balancing funds on regional expenditures in the Bandung Regency Government.
2. How is the effect of the Budget Calculation Excess Remaining (SiLPA) partially on regional expenditures in the Bandung Regency Government.

3. How is the effect of balancing funds and the Budget Calculation Excess Remaining (SiLPA) together on regional expenditures in the Bandung Regency Government.

2. Literature Review

According to Djaenuri, the balancing funds is a source of regional income originating from the APBN to support the implementation of the authority of local governments in achieving the objectives of granting autonomy to regions, namely primarily improving public services and welfare. Government Regulation Number 55 of 2005 concerning Balancing Funds, the definition of balancing funds is funds originating from APBN revenues allocated to regions to fund regional needs in the context of implementing decentralization. The Balancing Fund consists of the General Allocation Fund, the Special Allocation Fund and the Revenue Sharing Fund.

The Law Number 55 of 2005 concerning the Balancing Funds, the General Allocation Fund (DAU) is a fund sourced from APBN revenues allocated with the aim of equalizing financial capacity among regions to fund regional needs in the context of implementing decentralization. It is concerning the Balancing Funds, the Special Allocation Fund (DAK) is a fund sourced from APBN revenues allocated to certain regions with the aim of helping fund special activities which are regional affairs and in accordance with national priorities and show Revenue Sharing Fund (DBH), is a fund sourced from APBN revenues allocated to regions based on percentage figures to fund regional needs in the context of implementing decentralization.

2.1 Definition of Budget Calculation Excess Remaining (SiLPA)

According to the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village financial management, it is stated that the Budget Calculation Excess Remaining (SiLPA) includes, among others, exceeding revenue receipts for expenditures, spending savings, and remaining funds for follow-up activities. Indriyani and Suyatmin Waskito Adi, SiLPA is an indicator of efficiency, because it is formed when there is a surplus in the APBD and positive net financing occurs, where the revenue component is greater than the financing expenditure component. SiLPA can affect regional capital expenditures, if regional spending in a certain year is low, then SiLPA in that year will be large. The Regulation of the Minister of Home Affairs Number 13 of 2006 Budget Calculation Excess Remaining (SiLPA) is the excess of the realization of budget revenues and expenditures during one budget period.

Permendagri 13 of 2006. Article 137 states: The remaining excess of the previous year's budget calculation (SiLPA) is the receipt of financing used for:

1. Covering the budget deficit if the realization of income is smaller than the realization of expenditure;
2. Funding the implementation of follow-up activities at the expense of direct expenditures;
3. Funding other obligations that have not been completed until the end of the fiscal year.

2.2 Definition of Regional Expenditures

According to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, regional expenditures are all regional obligations which are recognized as deductions from the value of net assets in the period of the relevant fiscal year. Regional Expenditures according to Government Regulation Number 12 of 2019 are all obligations of Regional Governments that are recognized as deductions from the value of net assets in the period of the relevant fiscal year. Regional expenditures aims to advance the region and prosper the community, the more regional income that can be obtained, the more capable and independent regions will be in financing their regional expenditures. Regional Expenditures, if managed properly, can protect and improve the quality of life of local people, which is one of the tasks of the region.

Regional expenditures include all expenditures from the Regional General Treasury Account which reduce the equity of current funds, which are regional obligations in one fiscal year which will not be repaid by the Regions. Appropriate expenditure allocation has an important role to achieve economic stability and encourage economic growth of a country or region. In addition, spending is also an information tool for the public regarding the implementation of development which can also be used as a means of control and accountability of government performance.

According to Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management, regional expenditures are grouped into:

1. Direct Shopping

Direct Expenditures are budgeted expenditures that are directly related to programs and activities.

2. Indirect Shopping

Indirect Expenditures are budgeted expenditures that are not directly related to the implementation of programs and activities.

2.3 Framework for Thinking

As for the framework of thought related to this research, namely the influence of the Balancing Funds and the Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures, the scheme of the research paradigm can be described as follows:

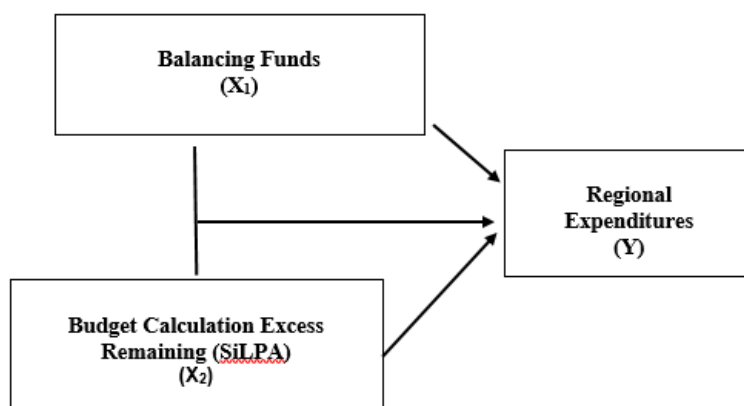


Figure 1. Research Paradigm Chart

2.4 Hypothesis

Based on the explanation above and based on the existing framework, the researchers tried to formulate the research hypothesis as follows:

1. The Balancing Funds partially affects Regional Expenditures in the Bandung Regency Government.
2. The Budget Calculation Excess Remaining (SiLPA) partially affects the Regional Expenditures in the Bandung Regency Government.

Balanced Funds and the Budget Calculation Excess Remaining (SiLPA) simultaneously have an effect on Regional Expenditures in the Bandung Regency Government.

3. Research Method

The research method used in this research is quantitative research, the type of survey research with the level of explanation is descriptive. This research method takes a sample from a population by observing the financial statements as a data collection tool. The data used emphasizes numerical data (numbers). After the data was obtained, it was analyzed using statistical analysis to test hypotheses at the beginning of the study and the results were presented descriptively at the end of the study. The analysis design in this study is as follows:

1. Multiple Linear Regression Analysis

Multiple linear regression analysis is used by researchers, if researchers want to know the ups and downs of the variables studied. This is in line with Sugiyono's opinion that multiple regression analysis is used by researchers, if the researcher intends to predict how the condition (up and down) of the dependent variable (criteria), if two or more independent variables as predictor factors are manipulated (increase in value). So multiple regression analysis will be carried out if the number of independent variables is at least 2.

2. Correlation Coefficient Analysis

Coefficient correlation analysis is used to find out how strong the causal relationship that occurs between the Balancing Funds and the Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures. The guidelines for providing the interpretation of the correlation coefficient or how much influence the independent variables (Independent Variables) on the dependent variable (Dependent Variable), used the guidelines proposed by Sugiyono are as follows:

Table 1. Correlation Coefficient and Its Estimate

Coefficient Interval	Relationship Level
0,00 - 0,199	Very low
0,20 - 0,399	Low
0,40 - 0,599	Currently
0,60 - 0,799	Strong
0,80 - 1,000	Very strong

Source: Sugiyono “Statistika Untuk Penelitian” (2017:231)

3. Coefficient of Determination

After the correlation coefficient is known, the next step is to calculate the coefficient of determination with the following formula:

$$KD = R^2 . 100\%$$

Source: Ghozali, “Aplikasi Analisis Multivariat dengan Program IBM SPSS 23” (2013:98)

Information :

KD = Coefficient of Determination

R^2 = Correlation Coefficients Squared

The criteria for the coefficient of determination analysis are:

- 1) If KD is close to zero (0), then the influence of the independent variable on the dependent variable is weak.
- 2) If KD is close to one (1), then the influence of the independent variable on the dependent variable is strong.

4. Hypothesis Testing

The hypothesis according to Sugiyono is a temporary answer to the research problem formulation, where the research problem formulation has been stated in the form of a question sentence. The hypothesis that will be used in this study relates to the presence or absence of the influence of the independent variable on the dependent variable. The null hypothesis (H_0) is a statement that there is no difference between parameters and statistics (sample data) while the alternative hypothesis (H_a) is a statement that there is a difference between parameters and statistics. So H_0 has no significant effect and H_a

shows an impact between the independent variable and the dependent variable. The formulated hypothesis can be tested through the following hypothesis testing:

1) Hypothesis t test (t test)

Statistical t-test was used to see the significance of the effect of the Balancing Funds and the Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures, individually. This test is done by comparing t_{count} with t_{table} . After calculating t_{count} , then draw conclusions about whether the hypothesis is accepted or not compared between t_{count} and t_{table} with the following test conditions:

- a. If $t_{count} > t_{table}$ or $t_{count} < -t_{table}$ at = 5% then H_0 is rejected and H_a is accepted (influential).
- b. If $-t_{table} \leq t_{count} \leq t_{table}$ at = 5% then H_0 is accepted and H_a is rejected (no effect).
- c. When using a computer program (SPSS software), if the value of $sig \leq 0.05$ then H_0 is rejected.

2) Test Hypothesis F (Test F)

The F test was conducted to see the effect of the Balanced Funds and the Budget Calculation Excess Remaining (SiLPA) variables on Regional Expenditures. To find out whether the overall independent variable affects the dependent variable at a certain significant level.

The test criteria by comparing F_{count} and F_{table} are:

- a. If $F_{count} > F_{table}$ at = 5% then H_0 is rejected and H_a is accepted (influential).
- b. If $F_{count} < F_{table}$ at = 5% then H_0 is accepted and H_a is rejected (no effect).
- c. When using a computer program (SPSS software), if the value of $sig \leq 0.05$ then H_0 is rejected.

3) Determining the Level of Significance

The results of the analysis and hypothesis testing, the significance level is 0.05% ($\alpha = 0.05$), meaning that if the null hypothesis is rejected or accepted with a 95% confidence level, then it is possible that the results of drawing conclusions have 95% truth and this indicates an influence or the absence of a confident (significant) effect between the two variables.

4. Results and Discussion

4.1 Research result

4.1.1 Multiple Linear Regression Analysis

Table 2. Multiple Linear Regression Analysis

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	308.991	366.724		.843	.438
1 Balancing Funds	.837	.225	.459	3.715	.014
SiLPA	3.698	.790	.578	4.682	.005

a. Dependent Variable: Regional Expenditures

Source: Data processing with SPSS version 20

Based on table 2 and manual calculations above, the following equation is obtained:

$$Y = 308,991 + 0,837 X_1 + 3,698 X_2$$

The multiple linear regression equation obtained can be explained as follows:

1. Constant of 308,991
This shows that if the independent variable is omitted or the Balancing Funds (X_1) and the Budget Calculation Excess Remaining (SiLPA) (X_2) the value is 0, then Regional Expenditures (Y) is 308,991.
2. The Balancing Funds regression coefficient (X_1) is 0.837.
The regression coefficient (b_1) is positive. This shows an indication of a unidirectional relationship, meaning that if the value of the Balancing Funds variable (X_1) increases by 1% (0.01) it will cause an increase in Regional Expenditures (Y) of 0.837 assuming other variables remain.
3. Regression coefficient of Budget Calculation Excess Remaining (SiLPA) (X_2) is 3.698.
The regression coefficient (b_2) is positive. This shows an indication of a unidirectional relationship, meaning that if the value of the Budget Calculation Excess Remaining variable (SiLPA) (X_2) increases by 1% (0.01) it will cause an increase in Regional Expenditures (Y) of 3,698 assuming other variables remain.

4.1.2 Correlation Analysis

Table 3. Pearson Correlation Analysis Results

		Correlations		
		Balancing Funds	SiLPA	Regional Expenditures
Balancing Funds	Pearson Correlation	1	.809*	.927**
	Sig. (2-tailed)		.015	.001
	N	8	8	8
SiLPA	Pearson Correlation	.809*	1	.949**
	Sig. (2-tailed)	.015		.000
	N	8	8	8
Regional Expenditures	Pearson Correlation	.927**	.949**	1

Sig. (2-tailed)	.001	.000	
N	8	8	8

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Data processing with SPSS version 20

Table 4. Multiple Correlation Analysis Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.987 ^a	.974	.963	189.81269	3.010

a. Predictors: (Constant), SiLPA, Balancing Funds

b. Dependent Variable: Regional Expenditures

Source: Data processing with SPSS version 20

Based on table 3 and table 4, it shows that:

1. The correlation between the Balancing Funds and Regional Expenditures is 0.927. Based on the correlation criteria table, including the correlation value between 0.80-1,000 has a very strong relationship. Because the results are positive, it can be concluded that any increase in the Balancing Fund will be followed by an increase in Regional Expenditures.
2. The correlation between the Budget Calculation Excess Remaining (SiLPA) and Regional Expenditures is 0.949. Based on the correlation criteria table, including the correlation value between 0.80-1,000 has a very strong relationship. Because the results are positive, it can be concluded that every increase in the Budget Calculation Excess Remaining (SiLPA) will be followed by an increase in Regional Expenditures.

4.1.3 Partial Significance Test (t Test) and Simultaneous Significant Test (F Test)

4.1.3.1 Partial Significance Test (t Test)

To find out whether the research hypothesis is accepted or rejected, the following decisions are made:

- a. If $t_{count} > t_{table}$ or $t_{count} < -t_{table}$ at = 5% then H_0 is rejected and H_a is accepted (influential).
- b. If $-t_{table} \leq t_{count} \leq t_{table}$ at = 5% then H_0 is accepted and H_a is rejected (no effect).

1. In table 2 above, it can be seen that the t-value for the independent variable balancing funds (X_1) is 3.715 with a significance of 0.014 while the t-table with dk 8 ($n-3 = 8-3$) is 2.571 and a significance level of 0.05. Referring to the decision-making criteria and the calculation results above, it can be seen that t_{count} is greater than t_{table} ($3.715 > 2.571$) and the significance level of X_1 (0.014) is smaller than 0.05, then H_0 is rejected. Thus the decision taken with the level of significance that partially there is a significant influence between the

Balancing Funds on Regional Expenditures in the Bandung Regency Government.

2. In the table 2 above, it can be seen that the t-value for the independent variable Budget Calculation Excess Remaining (SiLPA) (X_2) is 4.682 with a significance of 0.005 while the t-table with dk 8 ($n-3 = 8-3$) is 2.571 and a significance level of 0,05. Referring to the decision-making criteria and the calculation results above, it can be seen that if t_{count} is greater than t_{table} ($4.682 > 2.571$) and the significance level of X_2 (0.005) is smaller than 0.05, then H_0 is rejected. Thus the decision taken with the level of significance that partially there is a significant influence between the Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures in the Bandung Regency Government.

4.1.3.2 Simultaneous Significant Test (Test F)

Table 5. F Test Calculation Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6673222.977	2	3336611.489	92.609	.000 ^b
	Residual	180144.291	5	36028.858		
	Total	6853367.268	7			

a. Dependent Variable: Regional Expenditures

b. Predictors: (Constant), SiLPA, Balancing Funds

Source: Data processing with SPSS version 20

To find out whether the research hypothesis is accepted or rejected, the following decisions are made:

- a. If $F_{count} < F_{table}$ or probability > 0.05 then H_0 is accepted.
- b. If $F_{count} > F_{table}$ or probability < 0.05 then H_0 is rejected.

Based on table 5 above, it can be seen that the F_{count} value is 92,609 while the F_{table} can be obtained with the F table of degrees of freedom, namely residual 4 and regression 2 with a significant level of 0.000 so that the F_{table} is 5.786. Because $F_{count} > F_{table}$, then H_0 is rejected and H_a is accepted. This means that the two dependent variables consisting of the Balancing Funds (X_1) and the Budget Calculation Excess Remaining (SiLPA) (X_2) simultaneously have a significant effect on Regional Expenditures (Y). From the ANOVA^a table above, it can be seen that the significance value of the F test of 0.000 is smaller than 0.05, so the decision taken with a significance level is that the Balancing Funds (X_1) and the Budget Calculation Excess Remaining (SiLPA) (X_2) simultaneously have a significant effect on Regional Expenditures (Y).

4.2 Discussion

Based on the research results that have been obtained, the discussion to answer the problems in this study is as follows:

1. The Effect of Balancing Funds on Regional Expenditures in the Bandung Regency Government.

Based on the results of the t-test that the balancing funds on regional expenditures have a significant effect because $t_{count} > t_{table}$ ($3.715 > 2.571$) with a value of $sig < 0.05$, i.e. 0.014 in the two-party test curve image is in the rejection area of H_0 , then H_0 is rejected and H_a is accepted. Thus the decision taken with the level of significance that the balancing funds (X_1) partially has a significant effect on regional expenditures (Y).

The results of this study are in line with the results of previous research conducted by Wiwit Yulia Prestika and Aris Susetyo (2020) who conducted research in the Regional Government of Kebumen Regency, the results obtained that partial balancing funds had a significant effect on regional spending. And supported by Government Regulation No. 55 of 2005 balancing funds are funds sourced from APBN revenues allocated to regions to fund regional needs in the context of implementing decentralization.

2. The Effect of Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures in the Bandung Regency Government.

Based on the results of the t-test that the Budget Calculation Excess Remaining (SiLPA) on regional expenditures has a significant effect because $t_{count} > t_{table}$ ($4.682 > 2.571$) with a value of $sig < 0.05$, i.e. 0.005 in the two-party test curve image is in the rejection area of H_0 , then H_0 is rejected and H_a accepted. Thus, the decision taken with a significance level that the Budget Calculation Excess Remaining (SiLPA) (X_2) partially has a significant effect on regional spending (Y).

The results of this study are in line with the results of previous research conducted by Sitti Nurhalisa, et al (2018) who conducted research at the Luwu Regency BPKD, the results showed that the Budget Calculation Excess Remaining (SiLPA) partially had a significant effect on regional expenditures. And supported by the Minister of Home Affairs Regulation No. 13/2006, the previous year's SiLPA was a financing receipt used to cover the budget deficit if the realization of income was less than the realization of expenditure, to fund the implementation of follow-up activities at the expense of direct expenditure and to fund other obligations until the end of the year. the budget has not been finalized.

3. The Effect of Balancing Funds and the Budget Calculation Excess Remaining (SiLPA) on Regional Expenditures in the Bandung Regency Government.

Based on the results of the F test, it shows that simultaneously the balancing funds and the Budget Calculation Excess Remaining (SiLPA) have a significant effect on regional expenditures at the Regional Finance and Assets Agency of Bandung Regency because $F_{count} > F_{table}$ ($62,609 > 5.786$) with a sig value of $0.000 < 0.05$ and on the right-hand side test curve picture that F_{count} is in the rejection area of H_0 , then H_0 is rejected and H_a is accepted. Thus the decision taken with a significance level is that the Balancing Fund (X_1) and the Budget Calculation Excess Remaining (SiLPA) (X_2) simultaneously have a significant effect to Regional Expenditures (Y).

The significant influence of the Balancing Funds and the Budget Calculation Excess Remaining (SiLPA) simultaneously on Regional Expenditures at the Regional Finance and Assets Agency of Bandung Regency, that is jointly influenced by the Balancing Funds and the Budget Calculation Excess Remaining (SiLPA), so that the Balancing

Funds and the Budget Calculation Excess Remaining (SiLPA) have a very strong influence on Regional Expenditures both individually and collectively. This means that the two variables will make a positive, very strong and significant contribution to Regional Expenditures at the Regional Finance and Assets Agency of Bandung Regency.

The results of this study are in line with the results of previous research conducted by Sayekti (2020) who conducted research in regencies/cities in East Java province, the results obtained that the Balancing Funds (X_1) and the Budget Calculation Excess Remaining (SiLPA) (X_2) had a significant effect on Regional Expenditures (Y) either partially or simultaneously. And it is supported by the theory put forward by Priyo Hari Adi (2006) which states that regional expenditure is basically a function of regional revenue. Expenditure is the dependent variable, the amount of which will depend on local sources of financing, both from own revenues and transfers from the Central Government.

5. Conclusions

Based on the results of research and discussion, it can be concluded as follows:

1. The partial balancing funds has a positive and significant effect on regional expenditures in the Bandung Regency Government. Thus, the balancing funds makes a positive contribution that can determine the increase or decrease in regional expenditures in the Bandung Regency Government, meaning that every increase in the balancing fund will be followed by an increase in regional Expenditures and vice versa.
2. The remaining excess of budget calculation (SiLPA) partially has a positive and significant effect on regional expenditures in the Bandung Regency Government. Thus, the remaining excess of budget calculation (SiLPA) provides a positive contribution that can determine the increase or decrease in regional expenditures in the Bandung Regency Government, meaning that any increase in the remaining excess of budget calculation (SiLPA) will be followed by an increase in regional expenditures and vice versa.
3. Balancing Funds and the Remaining Excess Of Budget Calculations (SiLPA) simultaneously have a unidirectional, very strong and significant relationship to Regional Expenditures at the Bandung Regency Government with the F test results that $F_{count} > F_{table}$ and are in the rejection area of H_0 , so that H_0 is rejected and H_a accepted. Then the total effect is shown by the result of the Coefficient of Determination (KD) of 97.4% which has a very strong influence, while the rest is indicated by the epsilon value (ϵ) of 2.6% influenced by other factors not examined such as Regional Original Income, Others other Legitimate Income and so on.

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