



THE EFFECT OF REGIONAL GENUINE INCOME, PROFIT-SHARING FUNDS, GENERAL ALLOCATION FUNDS, AND BUDGET RETURN CALCULATIONS ON OFFICIAL TRAVEL EXPENDITURE

Meutia Husna¹, Fifi Yusmita², Syukriy Abdullah³

Universitas Syah Kuala, Banda Aceh, Indonesia

meutia.unsyiah@gmail.com¹, fifiyusmitaaceh@gmail.com², syukriyabdullah@unsyiah.ac.id³

KEYWORDS	ABSTRACT
regional original revenues, profit-sharing funds, general allocation funds, excess budget calculations, official travel expenditures.	This study examines the effect of Regional Own Revenue, Profit Sharing Funds, General Allocation Funds, and the excess budget calculations on Official Travel Expenditures for District/City Governments in Aceh Province from 2016 to 2019. The type of research used is hypothesis testing. The total research sample for regional/city governments in Aceh Province is 23 regional/city governments. The study used secondary data from LRAs of 92 documents in LKPD for the 2016 to 2019 Fiscal Year (Audited) in 23 districts/City Governments in Aceh Province and analyzed using multiple linear regression analysis. The results show that (1) PAD has no effect on Business Travel Expenditure, (2) DBH influences Business Travel Expenditure, (3) DAU influences Business Travel Expenditure, (4) SiLPA influences Business Travel Expenditure, and (5) PAD, DBH, DAU and SiLPA jointly influence Official Travel Expenditures. So that this research has implications for adding insight to District/City Governments in Aceh Province about the factors that contribute to Official Travel Expenditures and Helps improve accountability and transparency of budget use in official travel.

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Corresponding Author: Meutia Husna
E-mail: meutia.unsyiah@gmail.com

INTRODUCTION

Implementing Law Number 17/2003 has become a reference for reforming state financial management and the basis for implementing decentralization and regional autonomy (Daniarsyah, 2016). The delegation of authority includes setting directions, general policies, strategies, and priorities in the management of the APBD and making technical decisions/policies related to the management of the APBD. Regional financial management is carried out by the head of the regional financial management work unit as the APBD management official and the head of the regional work unit as the regional budget/goods user official, which includes general authority and special authority (UU Number 17/2003) (Kalalo, 2016).

Regional Expenditure Management is managed by the Regional Government autonomously, starting from regulation to management (UU Number 23/2014 Article 1). Regional Expenditure Management includes planning, budgeting, implementation, administration, supervision, reporting and accountability of regional finances (PP Number 12/2019 Article 1). Official Travel Expenditures are part of Regional Expenditures in the Direct Expenditures group with the type of Goods and Services Expenditures with account code 5.2.2.15 (Permendagri Number 13/2006 Article 50 and Article 52 Paragraph 2).

Management of Official Travel Expenditures has several issues. First, the high level of potential for corruption and abuse (BPK's LHP of 2019 LKPD). Second, there is a change in the budget for changes to the Official Travel Expenditure budget (Qanun related to APBD-P in 23 Regencies/Cities in

the 2019 FY in Aceh Province). Third, there is a variant of the Official Travel Expenditure budget with the realization of Official Travel Expenditures (BPK LHP on 2019 Fiscal Year LKPD).

Based on the Summary of 2019 Semester I Examination Results, BPK RI on LKPD for the 2018 Fiscal Year stated that there were 265 problems with double business travel costs and not complying with the provisions of 242 local governments, which resulted in a loss of IDR 114.11 billion. The BPK recommends that regional heads instruct SKPD Commitment Making Officials (PPK), Activity Technical Implementation Officials (PPTK) and Expenditure Treasurers to comply with the provisions on Official Travel Expenditures in their realization and instruct officials, employees, and other parties to responsible for depositing regional losses to the state treasury. (IHPS BPK RI Semester 1 of 2019 on LKPD FY 2018).

Problems of non-compliance with statutory provisions related to Official Travel Expenditures occur from budgeting to implementation. When preparing the Official Travel Expenditure budget, it was inflated (Mark Up); the discrepancy in standard costs in preparing the budget was due to the confusion in preparing the APBD by following PMK or Regional Regulations following regional autonomy. At the same time, during implementation, there was a waste of daily money payments, the provision of money for representation did not comply with the provisions, spending double official travel, official travel expenditure with unreal indications, fictitious official travel, no evidence of accountability, official foreign travel spending not following the State Input Cost Standard (IHPS BPK RI on LKPD FY 2018).

Official Travel Expenditure can be seen in the Regional Government Financial Report Notes in the Budget Realization Report (LRA) section. LRA presents the budget, realization, and the difference between the two. Within the scope of regional financial management, there is a phenomenon in which the absorption of the Official Travel Expenditure budget varies for each district/city.

Financial reports have four qualitative characteristics: relevant, reliable, comparable, and understandable (SAP). Regional government financial reports can be compared with the previous year as evidenced by a comparison of the realization of Official Travel Expenditures in 23 Regencies/Cities within the Government of Aceh.

The results of a one-year comparison of the realization of Official Travel Expenditures in 23 Regencies/Cities in the Government of Aceh show that Official Travel Expenditure in FY 2019 compared to FY 2018 experienced an increase in realization in 21 District/City Governments.

Apart from the LRA related to official travel that is charged in the fiscal year, you can also see the Operational Report (LO). Comparison between the realization of Official Travel Expenditures on LRA and Official Travel Expenses on LO in 23 Regencies/Cities within the government.

The data analysis results show three conditions: LRA is greater than LO, LRA is smaller than LO, and LRA is equal to LO. This shows that in one budget year, not everything starts from zero and ends with zero. However, there are debts for last year's Business Travel Expenditures that must be paid for the current year. There are debts for this year's Business Travel Expenditures that will be paid next year. This is as stipulated in PSAP Number 9 regarding Obligations paragraphs 69 and 70, which classify liabilities as short-term obligations if paid within 12 (twelve) months after the reporting date, such as debt to employees is a part that will absorb current assets in the reporting year next (PP Number 71/2010, PSAP 09 paragraphs 69 and 70).

Based on these facts, it is very interesting to study because Official Travel Expenditure is a problem with complexity, materiality, and a high potential for corruption. Furthermore, research will refer to the theory that has existed before because Official Travel Expenditures are part of Regional Expenditures.

Balancing funds originate from APBN revenues allocated to regional governments to fund regional needs in implementing decentralization (Arina et al., 2021). Balancing funds consist of Revenue Sharing Funds (DBH), General Allocation Funds (DAU) and Special Allocation Funds (DAK) stipulated in the APBN, which are allocated to regional governments. DBH is a decentralized fund allocated based on percentage figures for regional needs consisting of tax DBH and non-tax DBH (PP No. 55/2005).

DAU is a decentralized fund with the aim of allocation for equal distribution of regional financial capacity to finance regional needs (UU Number 33/2004 Article 1 number 21). DAU is allocated to provinces/regencies/cities with proportions calculated from a comparison between the weight of government affairs that fall under the authority of provinces/regencies/cities (UU Number 33/2004 Article 29).

The phenomenon of regional financial management is that there is SILPA (Budget Financing Overtime), namely the remaining unused budget until the end of the fiscal year, which becomes SiLPA (Budget Calculation Overtime) in the next fiscal year (Abdullah, 2013). He also stated that SiLPA for the previous fiscal year was part of the APBK financing revenue for the current fiscal year and positively contributed to regional expenditure allocations (Abdullah, 2013). This aligns with research, which states that SiLPA affects Social Assistance Expenditures (Fauzi et al., 2014). The results of the study (Kasdy et al., 2018) also reveal that SiLPA affects the realization of Capital Expenditures.

Based on the above background, this study aims to examine the effect of Regional Original Revenue, Production Sharing Fund, General Allocation Fund, and calculation of excess budget on Travel Expenditure of District/City Government Offices in Aceh Province from 2016 to 2019.

METHODS

The population of this study is local/city governments in Aceh Province, with as many as 23 local/city governments. The sample of this research is all regional/city governments in Aceh Province, as many as 23 Regional/City Governments. This study uses secondary data from Budget Realization Reports (LRA) of 92 documents in LKPD for the 2016 to 2019 Fiscal Year (Audited) for 23 District/City Governments in Aceh Province. This study uses secondary data sourced from Regional Government Financial Reports (LKPD), which have been audited by the BPK for 2016 to 2019 Fiscal Years in 23 District/City Governments in Aceh Province, which were obtained by requesting data documentation techniques for BPK inspection reports. The data will then be processed using the SPSS application version 26.

The secondary data analysis technique used to obtain valid results in this study uses the classic assumption test, namely the normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. This follows, who states that there are four classic assumption tests, namely: Normality Test, Multicollinearity, Autocorrelation and Heteroscedasticity Test (Hair et al., 2019). The classic assumptions of this study were analyzed using the IBM SPSS Version 2 application.

RESULTS AND DISCUSSION

Diacritical Analysis

Descriptive analysis describes the characteristics of the variable data used in the research. Data description determines the minimum value, maximum value, average, standard deviation, and the amount of data analyzed. The results of descriptive statistics are briefly presented in the following table:

Table 1. Descriptive Analysis

Description	Minimum	Maximum	Average	Standard Deviation
BPD	10,322,749,371	53,943,965,696	28,807,387,830.72	9,017,187,594,740
PAD	38,955,598,635	388,251,800,973	118,437,619,821.67	71,292,316,174.173
DBH	9,168,876,498	217,403,555,279	29,781,942,459.94	34,852,813,459.351
DAU	343,605,010,000	893,015,394,074	555,260,105,519.93	148,635,115,933,983
SilPA	1,349,497,366	423,790,444,408	69,436,854,103.88	63,950,127,177,123

Valid N (listwise): 92

Source: Data Processing Results (2022)

Classical assumption testing is a requirement that must be met before testing linear regression analysis so that the regression equation can provide valid results. The classical assumption test carried out in this study used the normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. The classic assumptions of this study were analyzed using the IBM SPSS Version 26 application. The normality test aims to determine whether the confounding or residual variables in the regression model have a normal distribution. The normality test method in this study uses two methods, namely the Probability Plot (P Plot) and the Kolmogorov-Smirnov Test. The multicollinearity test tests whether the regression model correlates with the independent this is; this type of test is only intended for with that have more than one independent variable. A good regression model, where there is no correlation between the independent variables. The multicollinearity test in this study used the Pairwise Correlation test and the Tolerance-Variance Inflation Factor (VIF) test. The autocorrelation test aims to test whether, in the linear regression model, there is a confounding error between the period (t) and the previous t-1 period. A good regression model, where there is no correlation between the variables. The autocorrelation test in this study uses the Run Test and Durbin Watson. The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of variance from the residuals of one observation to another. Suppose the residual variance from one observation to another observation remains. In that case, it is called homoscedasticity; if it is different, it is called heteroscedasticity. A good regression model, where the regression model is homoscedasticity or not heteroscedasticity. The heteroscedasticity test in this study used the scatterplot test with the provision that if there is no clear pattern, such as the dots spreading above and below the number 0 on the Y axis, the regression model does not contain heteroscedasticity.

The regression test used in this study is multiple linear regression testing because, in this study, there are multiple independent variables (more than one independent variable). This test aims to determine whether there is an influence of the independent variable on the dependent variable. Multiple linear regression analysis in this study was to test the effect of PAD, DBH, DAU and SilPA on Business Travel Expenditures. The results of multiple linear regression testing are presented in the following table:

Table 2. Multiple Linear Regression Testing

Model	Coefficients ^a	
	Unstandardized Coefficients	
	B	std. Error
1 (Constant)	16,213,955,616,688	4068368224,691
PAD	- 0.000	0.022
DBH	- 0.011	0.031
DAU	0.022	0.011
SilPA	0.011	0.015

a. Dependent Variable: Business Travel Expenditures

Source: SPSS output (processed, 2022)

The regression equation used in this study is:

$$Y_{it} = \alpha + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 X_{3it} + \beta_4 X_{4it} + \epsilon_{it}$$

Based on the above, the regression equation is obtained as follows:

$$Y = 16,213,955,616.7 - 0.000X_1 - 0.011X_2 + 0.022X_3 + 0.011X_4 + \epsilon$$

The regression equation can be explained that the constant value of the regression equation above is 16,213,955,616.688. This means that if there is no variation in the PAD, DBH, DAU and SiLPA variables, then official travel expenditure is worth 16,213,955,616.7. The PAD regression coefficient is 0.000. This shows that $\beta_1 = 0$, concluding that PAD has no effect on Official Travel Expenditures for District/City Governments in Aceh Province. The DBH regression coefficient is -0.011. This shows that $\beta_2 \neq 0$, concluding that DBH influences Official Travel Expenditures in District/City Governments in Aceh Province. DBH has a negative effect; if the percentage of DBH decreases, official travel expenditure will decrease by 1.1%. The DAU regression coefficient is 0.022. This shows that $\beta_3 \neq 0$, concluding that the DAU influences Official Travel Expenditures for District/City Governments in Aceh Province. This means that if the percentage of DAU increases, then official travel expenditure will increase by 2.2%. The SiLPA regression coefficient is 0.011. This shows that $\beta_4 \neq 0$, concluding that SiLPA influences Official Travel Expenditures for District/City Governments in Aceh Province. This means that if the percentage of SiLPA increases, the Official Travel Expenditure will increase by 1.1%.

Hypothesis testing was carried out to determine the effect of the independent variables PAD (X1), DBH (X2), DAU (X3) and SiLPA (X4) on the dependent variable Business Travel Expenditures (Y) as formulated in the previous chapter. The test results show the following Effect of PAD on Business Travel Expenditure Ha1: $\beta_1 = 0.000$, then $\beta_1 = 0$. Thus, Ha1 is rejected, meaning PAD does not affect Business Travel Expenditures in District/City Governments in Aceh Province. Effect of DBH on Business Travel Expenditure.Ha2: $\beta_2 = -0.011$, then $\beta_2 \neq 0$. Thus, Ha2 is accepted, but because there is a minus sign, it means that DBH harms Business Travel Expenditure in District/City Governments in Aceh Province. The Effect of DAU on Official Travel Expenditures. Ha3: $\beta_3 = 0.022$, then $\beta_3 \neq 0$. Thus, Ha3 is accepted, meaning the DAU influences Official Travel Expenditure at District/City Governments in Aceh Province. Effect of SiLPA on Business Travel Expenditure Ha4: $\beta_4 = 0.011$, then $\beta_4 \neq 0$. Thus, Ha4 is accepted, meaning that SiLPA influences Business Travel Expenditures in District/City Governments in Aceh Province.

The Effect of PAD on Official Travel Expenditures

Expenditure for Official Travel differs from Regional Expenditure, Capital Expenditure, Social Assistance Expenditure and Official Travel Expenditure are operational and relatively routine. Hence, they tend to be funded by the DAU.

Based on Table 2, the value of the PAD regression coefficient on business travel expenditure is 0.000. The design of hypothesis testing refers to the requirement that states that the amount of PAD has no effect on Business Travel Expenditure. If $\beta_1 = 0$, then Ha1 is rejected. Thus, PAD did not affect Official Travel Expenditure in District/City Governments in Aceh Province in 2016-2019.

The results of this study are in contrast to the results of research, which concluded that PAD has a positive effect on Regional Expenditures, where the greater the PAD obtained by an area, the greater the Regional Expenditures (Amalia, 2015). The same thing, which concluded that PAD significantly affects Regional Expenditures (Ahmad, 2021). PAD significantly affects Capital Expenditures (Ahmad, 2021) and research, PAD positively affects Capital Expenditures (Indriyani & Adi, 2020). Likewise, research has a positive and significantly affectsnificant effect on direct spending. If PAD increases,

direct spending will increase (Hidayah & Setyawati, 2014). PAD will also tend to increase government spending on routine and capital expenditures.

Differences in research results also occur compared to research which suggests that PAD can be a background for decision makers to behave in opportunism, especially in the SKPD and SKPKD bureaucracies and contain political preferences from politicians in parliament at the DPRK level (Abdullah, 2013). PAD also affects the allocation of spending in the same year, especially direct spending from a perspective where the determination of PAD in the Pure APBD or Revised APBD involves the legislature in terms of preparation and the executive for approval.

The results of this study are also inconsistent with research, showing that PAD harms Social Assistance Expenditures where local governments do not prioritize the allocation of PAD for Social Assistance Expenditures (Fauzi et al., 2014). This study's results are inconsistent with that research because the characteristics of Official Travel Expenditures are more routine in nature, not projects that are taken advantage of by Regional Officials and the DPRK. So, from the perspective of agency theory (agency theory). The allocation of Official Travel Expenditure in the budget and its realization is not considered important or profitable if PAD funds it. The results of this study show the effect of regional own-source income on official travel expenditures showing an influence level of 0.000, meaning that the local government does not prioritize PAD allocations for official travel expenditures and PAD does not have an impact on business travel expenditures at district/city governments in Aceh Province.

The Effect of DBH on Official Travel Expenditures

Based on the research results, the DBH regression coefficient on business travel expenditure is -0.011. In the design of hypothesis testing, referring to the requirement to state that the amount of DBH has a negative effect on Business Travel Expenditures if $\beta_2 \neq 0$, then H_{a2} is accepted. Thus, it can be stated that DBH negatively affected Official Travel Expenditures in district/city governments in Aceh Province from 2016 to very.

This study's results differ from the research, which concluded that DBH significantly affects capital expenditures, where Capital Expenditures in 23 district/city governments in Aceh Province still depend on central government transfer funds (Jatmiko & Wicaksono, 2019). DBH positively affected Capital Expenditures in districts/cities for the 2012 to 2016 fiscal year in Riau Province (Sartika et al., 2017).

The same thing happened to research, which concluded that DBH revenue sources would greatly influence capital expenditure, and also concluded that DBH had a positive influence on Social Assistance Expenditure in district/local governments (Junita & Abdullah, 2016). Cities in Aceh from 2007 to 2012 (Fauzi et al., 2014).

Likewise, research suggests that DBH is part of the regional income derived from tax and natural resource revenue sharing (Mulyati & Yusriadi, 2017). Changes in the DBH budget are due to adjustments to the regional government budget related to the position of DBH revenue as the right of the regional government. The change or revision of the budget is based on the Decree of the Minister of Finance (KMK) or the Minister of Finance Regulation (PMK), which states matters related to the revision of DBH or district/city DBH allocations. The variable calculation uses the difference between DBH in the Revised APBD and DBH in the pure APBD.

The results of this study show that the DBH to Business Travel Expenditures is -0.011. This means that each additional DBH will cause a reduction in the percentage of official travel expenditure allocation by 1.1% because the characteristics of official travel expenditure are more routine and tend

to be budgeted consistently in each SKPD for each budget year for the implementation of local government programs and activities.

The Effect of DAU on Official Travel Expenditures

Based on the DAU regression coefficient value on Official Travel Expenditure of 0.022. The hypothesis testing design refers to the requirement that the amount of DAU affects business travel expenditure. If $\beta_3 \neq 0$, then H_{a3} is accepted. Thus, it can be stated that the DAU has had a positive effect on Official Travel Expenditures for District/City Governments in Aceh Province from 2016 to 2019.

The DAU regression coefficient on Business Travel Expenditures has the largest regression coefficient value among all the independent variables in this study. This means that the DAU plays a very important role in the budget allocation for Official Travel Expenditures in 23 District/City Governments in Aceh Province from 2016 to 2019. Any additional DAU will positively affect Official Travel Expenditures by 2.2%.

DAU is the main source of income for regional governments. It is usually used to finance regional government operational expenditures, especially routine ones. Therefore, the DAU allocated for official travel shows a very reasonable thing.

This is related to Law Number 33/2004 Article 21, which states that DAU is a fund transferred by the central government in the context of decentralization to distribute financial capacity among regions and fund regional needs. DAU for a Region is allocated based on fiscal gaps and basic allocations, where the fiscal gap is the fiscal need minus the fiscal capacity of the region. The calculation of the basic allocation is based on the salary of Regional Civil Servants (UU Number 33/2004 article 27). Furthermore, Article 34 states that the government formulates and calculates DAU by considering the considerations of the council tasked with providing advice and considerations on regional autonomy policies and Article 29 states that determining the proportion of provincial/district/city DAU is based on a balance of authority between provinces/regencies/cities.

This is in line with the concept of a balanced budget, which states that local governments must submit a budget to the legislature before the current fiscal year without setting priorities and expenditure components (Holtz-Eakin et al., 1994). Local governments make it possible to smooth out expenditures because there are no effective rules for preventing smoothing. Agency theory has been practiced since autonomy and decentralization was handed over to local governments. Agency problems in budget formulation occur in the process of preparing pure budgets and budget changes based on self-interest by budget decision-makers.

Based on the perspective of agency theory, also states that agents or politicians in the local government act as if they maximize the utility of middle-income individuals (voters), down in society. Smith & Bertozzi stated that all principals and agents act in their interests to maximize their welfare (Arifah, 2012). This can be seen from several forms of realization of opportunistic executive behavior when proposing spending, namely proposing activities that are not a priority, proposing large, lucrative opportunistic activities, allocating components of expenditure that are not important in an activity, proposing that the amount of spending is too large for the expenditure component and the budget for each activity, as well as increasing the budget for activities whose results are difficult to measure (Amelia et al., 2019).

The results of this study are in line with the results of previous research by Abdullah and Halim (2004), which concluded that DAU had a positive influence on Regional Expenditure in 90 regencies/cities in Java and Bali, meaning that if the greater the DAU received by a region, the greater the Regional Expenditures.

There are two types of transfers (grants) from the central government to the regions: matching grants and non-matching grants. Both are used to meet development spending and routine spending by local governments. Development spending is generally in physical forms, such as buildings, roads, bridges, and electricity and drinking water network procurement. In contrast, non-physical development expenditure takes the form of health services, improving the quality of education and maintaining security. Routine spending occurs repeatedly and continuously every fiscal year, including employee salaries and honorarium spending.

DAU is a "block grant," which allows local governments to use DAU according to priorities and needs to improve services to communities in the region (Putra, 2017). DAU significantly influenced total spending on the Poso Regency Government from 2011 to 2015, where DAU increased by 66.15%. If the DAU increases, the total Regional Expenditure will also increase, but its development is fluctuating/unstable.

The results of this study are also in line with research, which suggests that DAU has a significant positive influence on Direct Spending (Purwantoro & Setyowati, 2019). This is because if the income from the DAU increases in the APBD, the impact of direct spending will also increase. DAU efficiency shows positive regression efficiency, meaning that every DAU increases/addition will encourage the growth of Direct Expenditures. DAU positively influences Social Assistance Expenditure, where the DAU influence value is 0.018 (Fauzi et al., 2014). This means that any increase in the DAU in the APBD will affect Social Assistance Expenditure distributed to the community.

The same conclusion also occurs in research, which states that DAU has empirically had a positive influence on district/city APBD Capital Expenditures for the 2012 to 2016 fiscal year in Riau Province (Sartika et al., 2017). Likewise, who concluded that DAU also had a significant positive influence on Capital Expenditures in Central Java on the realization of the 2014 to 2018 APBD (Indriyani & Adi 2020). This shows that district/city governments in Central Java depend on DAU transferred by the central government as a source of Capital Expenditure financing to support public facilities and infrastructure for public services to create social welfare. The same thing, DAU has a significant influence on Capital Expenditures and emphasizes DAU points from the center to the regions for the provision of infrastructure, which is a type of expenditure financed by regional governments through Capital Expenditures.

The results of the study are not in line with research which concluded that there was no influence of DAU on district/city Regional Expenditure in South Sulawesi in 2009-2011 (Nur, 2015). Research also concluded that DAU has no significant effect on Capital Expenditures in 32 provinces in Indonesia (Andriani & Yuliana, 2016).

Research expressed their opinion that the effect of DAU was very small on capital expenditure capacity, namely only 39.4% based on the allocation of Capital Expenditures from DAU sources in the APBD of Mamberamo Tengah Regency for 2010 to 2016 (Jikwa et al., 2017). Based on APBD documents with information that is quite minimal, it is known that the 2013 DAU expenditure budget is for coordination costs, office costs and others. Capital Expenditure activities are limited to releasing customary land and maintaining operational vehicles. Based on the 2016 expenditure portrait, it is known that the DAU allocated for Capital Expenditure was used for the construction of the Bethel church in the amount of IDR 5,100 billion which was an organizational assistance to the community. DAU spending is also allocated for government building rehabilitation programs, letter applications, performance reporting, preparation of regional regulations and APBD.

The Effect of SiLPA on Official Travel Expenditures

Based on the results of Epenlitain, the SiLPA regression coefficient on official travel expenditure is 0.011. The hypothesis testing design refers to the requirement that the amount of SiLPA affects Business Travel Expenditures. If $\beta_4 \neq 0$, then H_{a4} is accepted. Thus, it can be stated that SiLPA affected Official Travel Expenditure in District/City Governments in Aceh Province from 2016 to 2019.

The results of this study are consistent with the results of research, which states that SiLPA has a significant and positive influence on Capital Expenditures in 32 provinces in Indonesia, where an increase in SiLPA by 1 unit causes an increase in Capital Expenditure of 0.51 Billion Rupiah in ceteris paribus condition (Andriani & Yuliana, 2016). Likewise, research shows that SiLPA also has a positive effect on Social Assistance Expenditure which is part of Regional Expenditures for district/city governments in Aceh from 2007 to 2012, where the level of influence of SiLPA is 0.035 (Fauzi et al., 2014). This means that the greater the existence of SiLPA, the allocation of social assistance spending issued by district/city governments in Aceh Province will increase for people's welfare.

The results of the study concluded that empirically SiLPA had no effect on Capital Expenditures (Sartika et al., 2017). The results of his research also state that all or part of SiLPA is prioritized in order to finance services for local government programs and activities, as well as spending on procurement of goods with a benefit value of < 12 (twelve) months on average SiLPA for each district/city in Riau Province is very large.

Permendagri Number 21 of 2011 stipulates that SiLPA is the excess difference between the realization of budget revenues and expenditures during the previous budget period, which is used to cover the current year's budget deficit if the realization of income is less than the realization of expenditure. SiLPA is also used to fund other obligations that have not been completed by the end of the year and to fund the implementation of follow-up activities on direct expenditures (personnel, capital, and goods and services).

Expenditures for Official Travel are operational and relatively routine expenditures and are budgeted for each fiscal year. Each fiscal year, there is a cycle of preparing and ratifying the APBD between the district/city government and the DPRK. Agency theory explains a contractual relationship between the principal and the agent, in which the principal delegates responsibility for decision-making to the agent based on an agreed work contract. The agent carries out the duties, powers, responsibilities, and decision-making authority for the principal's benefit. The relationship between principal and agent is often determined by accounting numbers, thus triggering agents to think of ways that can be used to maximize their interests.

Stage of the budget preparation process, there are gaps where budget corruption occurs. The budgeting process in government is not free from agency problems Isaksen (2005). Agency theory analyzes contractual arrangements between two or more individuals, groups, or organizations (Nashiri & Amanah, 2018). One party (principal) makes a contract, either implicitly or explicitly, with another party (agent) in the hope that the agent will act or do the job the principal desires.

All principals and agents act in their own interests to maximize their welfare (Wardoyo et al., 2021). This can be seen from several forms of realization of opportunistic executive behavior when proposing spending, namely proposing activities that are not a priority, proposing large, lucrative opportunistic activities, allocating components of expenditure that are not important in an activity, proposing that the amount of spending is too large for the expenditure component and the budget for each activity, as well as increasing the budget for activities whose results are difficult to measure (Amelia et al., 2019). Agency problems in budget formulation occur in the process of preparing pure budgets and budget changes based on self-interest by budget decision-makers.

CONCLUSION

This study uses multiple linear regression analysis to determine the effect of DAU, DBH, PAD and SiLPA on Business Travel Expenditures. Based on the results of the research and discussion, the following conclusions are drawn: PAD did not affect Official Travel Expenditures for District/City Governments in Aceh Province from 2016 to 2019. DBH harmed Official Travel Expenditures in District/City Governments in Aceh Province from 2016 to 2019. This is different from the hypothesis, which states DBH has a positive effect on Official Travel Expenditures. DAU influences Official Travel Expenditures for District/City Governments in Aceh Province from 2016 to 2019. SiLPA influences the Official Travel Expenditures of District/City Governments in Aceh Province from 2016 to 2019. PAD, DBH, DAU and SiLPA jointly influenced Official Travel Expenditures for District/City Governments in Aceh Province from 2016 to 2019.

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