



### The Influence of Fixed Assets and Local Own Revenue on Maintenance Expenditures with Previous Years Budget Balance as Moderation (Study on Aceh Government 2016-2020)

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#### ABSTRACT

This research aims to evaluate how the Fixed Assets and locally-generated revenue effect to the original income maintenance expenditure with previous year's budget balance as moderation in Aceh Province on 2016-2020. This research is a descriptive research. It takes the sample with the census method which makes the entire population as a sample in 115 LKPD. The population takes a place in all the cities in the Aceh Province. The time span evaluate all the variable effects including the moderating variables to dependent variables and processes by SPSS version 22. The results show that in Aceh province, Fixed Assets partially have a positive effect on maintenance expenditures, local own income partially has no effect on maintenance expenditures, the budget of the previous year's budget has partially had a positive effect on maintenance expenditures, the budget balance is more apparent moderating the effect of fixed assets on maintenance expenditures, the budget is more the previous year artificially moderated the effect of local revenue on maintenance spending

#### INTRODUCTION

Proposals for the maintenance budget submitted by the government are not always in accordance with the actual conditions and needs, including when proposing maintenance expenditures (Abdullah & Solichin, 2006). Allocation of maintenance spending should be based on the value of fixed assets owned by the local government (Abdullah & Solichin, 2006), So that local governments need to record and allocate funds in accordance with the reality therefore the budget provided is not excessive and misused by certain elements.

Conceptually, if there is a change in income, it can increase the capital expenditure and expenditure budget, but it is not always allocated for maintenance expenditure (Abdullah and Halim, 2004). In fact, almost all of the maintenance expenditure budget can be realized properly, but there still there are assets that not functioning, or even not being maintained.

Phenomena that occur in the city of Banda Aceh, such as the deficit in the Banda Aceh city government budget because it is widely used for activities that are less useful. PW SEMMi Aceh, Muhammad Hasbar Cuba stated that the Banda Aceh DPRK continues to insist on using funds for activities that are less useful, which sadly indicates that the indebted PAD is due to this activity. Activities carried out by the DPRK, for example, include the rehabilitation of the DPRK chairman's house which reached Rp. 2.7 billion, it's only natural that the City of Banda Aceh experienced a deficit caused by the DPRK's Pokir (Principal Thoughts) (Dialeksis.Com, 2022).

In allocating maintenance spending, the government must focus and ensure that existing assets are in good condition and can function optimally. To fulfill this, it has become commonplace if there is a certain percentage related to the budget allocation for these assets. However, sometimes the amount of the allocated budget is quite large (Muridillah, 2021).

Based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 1/PMK.06/2013 concerning depreciation of state property in the form of fixed assets in central government entities, it is said that buildings, roads and others are state-owned fixed assets that can experience depreciation. That way, the government needs to pay more attention to the condition of these assets to add value to these fixed assets. Government fixed assets are also used for public purposes, such as vehicles, roads and buildings (Tarigan & Samuel, 2015). The government's fixed assets also have other benefits apart from being used for public purposes, namely as a comparison value that can be used to determine the government's financial condition which will later appear on the balance sheet report. Depreciation that occurs is regulated in Statement of Government Accounting Standards (SPAP) No. 7 Concerning Fixed Assets and Bulletins (BPKP.go.id, 2022).

However, in reality, the recording of each government fixed asset has different characteristics and conditions from one another which results in inaccurate reporting of records in the financial statements. This can come from an inappropriate grouping of recorded fixed assets or not all assets owned by the government have been recorded on the list of fixed assets. For this reason, management staff from decision-making officials are still needed to be able to record depreciation of fixed assets in accordance with the applicable SPAP (BPKP.go.id, 2022).

Research conducted by Brilianto & Nugroho (2019) found that the consideration of the value of a fixed asset can actually be determined when an allocation for maintenance expenditure is made, but there is often an allocation that does not follow the value of fixed assets. This evidence shows that many regions are still budgeting funds for fixed assets whose existence or function no longer exists (Abdullah, 2004).

One of the spending funds owned by the government comes from local revenue or often known as PAD. The government has an important role in generating PAD which can be obtained from regional fees, regional taxes, other legitimate PAD or the results of regional wealth management. PAD has a goal to fund the needs and maintain the welfare of the local community. The ability of a region to manage and finance all activities in its area using PAD makes the region independent of the central budget. By using PAD properly, the government can reduce the level of poverty in an area. However, if the local government pays less attention to and optimizes its sources of income, it will result in a greater demand for budget funds each year rather than trying to maximize the potential of the area.

City and district governments can use the previous year's Remaining Budget Financing (SiLPA) funds to finance various activities in their regions in building infrastructure that can accelerate the pace of the national economy. The use of SiLPA in regional development can occur because PAD is not the highest income in the region (Adi, 2006).

Adnan & Budi (2019) stated that PAD in the Aceh City Government has no effect on maintenance spending. Meanwhile, Sembiring (2009) showed the opposite results in research in the area of the North Sumatra City Government. This led to differences of opinion between the two researchers.

Based on the explanations and phenomena mentioned above, the authors are interested in conducting further research on this topic with the title "The Influence of Fixed Assets and Local Own Revenue on Maintenance Expenditures with Previous Year's Budget Balance as Moderator".

## LITERATURE REVIEW

### Legitimacy Theory

Legitimacy theory, which is the basis of this research, states that the actions taken by an entity are desirable, appropriate and in accordance with a socially developed system of norms, values, beliefs and definitions (Suchman, 1995; Kirana, 2009). In the process of operating a company, there will be many changes that occur during the time span it goes through. This change is what the company must anticipate in order to remain in accordance with the boundaries and values accepted by the community around the company, thus the company will gain legitimacy.

According to (Suaryana, 2016) states that the social activities carried out by the company towards the surrounding community are an effort to gain legitimacy, the company must meet community expectations, if community expectations are not met, it will have an impact on reducing community support / legitimacy for the company. The company will carry out social activities for the community around the company with activities that are beneficial and have a positive impact on the community, for example, the company conducts reforestation together with the community around the company's location so that it will have an impact on the community, other social activities provide health services for the surrounding community and other social activities that can be carried out by the company to gain community legitimacy or community trust in the company's existence.

### Fixed assets

According to SPAP No. 7 Paragraph 15 of 2010 fixed assets that you want to recognize must be tangible, their useful life must be more than 12 months, the cost of these assets can be measured while in SPAP No. 07 Paragraph 19 of 2010, will be recognized when the asset has future economic benefits and can be measured accurately and reliably.

Government Standards Committee on Technical Bulletin No. 01 states that "fixed assets are tangible assets that have a useful life of more than 12 months that are used in government activities or utilized by the general public consisting of land; equipment and machines; Buildings and structures; roads and irrigation; and network; other fixed assets and construction in progress".

So that a government fixed asset is required to have a useful life of more than 12 months which is categorized based on its nature and function in carrying out its operational activities and its value can be calculated. The capital expenditure budget (which can produce fixed assets) is often used as an object that is used to fulfill the personal wishes of budget decision holders, especially for assets whose true acquisition value is difficult to identify (Abdullah, 2012; Mauro, 1998; Shleifer & Vishny, 1993). The indicator that will be used in calculating the value of the government's fixed assets is the total value of buildings and structures as well as equipment and machinery available on the balance sheet (Muridillah, 2021).

### Local Own Revenue (PAD)

According to Government Regulation Number 71 of 2010 concerning Government Accounting Standards, it is explained that, "Capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits during an accounting period." Erlina (Erlina, 2013) states that capital expenditure is something that must be issued by the government in obtaining assets and supporting value added, namely the addition of asset values in certain accounting periods.

PAD originates from the acceptance of an area for the utilization of its resources and regional potential and is collected on the basis of legal regulations (Halim, 2004). Kaho (in Halim, 2004) states that good natural resources, sufficient funds, supporting facilities and good managerial arrangements need to be the focus of the government. The revenue collection system owned by an area is different from other regions, due to differences in the condition of natural resources, economy, population and unemployment rate in an area (Abimayu, 2005). In calculating the value of PAD, the indicator used is to add up revenue from regional levies + regional taxes + revenue from regional management + other PAD legitimate income (Prabawati & Wany, 2017).

### Maintenance Spending

According to Abdullah (2006) maintenance spending is a percentage of funds allocated to maintain an asset so that it remains in good condition so that it can still be used. Accounting views that this expenditure budget can be calculated in accordance with the duration of use of these assets. That way, if an asset is acquired at the end of the year, the budget will be valid until the end of the following year. In the financial statements, even though maintenance expenditure is not able to increase the useful life of an asset in terms of capacity, quality, production method or improvement of performance standards, it is still categorized as maintenance expenditure (Syaiful, 2010). The indicator in calculating the value of maintenance spending is by adding up the realized value of the budget for fixed asset maintenance spending (Muridillah, 2021).

### Previous Year Exceeding Budget Balance (SiLPA)

The Pemendagri Number 77 of 2020 states that SiLPA originates from the excess of PAD revenue or the remaining budget that has not achieved the previous performance target. There are two forms of residual budget, namely SiLPA and SILPA. SiLPA is the remainder of the previous year's budget in the current year's APBD, while SILPA is an area's revenue fund originating from the remaining cash in the previous year (Nellyanti, et al, 2016). According to Abdullah (2013c) SiLPA can be used as funds to continue activities that have not been completed previously or to finance new activities that cannot be financed by a pure APBD.

Follow-up activities carried out at the beginning of the new fiscal year can use the remaining budget that has not been exhausted by using the Advanced Budget Implementation Document (DPA-L) drawn up at the end of the previous year. That way, maintenance costs on fixed assets can use the excess budget balance in the previous year. The total value of SiLPA in the previous year's Budget Realization Report (LRA) is used as an indicator to look for differences in value each year.

## RESEARCH METHODS

The author chose descriptive research by describing a topic or object in the form of numbers, which is described through systematic and factual data (Sekaran & Bougie, 2016). The situation of this research is in the nature of a field study carried out in the actual environment, which includes the Aceh regional government. Sampling is done by conducting a census so that all populations are sampled and using multiple linear analysis methods. The researcher wants to see at the organizational level, which organizational here is the Aceh Regional Government.

Data was collected using documentation techniques, namely data derived from reading and reviewing documents that have been published by official institutions such as the Aceh Regional Government Financial Report (LKPD) for 2016-2020. The population used was 115 Aceh government LKPDs with 23 districts/cities from 2016-2020. The number of samples to be tested is 115 according to Arikunto's statement (2013) that if the population is less than 100 samples, then the entire population can be used as a research sample.

The analytical method used is multiple regression analysis method because in this study it has more than 1 independent variable. As for the moderating variable, Moderating Regression Analysis (MRA) will be used.

The multiple linear regression equation model is as follows:

$$1) Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$2) Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 M + \beta_4 X_1 M + \beta_5 X_2 M + e$$

Where  $\alpha$  is a constant, Y is maintenance expenditure, X1 is a fixed asset, X2 is PAD, M is SiLPA, and e is an error term.

**RESULT AND DISCUSSION Result**

**Classic assumption test**

**Normality test, multicollinearity test, and heteroscedasticity test**

Based on the results of the Kolmogorov-Smirnov (KS) test, it can be seen based on the Asymp significance value. Sig (2 tailed) becomes normal, where the significant value becomes > 0.072 which is > 0.05 of the specified conditions. The same thing can also be seen in the results of the histogram test and the Normal P-Plot chart test.

**Table 1. Output of Normality test**

		Unstandard Residu
N		111
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.78628151
	Msst Extrme Diferences	
	Absolute	.081
	Postive	.081
	Ngative	-.037
Tsst Statstic		.081
Asmp. Siig. (2-tailed)		.072 <sup>c</sup>

The multicollinearity test is detected by looking at the VIF value which must be less than ten for each research variable. This study obtained VIF results that met the requirements so that the assumption of multicollinearity was fulfilled.

**Table 2. Output of Multikolinearity test**

<b>Tabel 4.3 Hasil Uji Multikolinearitas</b>			
Model		Collinearity Statistics	
		Tolerance	VIF
	(Constant)		
	Aset Tetap	.468	2.135
	Pad	.451	2.215
	Silpa	.905	1.105

From Table 3, it can be seen that the data is spread randomly so there is no heteroscedasticity.

**Multiple linear regression analysis results**

**Table 3. Result of Multiple Linear Regression Analysis**

Model	Unstandard Coef		Stand ardCo ef	t	Sig	Collineari ty Statistics	
	B	std. Erro r				Betas	Tol l
(Con s.)	4.1 68	5,85 3		12	47 8		
Fixe d asse ts	.90 8	.294	.398	08 4	00 3	.46 8	2.1 35
PAD	-. 08 4	.195	-.056	-. 42 9	.66 8	.45 1	2.2 15
SILP A	-. 21 2	068	-.288	3.1 03	00 2	.90 5	1.1 05

Based on this table, the results of the multiple linear regression equation above are:

$$Y = 4.168 + 0.908X_1 - 0.84X_2 + e$$

Based on the linear regression equation above, it can be concluded that:

1. The constant value is 4,168. If Fixed Assets (X<sub>1</sub>) and Local Own Revenue (X<sub>2</sub>) have a value of 0 then Maintenance expenditure (Y) increases by 4,168.
2. Fixed Assets (X<sub>1</sub>) has a coefficient value of 0.908 which means it is positive, meaning that if there is an addition of 1 in the fixed asset variable, there will be an additional value of 0.908 in the maintenance expenditure variable.
3. Local Own Revenue (X<sub>2</sub>) has a negative value of -0.084 which means that if there is an addition of 1 in PAD, the maintenance expenditure variable will decrease by -0.084.

**Table 4. Moderation Test Results**

Model	Unstandard Coef		Stand Coef	t	Sig.
	B	std. Error	Betas		
(Constant)	-177,347	80,293		-2,209	.029
Fixed assets	.793	.293	.347	2,702	.008
PAD	7,283	3,256	4,905	2,237	.027
SiLPA	7,250	3,293	9,853	2,202	.030
X2M	-.297	.131	-12,561	-2,266	.025

**Table 5. Excluded Variables**

Model	Beta In	t	Sig.	Partial Correl	tolerance
X1M	-26.633	-2,133	.035	-.204	4.660E-5

The regression equation from the calculation data above is:

$$3) Y = -177.347 + 0.793X_1 + 7.283X_2 + 7.250 - 0.297 + e$$

Based on the above formulation, the relationship between variables can be explained as follows:

1. The test results show that β<sub>3</sub> 0.030 is significant because the sig value is <0.05 and β<sub>4</sub> 0.035 is significant because the sig value listed is <0.05.
2. The test results show that the β<sub>3</sub> 0.030 is significant because the sig value is < 0.05 and β<sub>5</sub> 0.025 is significant because the sig value is < 0.05.

**Hypothesis Testing**

**Table 6. Result for the Coefficient of Determination (R<sup>2</sup>)**

Summary model				
modl	R	R2	Adj R2	std. Error of the Estimate
1	.452a	.204	.174	.782250

R<sup>2</sup> is worth 0.204 X 100 = 20.4%, which means that the variable Fixed Assets, Local Own Revenue and Previous Year's Over Budget Balance can explain the maintenance expenditure variable of 20.4%

**Table 7.** Result for the Coefficient of Determination

Model	Unstandard Coef		SC	t	Sig.	Collineaty Statistics	
	B	std. Error				Q	VIF
Cons	4.168	.853		.712	.478		
Fixed assets	.908	.294	.398	3,084	.003	.468	2.135
PAD	-.084	.195	-.056	-.429	.668	.451	2.215
SiLPA	-.212	.068	-.288	-3.103	.002	.905	1.105

Some things related to partial testing, namely:

1. From the statistical test results listed above, it can be seen that the tcount value for the fixed asset variable ( $X_1$ ) is 3.084 with a ttable value of 1.658. This means that the value of tcount > ttable and the sig value. that is equal to  $0.003 < 0.05$ . Then  $H_{a1}$  is accepted, in other words fixed assets affect maintenance spending (Y) on the Aceh Government's LKPD.
2. The statistical test results show that the PAD ( $X_2$ ) is 0.429 and the ttable value is 1.658, which means that the tcount < ttable and the sig. of  $0.668 > 0.05$ . Thus, it can be concluded that  $h_{a2}$  is rejected, which means that the Local Own Revenue does not affect maintenance spending.
3. From the results of the statistical tests listed above, it can be seen that the tcount value for the Previous Year Over Budget Balance variable ( $X_3$ ) is 3.103 and the ttable value is 1.658, which indicates that the tcount > ttable with a sig. of  $0.002 < 0.05$ . Thus, it can be concluded that  $H_{a3}$  is accepted, which means that the previous year's budget balance has an effect on maintenance spending.

## Discussion

The purpose of the discussion in this study is to describe the overall findings that have been obtained after a series of data processing processes. The following discussion will be presented:

### Effect of Fixed Assets on Maintenance Expenditure

The regression results for the first hypothesis are intended to find out whether fixed assets have an influence on maintenance spending. From the results of the research that has been done, the regression coefficient value for the variable Fixed Assets ( $X_1$ ) is  $\beta_1 = 0.908$  with a significant value of 0.003. Based on hypothesis testing, the results show that if the significance value is  $< 0.05$  then  $H_a$  is accepted, which means that Fixed Assets have an effect on Maintenance Expenditures in Aceh's LKPD. That is, if the value of fixed assets increases by 1, it will increase the maintenance budget by 0.908 or 90.8 percent.

The maintenance expenditure function has a very close relationship with fixed assets. Therefore, assets need to be maintained so that they are always in ready-to-use condition. The Regional Government or the Central Government are responsible for continuing to manage all forms of maintenance of their fixed assets. In maintaining regional government assets, it is necessary to plan in writing which will become the basis for the implementation of the maintenance of regional property.

The government must focus on managing and paying attention to the expenditure budget so that there is no procurement of fixed assets every year. It is intended that the budget that has been provided can be spent optimally and on target. Maintenance of fixed assets must also be carried out on assets that really require maintenance so that the budget spent is not wasted.

### Effect of Local Own Revenue on Maintenance Expenditure

The second hypothesis in this study is that PAD has no effect on maintenance expenditure as indicated by a significance value of 0.668, meaning that  $H_2$  is rejected.

PAD originates from the acceptance of an area for the utilization of resources and potential of its territory in a legal way. Supposedly PAD, local revenue can lower the level of poverty and the level of dependence on the budget from the central government. However, this may not apply in an area because revenue management in that area has not been maximized, so that local own-source revenue has not been able to reduce the level of dependence on funds from the central government.

Local Own Revenue budgeting is often immeasurable and has a high degree of uncertainty in achieving its targets in the form of bureaucratic problems in implementing tax and political administration (Fjeldstad & Semboja, 2000). However, the tendency of PAD to always increase every year opens up opportunities for legislators to continue to add to the budget for activities that are in accordance with the program (Abdullah, 2013), for example, such as increasing the budget for maintenance spending.

### Effect of Previous Year's Excess Budget Balance on Maintenance Expenditure

Results from the regression test for the third hypothesis is to review the effect of the previous year's excess budget balance (SiLPA) on maintenance spending. It can be seen from the test results, that the previous year's budget balance variable ( $X_3$ ) produces a significance value of 0.002 and the regression value is 3.103, which means that  $H_3$  is accepted, that is, the previous year's excess budget balance affects maintenance expenditure.

By knowing the amount of the previous year's excess budget balance in the middle of the current year, the remaining funds can be reallocated into the current year's budget (Abdullah, 2013). This shows that the budget could have been budgeted into the maintenance expenditure budget in the current year, which resulted in maintenance spending receiving additional funds so that the government had to optimize its use.

With this it can be seen that the previous year's budget was still heavily relied upon by the local government as a source of regional revenue which indicates that the absorption capacity of local governments is still low. If the SiLPA budget is still high, then not all of the budget can be realized which shows that the performance of local governments in providing public services is still unsatisfactory.

### Effect of Fixed Assets on Maintenance Expenditures with Previous Year's Budget Balance as a Moderating Variables

The results of regression testing for the fourth hypothesis in this study are to determine whether SiLPA moderates the effect of fixed assets on maintenance spending. The test results that have been carried out show that the  $X_{1M}$  variable cannot be calculated due to a value that is too different from other values so that it is automatically excluded by the SPSS 22 system.

### Effect of Local Own Revenue on Maintenance Expenditures with Previous Year's Over Budget Balance as a Moderating Variables

Results regression testing for the fifth hypothesis is to find out whether SiLPA moderates the effect of local own revenue on maintenance spending. The results obtained after testing are  $\beta_3$  has a value of 0.030, which is significant because the sig value is  $<0.05$  and the sig value  $\beta_5$  is 0.025, which is significant because the sig value is  $<0.05$ . This also shows that there has been an apparent moderation, which means that SiLPA moderates the effect of Local Own Revenue on maintenance expenditures.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusion

Based on the results of research that has been carried out using SPSS 22 statistical data processing software, it can be seen that partially fixed assets and SiLPA (Budget balance in excess of previous year) affect maintenance spending but PAD (Locally-own revenue) doesn't show the same. In this case SiLPA is also able to artificially moderate the relationship between PAD in maintenance spending.

### Limitations and Suggestions

The various limitations created by this study will later become separate notes for researchers. In this study, the researchers only focused on the last five years, namely 2016, 2017, 2018, 2019 and 2020, in which year the Covid-19 pandemic peaked. Only Aceh Province is the focus of researchers so that the research results only describe the province.

As a suggestion, for further research it is expected to add other independent variables that affect PAD and Fixed Assets. It is also hoped that it will add to the latest timeframe or increase the time focus before the pandemic years (2019, 2020 and 2021) so that it can describe the impact on PAD and Fixed Assets before and when the pandemic occurred.

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