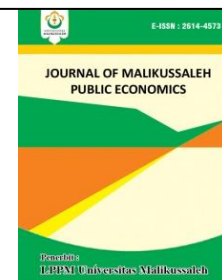


EFFICIENCY ANALYSIS OF TAX REVENUES AND EXCESS BUDGET REMAINING ON INDONESIA'S CAPITAL EXPENDITURE

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ABSTRACT

This study aims to analyze the efficiency of tax revenues and SILPA on capital expenditures for each Province in Indonesia. This study uses time-series data, which includes input and output variables: Tax revenue, SILPA, and capital expenditures for 2016-2018. The method used in this study is the data Envelopment Analysis program 2.1 to evaluate the performances of an activity in an entity or organizational unit. The result of this data Envelopment analysis shows that in 2018 only 9 Provinces achieved the level of capital expenditures efficiency, consisting of the provinces of Aceh, South Sumatra, DKI Jakarta, Maluku, Papua, North Maluku, Gorontalo, West Papua, and West Sulawesi.

1. PRELIMINARY

Public sector reform is accompanied by demands in all respects. This demand for democratization gave birth to two important aspects that are important in management: state revenue and expenditure budget. Then the local government issued a new policy regarding regional autonomy, namely by enacting Law No. 32/2004 concerning local government, Law No. 33/2004 concerning local government, Law No. 33/2004 concerning the financial balance between the central and regional governments, and the Decree No. 37/2014 concerning guidelines for preparing the budget for income and expenditure area.

Taxes are a factor affecting spending. Regional tax capital has the largest contribution in providing income for the area. The more area has large taxes which is accepted by the regional governments, the greater also the original income of the region, thus getting bigger funds allocated for capital expenditures that can be used to complement regional assets (Abdullah, 2013).

Taxes are levied from the public by the state (Government) based on a statute enforceable and owed by the obligatory pay for it by not getting performance again (remuneration) directly, which the results are used for finance state expenditures in the implementation of government and development.

Apart from taxes, SILPA also has an effect on capital expenditure. SILPA is the difference over realization of budget revenues and expenditures during one period budget. The remaining budget is unused funds so that it remains at the end of the fiscal year called SILPA and will become SILPA (Remaining more budget calculation) in the

following fiscal year (Abdullah, 2013). From the financing sector, SILPA is a reliable source of revenue for finance expenditures in the APBN structure (Kusnanda, 2012). (Kalangi, 2012) revealed that SILPA the previous year is part of the receipt of current year's APBD financing, making a positive contribution to the allocation of expenditure area.

Meanwhile, SILPA in relation to shopping capital has been examined by (Prasetyo, 2011) while the object of research on the districts of the central Java region with the results showing that SILPA has a positive effect on spending capital. This indicates that SILPA is a source of capital expenditures. Realized capital expenditures for 2018 state budget (APBN) still not half the target. Until August 2018, realization of new capital expenditure of IDR 70.7 trillion or approximately 34.7% of the ceiling in the 2018 APBN. In the 2017 APBN, a ceiling capital expenditure of Rp. 224.7 trillion, while this year amounting to Rp. 203.9 trillion or a decrease in the budget ceiling capital expenditure of IDR 20.8 trillion. While absorption of capital expenditures until August 2017 of 33.4% the GRDP Tax and SILPA data can be seen in the following table:

Table 1
Tax and SILPA in Indonesia
(In Billion Rupiah)

Description	Year				
	2012	2013	2014	2015	2016
Tax	18.40	13.89	13.95	14.03	14.07
SILPA	9.99	10.16	10.01	10.11	10.17
Capital Expenditure	24.12	24.32	24.33	24.53	24.81

Source : BPS, (2019)

From the table 1 above, its can be the explained that taxes the highest occurred in 2016 amounting to 14.07% and the a lowest value occurred in 2012, amounting to 13.80% while the highest SILPA occurred in 2017 10.17% and the lowest occurred in 2012, namely 9.99%.

The table above alsı shows that at 2012 SILPA mounted to 9.99% with capital expenditure at in 2012 amounted to 24.12%. SILPA in the 2013 experienced an a increases in the amounts of 10.169% but spending capital also increased by 24.329% and when the year 2014 SILPA has decreased by 10.01%, spending capital in 2014 has actually increased, namely equal to 24.33% previous research that gave focus. The tax on capital expenditure has been carried out by (Kusnanda, 2012), (Kalangi, 2012), (Prasetyo, 2011), (Hendaris, 2012), and (Afkarina, 2017). Thereby reseach related to SILPA against capital expenditures have been made by (Kusnanda, 2012) and (Solikin, 2016).

The purposes of this research is to the find out the levels of efficiency of tax revenue and the amount level of efficiency remaining over budget against capital expenditure each the proviince in Indonesia further discussions, in the a second language in this uticle is theoretical basis. At a the third sections discusses research methods, the fourth of this sections discusses the results and changes and finallu close with a conclution and sugesstions on a fifth section.

2. LITERATURE REVIEW

Capital Expenditure

According (Mardiasmo, 2016), the capitals of expenditures is a group of expenditures directly used to finance activities investment (add assets). Capital expenditure is a budget expenditures that are part of regional expenditure classification, namely the regional expenditure group according to the programs and activities included in direct expenditure group where capital expenditure used to finance investment activities or add to the assets carried out a by the government.

Capital expenditure is Government expenditure Regions whose benefits exceed 1 Fiscal year and will add assets or regional wealth and so on will add to routine purchases such as expenses maintenance in general administrative expenditure group (Abdul, 2007). Capital expenditures are spending that is a carried outs government that produces certain fixed assets (Nordianwan, 2015).

Tax

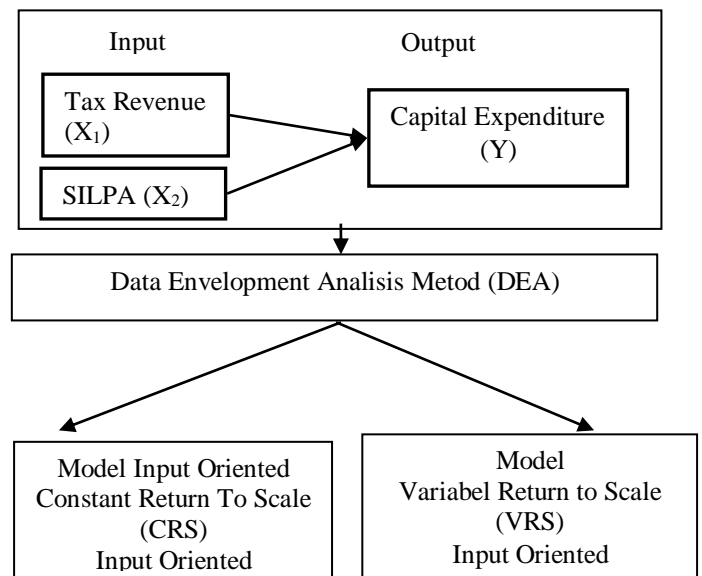
According to (Siti, 2011) , "Taxes are the people's is a state treasury under the law (Which can imposed) by not getting reciprocal service (Kontraprestas) which a can be shown directly, and can used to pay public expenses".

Provisions (Law No. 28,2007), "Tax is taxpayer contribution to the countrys owed by private persons or bodies that are coercive baseds on the law, whithout getting rewarded in return directly and used for a the states necessity for the greatest prosperity of the peoples.

Remaining Budget (SILPA)

Remaining Budget Expenses (SILPA) according to permendagri No. 13 of 2006 is a difference rrealization of budget revenues and expenditures for one SILPA budget period is an indiicator describes the efficiency of SILPA government expenditure is actually an indiicator of an efficiency, because of SILPA will only be formed if theres is a surplus in the APBN and at the sames time there is positive net Financing, where Receipt component is grreater a than component Financing Expenditures. Baseds on a the estimated results measures that the Known effect of SILPA on capital expenditure has a posiitive influences (Tahar & Sofyani, 2019).

Framework



Picture 1
Conceptual Framework

Hypothesis

- H₁ : Tax Revenue on each capital Expenditure proviinces in Indonesia arre already efficient.
 H₂ : Remaining budget against each capital expenditure Proviinces in Indonesia ares already efficient.

3. RESEARCH METHOD

Types and Sources of Data

The data used in a this studys is secondary data and quantitatives data secondary data in thiis studys are tax data, SILPA and Capital Expenditures. Sources of the data in this studys were a obtained from the Central statistics Agency during 2016-2018 from 34 Province in Indonesia

Operational Variabels

1. Capital Expenditures (Y)

Capital expenditure is a budget expenditure used in order to obtain or add to fixed assets and other assets that provide more benefits from one accounting period and exceed the limit minimum capitalizations of the fixed

assets or others assets determined by the government where the assets is used a for daily operational activities a working units is not for sale. Capital Expenditures measured in Rupiah.

2. Taxes (X_1)

Taxes are People's contributions to the state treasury. Tax laws are the measured by amount tax revenue in a year (Rupiah).

3. Budget Excess (X_2)

Remaining budget is the excess of realization revenue and expenditure budget for one budget period Remaining budget is a measured by based in (Rupiah).

Data Analysis Method

In this research using analysis method data Envelopment Analysis (DEA) as Follows:

Data Envelopment Analysis (DEA) is a represents non-parametric methodology based on linearity programming in this a study using the data Envelopment Analysis (DEA) with the Variable Return model to Scalle (VRS).

1. The Efficiency Testing Using a Variable Approach Return to scale (VRS)

This model was developed by BCC (Banker, Charnes and Cooper) in 1984, and is development of a CRS model. This model assumes that a companys is not or is not yet operating at scale the optimal assumption of this model is that thhe ratio the addition of input and output is not the same ad (variable return to scale). That is, adding the input by n times will not cause the output to increase by x times, can bee smaller or a greater than n times increase the proportion can shift increastg return to scale (IDR) or it can also a be decreasting return to Scale (DRS). Result this model add conditions convexity for a values weight λ , by entering in the following boundary model:

$$\sum_{j=1}^n \lambda_j = 1$$

Then the BCC model cant be Written with the Following equation: λ

Max π (Efisiensi DMU Model VRS)

Subject to:

$$\sum_{j=1}^n x_{ij} \lambda_j \geq \pi x_{io} \quad i = 1, 2, \dots, m$$

$$\sum_{j=1}^n y_{rj} \lambda_j \geq y_{ro} \quad r = 1, 2, \dots, s$$

$$\sum_{j=1}^n \lambda_j \geq 1 \quad j = 1, 2, \dots, n$$

$$\sum_{j=1}^n \lambda_j \geq 0$$

Where:

π = Efisiensi DMU Model VRS

n = Amount of DMU

m = Amount of Input

s = Amount of Output

x_{ij} = Amount of Input ke-i DMU j

y_{rj} = Amount of Output ke- r DMU j

λ_j = The DMU weight j for the calculated DMU

4. RESULTS AND DISCUSSION

Resault Result

Based in the results of testing using the DEAP application version 2.1 using the variable Return to Scale (VRS), it show that the provinces that experienced efficiency from a 2016 to 2018 were 12 provinces, namely Aceh, North Sumatra, South Sumatra, DKI Jakarta, Central Java. , East Kalimantan, Maluku, Papua, North Maluku, Gorontalo, West Papua and West Sulawesi. From provinces that a ares not efficient, the writer divides them into 2 parts as a follows:

1. Inefficiency with the a score of the (0.500-0.799), determined by several provinces including West Sumatra, Bengkulu, Lampung, North Sulawesi, West Nusa Tenggara, and North Kalimantan.
2. Inefficient with the score (0,000-0,499), determined by several provinces including Riau, Jambi, West Java, Yogyakarta, East Java, West Kalimantan, Central Kalimantan, South Kalimantan, North Sulawesi, Central Sulawesi, South Sulawesi, Southeast Sulawesi , Bali, East Nusa Tenggara, Banten, Bangka Belitung, and the Riau islands.

Table 2 above also shows the that there ares three provinces that improve efficiency performance each year, including:

1. South Kalimantan Province annually improves the efficiency of capitall expendiitures, in a 2016 the efficiency level was 0.425 and increased to 0.432 in 2017, then increased again to 0.447 in 2008.
2. Banten Province annually improves the efficiency of capital spending, in 2016 the level of a efficiency was 0.214 and increased to 0.240 in 2017, then again increased to 0.241 in 2008.
3. Bangka Belitung Province every year improves the efficiency of a capital spending, in 2016 the level of a efficiency was 0.365 and increased to 0.452 in 2017, then again increased to 0.469 in 2008.

DISCUSSION

Level of efficiency of the capital expenditure variable in the Province of North Sumatra

Table 3
Original Value, Target, Radial Movement and Slack movement Input Output Province of North Sumatra Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.307				
Output Capital		1.517.000	1.517.000	0.000	0.000

	Expenditure				
Input	Tax	4.328.000	1.327.901	-3.000.099	0.000
	Silpa	472.000	144.817	-327.183	0.000

Source : Processed data, 2019

Based on a the table above, the efficiency score for North of Sumatra Provinces is 0.307, so that North a Sumatra Provinces can achieve an efficient level of capiital expenditures efficiency, North of Sumatra Provinces must work hard to iimprove the efficiency score of $1 - 0.307 = 0.693$, meaning that North of Sumatra Provinces must improve efficiency. amounting to a scale of 0.693.

Level of efficiency of the capital expenditure Variable in the Province of West Sumatra

Table 4
Original Value, Target, Radial Movement and Slack movement Input Output Province Of West Sumatra Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.504				
Output	Capital Expenditure	1.056.000	1.056.000	0.000	0.000
Input	Tax	1.480.000	745.227	-734.773	0.000
	Silpa	182.000	91.643	-90.357	0.000

Source : Processed data, 2019

Based on the table above, the efficiiency score for West Sumatra Province is 0.504. In the order for West Sumatra Province to reach a level of capital expenditure efficiency, West Sumatra Province must work hard to iimprove of the efficiency score of $1 - 0.504 = 0.496$, meaning that West Sumatra Province must increase efficiency on a scale 0.496.

Level of efficiency of the capital expenditure variable in the Province of Riau

Table 5
Original Value, Target, Radial Movement and Slack movement Input Output Province of Riau Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.243				
Output	Capital Expenditure	2.539.000	2.539.000	0.000	0.000
Input	Tax	2.883.000	700.386	-2.182.614	0.000
	Silpa	2.766.000	585.225	-2.094.037	-86.738

Sumber : Processed data, 2019

Based on the table above, the efficiency score for the Province of Sumatra Riau is 0.243. In order for Riau Province to achieve a level of capital expenditure efficiency, the Province of Sumatra Riau must work hard to improve the efficiency score of $1 - 0.243 = 0.757$, meaning that Sumatra Riau Province must increase efficiency by a scale of 0.757.

Level of efficiency of the capital expenditure variable in the Province of Jambi

Table 6
Original Value, Target, Radial Movement and Slack movement Input Output Province of Jambi Inefficiency 2018 period

Input Output	Efficiency Level	Original value	arget Value	Radial movement	Slack movement
2018	0.465				
Output	Capital expenditure	1.055.000	1.055.000	0.000	0.000
Input	Tax	1.126.000	523.947	-602.053	0.000
	Silpa	239.000	111.211	-127.789	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for Jambi Province is 0.465. In order for Jambi Province to reach a level of capital expenditure efficiency, Jambi Province must work hard to improve the efficiency score of $1 - 0.465 = 0.535$, meaning that Jambi Province must increase efficiency by a scale of 0.535.

Level of efficiency of the capital expenditure variable in the Province of Bengkulu

Table 7
Original Value, Target, Radial Movement and Slack movement Input Output Province of Bengkulu Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.500				
Output	Capital Expenditurer	800.000	800.000	0.000	0.000
Input	Tax	590.000	294.723	-295.277	0.000
	Silpa	159.000	79.425	-79.575	0.000

Sumber : Processed data, 2019

Based on the table above, the efficiency score for Bengkulu Province is 0.500. In order for Bengkulu Province to achieve a level of capital expenditure efficiency, Bengkulu Province must work hard to improve the efficiency score of $1 - 0.500 = 0.500$, meaning that Bengkulu Province must increase efficiency on a scale of 0.500.

Level of efficiency of the capital expenditure variable in the Province of Lampung

Table 8
Original Value, Target, Radial Movement and Slack movement Input Output Province of Lampung Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.572				
Output	Capital	1.100.000	1.100.000	0.000	0.000

	Expenditure				
Input	Tax	2.297.000	1.313.603	-983.397	0.000
	Silpa	91.000	52.041	-38.959	0.000

Source : Processed, 2019

Based on the table above, the efficiency score for Lampung Province is 0.572. In order for Lampung Province to reach a level of capital expenditure efficiency, Lampung Province must work hard to improve the efficiency score of $1 - 0.572 = 0.428$, meaning that Lampung Province must increase efficiency by a scale of 0.428.

Level of efficiency of the capital expenditure variable in the Province of West Java

Table 9
Original Value, Target, Radial Movement and Slack movement Input Output Province of West Java Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.208				
Output	Capital Expenditure	2.919.000	2.919.000	0.000	0.000
Input	Tax	15.084.000	1.149.098	-11.939.195	-1.995.707
	Silpa	2.400.000	500.367	-1.899.633	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for West Java Province is 0.208. In order for West Java Province to achieve a level of capital expenditure efficiency, West Java Province must work hard to improve the efficiency score of $1 - 0.208 = 0.792$, meaning that North Sumatra Province must increase efficiency on a scale 0.792.

Level of efficiency of the capital expenditure variable in the Province of Central Java

Table 10
Original Value, Target, Radial Movement and Slack movement Input Output Province of Central Java Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.898				
Output	Capital Expenditure	2.499.000	2.499.000	0.000	0.000
Input	Tax	11.111.000	1.601.445	-1.134.191	-8.375.364
	Silpa	400.000	359.169	-40.831	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for Central Java Province is 0.333, so that Central Java Province can achieve an efficient level of capital expenditure efficiency, Central Java Province must work hard to improve the efficiency score of $1 - 0.333 = 0.677$, meaning that

Central Java Province must improve efficiency. at a scale of 0.677.

Level of efficiency of the capital expenditure variable in the Province of DI Yogyakarta

Table 11
Original Value, Target, Radial Movement and Slack movement Input Output Province of DI Yogyakarta Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.333				
Output	Capital Expenditure	994.000	994.000	0.000	0.000
Input	Tax	1.408.000	468.332	-939.668	0.000
	Silpa	311.000	103.446	-207.554	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for DI Yogyakarta Province is 0.307. In order for the DI Yogyakarta Province to reach a level of capital expenditure efficiency, the DI Yogyakarta Province must work hard to improve the efficiency score of $1 - 0.333 = 0.677$, meaning that North Sumatra Province must increase efficiency on a scale 0.677.

Level of efficiency of the capital expenditure variable in the Province of East Java

Table 12
Original Value, Target, Radial Movement and Slack movement Input Output Province of East Java Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.374				
Output	Capital Expenditure	2.437.000	2.437.000	0.000	0.000
Input	Tax	12.379.000	1.668.220	-7.751.235	2.959.545
	Silpa	905.000	338.325	-566.675	0.000

Source : Processed data, 2019

Based on the table above, the value of the efficiency score for East Java Province is 0.374, so that East Java Province reaches a level of capital expenditure efficiency, East Java Province must work hard to improve the efficiency score of $1 - 0.374 = 0.626$, meaning that North Sumatra Province must increase efficiency on a scale 0.626.

Level of efficiency of the capital expenditure variable in the Province of West Kalimantan

Table 13
Original Value, Target, Radial Movement and Slack movement Input Output Province of West Kalimantan Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0.427				
Output	Capital	791.000	791.000	0.000	0.000

t	Expenditure				
Input	Tax	1.555.000	658.950	-896.050	0.000
	Silpa	93.000	39.410	-53.590	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for West Kalimantan Province is 0.427. In order for West Kalimantan Province to reach a level of capital expenditure efficiency, West Kalimantan Province must work hard to improve the efficiency score of $1 - 0.427 = 0.573$, meaning that West Kalimantan Province must increase efficiency on a scale 0.573.

Level of efficiency of the capital expenditure variable in the Province of Sentral Kalimantan

Table 14
Original Value, Target, Radial Movement and Slack movement Input Output Province of Sentral Kalimantan Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,581				
Output	Capital Expenditure	890.000	890.000	0.000	0.000
Input	Tax	1.216.000	706.911	-509.089	0.000
	Silpa	99.000	57.553	-41.447	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for Central Kalimantan Province is 0.581, so that Central Kalimantan Province reaches a level of capital expenditure efficiency, Central Kalimantan Province must work hard to improve the efficiency score of $1 - 0.581 = 0.419$, meaning that Central Kalimantan Province must increase efficiency on a scale 0.419.

Level of efficiency of the capital expenditure variable in the Province of South Kalimantan

Table 15
Original Value, Target, Radial Movement and Slack movement Input Output Province of South Kalimantan Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,581				
Output	Capital expenditure	890.000	890.000	0.000	0.000
Input	Tax	1.216.000	706.911	-509.089	0.000
	Silpa	99.000	57.553	-41.447	0.000

Source : Processed data, 2019

Berdasarkan Tabel di atas nilai skor efisiensi untuk Provinsi Kalimantan selatan sebesar 0,447, Supaya Provinsi Kalimantan selatan mencapai tingkat efisiensi belanja modal maka Provinsi Kalimantan selatan harus bekerja keras untuk memperbaiki skor efisiensi sebesar $1 - 0,447 = 0,553$, artinya Provinsi Sumatera Utara harus meningkatkan efisiensi sebesar skala 0,553.

Level of efficiency of the capital expenditure variable in the Province of East Kalimantan

Table 16
Original Value, Target, Radial Movement and Slack movement Input Output Province of East Kalimantan Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,461				
Output	Capital Expenditure	1.808.000	1.808.000	0.000	0.000
Input	Tax	3.523.000	1.625.208	-1.897.792	0.000
	Silpa	400.000	184.526	-215.474	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for East Kalimantan Province is 0.461. In order for East Kalimantan Province to reach a level of capital expenditure efficiency, East Kalimantan Province must work hard to improve the efficiency score of $1 - 0.461 = 0.539$, meaning that East Kalimantan Province must increase efficiency on a scale 0.539.

Level of efficiency of the capital expenditure variable in the Province of North Sulawesi

Table 17
Original Value, Target, Radial Movement and Slack movement Input Output Province of North Sulawesi Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,550				
Output	Capital Expenditure	721.000	721.000	0.000	0.000
Input	Tax	945.000	519.784	-425.216	0.000
	Silpa	65.000	35.752	-29.248	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for North Sulawesi Province is 0.550. In order for North Sulawesi Province to achieve a level of capital expenditure efficiency, North Sulawesi Province must work hard to improve the efficiency score of $1 - 0.550 = 0.450$, meaning that North Sulawesi Province must increase efficiency on a scale 0.450.

Level of efficiency of the capital expenditure variable in the Province of Central Sulawesi

Table 18
Original Value, Target, Radial Movement and Slack movement Input Output Province of Central Sulawesi Inefficiency 2018 period

Tahun	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,385				
Output	Capital Expenditure	519.000	519.000	0.000	0.000
Input	Tax	827.000	318.369	-508.631	0.000
	Silpa	75.000	28.873	-46.127	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for Central Sumatra Province is 0.385. In order for Central Sulawesi Province to achieve an efficient level of capital expenditure efficiency, Central Sulawesi Province must work hard to improve the efficiency score of $1 - 0.385 = 0.615$, meaning that Central Sulawesi Province must improve efficiency. amounting to a scale of 0.615.

Level of efficiency of the capital expenditure variable in the Province of South Sulawesi

Table 19
Original Value, Target, Radial Movement and Slack movement Input Output Province of South Sulawesi Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,273				
Output	Capital Expenditure	964.000	964.000	0.000	0.000
Input	Tax	3.230.000	880.232	-2.349.768	0.000
	Silpa	217.000	59.136	-157.864	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for South Sulawesi Province is 0.273, so that South Sulawesi Province can achieve an efficient level of capital spending efficiency, South Sulawesi Province must work hard to improve the efficiency score of $1 - 0.273 = 0.727$, meaning that South Sulawesi Province must improve efficiency. amounting to a scale of 0.727.

Level of efficiency of the capital expenditure variable in the Province of Southeast Sulawesi

Table 20
Original Value, Target, Radial Movement and Slack movement Input Output Province of Southeast Sulawesi Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,502				
Output	Capital Expenditure	788.000	788.000	0.000	0.000
Input	Tax	542.000	272.340	-269.660	0.000
	Silpa	197.000	98.987	-98.013	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for Southeast Sulawesi Province is 0.502, so that Southeast Sulawesi Province can achieve an efficient level of capital expenditure efficiency, Southeast Sulawesi Province must work hard to improve the efficiency score of $1 - 0.502 = 0.498$, meaning that Southeast Sulawesi Province must improve efficiency. at a scale of 0.498.

Level of efficiency of the capital expenditure variable in the Province of Bali

Table 21
Original Value, Target, Radial Movement and Slack movement Input Output Province of Bali Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,125				
Output	Capital Expenditure	2.976.000	371.538	-2.604.462	0.000
Input	Tax	460.000	57.429	-402.571	0.000
	Silpa	756.000	756.000	0.000	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for Bali Province is 0.125. In order for Bali Province to achieve an efficient level of capital expenditure efficiency, Bali Province must work hard to improve the efficiency score of $1 - 0.125 = 0.872$, meaning that Bali Province must increase efficiency by a scale of 0.872.

Level of efficiency of the capital expenditure variable in the Province of NTB

Table 22
Original Value, Target, Radial Movement and Slack movement Input Output Province of NTB Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,662				
Output	Capital Expenditure	839.000	839.000	0.000	0.000
Input	Tax	1.069.000	664.625	-404.375	0.000
	Silpa	80.000	49.738	-30.262	0.000

Source : Processed data, 2019

Based on the table above, the efficiency score for NTB Province is 0.662, so that NTB Province can achieve an efficient level of capital expenditure efficiency, North Sumatra Province must work hard to improve the efficiency score of $1 - 0.662 = 0.378$, meaning that NTB Province must increase efficiency by a scale of 0.378.

Level of efficiency of the capital expenditure variable in the Province of NTT

Table 23
Original Value, Target, Radial Movement and Slack movement Input Output Province of NTB Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,423				
Output	Capital Expenditure	839.000	839.000	0.000	0.000
Input	Tax	1.069.000	664.625	-404.375	0.000
	Silpa	80.000	49.738	-30.262	0.000

Source : Procced data, 2019

Based on the table above, the score for the efficiency score NTT provide as much as 0.423, in order NTT achieve an efficient level of capital expenditure efficiency, Bali Province must work hard to improve the efficiency score of $1 - 0.662 = 0.378$, meaning that Bali Province must increase efficiency by a scale of 0.378.

Level of efficiency of the capital expenditure variable in the Province of Banten

Table 24
Original Value, Target, Radial Movement and Slack movement Input Output Province of Banten Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,242				
Output	Capital Expenditure	395.000	685.000	0.000	290.000
Input	Tax	529.000	248.000	-281.000	0.000
	Silpa	370.000	68.000	-196.541	-105.459

Source : Processed data, 2019

Based on the table above, the efficiency score for Banten Province is 0.242. In order for Banten Province to achieve an efficient level of capital expenditure efficiency, Banten Province must work hard to improve the efficiency score of $1 - 0.242 = 0.531$, meaning that Banten Province must increase efficiency by a scale of 0.531.

Level of efficiency of the capital expenditure variable in the Province of Bangka Belitung

Table 25
Original Value, Target, Radial Movement and Slack movement Input Output Province of Bangka Belitung Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,469				
Output	Capital Expenditure	395.000	685.000	0.000	290.000
Input	Tax	529.000	248.000	-281.000	0.000
	Silpa	370.000	68.000	-196.541	-105.459

Source : Processed data, 2019

Based on the table above, the efficiency score for Bangka Belitung Province is 0.469. In order for Banten Province to achieve an efficient level of capital expenditure efficiency, Banten Province must work hard to improve the efficiency score of $1 - 0.469 = 0.531$, meaning that Banten Province must increase efficiency by a scale of 0.469.

Level of efficiency of the capital expenditure variable in the Province of Riau

Table 26
Original Value, Target, Radial Movement and Slack movement Input Output Province of Riau Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,306				
Output	Capital Expenditure	395.000	685.000	0.000	290.000
Input	Tax	529.000	248.000	-281.000	0.000
	Silpa	370.000	68.000	-196.541	-105.459

Source : Processed data, 2019

Based on the table above, the efficiency score for Riau Province is 0.306. In order for Banten Province to achieve an efficient level of capital expenditure efficiency, Riau Province must work hard to improve the efficiency score of $1 - 0.306 = 0.694$, meaning that Banten Province must increase efficiency by a scale of 0.694.

Level of efficiency of the capital expenditure variable in the Province of Kalimantan Utara

Table 27
Original Value, Target, Radial Movement and Slack movement Input Output Province of Kalimantan Utara Inefficiency 2018 period

Input Output	Efficiency Level	Original value	Target Value	Radial movement	Slack movement
2018	0,827				
Output	Capital Expenditure	395.000	685.000	0.000	290.000
Input	Tax	529.000	248.000	-281.000	0.000
	silpa	370.000	68.000	-196.541	-105.459

Source : Processed data, 2019

Based on the table above, the efficiency score for Banten Province is 0.827, so that North Kalimantan Province can achieve an efficient level of capital expenditure efficiency, Banten Province must work hard to improve the efficiency score of $1 - 0.827 = 0.273$, meaning that Banten Province must increase efficiency by a scale of 0.273

CLOSING

Conclusion

Based on a the results off the data research and the results of data analysis that refer to problem, the conclusions of this studys is the levell of efficiency of the capital expenditure variable in a each of the 34 provinces for a the 2018 period. In 2018 there were only 9 provinces that reached the level of a capital expenditure efficiency, namely Aceh province. , South Sumatra, DKI Jakarta, Maluku, Papua, North Maluku, Gorontalo, West Papua and West Sulawesi.

Suggestion

1. Based on the results of this study, many districts are not yet efficient. So from the capital expenditure used must reduce the funds that come from taxes and silpa.
2. It is hoped that this research can be useful for further research, for the company and for the community.

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