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THE INFLUENCE OF LOCAL GOVERNMENT CHARACTERISTICS ON REGIONAL FINANCIAL PERFORMANCE ACEH PROVINCE

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Abstract

This study aims to examine the Influence of Regional Government Characteristics on the Financial Performance of Aceh Province. The characteristics of the regional government studied include the size of the region, the level of dependence on the center and regional financial performance examined using the Harmony Ratio which includes operating expenses, capital expenditures and regional expenditures. The research method used is quantitative. This study uses secondary data using time series data for 30 years from 1994 to 2023. The data used in this study are annual data from each variable sourced from the official website (BPS and PPID). Data analysis uses multiple linear regression analysis. The results of this study state that regional size does not affect regional financial performance as measured using the harmony ratio, namely operating expenses, capital expenditures and regional expenditures. While the variable Level of dependence on the center has a positive and significant effect on regional financial performance as measured using the harmony ratio, namely operating expenses, capital expenditures and regional expenditures in Aceh Province.

Keywords: ***Regional size, Level of dependence on the center, Operational expenditure, Capital expenditure and Regional expenditure***

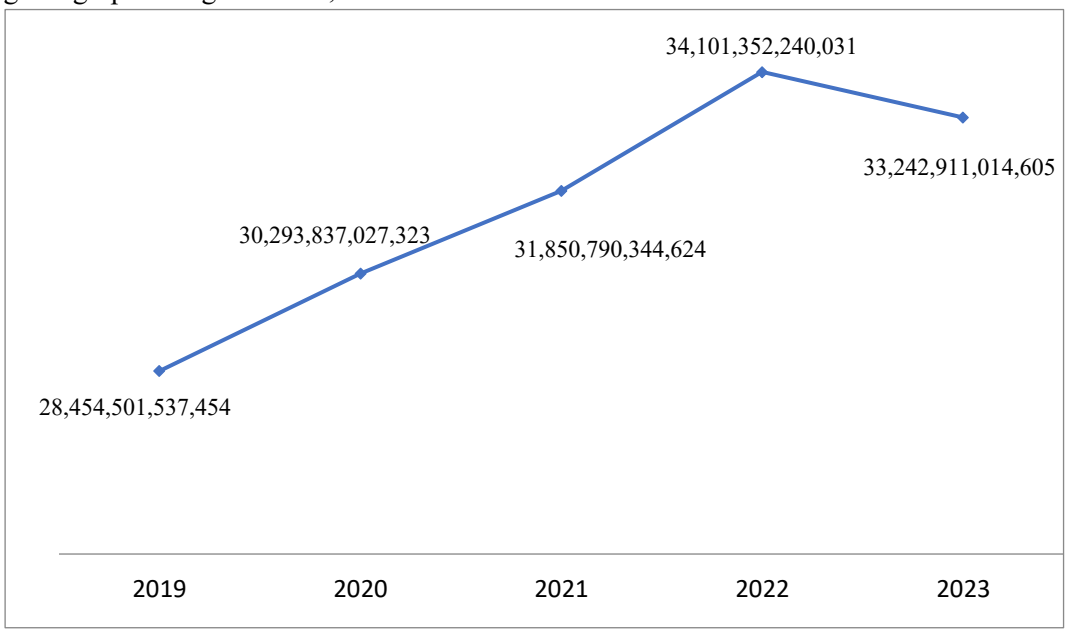
INTRODUCTION

Regional governments are given the authority to regulate and manage national affairs by paying attention to local interests, which is called regional autonomy. The implementation of good governance in state administration will be closely related to the issue of accountability, namely in terms of state financial management (Legoh, Rahayu & Geraldina, 2024). With regional autonomy, it is hoped that each region can achieve regional rights, authorities and obligations to regulate and manage its government affairs with the local community. This is an opportunity for the Regional Government to prove its ability. Therefore, the regional government has the ability to control resources and also implement effective governance so that it will have a good impact on the services provided to the local community, namely by being given greater authority and obligations to meet the demands of globalization.

According to Zakiah (2022), regional autonomy is intended to give regions more independence so that they can regulate and manage everything related to themselves and finance their development for the public interest. This is because each region has its own authority and real autonomy. Regions have the ability to implement government authority in certain areas that have been legally determined and enforced. The regional government is responsible for maintaining the welfare of the community through the provision of services and roles to improve its financial performance, the government must be innovative (Latifah & Amalia, 2022).

Regional size is a component of the organizational structure that shows the amount of assets owned by the local government. Regional size can be calculated by looking at how much the value of the assets is comparable to the amount of services that can be provided to the community (Latifah & Amalia, 2022). The size of the Regional Government can be calculated based on the total assets in a certain period, in order to provide good and optimal services to the community, so it must be supported by adequate assets. Operational activities will be easier if there is a large government size, which can help provide good services to the community. In addition, easy operational

activities can help obtain PAD, which functions as progress and increased performance in the region. So it can be concluded that the larger the size of the region, the easier it will be to carry out operational activities so that it can help provide smoothness (Safitri, Kalsum & Pratiwi, 2023). The size of the region can usually be seen from the total assets and can also be seen from how large the population is in the area (Banunaek, Manafe and Perseveranda, 2022). The following is a graph of regional size, as follows:



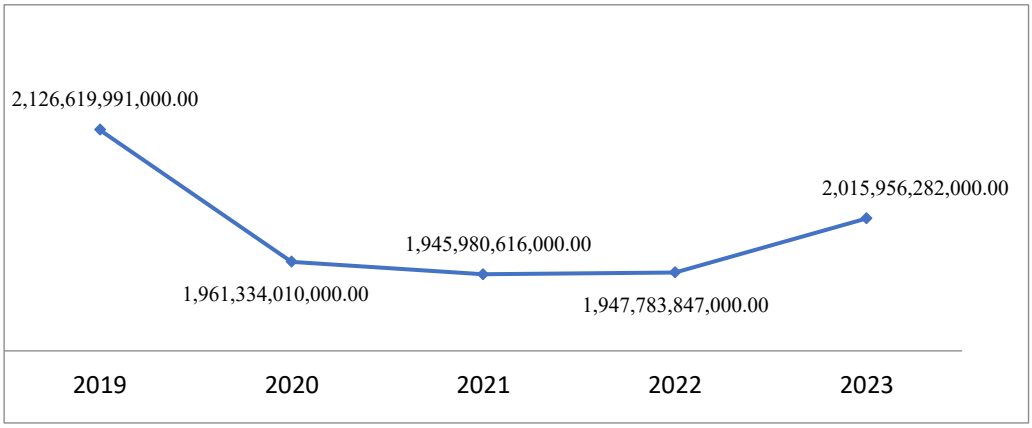
Source: Aceh Province Information and Documentation Management Officer (PPID)

Figure 1 Area Size

Based on Graph 1 of the 2019–2023 PPID data, it shows that from 2019 to 2021, the size of the region experienced a significant increase, this was triggered by economic growth and intensive infrastructure development. However, in 2022 there was an increase, namely post-pandemic recovery and resource optimization. And in 2023 the size of the region experienced a small decrease which could have been caused by adjustments to local policies that could affect regional income.

The level of dependence on the central government is measured using the General Allocation Fund. The General Allocation Fund is a dominant source of funds, which has the ability to improve public services in different locations so that it can create financial stability (Sofiyani & Subadriyah, 2020). The General Allocation Fund is funded from APBN revenues. The central government is required to carry out stricter supervision of the allocation of larger DAU. This can help local governments perform well. The Regional Government Budget Realization Report shows the current balancing funds. The General Allocation Fund is calculated in rupiah (Erawati & Kelep, 2023). The allocation of the General Allocation Fund to regions is to fill the regional fiscal gap for one budget year in carrying out government affairs and as a development fund every year.

In the APBD, the General Allocation Fund must be used for the purpose of providing autonomy to regions by providing health, education, and public works services, as well as supporting regional funding by establishing policies for the use of DAU in accordance with its use. The goal is to equalize the financial capabilities of each region. The DAU received by each regional government by the federal government varies depending on the needs of the regional government. (Erawati & Kelep, 2023). The following is a graph of the General Allocation Fund of the Aceh provincial government in 5 years, namely from 2019-2023, as follows:



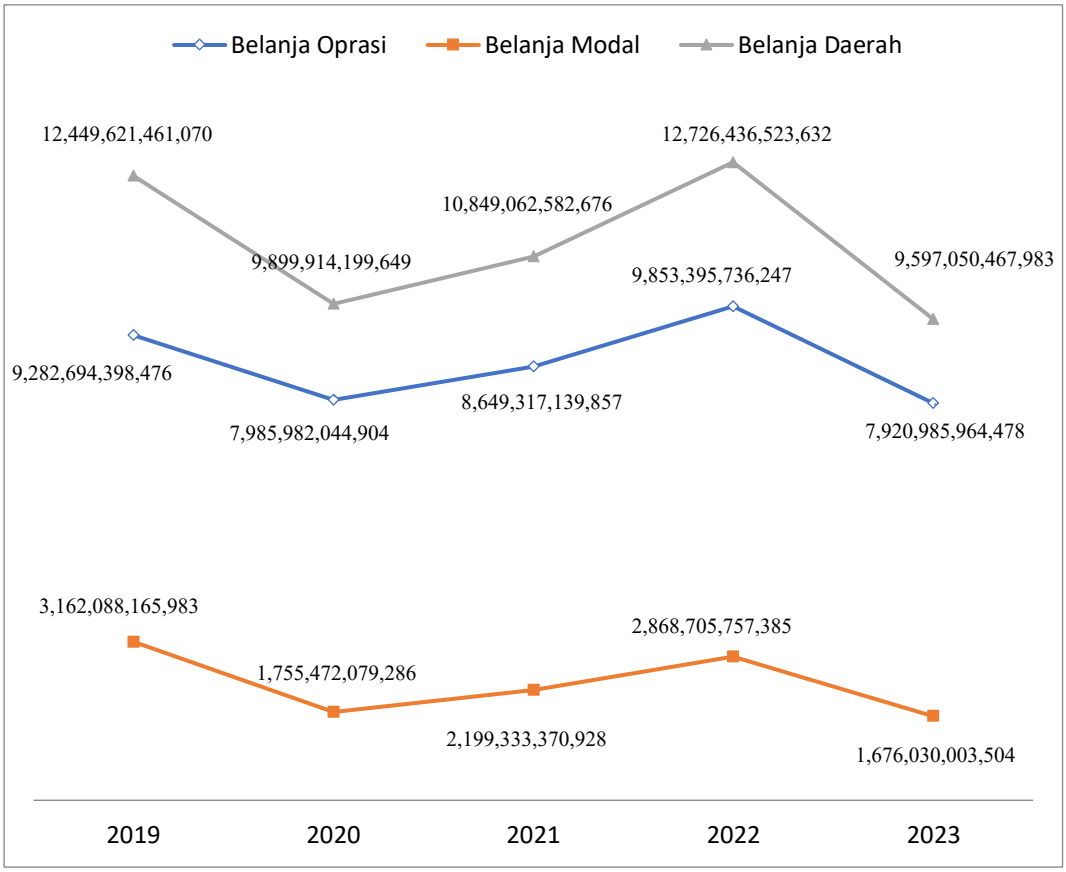
Source: Aceh Province Information and Documentation Management Officer (PPID)

Figure 1.2 Level of Dependence on the Center

Based on data from the Aceh Province PPID from 2019–2023, graph 1.3 shows that the regional government provided general allocation funds of 2,126,619,991,000 in 2019. This was due to high national tax revenues for equal distribution of infrastructure development financing, regional spending and others. However, in 2020-2022 the general allocation funds decreased. This was due to several policy reforms that changed the structure of the General Allocation Fund so that it could affect the central government's ability to distribute funds.

The financial performance of local governments can show how well local governments utilize and manage local financial resources to meet their needs. This allows regions to rely fully on the central government to run the government system, provide public services and accelerate progress. Analyzing the financial performance of local governments is generally done by assessing the size of the realization of revenue and budget carried out with various analyzes to assess previous performance and produce a financial position that shows future performance. The financial performance of the Aceh Province faces various challenges in various ways. The problem that is often faced is in terms of insufficient budget allocation because Aceh still needs a large budget for various programs such as scholarships, health facilities and infrastructure and road network development. And another problem faced in the financial performance of the region in Aceh province is the large surplus of budget implementation (SiLPA). SiLPA is the difference between the realization of recipients and expenditures of the APBD in one report. The large SiLPA in Aceh province can have a negative impact on the community because the absorption of the budget is less than optimal. So that the welfare of the community is less than optimal. According to Renggo (2021), regional financial performance must be managed in an orderly manner, in accordance with laws and regulations, transparently, effectively, responsibly, paying attention to the principles of justice and compliance so that it can benefit the community.

Performance measurement is an evaluation of activities that have been carried out financially and non-financially (Kirana & Sulardi, 2020). so that it is hoped that the realization of a performance-based budget can eliminate the public's negative view of regional financial performance due to the absorption of income and an increase in positive added value. This can be done with investments that can encourage increased infrastructure and Regional Original Income. The Regional Revenue and Expenditure Budget (APBD) is a tool that can be used to show how the financial performance of the regional government is running. Regional Original Income, Balancing Funds, and other income consist of the APBD, in addition to legitimate regional government spending. Development depends on good financial management in the region. This study uses the Harmony Ratio analysis which can describe how the regional government prioritizes the allocation of its funds for operational spending and capital spending optimally (Purwati & Noviyanti, 2021). The following is a graph of operational spending, capital spending and regional spending, as follows:



Source: Aceh Province Information and Documentation Management Officer (PPID)

Figure 3 Regional Government Financial Performance

The financial performance of the Aceh Provincial Government in 2019-2023 experienced fluctuations (irregular changes) in the harmony ratio between operational expenditure, capital expenditure and regional expenditure. The operational expenditure graph shows an increase in 2022 and a slight decrease in 2023, capital expenditure decreased from year to year, meanwhile, regional expenditure also showed variations, namely an increase and decrease in 2023. Measurement of Regional Government Financial Performance is carried out with the aim of improving the performance of regional governments by assessing their ability to finance their autonomy and evaluating how much of their income is spent.

This study uses the Harmony Ratio. The capital expenditure harmony ratio is obtained from the division between the total capital expenditure in one budget year divided by the total regional expenditure in the same budget year (Risati & Bukhori, 2023). According to Roswinna, Anggraeni and Safitri (2022) said that Operating Expenditure is a budget expenditure for daily activities. Central/regional government that can provide short-term benefits. Defitri (2020) said that capital expenditure is an expenditure made in the context of capital formation, namely for development, improvement and procurement and non-physical activities that support capital formation. In this study, what distinguishes this study from previous studies is that this study is based on a case study of Aceh province which has not been studied by previous researchers and my research uses one ratio on regional financial performance,

namely the Harmony Ratio which includes the operating expenditure ratio, capital expenditure ratio and regional expenditure.

LITERATURE REVIEW

The Effect of Regional Size on Operating Expenditures

The size of a region calculated using total assets is a region's ability to manage its territory and can support the improvement of the welfare of the local community. The increasing size of a region will have an impact on the ability of a region to generate income.region so that later the implementation of the regional budget can be improved. In this case, operational spending is included in regional spending. Where operational spending is the daily budget expenditure of the regional government which can provide short-term benefits. Thus, regional governments that have a large regional size will facilitate operational activities in their regions (Mahadewi & Indraswarawati, 2023). In line with research from Saftri et al., (2022) said that the size of a large regional government will have convenience in operational spending activities because the number of assets owned is sufficient to carry out various financing. The size of the region is measured using total assets, the total assets owned will have the potential to provide better services to the community. Therefore, the larger the size of the region, the easier the opportunity for the regional government to carry out its operational activities because it will provide smoothness in obtaining regional original income (Ramlah et al., 2023).

H1: Area size has a positive effect on operating expenses

2.4.2 The Influence of the Level of Dependence on the Center on Operating Expenditures

The level of dependence on the center is measured using general allocation funds. With the general allocation funds generated by the government, it will have a positive impact on government activities (Febriyanti, 2022). This is because the daily activities of the regional government are included in operating expenses. Research by Sifitri & Widarjono (2023) states that the allocation of General Allocation Funds in regional autonomy matters is influenced by internal and external factors that play an important role in determining the extent to which the regional government fulfills its financial obligations, including paying employee salaries. So it can be said that general allocation funds have a positive effect on operating expenses. This is because general allocation funds are an important source of funding for regions in carrying out government functions and public services. In general, General Allocation Funds are widely used to pay regional employee salaries. So that general allocations have an effect on operating expenses (Iqbal, Abbas and Ratna, 2020).

H2: Tingkand dependence on the center affects operating expenses.

The Influence of Regional Size on Capital Expenditure

Larger areas or areas with high populations tend to require more infrastructure and public services, thus requiring larger capital expenditures to build and maintain regional facilities. Research by Novinti & Khairudin (2023) shows that regional size has a beneficial impact on the distribution of capital expenditures. This means that a large regional size will provide smoothness in obtaining regional original income which can be allocated more budget for capital expenditures. Regional size affects capital expenditures. This is because a large regional size will have an impact on the ease of realizing public services without having to rely on government funding flows (Safitri et al. 2022). In line with the research of Maulina, Alkmal and Faira (2021) which states that the total assets used as a projection of the size of the region that is used maximally with a large amount will be allocated for regional development.

H3: Area size affects capital expenditure

The Influence of the Level of Dependence on the Center on Capital Expenditure

The level of dependence on the center is measured through general allocation funds. General allocation funds will be distributed by local governments with the aim of meeting the diverse interests in each region, especially in infrastructure development and general allocation funds are used to support the provision of public services (Cindriyanti, Hambani and Anwar, 2024). General allocation funds have a positive effect on the capital expenditure budget, this is because the higher the general allocation funds of a region, the higher the regional capital expenditure and when there is an increase in the amount of general allocation funds, it will affect the increase in the amount of capital expenditure (Lase & Ananda, 2023). According to Oppier et al., (2023) if the general allocation funds increase, capital expenditure will also increase. This can be said that general allocation funds have an effect on capital expenditure in a region.

H4: The level of dependence on the center affects capital expenditure.

The Influence of Regional Size on Regional Spending

Regional expenditure is all expenditures recognized as a reduction in the value of the region's net assets in one budget year, regional expenditures include operating expenditures, capital expenditures, unexpected expenditures and transfer expenditures. According to Safitri et al., (2022) with the large size of the regional government, it will facilitate operational activities because the number of assets owned is sufficient to carry out various financing, with this it will have a good impact on the ease of realizing public services without having to rely on central government funds. This means that the size of the region has an effect on regional spending. In line with research from Aulia & Rahmawaty (2020) which states that the total assets owned by a region can provide convenience in the operational activities of its region, namely by fulfilling the obligations of the regional government by providing services to the community by building bridges, roads and public transportation. Regional government assets are able to become facilities that have added value in improving public services so that they can encourage regional development so that the existence of total assets will have a good impact on regional spending (Siburian, Abdullah and Firmansyah, 2021).

H5: Regional size influences regional spending

The Influence of the Level of Dependence on the Center on Regional Spending

General allocation funds are funds sourced from the APBN which are channeled by the central government to regional governments to meet regional needs. According to research by Rafi & Arza (2023), if the general allocation fund is high, it will provide a great opportunity to meet regional spending. Thus, the general allocation fund has a positive effect on regional spending. The general allocation fund aims to equalize financial capacity between regions which is intended to reduce the disparity in financial capacity between regions through an application that considers the needs and potential of the region (Dahliah, 2022). This means that with the existence of a high funding channel in a region, it will have a good impact in terms of regional spending. The funds provided are allocated by the regional government to help with financial problems faced by the region in order to meet regional needs (Fernandes & Fauzia, 2022).

H6: The level of dependence on the center has an impact on regional spending.

Conceptual Framework

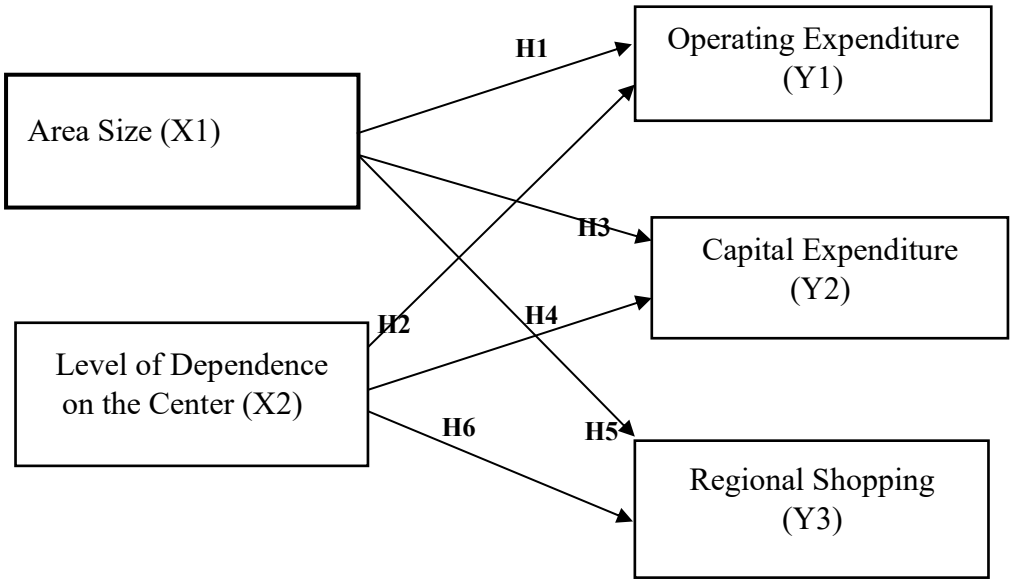


Figure 4 Conceptual Framework

METHOD

The object of research is a scientific target to obtain data with certain goals and uses about objective, valid and reliable things about a certain variable (Rachman, Anggraeni and Wigiyanti, 2021). This study uses four variables, namely independent variables (influence), namely the variable of regional size measured by total assets, and the variable of the level of dependence on the center measured by general allocation funds. Meanwhile, the financial performance of the regional government is the dependent variable (which influences) and is measured using the harmony ratio using the variables of operating expenditure, capital expenditure and regional expenditure. This research study was conducted in Aceh Province.This study uses quantitative methods and the type of data used in this study uses secondary data. Secondary data is existing data collected by researchers from other sources or collected from subjects indirectly through interviews. The secondary data used in this study are Regional Size Data, Level of Dependence on the Central Government and Regional Government Financial Performance This data was obtained from (ppid.acehprov.go.id) and the Central Statistics Agency (www.bps.go.id). The research data was collected using secondary data documentation techniques. Documentation is the process of collecting data with accurate evidence based on records from various sources. According to Hasan (2022), Documentation is a type of systematic action or process that includes searching, using, investigating, collecting, and providing documents. The purpose of documentation is to convey knowledge, information, and evidence to the responsible party. The analysis method used in this study uses multiple regression analysis which is usually used to measure how much influence the independent variable has on the dependent variable. According to Amanda and Praptoyo (2023) multiple regression analysis analyzes one dependent variable and an independent variable. The purpose of regression analysis is to measure and evaluate the relationship between two or more variables and to provide further definition of multiple linear regression.

RESULTS AND DISCUSSION

Classical Assumption Test

Data Normality Test

Table 1
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parametersa,b	Mean	.0001058
	Std. Deviation	1460322346740.49300000
Most Extreme Differences	Absolute	.220
	Positive	.220
	Negative	-.101
Kolmogorov-Smirnov Z		1.204
Asymp. Sig. (2-tailed)		.110

a. Test distribution is Normal.
b. Calculated from data.
Source: Secondary data processed with SPSS

Based on table 1, namely by using the variable Y1 (Operating Expenditure) shows a sig value of 0.110 > 0.05, it can be concluded that all variables used in this study are normally distributed. The following are the results of the capital expenditure normality test (Y2) in this study are as follows:

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parametersa,b	Mean	-.0000651
	Std. Deviation	428934049708.64440000
Most Extreme Differences	Absolute	.176
	Positive	.176

	Negative	-.105
Kolmogorov-Smirnov Z		.964
Asymp. Sig. (2-tailed)		.311

a. Test distribution is Normal.
b. Calculated from data.
Source: Secondary data processed with SPSS

Based on the table above, namely by using the Y2 variable (Capital Expenditure) showing a sig value of 0.311 > 0.05, it can be concluded that all variables used in this study are normally distributed.

The following are the results of the normality test for regional spending Y_3Regional spending in this study is as follows:

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parametersa,b	Mean	.0001139
	Std. Deviation	1445295306248.28220000
Most Extreme Differences	Absolute	.138
	Positive	.138
	Negative	-.076
Kolmogorov-Smirnov Z		.758
Asymp. Sig. (2-tailed)		.614

a. Test distribution is Normal.
b. Calculated from data.
Source: Secondary data processed with SPSS

Based on the table above, using the Y3 variable (Regional Spending) shows a sig value of 0.614 > 0.05, it can be concluded that all variables used in this study are normally distributed.

Multicollinearity Test

Table 2
VIF and Tolerance value test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Area size	.404	2,478
	DAU	.404	2,478

a. Dependent Variable: Operational Expenditure, Capital Expenditure, Regional Expenditure

Source: Secondary data processed with SPSS

Based on table 2 it can be concluded that operating expenses (Y_1), Capital Expenditure (Y2) and Regional Expenditure (Y3) do not experience multicollinearity. Because the condition for no multicollinearity is if the Tolerance value of all independent variables is greater than 0.10 and the VIF value of all independent variables is less than 10.00.

Heteroscedasticity Test

The Heteroscedasticity Test aims to test whether there is an inequality of variance in the residuals of one observation to another in the regression model. The basis for decision making if the sig value > 0.05 then there is no heteroscedasticity and if the sig value < 0.05 then there is a symptom of heteroscedasticity. A good regression model is one where there is no heteroscedasticity. The following are the results of the heteroscedasticity test on the Operational Expenditure variable (Y1) in this study are as follows:

Table 3
Heteroscedasticity Test Results

Coefficientsa		
Model		Sig.
1	(Constant)	.081
	Area size	.318
	DAU	.499

a. Dependent Variable: ABS_RES
Source: Secondary data processed with SPSS

Based on table 3, it is found that the size of the region with a sig value of 0.318 > 0.05 and the Level of Dependence on the Center with a sig value of 0.499 > 0.05. Therefore, these results indicate that the variable size of the region with the variable Level of Dependence on the Center there is no heteroscedasticity.
The following are the results of heteroscedasticity testing in the Capital Expenditure variable (Y2) as follows:

Coefficientsa		
Model		Sig.
1	(Constant)	.067
	Area size	.741
	DAU	.205

a. Dependent Variable: ABS_RES
Source: Secondary data processed with SPSS

Based on the table above, it is concluded that the size of the region with a sig value of 0.741 > 0.05 and the Level of Dependence on the Center with a sig value of 0.205 > 0.05. Therefore, these results indicate that the variable size of the region with the variable Level of Dependence on the Center does not experience heteroscedasticity.
The following are the results of heteroscedasticity testing in the Regional Expenditure variable (Y3) as follows:

Coefficientsa		
Model		Sig.
	(Constant)	.019
	Area size	.970
	DAU	.658

a. Dependent Variable: ABS_RES
Source: Secondary data processed with SPSS

Based on the table above, it is concluded that the size of the region with a sig value of 0.970 > 0.05 and the Level of Dependence on the Center with a sig value of 0.658 > 0.05. Therefore, these results indicate that there is no symptom of heteroscedasticity.

Autocorrelation Test
Table 4
Autocorrelation Test Results

Model Summaryb	
Model	Durbin-Watson
1	1,664

a. Predictors: (Constant), Level of dependence on the center, Size of the region

b. Dependent Variable: Operating Expenditure

Source: Secondary data processed with SPSS

Based on table 4.4, the Durbin Watson value of 1.664 is greater than the upper limit of dU, which is 1.566 and less than (4- dU) 4-1.5666 = 2.4334. So, as the basis for decision making in the Durbin Watson test, it can be concluded that there is no autocorrelation. The following are the results of the Autocorrelation test in the Capital Expenditure variable (Y2) as follows:

Model Summaryb

Model	Durbin-Watson
1	1,843

a. Predictors: (Constant), Level of dependence on the center, Size of the region

b. Dependent Variable: Operating Expenditure

Source: Secondary data processed with SPSS

Based on the table above, the results of the autocorrelation test in the capital expenditure variable (Y2), the Durbin Watson value of 1.843 is greater than the upper limit of dU which is 1.566 and less than (4- dU) 4-1.5666 = 2.4334. So as the basis for decision making in the Durbin Watson test, it can be concluded that there is no autocorrelation. The following are the results of the Autocorrelation test in the Regional Expenditure variable (Y3) as follows:

Model Summaryb

Model	Durbin-Watson
1	1,965

a. Predictors: (Constant), Level of dependence on the center, Size of the region

b. Dependent Variable: Operating Expenditure

Source: Secondary data processed with SPSS

Based on the table above, the results of the autocorrelation test in the Regional expenditure variable (Y3), the Durbin Watson value of 1.965 is greater than the upper limit of dU, which is 1.566 and less than (4- dU) 4-1.5666 = 2.4334. So as the basis for decision making in the Durbin Watson test, it can be concluded that there is no autocorrelation.

Multiple Linear Regression Model Analysis

Table 5 Regression Coefficients

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	451920636118.725	696956444835.270	
	Area size	-.010	.051	-.024
	DAU	4,532	.574	.938

a. Dependent Variable: Operating expenses

Source: Secondary data processed with SPSS

From the table above, the following regression equation model is obtained:

Y= 451,920,636,118.725 -0.010X1 + 4,532X2+ e.

From the regression model above, the constant value of 451,920,636,118.725 states that if the area size variable (X_1) and the variable level of dependence on the center (X2) is considered equal to zero, then the amount of operating expenditure (Y1) is 4,519. The beta coefficient value of the size of the region (X1) is -0.010. This value shows a negative influence (opposite direction) between the variable size of the region and operating expenditure. This means that if the variable size of the region increases by 1%, the operating expenditure variable (Y1) decreases by -0.010. While the beta coefficient value of the level of dependence on the center (X2) is 4,532, which means that

for every increase in the variable level of dependence on the center by 1, the value (Y1) increases by 4,532. The following are the results of the Regression coefficient test in Capital Expenditure (Y2) as follows:

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	248930636039.990	204713946219.476	
	Area size	-.017	.015	-.147
	DAU	1,335	.168	1,015

a. Dependent Variable: Capital Expenditure
Source: Secondary data processed with SPSS
From the table above, the following regression equation model is obtained:
Y= 248,930,636,039.990 - 0.017X1 + 1.335X2+ e.

From the regression model above, the constant value of 248,930,636,039.990 states that if the area size variable (X_1) and the variable level of dependence on the center (X2) is considered equal to zero, then the amount of operating expenditure (Y1) is 2,489. The beta coefficient value of the size of the region (X1) is -0.017. This value shows a negative influence (opposite direction) between the variable size of the region and operating expenditure. If the variable size of the region increases by 1%, then the operating expenditure variable (Y1) decreases by -0.017. While the beta coefficient value for the level of dependence on the center (X2) is 1.335, which means that for every increase in the variable level of dependence on the center by 1, the value (Y1) increases by 1.335. The following are the results of linear regression testing using the Regional Expenditure variable (Y3), as follows:

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	1422542357740.172	689784608602.521	
	Area size	-.048	.051	-.089
	DAU	6.116	.568	1,018

a. Dependent Variable: Regional Spending
Source: Secondary data processed with SPSS
Y= 1,422,542,357,740.172 - 0.048X1 + 6,116 X2 + e.

From the regression model above, the constant value of 1,422,542,357,740.172 states that if the area size variable (X_1) and the variable level of dependence on the center (X2) is considered equal to zero, then the amount of operating expenditure (Y1) is 1,422. The beta coefficient value of the size of the region (X1) is -0.048. This value shows a negative influence (opposite direction) between the variable size of the region and operating expenditure. If the variable size of the region increases by 1%, then the operating expenditure variable (Y1) decreases by -0.048. While the beta coefficient value of the level of dependence on the center (X2) is 6.116, which means that for every increase in the variable level of dependence on the center by 1, the value (Y1) increases by 6.116.

Persian Test Analysis (t-test)

Table 6
Persian Regression

Coefficientsa

Model		t	Sig.
1	(Constant)	.648	.522

	Area size	-.199	.844
	DAU	7,901	.000

a. Dependent Variable: Capital Expenditure
Source: Secondary data processed with SPSS

Based on the results of table 4.6, the statistical value of the t test on the variable size of the area (X1) in the regression model is -0.199, this value has no significant relationship at the test level of sig value = 0.844. In this study, the t test level was determined (α = 5% or 0.05). This study proves that the sig value of 0.844> 0.05, which means that H1 is rejected, so it can be concluded that the size of the area does not affect operating expenses in Aceh province.

For the variable Level of Dependence on the center (X_2) t value of 7.901 and is a high value. This value is significant at the test level of sig value = 0.000 which indicates a very low value. While in this study determines the t test level (α = 5% or 0.05). This study proves that the sig value of 0.000 <0.05 which means H2 is accepted, it is concluded that the level of dependence on the center has an effect on operating expenses in Aceh province. The following are the results of partial regression testing (t test) in the capital expenditure variable, as follows:

Coefficientsa

Model		t	Sig.
	(Constant)	1.216	.235
1	Area size	-1.144	.263
	DAU	7.925	.000

a. Dependent Variable: Capital Expenditure

Source: Secondary data processed with SPSS

Based on the results of the table above, it shows that the statistical value of the t-test for the area size variable (X_1) in the regression model is -1.144, this value has no significant relationship at the test level of sig value = 0.263. In this study, the t test level was determined (α = 5% or 0.05). This study proves that the sig value of 0.263> 0.05, which means that H1 is rejected, so it can be concluded that the size of the region does not affect capital expenditure in Aceh province.

For the variable Level of Dependence on the center (X_2) t value of 7.925, this value is significant at the test level of sig value = 0.000. While in this study determines the t test level (α = 5% or 0.05). This study proves that the sig value of 0.000 <0.05 which means H2 is accepted, it can be concluded that the level of dependence on the center has an effect on capital expenditure in Aceh province. The following are the results of partial regression testing (t test) in regional spending variables, as follows:

Coefficientsa

Model		t	Sig.
	(Constant)	2,062	.049
1	Area size	-.947	.352
	DAU	10,772	.000

a. Dependent Variable: Regional Spending
Source: Secondary data processed with SPSS

Based on the results of the table above, it shows that the statistical value of the t test for the regional size variable (X1) in the regression model is -0.947, this value has no significant relationship at the test level of sig value = 0.352. In this study, the t test level was determined (α = 5% or 0.05). This study proves that the sig value of 0.352> 0.05, which means that H1 is rejected, so it can be concluded that the size of the region does not affect regional spending in Aceh province. For the variable Level of Dependence on the Center (X2), the t value is 10.772, this value is significant at the test level of sig value = 0.000. While in this study, the t test level was determined (α = 5% or 0.05). This study proves that the sig value of 0.000 <0.05, which means that H2 is accepted, so it can be concluded that the level of dependence on the center has an effect on regional spending in Aceh province.

The Effect of Regional Size on Operating Expenditures

Based on the research results obtained above, the size of the region or total assets do not affect Operational Expenditure in Aceh Province. This could be caused by suboptimal financial management. Although the size of the regional government (measured by total assets) increases, it is not always followed by an increase in capital or operational expenditures, this is due to the lack of optimal utilization of regional original income and balancing funds.In line with research conducted by Mustafa & Astuti (2022), then research from Warman & Arza (2024) and research from Safitri et al., (2021) which stated that regional size does not affect operating expenses.

The Influence of the Level of Dependence on the Center on Operating Expenditures

Based on the research results obtained above, the level of dependence on the center measured using general allocation funds has a positive effect on operating expenses. This is because the allocation of General Allocation Funds in regional autonomy affairs is influenced by internal and external factors that play an important role in determining the extent to which local governments fulfill their financial obligations, including payment of employee salaries.In line with research conducted by Febriyanti, (2022), research from Sifitri & Widarjono (2023), and research from Iqbal, Abbas and Ratna, (2020) which stated that the level of dependence on the center has a positive effect on operating expenses.

The Influence of Regional Size on Capital Expenditure

Based on the results of the above tests, it is known that the size of the area calculated using total assets does not affect capital expenditure, this is often caused by the utility of assets owned in an area that is not yet optimal, the local government has not been able to manage regional potential optimally so that the size of the area does not affect capital expenditure. In line with research conducted by Maulina, Alkamal and Fahira, (2021), Erawati et al., (2023) and Andriyani, Mukhzarudfa and Arum (2020) which states that the size of the area calculated using total assets has no effect on capital expenditure.

The Influence of the Level of Dependence on the Center on Capital Expenditure

Based on the results of the above tests, it is known that the level of dependence on the center is measured through general allocation funds which have a positive effect on capital expenditure in Aceh Province. This is because the higher the general allocation funds of a region, the higher the regional capital expenditure and when there is an increase in the amount of general allocation funds, it will affect the increase in the amount of capital expenditure, so that general allocation funds will be distributed by the regional government with the aim of meeting the diverse interests in each region, especially in infrastructure development and general allocation funds are used to support the provision of public services. In line with research conducted by Cindriyanti, Hambani and Anwar, 2024), Lase & Ananda, (2023). and Oppier et al., (2023) stated that general allocation funds have a positive effect on capital expenditure in a region.

The Influence of Regional Size on Regional Spending

Based on the results of the study above, it states that the size of the region calculated using total assets does not affect regional spending. This is because the large size of the region is not always directly proportional to good financial performance so it does not guarantee an increase in spending. In other words, a region is able to receive greater income compared to the costs incurred. In line with research conducted by Alkamal and Fahira (2021), Krisniawati, Zulkarnain and Yuliana, (2021) and Rofiq & Arza (2021) which stated that the large size of a region as seen from the total regional assets does not guarantee that the region has good regional financial independence. So it can be said that the size of a region with a large number of assets does not affect regional spending.

The Influence of the Level of Dependence on the Center on Regional Spending

Based on the above research, it can be concluded that the level of dependence on the center measured using general allocation funds has an effect on regional spending. This is because with the existence of high funding channels in a region, it will have a good impact in terms of regional spending. So that the funds provided are allocated by the regional government to help with financial problems faced by the region in order to meet regional needs with the existence of high funding channels in a region, it will have a good impact in terms of regional spending. The funds provided are allocated by the regional government to help with financial problems faced by the region in order to meet the needs of the Aceh Province region. In line with research conducted by Rafi & Arza (2023), Dahliah, (2022) and Fernandes & Fauzia, (2022). In their research, they stated that the level of dependence on the center has a positive and significant effect on regional spending. Because the distribution of funds from the central government will have a good impact on the regions, especially in terms of infrastructure development.

CONCLUSION

1. The size of the region (X1) does not affect the operating expenditure (Y1) in Aceh Province. This means that the larger the size of the region measured using total assets, the more difficult it is for the government to realize the budget effectively, this may be due to the complexity in managing larger assets and the increased risk of misuse or corruption.
2. The level of dependence on the center (X2) has a significant effect on operating expenses (Y1) in Aceh Province. This proves that the Level of Central Dependence (DAU) is one of the sources of financing for regional government activities in Aceh Province.
3. Regional size (X1) does not affect capital expenditure (Y2) in Aceh Province. Where the regional government has not been able to optimally manage regional potential.
4. The level of dependence on the center (X2) has a significant effect on operating expenses (Y2) in Aceh Province. This is because the higher the general allocation fund of a region, the higher the regional capital expenditure and when there is an increase in the amount of general allocation funds, it will affect the increase in the amount of capital expenditure.
5. Regional size (X1) does not affect regional spending (Y3) in Aceh Province. This is because the government has not been able to optimize the large amount of assets for spending.
6. The level of dependence on the center (X2) has a significant effect on operating expenses (Y3) in Aceh Province. This is due to the existence of high funding channels so that it can provide a good impact in terms of regional spending.

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