



The Influence of Government Spending and Government Size on Government Performance

Sukarman¹, Kartini², Darwis Said³

Master of Accounting, Faculty of Economics and Business, Hasanuddin University

ABSTRACT: This study aims to determine the effect of government spending and government size on government performance. The population in this study was carried out by the regional government of South Sulawesi province from 2016 to 2020 which consists of 24 districts or cities. This study uses the SPSS 25 analysis tool. The results of this study indicate that government spending and government size have an effect on government performance.

Received 14 Jan., 2023; Revised 28 Jan., 2023; Accepted 30 Jan., 2023 © The author(s) 2023.
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I. INTRODUCTION

Regional autonomy is the rights, authorities and obligations of the regions to regulate and manage their own government affairs and the interests of the local community in accordance with statutory regulations. In this case the local government is given the flexibility to regulate all affairs in the area. To further perfect the implementation of regional autonomy, Law Number 32 of 2004 was enacted. Regional governments, which regulate and manage their own government affairs according to the principle of autonomy and co-administration, are directed to accelerate the realization of social welfare through improvement, service, empowerment and participation. society, as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, privileges and specificity of a region within the system of the Unitary State of the Republic of Indonesia (NKRI).

Law Number 17 of 2003 concerning State Finance states that the heads of organizational units of Ministries and Institutions are responsible for compiling financial reports consisting of Budget Realization Reports, Balance Sheets, Cash Flow Reports and Notes to Financial Statements (CaLK). Financial reports are also the main mechanism for creating public accountability (Rutherford 2000). Public accountability is the provision of information and disclosure of government financial activities and performance to parties with an interest in financial reports (Mardiasmo 2019).

The first thing that becomes a phenomenon in this study is the effort to implement good governance as well as possible for the creation of state goals so that people get better welfare. The second phenomenon of this study is the development of an audit opinion from the BPK from 2016 to 2019 obtaining an Unqualified Opinion (WTP) but in 2020 it experienced a decline in opinion, namely Unqualified Opinion (WDP). From this description it indicates that there has been a decline in the performance of the regional government of the province of South Sulawesi.

The next thing that can affect the performance of local governments is the internal control system. According to the Government Regulation of the Republic of Indonesia Number 60 of 2008, namely the process that is integrated into actions and activities to provide an adequate understanding of achieving the goals of an organization through effective and efficient activities, reliable financial reporting, monitoring of state assets, and compliance with laws and regulations invitations made continuously by leaders and employees.

Performance can be interpreted as an achievement achieved by government employees in carrying out services to the community in a period. Government performance is an illustration of the level of achievement of government agency goals or objectives as an elaboration of the vision, mission and strategy of government agencies which indicates the level of success and failure of implementing activities in accordance with established programs and policies (MenPAN: 2007).

From the description above, the researcher is interested in conducting research on the influence of audit opinions, internal control systems, and local government measures on government performance.

For this reason, the hypothesis in this study is:

H1: Government spending has a positive effect on the performance of district or city regional governments.

H2: Size has a positive effect on local government performance.

II. RESEARCH METHODS

Attribution Theory

The theory developed by Heider, (1958). Studying the process of how a person interprets an event, reason, or cause of his behavior. A person's behavior by a combination of internal and external forces. The same thing was stated by Michael & Dixon, (2019) that the theory of attribution is an explanation of the ways humans judge people differently, depending on what meaning is connected to a particular behavior. Basically this theory suggests that if someone observes the behavior of an individual, that person tries to determine whether the behavior is caused by internal or external factors.

Goal Setting Theory

Goal setting theory was first introduced by Dr. Edwin Locke in 1968. Through his article entitled "Toward A Theory of Task Motivation and Incentives", Locke showed that there is a relationship between goals and a person's performance in the task or job given. He argued that specific and difficult goals led to better task performance than easy goals. Goal setting theory is a model of individuals who want to have goals, choose goals, and are motivated to achieve those goals (Locke, 1968).

Local Government Performance

Republic of Indonesia Presidential Regulation No. 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP) and Ministerial Regulation for Administrative Reform and Bureaucratic Reform No. 12 of 2015 concerning Evaluation of the implementation of the Government agency performance accountability system (SAKIP) defines Performance as the output/result of activities/programs that have been or are about to be achieved in connection with the use of a budget with measurable quantity and quality. Evaluation of the implementation of SAKIP is carried out to evaluate the performance of local governments which includes evaluation of performance planning and performance agreements including implementation of performance-based budgeting, implementation of programs and activities, performance measurement, performance reporting, internal evaluation and performance achievement.

Regional Government Expenditures

Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended by Permendagri Number 59 of 2007 and the second amendment by Regulation of the Minister of Home Affairs Number 21 of 2011 concerning the second amendment. "Regional Expenditure is defined as the obligation of the local government which is recognized as a reduction in the value of net worth". The term spending is contained in the budget realization report, because in preparing the budget realization report it still uses a cash basis. Law of the Republic of Indonesia Number 32 of 2004 Article 167 paragraph 1 states that regional spending is used to protect and improve the quality of people's lives which is manifested in the form of increasing mandatory affairs services and other services in the fields of education, health, provision of social facilities, public facilities, and development of the social security system. Based on the Law of the Republic of Indonesia Number 32 of 2004 regional expenditures are used to protect and improve the standard of living of the people through improving compulsory affairs services and other services in the fields of education, health, provision of social facilities, public facilities, and development of social security systems. Local government performance scores will be affected when regional spending increases along with community services.

Size

One way to measure how easy it is for a region to carry out operational activities is to compare the size of the government with the total assets owned by the region. The bigger the government, the easier it is for the regions to carry out operational activities and turn the wheels of government. The large size of the regional government facilitates the smooth process of obtaining regional original income thereby increasing the realization of regional original income and improving the financial performance of local governments. Therefore, it is expected that better performance will be achieved by larger local governments with optimal management.

III. RESULTS AND DISCUSSIONS

The design of this study is hypothesis testing (hypotheses testing). The type of data used in this research is secondary data. The type of data in this study uses a quantitative approach. This study uses 4 variables, namely 3 independent variables namely local government spending, internal control systems and local government size, while the dependent variable is local government performance.

The population and samples in this study were all regencies or cities in the province of South Sulawesi, which consisted of 24 regencies or cities for 2016 to 2020. The sampling method in this study used saturated/census sampling. Methods of data collection using the method of literature and documentation methods.

Table 1. districts or cities in South Sulawesi in 2016 - 2020

No	Country / City	No	Country / City
1	Bantaeng	13	Pangkajene dan Kepulauan
2	Barru	14	Pinrang
3	Bone	15	Sidenreng Rappang
4	Bulukumba	16	Sinjai
5	Enrekang	17	Soppeng
6	Gowa	18	Takalar
7	Jeneponto	19	Tana Toraja
8	Kepulauan Selayar	20	Toraja Utara
9	Luwu	21	Wajo
10	Luwu Timur	22	Makassar
11	Luwu Utara	23	Palopo
12	Maros	24	Parepare

Result

Table 2. Descriptive statistical test results

	N	Minimum	Maximum	Mean	Std. Deviation
BD	120	0.03	0.04	0.0347	0.00184
TA	120	0.03	0.05	0.0391	0.00357
KP	120	0.80	1.19	0.9796	0.05875
Valid N	120				

The SPSS output above shows a total sample of 120, out of 120 samples the smallest value (Minimum) of the variable BD (X1) is 0.03, TA (X2) is 0.03, and KP (Y) is 0.80. and the biggest value (Maximum) X1 is 0.04, X2 is 0.05, and Y is 1.19, for the average value for X1 is 0.03, X2 is 0.03, and X3 is 0.97, and for the standard deviation for X1 is 0.00, X2 is 0.00, and Y of 0.05.

Table 3. Normality Test Results

	Unstandardized Residual
Test Statistic	0.073

Asymp. Sig. (2-tailed)	0.181
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Based on the SPSS output table, it is known that the sig value is $0.181 > 0.05$. then according to the basis of decision making in the Kolmogorov-Smirnov normality test it can be concluded that the data is normally distributed. Thus, the normality assumptions or requirements in the regression model have been fulfilled.

Table 4. Multicollinearity Test Results

	Collinearity Statistics	
	Tolerance	VIF
Constant		
BD	0.606	1.650
TA	0.606	1.650

Based on the output table "Coefficients" in the "Collinearity Statistics" section, it is known that the tolerance value for X1 is $0.606 > 0.10$, X2 is $0.606 > 0.10$, while the VIF X1 value is $1.650 < 10$ and the X2 value is $1.650 < 10$. So it refers to the basis for decision making in the multicollinearity test it can be concluded that there are no symptoms of multicollinearity in the regression model.

Table 5. Autocorrelation Test Results

	Unstandardized Residual
Z	-0.550
Asymp. Sig. (2-tailed)	0.582

Based on the SPSS output above, it is known that the sig value is $0.582 > 0.05$, so it can be concluded that there are no symptoms or autocorrelation problems.

Table 6. Multiple Linear Regression Test Results

	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	0.953	0.099		9.664	0.000
BD	7.349	3.643	0.230	2.018	0.046
TA	-5.828	1.877	-0.354	-3.105	0.002

a. Dependent Variable: KP

$$Y = 0.953 + 7.349 + (-5.828)$$

Description:

- a constant value of 0.953, which means that the government's performance value is 0.953
- the value of government spending is 7,349, if government spending increases by 1% it will increase government performance by 7,349
- the government size value is -5,828, if the government size increases by 1% it will reduce government performance by -5,828

Table 7. Test Coefficient of Determination R2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.276 ^a	0.076	0.060	0.05695

- a. Predictors: (Constant), TA, BD
- b. Dependent Variable: KP

It is known that the coefficient of determination or R square is 0.076 or equal to 7.6%. 7.6% is influenced by variables X1 and X2, while 92.4% is influenced by other variables outside the regression equation or variables not examined.

Table 8. Simultaneous Test (F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0.031	2	0.016	4.823	0.010 ^b
	Residual	0.379	117	0.003		
	Total	0.411	119			

- a. Dependent Variable: KP
- b. Predictors: (Constant), TA, BD

Based on the table above it is known that the sig value in the F test is 0.01 < 0.05, so as the basis for decision making in the F test it can be concluded that government spending (X1) and government size (X2) simultaneously (together) affect government performance (Y).

Discussion

The influence of government spending on the performance of district or city local governments.

The results of this test indicate that government spending has a negative effect on government performance. Expenditures made by the government are used to finance programs, activities or projects aimed at improving services and the interests of the community. Government spending activities are carried out as a form of investment by the government, but not based on profit oriented. The measure of the success of capital expenditure can improve the performance of local government administration is the quality produced as expected, the amount obtained is in accordance with what is needed, the implementation of capital expenditure activities is timely.

Effect of Size on local government performance.

The results of this study are in line with the research of Mustikarini and Fitriyani (2012) and Kusumawardani (2012) which state that the size variable has an influence on government performance. Comparison of financial reports from year to year has increased every year. Regional governments that have a large size can be seen with high total assets, high total assets, local governments should have a big responsibility because there are demands from the community in utilizing these assets. The more assets indicate the higher the operational activities that can be carried out to obtain economic benefits and social benefits for both the government and the community in the future.

The number of assets that are well managed will increase the productivity of these assets. Economically assets that can increase income and socially the amount of assets will be able to improve public services. The success of local governments in prospering and improving public services will lead to increased scores and performance rankings on EKPPD.

IV. CONCLUSION

1. Government spending has an effect on government performance, the existence of an influence between government spending on government performance indicates that the higher the value of government spending, the government's performance will further improve.

2. Size has an effect on government performance, the influence between Size and government performance indicates that the higher the value of government spending, the government's performance will further improve.

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