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THE EFFECT OF REGIONAL ORIGINAL INCOME (PAD) AND TRANSFER INCOME ON CAPITAL EXPENDITURE (Case Study on District and City Governments in Central Sulawesi Province)

PENGARUH PENDAPATAN ASLI DAERAH (PAD) DAN PENDAPATAN TRANSFER TERHADAP BELANJA MODAL (Studi Kasus Pada Pemerintah Daerah Kabupaten dan Kota di Provinsi Sulawesi Tengah)

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ABSTRACT
This research tends to examine the Influence of Local Original Revenue (PAD) and Transfer Revenue on Capital Expenditure in Regencies/Cities in Central Sulawesi Province. The method used in this study is a quantitative technique with secondary data analysis obtained from the Regional Government Financial Report (LKPD) for the 2021-2023 period. The data analysis technique employed is multiple linear regression to identify the relationship between PAD, transfer revenue, and capital expenditure. The study's results reveal that PAD has a significantly positive effect on capital expenditure, indicating that increasing PAD encourages higher allocation of capital expenditure. Transfer revenue is also found to have a significantly positive effect on capital expenditure, indicating the important role of fund transfers from the central government in supporting regional development. Generally, this study's results give implications that PAD management and transfer revenue optimization can be important strategies in increasing capital expenditure capacity for regional development in Central Sulawesi.
Keywords: Local Original Income, Transfer Income, Capital Expenditure, Local Government, Multiple Linear

ABSTRAK
Penelitian ini bertujuan untuk menganalisis Pengaruh Pendapatan Asli Daerah (PAD) dan Pendapatan Transfer terhadap Belanja Modal pada Kabupaten/Kota di Provinsi Sulawesi Tengah. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan analisis data sekunder yang diperoleh dari Laporan Keuangan Pemerintah Daerah (LKPD) periode 2021-2023. Teknik analisis data yang digunakan adalah regresi linear berganda untuk mengidentifikasi hubungan antara PAD, pendapatan transfer, dan belanja modal. Hasil penelitian menunjukkan bahwa PAD memiliki pengaruh positif dan signifikan terhadap belanja modal, yang mengindikasikan bahwa peningkatan PAD mendorong alokasi belanja modal yang lebih tinggi. Pendapatan transfer juga ditemukan memiliki pengaruh positif yang signifikan terhadap belanja modal, menunjukkan peranan penting transfer dana dari pemerintah pusat dalam mendukung pembangunan daerah. Secara keseluruhan, hasil penelitian ini memberikan implikasi bahwa pengelolaan PAD dan optimalisasi pendapatan transfer dapat menjadi strategi penting dalam meningkatkan kapasitas belanja modal untuk pembangunan daerah di Sulawesi Tengah.
Kata Kunci: Pendapatan Asli Daerah, Pendapatan Transfer, Belanja Modal, Pemerintah Daerah, Regresi Linear Berganda.

1. INTRODUCTION

Regional development is one of the main goals of the government to increase the welfare of many people. To achieve this goal, local governments need to allocate their resources efficiently and effectively, especially in the form of capital expenditure (Muhammad Ihsan Nasution & Muhammad Ikhsan Harahap, 2022). Capital expenditure has a fundamental role because it functions to finance infrastructure development which is the basis for long-term economic growth. Therefore, identifying factors that influence capital expenditure is very relevant to support sustainable regional development policies (JANNAH et al., 2016).

Local Original Income (PAD) is one of the important parts in the structure of regional revenues that reflects the region's ability to examine its economic potential. High PAD reflects the fiscal independence of a region, allowing local governments to finance development needs without excessive dependence on the central government. However, in many regions, including districts/cities in Central Sulawesi, the PAD level is still relatively low, thus hampering the governments' ability to increase capital expenditures (Wahyudin, 2014).

In addition to PAD, transfer revenues from the central government, like the General Allocation Fund (DAU) and the Special Allocation Fund (DAK), also play a significant role in supporting regional development. These transfer revenues are designed to reduce fiscal disparities between regions and assist regions in meeting public spending needs, including capital expenditures. (Amami & Asmara, 2022). However, the effectiveness of transfer revenue in encouraging capital expenditure is often influenced by the capacity of local governments to manage these funds.

Central Sulawesi as one of the developing provinces faces various challenges in its financial management. The disparity of PAD between districts /cities in Central Sulawesi is quite significant, while dependence on transfer revenue is still high. In this context, it is important to acknowledge the extent to which PAD and transfer revenue affect capital expenditure in cities/districts throughout Central Sulawesi as a basis for formulating more targeted policies.

This research applies a quantitative method to analyze the correlation between PAD, transfer revenue, and capital expenditure in districts/cities in Central Sulawesi. By analyzing secondary data from local government financial reports, this research is anticipated to participate in understanding the dynamics of regional financial management and provide recommendations for more effective policy making in increasing capital expenditure for regional development (Wajdi et al., 2024).

Table 1 Realization of PAD Budget, Transfer Revenue, and Capital Expenditure of Central Sulawesi Province in 2021-2023

TAHUN	KAB/KOTA	KETERANGAN					
		PAD	%	PENDAPATAN TRANSFER	%	BELANJA MODAL	%
2021	BANGKEP	33.630.899.775,34	96,63	803.526.760.540,00	101	121.975.205.216,00	81,44
	BALUT	22.179.522.152,44	107,96	585.466.540.325,00	101,59	46.011.729.269,00	77,79
	BANGGAI	190.462.129.225,83	81,52	1.867.053.767.116,00	111,11	216.631.648.676,51	90,55
	TOJO UNA-UNA	92.453.776.360,64	130,01	949.869.923.414,00	102,74	156.546.431.187,00	84,54
	POSO	111.752.232.867,07	103,62	1.157.227.682.761,00	101,35	222.780.554.273,02	96,24
	PARIGI	123.509.039.755,86	122,97	1.369.628.766.661,00	101,82	149.345.528.564,00	92,15
	MORUT	103.899.132.338,74	75,62	963.236.324.466,00	105,08	159.053.237.798,44	83,77
	MOROWALI	324.477.281.405,69	87,58	1.163.244.070.789,00	115,78	265.271.692.859,15	90,02
	TOLI-TOLI	134.494.400.744,42	100,98	973.286.099.655,00	102,71	202.417.208.755,00	97,71
	BUOL	56.369.112.850,66	99,29	838.230.595.137,00	102,33	165.863.625.098,18	90,76
	DONGGALA	64.184.137.263,07	116,93	1.158.054.265.886,00	99,97	234.698.834.400,00	91,28
	SIGI	78.737.016.212,25	130,6	1.101.049.984.208,00	100,63	165.119.514.115,00	86,02
	KOTA PALU	341.922.999.303,75	123,69	1.012.164.953.521,00	102,29	259.476.501.891,10	78,24
2022	BANGKEP	33.146.420.283,26	101,91	755.670.384.454,00	97,7	127.148.619.652,00	83,46
	BALUT	27.107.986.528,89	76,4	609.688.368.061,00	98,42	95.241.442.903,00	81,36
	BANGGAI	217.602.321.680,01	87,41	1.947.559.446.372,00	97,98	296.231.328.646,00	81,21
	TOJO UNA-UNA	82.308.772.759,12	110,01	991.542.706.305,00	103,87	193.694.719.732,00	97,5
	POSO	134.850.272.767,64	109,22	1.144.007.980.258,00	99,16	156.150.566.286,00	97,02
	PARIGI	134.453.729.396,85	102,69	1.399.175.563.984,00	93,97	175.499.998.170,66	85,51
	MORUT	85.644.305.726,10	43,48	1.045.213.036.030,00	113,43	283.923.425.944,80	78,46
	MOROWALI	365.423.439.486,41	88,62	1.241.778.035.961,00	126,92	270.600.055.246,44	90,47
	TOLI-TOLI	105.540.812.578,45	73,86	927.863.005.618,00	100,75	132.507.022.954,00	97,07
	BUOL	63.329.146.672,89	99,23	792.603.008.994,00	101,55	90.052.343.471,00	91,56
	DONGGALA	77.458.421.603,76	118,7	1.133.725.858.064	96,39	191.653.751.744,00	93,59
	SIGI	86.478.763.681,80	121,15	1.065.974.351.509,00	98,14	181.202.514.181,00	94,26
	KOTA PALU	297.245.708.755,47	110,2	1.038.000.528.881,00	103,65	289.914.401.250,00	87,91
2023	BANGKEP	41.330.438.640,31	100,66	783.226.137.466,00	96,1	137.246.465.854,00	90,86
	BALUT	36.453.314.539,25	72,09	616.916.172.475,00	93,55	132.844.638.257,00	97,42
	BANGGAI	216.386.288.464,79	90,4	2.014.310.234.952,00	101,08	358.702.391.758,00	92,3
	TOJO UNA-UNA	107.675.677.114,91	126,31	1.103.495.196.621,00	100,09	251.332.245.844,00	98,93
	POSO	139.620.186.247,70	106,22	78.429.600.338,00	94,47	182.943.432.885,29	68,65
	PARIGI	151.417.604.707,12	107,45	1.592.295.209.339,00	95,09	221.206.397.626,00	91,82
	MORUT	134.607.242.716,42	67,67	1.074.201.930.428,00	100,39	231.988.131.589,27	86,83
	MOROWALI	604.842.155.981,29	128,73	1.377.057.801.292,00	103,66	543.928.058.678,00	96,42
	TOLI-TOLI	128.931.313.543,69	117,44	1.033.953.974.346,00	95,68	202.515.836.576,30	99,19
	BUOL	77.276.237.415,40	105,05	799.090.984.481,00	101,44	135.187.111.105,99	97,2
	DONGGALA	106.197.181.986,48	115,23	1.193.065.526.468,00	99,08	221.410.365.337,00	95,28
	SIGI	81.837.764.024,62	88,04	1.180.889.116.760,00	99,76	225.855.920.636,00	98,35
	KOTA PALU	352.767.942.672,32	87,63	1.116.036.228.426,00	103,68	345.215.809.464,00	95,79

Source: Central Sulawesi Province Budget Realization Report, 2023

2. LITERATURE REVIEW

2.1. Local Original Income (PAD)

Local Original Income (PAD) is one of the regional income's sources obtained from the management of separated regional levies, regional taxes, regional assets, and other legitimate management results. Based on Law of the Republic of Indonesia No. 33 of 2004 regarding the Financial Balance between the Central Government and Regional Governments, PAD tends to give flexibility to regions in funding the regional autonomy's implementation according to their potential. PAD is one of the parts of the Regional Revenue and Expenditure Budget (APBD). Regional income is accrued through various sources in each region which are gathered according to regional regulations in accordance with statutory regulations. (Laodini et al., 2023). Previous research has shown that PAD has a significant influence on capital expenditure because it is the main source of funds that is flexible for local governments (Endah Rahmadewi, 2018). All the benefits received by a region from its economic resources. Some financial management capabilities in determining income. For this reason, the government implements a policy in the form of utilizing APBN funds to meet regional needs. This balancing fund consists of Special Allocation Funds (DAK), General Allocation Funds (DAU), and Revenue Sharing Funds (Anggraeni et al., 2022) .

2.2. Transfer Income

Transfer revenues include DAK, DAU, and Village Funds supplied by the central government to regional governments. The aim of transfer revenues is to decrease fiscal disparities between regions, support the implementation of regional autonomy, and ensure equitable development. According to (Sulaeman & Silvia, 2019) , transfer revenues play an important role in supporting capital expenditures in the regions, especially for regions with low PAD capacity.

2.3. Capital Expenditure

Capital expenditure is a regional government expenditure aimed at creating fixed assets like infrastructure, public facilities, and other assets that function to support services to the community. Capital expenditure has a strategic role in driving regional economic growth. According to research conducted by (Masayu Rahma Wati & Catur Martian Fajar, 2017) , capital expenditure is influenced by the level of PAD and transfer income. Regions with high PAD tend to have greater capital expenditure because they have better financial capabilities.

The increasing regional Capital Expenditure Budget in its achievement can be interpreted as the regional government being able to provide maximum public facilities. Regional revenues including Regional Original Income, DAU and DAK are allocated by the regional government to improve services to the community through public facilities which can later increase Capital Expenditure (Adyatama & Oktaviani, 2015) . Direct Expenditure components that produce output which are fixed assets. Some are supported by public support and some are not considered beneficial by the public (Andi Suparta, 2021) .

2.4. The Relationship between PAD, Transfer Revenue, and Capital Expenditure

Based on research (Utary, 2021) and (Rizal & Erpita, 2019) shows that there is a positive relationship between PAD and transfer income to capital expenditure. Increasing PAD provides greater flexibility for local governments to allocate capital expenditure. Meanwhile, transfer income provides additional financial support, especially for large infrastructure projects that cannot be fully financed by PAD.

2.5. Quantitative Research Methods in Regional Financial Studies

Quantitative research methods are applied to analyze the correlation between the variables in this research, namely PAD, transfer revenue, and capital expenditure. This approach involves collecting secondary data from local government financial reports, statistical analysis, and hypothesis testing. According to (Wajdi et al., 2024) , quantitative methods allow researchers to identify significant influences between the variables studied.

2.6. Research Hypothesis

Null Hypothesis (H0):

1) PAD does not have a significant influence on Capital Expenditure in Districts/Cities in Central Sulawesi.
2) Transfer Income does not have a significant influence on Capital Expenditure in Districts/Cities in Central Sulawesi.

Alternative Hypothesis (H1):

1) PAD has a significant influence on Capital Expenditure in Districts/Cities in Central Sulawesi.
2) Transfer Income has a significant influence on Capital Expenditure in Districts/Cities in Central Sulawesi.

3. METHODS

3.1. Population and Sample

The population in this research is the data of the Regional Revenue and Expenditure Budget Realization Report of Districts and Cities in Central Sulawesi Province. Which includes 1 City and 12 Districts, the population is 12 Regional Governments x 3 Years = 36. And the sample used in the study is data on PAD, Transfer Revenue and Capital Expenditure of Districts/Cities in Central Sulawesi Province. This study takes all population data to be used as samples. So, the total of the research samples is 3 x 12 = 36 data.

3.2. Data Types and Sources

The data sources used in this research are secondary data sourced from the Regional Government Budget Realization Report in Central Sulawesi Province, namely PAD data, Transfer Revenue and Capital Expenditure accrued from the BPK RI Representative Office of Central Sulawesi. The data used is the data from the Regency/City Budget Realization Report in Central Sulawesi Province for 2021 to 2023.

3.3. Data Analysis Techniques

The data employed in this study is to analyze the independent variables (PAD and transfer income) against the dependent variable (capital expenditure), using simple linear regression analysis techniques.

1) Descriptive Statistical Analysis
2) Simple Regression Analysis
3) Classical Assumption Testing
4) Hypothesis Testing

4. RESULTS AND DISCUSSIONS

4.1. Descriptive Statistical Analysis

Table 2

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. De
PAD	39	22179522152.44	604842155981.29	142769362313.6080	11994993(
Pendapatan_Transfer	39	78429600338.00	2014310234952.00	1076866926214.4103	36686333(
Belanja_Modal	39	46011729269.00	543928058678.00	206138171997.2860	8805977:
Valid N (listwise)	39				

Source: SPSS Data Processing

1. Locally-generated revenue

In the PAD, the calculation's results of descriptive statistics, where the average value for Regional Original Income is Rp. 142,769,362,313.6080. The maximum value of PAD in the Regency/City of Central Sulawesi Province is Rp. 60,4842,155,981.29 and the minimum value of PAD in the Regency/City of Central Sulawesi Province is Rp. 22,179,522,152.44.

2. Transfer Income

In Transfer Income, the calculation results from descriptive statistics, where the average value for Transfer Income is Rp. 1076,866,926,214.4103. The maximum value of Transfer Income in the Regency/City of Central Sulawesi Province is Rp. 2,014,310,234,952 and the minimum value of Transfer Income in the Regency/City of Central Sulawesi Province is Rp. 78,429,600,338.

3. Capital Expenditure

In Capital Expenditure, the calculation results from descriptive statistics, where the average value for Capital Expenditure is Rp. 206,138,171,997.2860. The maximum value of Capital Expenditure in the Regency/City of Central Sulawesi Province is Rp. 543,928,058,678 and the minimum value of Capital Expenditure in the Regency/City of Central Sulawesi Province is Rp. 46,011,729,269.

4.2. Simple Regression Analysis

Table 3

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	63909527742.960	22104894655.559		2.891	.006
	PAD	.546	.065	.744	8.413	.000
	Pendapatan_Transfer	.060	.021	.249	2.810	.008

a. Dependent Variable: Belanja_Modal

Source: SPSS Data Processing

Multiple Regression Model Estimation Results

$$Y = 63,909,527,742,960 + 0.546 + 0.06$$

This equation can be interpreted as

1. The PAD variable shows that there is an influence on Capital Expenditure and has a positive pattern so that the greater the PAD, the greater the Capital Expenditure.

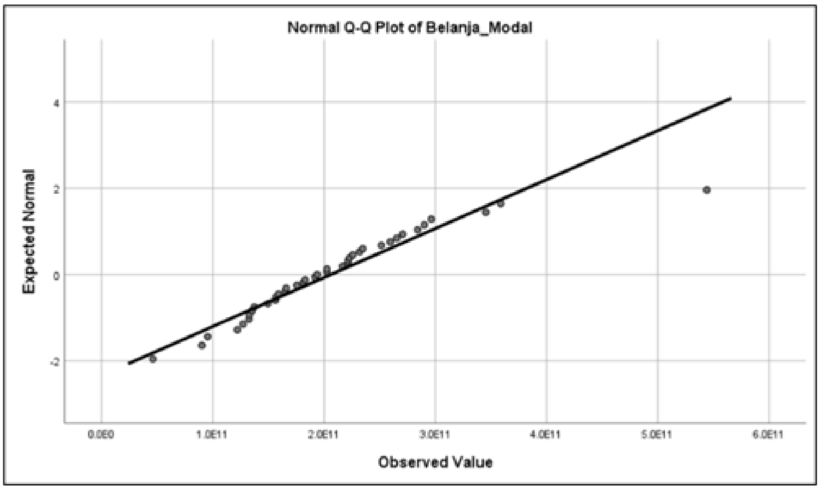
So if PAD rises by one unit while other variables remain constant, it will result in an increase in the Capital Expenditure variable (Y) by 0.546 units.

2. The Transfer Income variable shows that there is a sufficient influence on Capital Expenditure and has a positive value so that the greater the Transfer Income, the greater the Capital Expenditure. So if the Transfer Income rises by one unit while the other variables remain constant, it will result in a rise in the value of the Capital Expenditure.

4.3. Classical Assumption Testing

4.3.1. Normality Test

Figure 1



Source: SPSS Data Processing

According to figure 1 above, the points are scattered around the diagonal line and follow the direction diagonal line, and the regression model encounters the normality assumption .

4.3.2. Multicollinearity Test

Table 4

Coefficients[a]

Model	Collinearity Statistics Tolerance	VIF
PAD	.840	1.191
Pendapatan_Transfer	.840	1.191

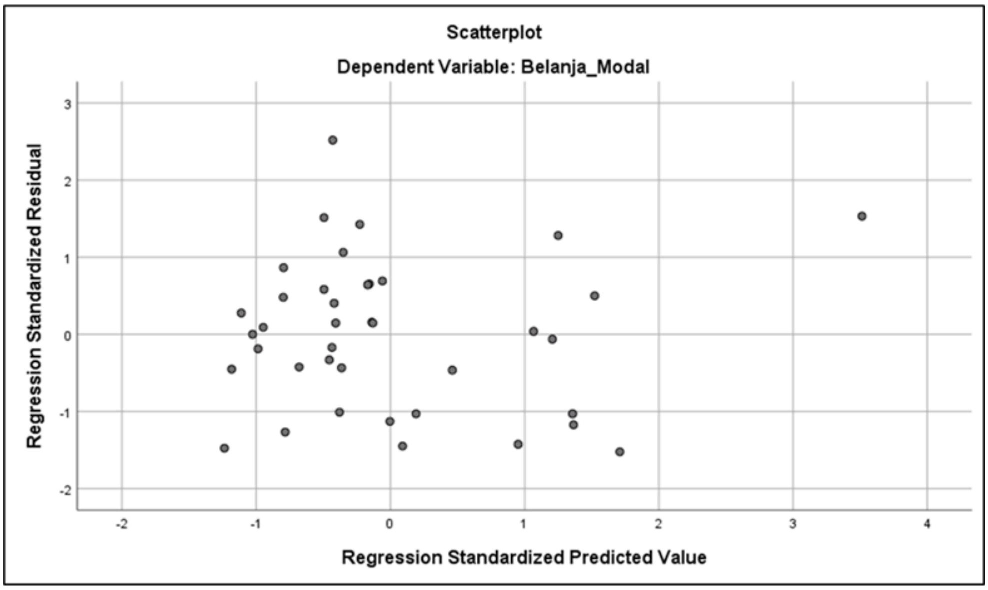
a. Dependent Variable: Belanja_Modal

Source: SPSS Data Processing

The table above showed, the tolerance value calculation's results show that the independent variables of PAD and Transfer Income do not have a value of < 0.10, which indicates there is no relationship between the independent variables. The VIF results value calculation also exhibits that the VIF value of each variable does not have a value of > 10.00, so it can be said that there is no multicollinearity between the independent variables .

4.3.3. Heteroscedasticity Test

Figure 2



Source: SPSS Data Processing

The Scatterplot Model's results in the image above exhibit that there is no clear pattern, and the points are scattered below and above the number 0 on the Y axis, it can be said that there is no Heteroscedasticity .

4.4. Hypothesis Testing

4.4.1. t-Test (Partial Test)

Table 5

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t
1	(Constant)	63909527742.960	22104894655.559		2.891
	PAD	.546	.065	.744	8.413
	Pendapatan_Transfer	.060	.021	.249	2.810

a. Dependent Variable: Belanja_Modal

Source: SPSS Data Processing

Hypothesis proof in this research uses the t-test. The t-test is employed to examine the independent variables' effect partially on dependent variables. From the statistical calculations' results from the table above it showed that PAD and Transfer Revenue have a t significance of 0.000 and 0.008. Since the t significance of 0.000 < from the specified α of 0.05, the hypothesis is accepted and local revenue (PAD) and transfer revenue have a significantly positive effect on capital expenditure.

4.4.2. F Test (Simultaneous)

Table 6

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	224976127932799220000000.000	2	112488063966399610000000.000	58.104	.000[b]
	Residual	69695769626600800000000.000	36	1935993600738911000000.000		
	Total	294671897559400020000000.000	38			

a. Dependent Variable: Belanja_Modal

b. Predictors: (Constant), Pendapatan_Transfer, PAD

Source: SPSS Data Processing

The table above shows the F test statistical calculation's outcomes with a significance value of F of 0.000 below 0.05, which indicates that Ha is accepted, simultaneously the independent variables in this study, namely local original income and transfer income (PAD), have a significantly positive effect.

4.4.3. Coefficient of Determination

Table 7

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.874[a]	.763	.750	43999927281.06390

a. Predictors: (Constant), Pendapatan_Transfer, PAD

Source: SPSS Data Processing

From the determination coefficient calculation's results in table 7, the adjusted determination coefficient value (adjusted R Square) is 0.750, implying that 75% of the variation in the independent variables (PAD) and Transfer Income can explain the dependent variable (materiality level), while the remaining 0.25 (25%) is described by other variables not proposed in this study.

4.5. The Influence of Regional Original Income (PAD) and Transfer Income on Capital Expenditure

According to the calculations' outcomes carried out through statistical analysis of the study using the t-test, it is established that the PAD and Transfer income variables have a significant effect on Capital Expenditure. The outcomes of statistical calculations from the table above, it showed that PAD and Transfer Income have a t significance of 0.000 and 0.008. Since the t significance of 0.000 is smaller than the specified α of 0.05, the hypothesis is accepted that local revenue (PAD) and transfer income have a significantly positive effect on capital expenditure in the Regency/City Government in Central Sulawesi Province.

The results of the analysis conducted on the F test showed the F value of 58.104 with a significance of 0.000 which indicates that overall it is very significant. This means that PAD and Transfer Income have a significantly positive effect. These results support the hypothesis that there is a strong correlation between the two variables.

These results indicate that the Central Sulawesi Provincial Government can use information on PAD and Transfer Revenue to plan, manage, and increase Capital Expenditure optimally. PAD has a significantly positive effect on capital expenditure, indicating that increasing PAD encourages higher capital expenditure allocations. Transfer revenue is also found to have a significantly positive effect on capital expenditure, indicating the important role of fund transfers from the central government in supporting regional development. In general, this research's results provide implications that PAD management and transfer revenue optimization can be important strategies in increasing capital expenditure capacity for regional development in Central Sulawesi.

The outcomes of this research are in accordance with the study's outcomes (Gerungan et al., 2017) which established empirical evidence that PAD has a positive effect on Capital Expenditure. With the understanding that a decrease or increase in the level of PAD will affect the rise in capital expenditure of the Regency/City Government in Central Sulawesi Province.

5. CONCLUSION

According to the results of the study that has been conducted, the author able to draw the following conclusions:

1) The t-test (partial) shows that PAD and Transfer Income have a significantly positive effect on the allocation of Capital Expenditure.
2) The F test (simultaneous) shows that PAD and Transfer Income have a positive effect on the allocation of Capital Expenditure with a determination coefficient of 75% and the remaining 25% is influenced by other factors outside this study.

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