

Analysis of the Relationship between Realization of Local Revenue (Pad) and Realization of Capital Expenditure with Realization of Maintenance Expenditure in Regency / City Governments in South Kalimantan Province in 2010-2016

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Abstract

The research "Analysis of the Relationship between Realization of Local Revenue (PAD) and Realization of Capital Expenditure with Realization of Maintenance Expenditure in Local Governments in South Kalimantan Province 2010-2016" discusses the importance of local revenues (PAD) in financing development policies in South Kalimantan Province. The authors found that there is a significant correlation between PAD and capital expenditure, as well as between PAD and maintenance expenditure. This suggests that local governments can improve their financial performance by increasing their PAD, which in turn can lead to better public services and infrastructure. The article also highlights the need for better financial management and transparency in local governments to ensure that public funds are used efficiently and effectively. Overall, the article provides valuable insights into the challenges and opportunities of local revenue generation and expenditure management in South Kalimantan Province.

Keywords: Realization of Local Revenue, Realization of Capital Expenditure, Realization of Maintenance Expenditure in Regency / City Governments.

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INTRODUCTION

Local government management in Indonesia has entered a new era with the implementation of fiscal decentralization. Policies related to this are outlined in Law No. 22 of 1999 on Local Government and Law No. 25 of 1999 on the Financial Balance between the Central and Local Governments, which became effective in January 2001 (these laws were later updated with the issuance of Law No. 32 of 2004 and Law No. 33 of 2004). The implementation of these laws provides opportunities for regions to explore local potential and improve their financial performance to achieve regional autonomy.

Regional revenue consists of Local Own-Source Revenue (PAD), Balancing Funds, and Other Legitimate Revenues. PAD includes regional tax revenues, retribution revenues, and other legitimate PAD. In the revenue structure, PAD plays a very important role as a financial resource in supporting regional development policies. The Regional Revenue and Expenditure Budget (APBD) is prepared based on a performance approach, which is a budget system that prioritizes achieving work results or outputs from the planned allocation of costs or inputs. APBD is a financial plan of the local government to exercise its authority for one

fiscal year. Based on the performance approach, each cost allocation planned in the APBD is linked to the achievement level of certain services that must be reached. The performance budget is directed at achieving specific targets within one fiscal year.

Government actions to increase regional revenue, which can address poverty, are carried out and adjusted to government autonomy. The central government grants autonomy to regions to accelerate the realization of public welfare through improved public services, empowerment, and community participation. In addition, regional autonomy is expected to increase competitiveness by considering principles of democracy, equity, justice, special privileges, and regional uniqueness, as well as potential and diversity within the unitary state of the Republic of Indonesia (Bawono, 2008:1).

Regional autonomy means that regions are required to be more self-reliant, including in financial matters. However, local governments do not completely let go and still provide assistance funds in the form of general allocation funds transferred to local governments. In practice, however, the funds transferred from the center are the main source of funding for regional activities besides local own-source revenue. In Indonesia, many local governments still rely more on transfers from the central government rather than utilizing their own local revenues. Research conducted by Maemunah (2006) proves that in Sumatra, local own-source revenue significantly affects maintenance expenditure, where if local own-source revenue increases, maintenance expenditure also increases.

According to the Minister of Home Affairs Regulation No. 17 of 2007 on Technical Guidelines for the Management of Regional Property, maintenance is an activity or action to ensure that all items are always in good condition and ready for use effectively and efficiently. Maintenance is carried out on inventory items that are in use, without changing, adding, or reducing the original form or construction, to achieve optimal utilization of the items from both a usage and aesthetic perspective.

Maintenance expenditure, according to Sukry (2008), is spending allocated to keep assets always in ready-to-use condition according to their estimated economic life. Maintenance expenditure is allocated/budgeted when capital expenditure is made. If capital expenditure is made at the beginning of the year, maintenance expenditure is also allocated for a one-year period. If capital expenditure is made in the middle of the year, maintenance expenditure is allocated for a half-year or six-month period.

Currently, many regions are competing to improve their local development, as one of the supporting factors for regional welfare is the availability of adequate infrastructure (Justonly et al., 2013). However, according to wartaekonomi.co.id, many local governments still allocate more of their spending to less needed sectors and routine expenditures. On average, only 20% of regional spending is used for capital expenditure aimed at acquiring assets for public service improvement. The phenomenon of maintenance expenditure in district/city governments in South Kalimantan Province over the past seven years is illustrated in the following table:

Table 1. Average Realization of Maintenance Expenditures in 13 Regency/City Governments in South Kalimantan Province, 2010-2016

No	Daerah	Rata-rata Belanja Pemeliharaan Tahun 2010-2016 (dalam Rp)	Persentasi Belanja Pemeliharaan terhadap Total Belanja Pemeliharaan
1	KABUPATEN TAPIN	160.575.302.504	7%
2	KABUPATEN HSS	127.008.085.048	5%
3	KABUPATEN HST	166.752.636.045	7%
4	KABUPATEN HSU	148.446.618.451	6%
5	KABUPATEN TABALONG	164.021.988.478	7%
6	KABUPATEN BALANGAN	159.409.702.378	7%
7	KOTA BANJARMASIN	245.444.831.020	10%
8	KOTA BANJARBARU	133.293.264.398	6%
9	KABUPATEN BANJAR	208.818.910.132	9%
10	KABUPATEN TANAH LAUT	228.489.201.681	10%
11	KABUPATEN TANAH BUMBU	259.792.039.143	11%
12	KABUPATEN KOTABARU	235.788.541.613	10%
13	KABUPATEN BARITO KUALA	132.498.136.376	6%
	Rata-rata	258.828.442.939	8%

Source: Biro Keuangan Setda Provkalsel (re-organized by author)

The data indicates that maintenance expenditures are relatively small, with the 13 Regency/City Governments in South Kalimantan Province receiving an average allocation of less than 10%. It is important to note that maintenance expenditure is crucial for ensuring that all work processes can run smoothly.

Another phenomenon is the fluctuating capital expenditure from year to year, which has never balanced with maintenance expenditures to enhance public services. This is unfortunate given the role of Local Own-Source Revenue (PAD) in improving regional welfare through increased investment in local government capital expenditures, thereby improving the quality of regional public services (Subowo & Endar, 2010). Solikin (2007:7) states that the higher the PAD, the higher the government's capital expenditure. This finding indicates that the magnitude of PAD is one of the determining factors in capital and maintenance expenditures. If government capital expenditure is high, it will also result in increased maintenance expenditure.

Maintenance expenditure is also significantly influenced by PAD. If PAD increases, maintenance expenditure will also increase. Previous research, such as Septiana (2007), who studied the influence of PAD on capital expenditure and the impact of capital expenditure on operational and maintenance expenditures in regency/city governments in Indonesia, stated that capital expenditure significantly affects operational and maintenance expenditures. Noni (2009) conducted research in Riau and found that PAD had an insignificant impact on direct expenditure. Sri (2009) found that individual capital expenditure impacts maintenance expenditure. The research also showed that PAD individually affects maintenance expenditure.

Besides showing individual effects, the research also indicated that capital expenditure and PAD collectively affect maintenance expenditure.

The dominance of central transfers demotivates regions from developing their potential, as these transfers are unconditional and budgeted annually for each region. In Buleleng Regency, the budgets for capital expenditure, PAD, and maintenance expenditure have increased every year.

This research is supported by a study conducted by Mawarni et al. (2013), which concluded that PAD positively influences capital expenditure in regency/city governments in Aceh Province. It is also supported by research by Syukriy Abdullah and Abdul Halim (2006), which concluded that capital expenditure is positively associated with maintenance expenditure, showing a robust associative relationship between capital and maintenance expenditures.

Several studies on the relationship between capital and maintenance expenditures have been conducted. Abdullah and Halim (2006) found that capital expenditure allocation is positively associated with maintenance expenditure for local governments in Indonesia, especially after regional autonomy was implemented. This is supported by research by Hayati (2010), which stated that capital expenditure and PAD significantly impact maintenance expenditure. Another study by Karo-Karo (2006) found no correlation between capital and maintenance expenditures. He found that when local governments allocate budgets for capital expenditure, it is not accompanied by balanced allocations for operational and maintenance expenditures.

Hayati (2010) researched the Analysis of the Influence of Capital Expenditure and PAD on Maintenance Expenditure in the Budget Realization of Regency and City Governments in North Sumatra Province. The results showed that capital expenditure significantly affects maintenance expenditure. Partial tests indicated that capital expenditure and PAD individually impact maintenance expenditure, but capital expenditure has the greatest impact on maintenance expenditure in regency and city governments in North Sumatra Province. Meanwhile, Karo-Karo (2006) researched the Relationship of Operational and Capital and Maintenance Expenditures in Regency or City Governments on Java Island. The results showed that operational expenditure is mostly influenced by the budget.

The review of previous research results shows a diversity of findings regarding the relationship between PAD realization and capital expenditure on maintenance expenditure budgets. The phenomena and research gap highlighted in this background led the author to conduct research titled “Analysis of the Relationship Between Realization of Local Own-Source Revenue (PAD) and Realization of Capital Expenditure with Realization of Maintenance Expenditure in Regency/City Governments in South Kalimantan Province, 2010-2016.”

RESEARCH METHOD

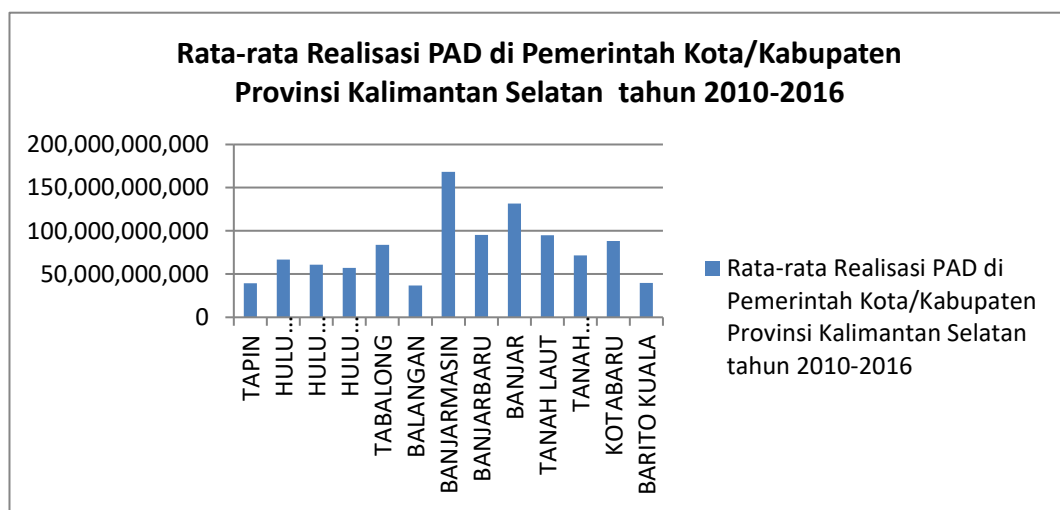
This research is a quantitative correlational study conducted in 13 districts/cities in South Kalimantan Province during the period 2010-2016. The main objective of the study is to analyze the relationship between the realization of Local Own-Source Revenue (PAD) and the realization of Capital Expenditure (BM) on the realization of Maintenance Expenditure (BP). Data were obtained from

Budget Realization Reports, covering PAD, BM, and BP, and analyzed using bivariate correlation tests with SPSS software. This study focuses on how capital expenditure policies funded by PAD influence the operational and maintenance budget of local government assets, with samples taken through a census method from the entire population with active local revenue

RESEARCH RESULTS AND DISCUSSION

Local Revenue Realization

"Realisasi Pendapatan Asli Daerah" refers to the realization of local own-source revenue, which is the income of district/city governments derived not from taxes or revenue-sharing with the central government, but from local taxes, local levies, fees, profits from local government-owned enterprises, and revenues from the utilization of local resources. The average realization of local own-source revenue of district/city governments in South Kalimantan Province from 2010 to 2016 in this study can be seen in the figure below:

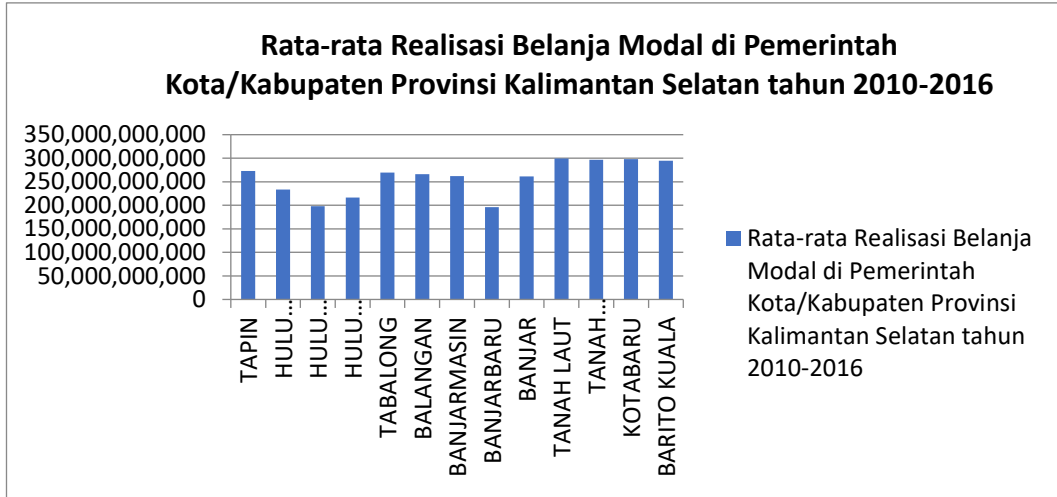


Seen from the chart above, the average realization of local revenue for each city and district in South Kalimantan Province from 2010 to 2016 is known. From the graph, it is evident that the lowest average realization of local revenue from 2010 to 2016 is in Balangan Regency, amounting to Rp 36,809,557,016, while the highest average realization of local revenue during the same period is in Banjarmasin City, amounting to Rp 168,493,122,542. This means that the average amount of revenue sourced by the Government of Banjarmasin not from taxes or revenue-sharing with the central government, but from local taxes, local levies, revenue from the management of local wealth, and other legitimate PAD receipts from 2010 to 2016 is Rp 168,493,122,542.

Realization of Capital Expenditure

Realization of capital expenditure is the expenditure incurred by district/city governments to increase local assets or wealth, with a useful life of more than one budget year. This includes expenditure for land acquisition, buildings and structures, equipment, roads, irrigation and networks, other fixed assets, and

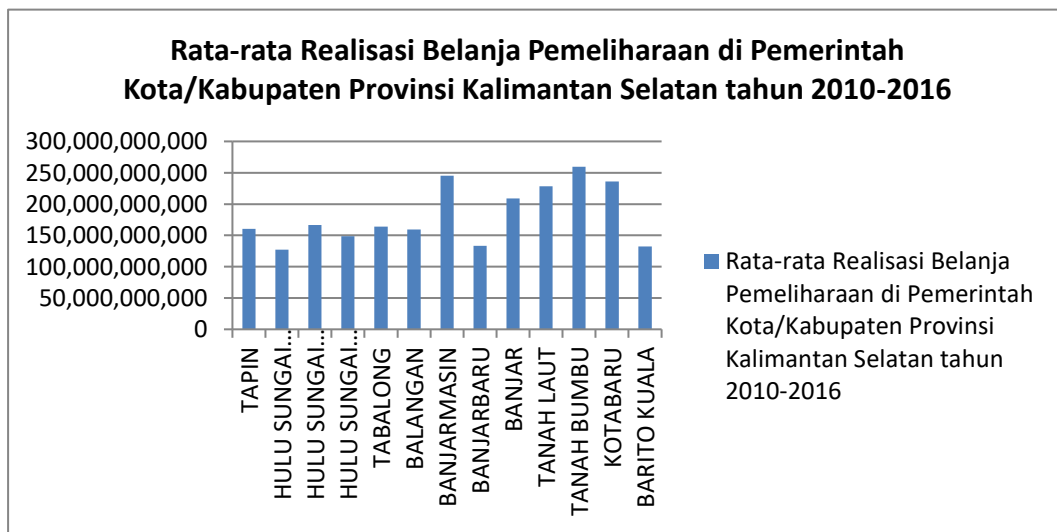
intangible assets. The overview of capital expenditure by district/city governments in South Kalimantan Province from 2010 to 2016 in this study can be seen in the figure below:



From the chart above, the average realization of capital expenditure in each city and district in South Kalimantan Province from 2010 to 2016 is evident. The lowest average realization of capital expenditure is in Banjarbaru City, amounting to Rp 195,947,462,185, while the highest average realization of capital expenditure is in Tanah Laut Regency, amounting to Rp 299,172,355,727. This means that the total expenditure of Tanah Laut Regency to increase its local assets or wealth, with a useful life of more than one budget year, including expenditure for building acquisition, equipment, roads, irrigation and networks, other fixed assets, and intangible assets, is Rp 299,172,355,727.

Realization of Maintenance Expenditure

"Realization of Maintenance Expenditure" refers to expenditures made by district/city governments intended to maintain local assets in a condition ready for optimal use. The overview of maintenance expenditure in this study can be seen in the graph below:



From the graph, the average realization of Maintenance Expenditure by district/city governments in South Kalimantan Province from 2010 to 2016 is apparent. The smallest average realization of Maintenance Expenditure is in Barito Kuala Regency, amounting to Rp 132,498,136,376, while the largest average realization of Maintenance Expenditure is in Tanah Bumbu Regency, amounting to Rp 228,489,201,681. This means that the average expenditure by Tanah Bumbu Regency government from 2010 to 2016, intended to maintain local assets in a condition ready for optimal use, is Rp 228,489,201,681.

Hypothesis testing

		Belanja Pemeliharaan	Belanja Modal	PA D
BelanjaPemeliharaan	Pearson Correlation	1	.756**	.729**
	Sig. (2-tailed)		.000	.000
	N	91	91	91
BelanjaModal	Pearson Correlation	.756**	1	.515**
	Sig. (2-tailed)	.000		.000
	N	91	91	91
PAD	Pearson Correlation	.729**	.515**	1
	Sig. (2-tailed)	.000	.000	
	N	91	91	91

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

The proof of the hypothesis regarding the relationship between the realization of Local Own-Source Revenue (PAD) and the realization of Maintenance Expenditure

The correlation between Maintenance Expenditure and Local Own-Source Revenue (PAD) in district/city governments in South Kalimantan Province from 2010 to 2016 shows a figure of 0.729. This figure indicates a strong relationship between Maintenance Expenditure and Local Own-Source Revenue, specifically at 72.9%. This is also evident from the significance level of the relationship between Maintenance Expenditure and Local Own-Source Revenue, which is $0.00 < 0.05$. These results indicate that the hypothesis of this study stating that Local Own-Source Revenue is related to Maintenance Expenditure in district/city governments in South Kalimantan Province from 2010 to 2016 is accepted.

Comparing with a previous study by Hayati (2010), the results of this study also indicate that capital expenditure and local own-source revenue individually influence maintenance expenditure.

The proof of the hypothesis regarding the relationship between Capital Expenditure and the realization of Maintenance Expenditure

From the table above, it is known that the correlation between Maintenance Expenditure and Capital Expenditure in district/city governments in South Kalimantan Province from 2010 to 2016 shows a figure of 0.756. This figure indicates a strong relationship between Maintenance Expenditure and Capital Expenditure, specifically at 75.6%. This is also evident from the significance level

of the relationship between Maintenance Expenditure and Capital Expenditure, which is $0.000 < 0.05$. These results indicate that the hypothesis of this study stating that Capital Expenditure is related to Maintenance Expenditure in district/city governments in South Kalimantan Province from 2010 to 2016 is accepted.

Comparing with the study by Abdullah and Halim (2006), they also found that allocation for capital expenditure positively correlates with maintenance expenditure for local government contexts in Indonesia.

CONCLUSION

From the hypothesis testing and discussions conducted, it is concluded that there is a strong relationship between Maintenance Expenditure and Capital Expenditure as well as Local Own-Source Revenue (PAD) in district/city governments in South Kalimantan Province. From 2010 to 2016, the relationship between Maintenance Expenditure and Capital Expenditure reached 75.6% with a significance level of $0.000 < 0.05$, and from 2011 to 2016, the relationship between Maintenance Expenditure and Local Own-Source Revenue reached 72.9% with a significance level of $0.000 < 0.05$. It is recommended for future research to include additional variables, expand the scope of study objects, use different testing tools, and consider non-financial aspects. District/city governments in South Kalimantan Province are encouraged to increase Local Own-Source Revenue to optimize capital expenditure and maintenance for achieving maximum results in governance systems

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