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The Effect of Personnel Expenditure and Capital Expenditure on Districts/Cities Own-source Revenue in East Kalimantan

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***Abstract*— *The problem in the study is whether personnel expenditure and capital expenditure have an influence on local revenue. This study aims to determine and analyze the effect of personnel expenditure and capital expenditure on local revenue (PAD) in districts / cities in East Kalimantan. By using multiple linear analysis methods. The data used in this study are secondary data. The data source comes from the Local Government Budget (APBD) document of 10 governments in East Kalimantan province. The type of data used in this study is Quantitative data and assisted by the SPSS program. The results showed: 1) Partially, Personnel Expenditure has no influence on local revenue. 2) Partially, capital expenditure has a significant effect on local revenue. 3) Simultaneously (F-test) personnel expenditure and capital expenditure have an effect on local revenue of all districts / cities in East Kalimantan Province in 2018-2022*

***Keywords*— *Local Government Budget (APBD), Personnel Expenditure, Capital Expenditures, and Local Own-source Revenue (PAD).*

I. INTRODUCTION

Local Revenue plays an important role in supporting regional development. It includes various sources of revenue, such as regional taxes, retributions, and regional enterprises. PAD serves as a key indicator of the financial capability of local governments to support development programs. In East Kalimantan Province, growing economic sectors such as mining, plantations, industry, and services contribute significantly to PAD. To increase PAD and support sustainable development, local governments must consider various factors that influence PAD.

Two main factors affecting PAD are personnel expenditure and capital expenditure. Personnel expenditure involves budget allocations for salaries and allowances, while capital expenditure focuses on investment in infrastructure development projects, such as roads and other public facilities. Both play strategic roles in advancing the regional economy. High personnel expenditure can boost local purchasing power and consumption, which in turn can drive economic growth. However, without efficiency, high personnel expenditure can burden regional finances if not accompanied by proportional revenue increases.

Often, local governments face dilemmas in managing personnel expenditure, as they must maintain employee welfare while avoiding budget deficits. Capital expenditure, as another influential factor, is allocated to support infrastructure and public facilities. According to Ariadi [1], capital expenditure includes spending on fixed assets used for more than 12 months, such as land and buildings. The allocation of these funds must be balanced and support optimal public services.

It is important to understand how personnel and capital expenditure can affect PAD without compromising fiscal sustainability. In the context of regional autonomy, local governments must manage finances well, especially PAD, to support priority development projects. This study analyzes the East Kalimantan Province's regional budget (APBD) documents for the 2018-2022 period to examine the influence of personnel and capital expenditure on PAD. Previous research shows varied results regarding the influence of these two factors on PAD, providing important insights for more efficient and effective fiscal policies.

With a better understanding of the relationship between personnel and capital expenditure on PAD, it is hoped that the government can formulate efficient and sustainable policies in managing regional finances. This is expected to improve public welfare and optimally advance regional development.

II. LITERATURE REVIEW

Accounting

Sujarweni [2] defines accounting as a service involving the documentation of transactions through invoices, recorded in journals, ledgers, and work balance sheets to produce financial reports. The primary goal is to provide financial information necessary for decision-making. Pujiyanti [3] adds that accounting involves recording, classifying, summarizing, processing, and presenting financial data to make it understandable for users in decision-making.

In summary, accounting provides quantitative information about the financial aspects of an economic entity. It involves recording, classifying, summarizing, and processing transaction data to produce information for both internal and external users to support decision-making.

Government Accounting

Government accounting pertains to financial aspects of the state, from budget preparation to implementation, focusing on recording and reporting transactions of government units and

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non-profit organizations. Pramudiana [4] describes it as a series of steps involving identification, recording, measurement, classification, and presentation of financial transactions and events. Noordiawan [5] states that it focuses on transactions within government bodies, with accountants responsible for preparing reports depicting financial management.

Government accounting applies accounting principles to government entities or non-profit institutions, aiming to record, measure, and report financial transactions without profit-seeking objectives.

Regional Financial Statements

According to Government Regulation No. 71 of 2010 [6], regional financial statements describe the financial position and transactions of a reporting entity, including central and regional governments, state ministries, and organizations. These reports serve as government accountability to the public.

The elements of regional financial statements include:

1. Budget Realization Report: Compares budget and realization, including revenue, expenditure, and financing.
2. Report on Changes in Budget Surplus: Shows changes in budget surplus compared to previous years.
3. Balance Sheet: Overview of assets, liabilities, and equity.
4. Operational Report: Information on operational activities and economic resources.
5. Cash Flow Statement: Cash information on operations, investment, financing, and transitional activities.
6. Statement of Changes in Equity: Changes in equity compared to previous years.
7. Notes to Financial Statements: Explanations of financial statement items and accounting policies.

Local Government Budget

The Local Government Budget (APBD) is the financial plan for regional governments, covering revenues and expenditures for regional activities within a year. Sujarweni [2] describes it as an annual financial plan approved by the Regional People's Representative Council (DPRD) and established by regional regulation. The APBD is a financial plan including revenues and expenditures to fund regional activities from January 1 to December 31.

Personnel Expenditure

According to Minister of Finance Regulation No. 101/PMK.02/2011 [7], personnel expenditure includes money or goods given to civil servants, state officials, and honorary employees as compensation for their work. It covers salaries, allowances, health insurance, and other benefits related to employment within government units.

Capital Expenditure

Badrudin [8] categorizes capital expenditure into land, equipment, and machinery, building construction, roads and irrigation, and other physical infrastructure. Capital expenditure results in acquiring or enhancing fixed assets that increase their useful life, benefits, and capacity.

Expenditures are classified as capital expenditure if they enhance asset value beyond government-set thresholds and are intended for purposes other than sale.

Local Own-Source Revenue

Yani [9] defines Local Own-source Revenue (PAD) as revenue collected by regional governments per local regulations, including taxes, retributions, and other legally recognized sources. PAD provides regions with financial flexibility to support autonomy and decentralization.

Hypothesis

H_1: Personnel Expenditure affects Local Own-Source Revenue.

H_2: Capital Expenditure affects Local Own-Source Revenue.

H_3: Personnel Expenditure and Capital Expenditure affect Local Own-Source Revenue.

III. METHODOLOGY

This research employs a quantitative approach. The data sources used in this study are secondary data obtained from the Directorate General of Fiscal Balance of the Ministry of Finance for the period 2018-2022 and the Central Statistics Agency (BPS). The population in this study consists of all districts/cities in East Kalimantan that are registered with the Directorate General of Fiscal Balance of the Ministry of Finance, based on the Local Government Budget (APBD) reports during the 2018-2022 period. Data processing is conducted using the SPSS application, and the analysis method used in this study is multiple linear regression. The form of the equation is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Explanation:

α : Constant
Y : Local Own-Source Revenue
β : Regression Coefficient
X_1 : Personnel Expenditure
X_2 : Capital Expenditure
e : Error

IV. RESULT AND DISCUSSION

Result

Classic Assumption Test

1) Normality Test

The Normality Test is intended to check whether the data in the variables to be used in the research have a normal distribution or not. To test the normality of the data, the researcher uses the Kolmogorov-Smirnov test.

TABLE 1. Normality Test Results

Variable	K-S Z*	2 tailed p **
The Effect of Personnel Expenditure (X_1) and Capital Expenditure (X_2) on Local Own-source Revenue (Y)	0.088	0.200

Source: Processed Data

Based on the results of the normality statistical test in Table 1 above, the non-parametric Kolmogorov-Smirnov statistical test is 0.088, and the significance is 0.200, which is greater than 0.05. This means that the data is normally distributed. Therefore, the data in this study meets the classical normality assumption test and is suitable for use.

2) Multicollinearity Test

The Multicollinearity Test is used to determine whether there is a correlation between the independent variables in the regression model. If the Tolerance value is > 0.100 and VIF < 10.00, then there is no multicollinearity between the independent variables in the regression model Ghozali [10]. The following are the results of the multicollinearity test:

TABLE 2. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Description
Personnel Expenditure (X_1)	0.925	1.081	No Multicollinearity
Capital Expenditure (X_2)	0.925	1.081	No Multicollinearity

Source: Processed Data

Based on the multicollinearity test results in the table, the Tolerance value for the variables Personnel Expenditure (X_1) and Capital Expenditure (X_2) is 0.925 (above 0.100), while the VIF value for all independent variables is 1.081 (below 10.00). Therefore, it can be concluded that there is no multicollinearity between the variables in the regression model, so this research data can be used.

3) Heteroscdasticity Test

The Heteroscedasticity Test is intended to check whether there is a variance inequality between the residuals of one observation and another in a regression model. If the variance from one observation to another is constant, it is called homoscedasticity, and if it differs, it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not have heteroscedasticity Ghozali [10].

TABLE 3. Heteroscedasticity Test Results

Independent Variable	t-value	Sig	Description
Personnel Expenditure (X_1)	-0.177	0.860	No Heteroscedasticity
Capital Expenditure (X_2)	-0.542	0.590	No Heteroscedasticity

Source: Processed Data

Based on the heteroscedasticity test results in the table, the Glejser test results show that the significance value of the personnel expenditure variable is 0.860 and the capital expenditure is 0.590. This indicates that the significance results of both variables are greater than 0.050, so it can be concluded that the regression model in this study is homoscedastic, or there is no heteroscedasticity.

4) Autocorrelation Test

The autocorrelation test aims to detect the presence or absence of autocorrelation in the research. In this study, the Durbin-Watson test method is used. The results of the autocorrelation test can be seen in Table 4 below.

TABLE 4. Autocorrelation Test Results

	Du	Dw	4-du	Interpretation
Nilai	1.628	1.774	2.372	No Autocorrelation

Source: Processed Data

Based on the results in Table 4, the Durbin-Watson (DW) value is 1.774. This value is compared with the values in the Durbin-Watson table at a significance level of 0.05. Based on the Durbin-Watson table, with a sample size (N) of 50 and the number of independent variables (k) of 2, the value of du is 1.628. Therefore, since the value (du) 1.628 < (dw) 1.774 < 2.372 (4-du), it can be concluded that there is no autocorrelation in this study.

5) Multiple Linear Regression Analysis

Multiple linear regression analysis is used to examine the effect of independent variables, specifically personnel expenditure and capital expenditure, on the dependent variable, which is the local own-source revenue of all districts/cities in East Kalimantan Province. Before conducting multiple linear regression analysis, the regression model must meet the data normality assumption and pass the classical statistical assumption test. The multiple linear regression equation used in this study is presented in Table 5.

TABLE 5. Multiple Linear Regression Test Results

Variable	Unstandardized Coefficients (B)	t_{value}	Sig	Description
(Constant)	62.035			
Personnel Expenditure (X_1)	0.000	1.710	0.094	Tidak Signifikan
Capital Expenditure (X_2)	0.001	4.548	0.000	Signifikan
R	0.589[a]			
R Square	0.346			
F count	12.452			
F table	3.19			
Sig F	0.002			

Source: Processed Data

Based on the table above, the relationship between the independent and dependent variables can be formulated in the following equation:

$$Y = 62.035+0.000X_1+0.001X_2$$

From the results of the multiple linear regression equation, the following conclusions can be drawn:

1. The constant (a) value of 62.035 indicates that if the variables of personnel expenditure (X_1) and capital expenditure (X_2) are zero, then the local own-source revenue will be 62.035.
2. The coefficient of personnel expenditure (b_1) value of 0.000 indicates that if the personnel expenditure variable increases by 1 point, assuming the capital expenditure variable is zero, it will increase local own-source revenue by 0.000.
3. The coefficient of capital expenditure (X_2) value of 0.001 indicates that if the capital expenditure variable increases by 1 point, assuming the personnel expenditure variable is zero, it will increase local own-source revenue by 0.001.

6) Hypothesis Testing Results for Partial (T-test)

The t-test aims to determine the individual effect of an independent variable on the dependent variable. In this test, the significance level used is 5% (α = 0.05). If the obtained significance value is less than 5%, the alternative hypothesis is accepted. This indicates that the independent variable has a partial effect on the dependent variable.

TABLE 6. T-Test Results (Partial)

Variable	Unstandardized Coefficients (B)	t_{value}	Sig	Description
Personnel Expenditure (X_1)	0.000	1.710	0.094	No Significant
Capital Expenditure (X_2)	0.001	4.548	0.000	Significant

Source: Processed Data using IBM SPSS Version 25

Based on the SPSS output above and comparing the t-value with the t-table value of 2.01174 obtained from the t-table with df = n-k-1 (50-2-1) of 47 and α = 0.05, here is the discussion of the partial test between personnel expenditure and capital expenditure on local own-source revenue of districts/cities in East Kalimantan.

1. Personnel Expenditure Variable

Based on the coefficient table, the t-value is 1.710, while the t-table value is 2.01174. This means that t-value < t-table = 1.710 < 2.01174. Since the t-value is smaller than the t-table, it can be concluded that the regression coefficient of the Personnel Expenditure variable has no effect and is not significant on Local Own-source Revenue, with a significance level of 0.094 > 0.05; thus, the hypothesis is rejected.

2. Capital Expenditure Variable

Based on the coefficient table, the t-value is 4.548, while the t-table value is 2.01174. This means that t-value > t-table = 4.548 > 2.01174. Since the t-value is greater than the t-table, it can be concluded that the regression coefficient of the Capital Expenditure variable has an effect and is significant on Local Own-source Revenue, with a significance level of 0.000 < 0.05; thus, the hypothesis is accepted.

7) Hypothesis Testing Results for Simultaneous Test (F-test)

The F-test aims to determine the effect of independent variables together (simultaneously) on the dependent variable Ghozali [10]. The criteria for F-statistical testing can be determined based on a 5% significance level (α = 0.05) or by comparing the F-value with the F-table value.

TABLE 7. F-Test Results (Simultaneous)

Hypothesis	Value
Personnel expenditure and capital expenditure have a significant effect on local own-source revenue of districts/cities in East Kalimantan.	F value = 12.452 F Table = 3.19 Sig = 0.000

Source: Processed Data

Based on the F-test results in Table 7 above, it can be concluded that the variables Personnel Expenditure and Capital Expenditure together have a significant effect on local own-source revenue. This is evident from the F-value of 12.452, which exceeds the F-table value of 3.19, with a significance level of 0.000, which is lower than 0.05. Referring to the F-table for degrees of freedom df = n - k (50-2), which is 48 at a significance level of 0.05, it is obtained that F-value > F-table (12.452 > 3.19).

8) Coefficient of Determination Test (R^2/R Square)

The coefficient of determination test (R^2) is used to assess the extent to which the dependent variable can be explained by the independent variables. In this study, the independent variables used are Personnel Expenditure and Capital Expenditure, while the dependent variable is Local Own-source Revenue.

TABLE 8. Coefficient of Determination Test Results (R^2/R Square)

R	R square	Adjusted R square
0.589	0.346	0.319

Source: Processed Data using IBM SPSS Version 25

Based on the regression results in the table, it can be concluded that the coefficient of determination (R^2) is 0.346, which means that personnel expenditure and capital expenditure together explain 34.6% of the variation in local own-source revenue. The remaining 65.4% (100% - 34.6%) is influenced by variables not included in this regression model.

Discussion

Impact of Personnel Expenditure on Local Own-source Revenue

Based on the analysis of data and the first hypothesis test, it is stated that personnel expenditure does not affect the local own-source revenue of all districts/cities in East Kalimantan for the period of 2018-2022. The hypothesis test results show that the t-value is 1.710, which is smaller than the t-table value of 2.01174, and the significance value is 0.094, which is larger than 0.05. Therefore, it can be concluded that the Personnel Expenditure variable does not have an effect and is not significant on the dependent variable (Local Own-source Revenue), so H1 is rejected.

This study is consistent with Defitri [11], which states that personnel expenditure does not affect the level of regional financial independence. Local Own-source Revenue (PAD) is a key factor in determining regional financial independence. With good financial capability, regional governments can be independent in financing operations and development, which in turn will increase PAD both directly (through increased tax and retribution receipts) and indirectly (through increased investment and economic activity). Additionally, this study aligns with Felicia [12], which states that personnel expenditure does not affect local own-source revenue. However, this study does not align with Tampubolon & Ariadi [13], which states that personnel expenditure has a positive and significant effect on local own-source revenue.

Local own-source revenue can be optimally achieved if the government system functions well, including the performance of regional officials. Personnel expenditure by regional governments in East Kalimantan has experienced increases and decreases in allocating employee funds, which function as compensation for officials' work and as a motivator to improve their productivity in regional development. However, this alone is insufficient to increase PAD without support from other factors such as efficient budget management, innovation in public services, and the integrity and professionalism of employees.

The causal relationship between increased compensation or rewards received by employees and increased professionalism becomes misaligned due to unmeasured and non-objective performance evaluation systems and allowance payments. This results in employees being reluctant or feeling no need to improve their performance despite receiving high

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salaries. Therefore, personnel expenditure is an important component supporting government performance but does not directly relate to economic growth.

Therefore, continuous increases in personnel expenditure, if not balanced with other policies, can hinder the growth of local own-source revenue. This study indicates that attention should also be given to other more significant aspects in enhancing local own-source revenue.

Impact of Capital Expenditure on Local Own-source Revenue

Based on the analysis of data and the second hypothesis test, it is stated that capital expenditure affects the local own-source revenue of all districts/cities in East Kalimantan during the period of 2018-2022.

The hypothesis test results show that the t-value is 4.548, which is larger than the t-table value of 2.01174, and the significance value is 0.000, which is smaller than 0.05. Therefore, it can be concluded that the Capital Expenditure variable has a positive and significant effect on the dependent variable (Local Own-source Revenue), so H2 is accepted.

This study is consistent with Nirwany et al. [14], which states that capital expenditure has a positive effect on PAD in districts/cities in East Kalimantan. Additionally, this study aligns with Ningrum et al. [15], which states that capital expenditure positively affects PAD in provincial governments in Indonesia from 2020-2022.

Capital expenditure by regional governments in East Kalimantan has a positive and significant impact on PAD because it is used to expand regional infrastructure and fixed assets, which are essential for public services. By allocating funds from the regional budget for capital expenditure, regional governments can generate additional revenue through retribution and taxes on the infrastructure built.

For example, the construction of roads and bridges providing access to tourist sites, which have previously seen low visitor numbers due to difficult access during rainy conditions, can significantly impact tourism. Proper allocation of funds for road and bridge construction improves transportation, increases tourist arrivals, and consequently boosts local tax revenue, such as restaurant taxes and entertainment taxes, driving PAD growth.

Regional governments need to ensure effective management of capital expenditure as it is a crucial step in providing public services. Increased investment in fixed assets, such as equipment, buildings, and infrastructure, is expected to improve the quality of public services. Good public services will attract investors to the region, ultimately leading to increased local own-source revenue. Thus, capital expenditure is expected to attract investors to all districts/cities in East Kalimantan, reducing regional dependence on the central government and strengthening regional independence.

Impact of Personnel and Capital Expenditure on Regional Original Income

The results of this study show that personnel expenditure and capital expenditure have a combined (simultaneous) effect on the local own-source revenue of all districts/cities in East Kalimantan. This is evidenced by the significance level of 0.000, which is less than 0.05.

This study aligns with Efrieni (2014), which states that Personnel Expenditure (BP), Goods and Services Expenditure (BBJ), Capital Expenditure (BM), and Total Regional Fixed Assets (AT) have a significant simultaneous effect on Regional Financial Capability (KKD). Additionally, Darwis [16] also found that personnel expenditure and capital expenditure affect the level of regional financial independence in districts and cities in West Sumatra Province from 2009-2013. Good regional financial capability allows regional governments to be more independent in financing operations and development, which directly or indirectly impacts the increase in local own-source revenue.

The importance of considering these two factors together is because they have complementary impacts in efforts to increase local own-source revenue. Although personnel expenditure does not have a direct significant impact on local own-source revenue, it is still important as it relates to the performance of regional officials in performing administrative and development tasks. Meanwhile, capital expenditure has a positive and significant impact on local own-source revenue, as investment in infrastructure and fixed assets allows regional governments to generate additional revenue through retribution and taxes on the built infrastructure.

These two factors support each other in creating a conducive environment for regional economic growth. Increased investment in fixed assets supported by capital expenditure will enhance the quality of public services, which in turn will attract investors to the region. Thus, good and efficient employee performance in managing personnel expenditure is a prerequisite for creating an attractive environment for investment, which ultimately will positively impact local own-source revenue.

V. CONSLUSIONS

Based on the analysis and discussion of the impact of personnel expenditure and capital expenditure on local own-source revenue in all districts/cities in East Kalimantan for the years 2018-2022, the study yields the following conclusions:

1. Personnel Expenditure does not affect the local own-source revenue in all districts/cities in East Kalimantan for the years 2018-2022. Thus, H_1 is rejected. This indicates that although personnel expenditure is a significant part of the regional government budget, an increase in this expenditure does not automatically contribute to an increase in local own-source revenue if the spending on employee salaries is not accompanied by improvements in productivity or efficiency in public services, which could drive future growth in PAD.
2. Capital Expenditure has a positive effect on the local own-source revenue in all districts/cities in East Kalimantan for the years 2018-2022. Thus, H_2 is accepted. This means that investment in infrastructure such as roads, bridges, and public facilities helps increase PAD. Improved infrastructure facilitates access, supports economic activities, and enhances property values, all of which contribute to increased regional income.
3. Personnel Expenditure and Capital Expenditure have a

combined (simultaneous) effect on the local own-source revenue in all districts /cities in East Kalimantan for the years 2018-2022. This indicates that while personnel expenditure alone does not directly increase PAD, when combined with strategic capital expenditure, both can support economic growth and enhance regional income.

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