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Analysis of Factors that Form the Surplus of Last Year's Budget Calculation (SiLPA) In the Mataram City Regional Budget for the 2012 - 2022 Period

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ABSTRACT

This study is entitled "Analysis of Factors Forming the Surplus of Last Year's Budget Calculation (SiLPA) in the Mataram City Regional Budget for the 2012-2022 Period". The purpose of this study is to analyze whether the excess of PAD, excess of balancing funds, excess of financing, and remaining savings in spending affect SiLPA partially or simultaneously. This type of research is a quantitative descriptive study, namely describing the remaining budget calculations carried out to determine the value of the independent variables that significantly affect the dependent variable. The data used are secondary data analyzed by statistical analysis. The analysis tool used in this study uses multiple linear regression statistical tests. The results of the study concluded that the excess of PAD, excess of balancing funds, excess of financing, and remaining savings in spending significantly affect SiLPA in the Mataram City Regional Budget for the 2012-2022 period in partial tests (alone) and simultaneous tests (together).

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1. INTRODUCTION

Law No. 32 of 2004 on Regional Government stipulates full authority for each region, whether province, district/city, to effectively govern and manage their affairs region with as little interference as possible from the central government, thus this policy is called regional autonomy, the aim of which is to improve public welfare, public services, and regional competitiveness.

According to [1], Regional Autonomy seeks to enhance economic growth, foster regional development, reduce inequities among areas, and improve regional infrastructure. The execution of regional autonomy emphasising districts and cities involves the delegation of various authorities from the central government to the respective regional governments, encompassing regional financial management, economic planning, and other planning activities, all transferred from the central authority to the regions.

Decree of the Minister of Home Affairs Number 29 of 2002 states that the Regional Revenue and Expenditure Budget (APBD) is prepared with a focus on achieving work results, namely to improve infrastructure, improve public services, and so on. The performance approach is a

budgeting system that emphasises the attainment of work outcomes based on the planning of cost allocations or inputs. that have been set. General Policy of the Regional Revenue and Expenditure Budget (KUA)is a document containing policies in the fields of revenue, expenditure and financing and the underlying assumptions for a period of one year with the existence of KUA, regional governments can have systematic guidance in compiling the APBD, so that regional financial management can be more focused and efficient..

[2] stated that the preparation of the APBD is very important under the framework of executing regional autonomy, namely; (1) determining the amount of tax imposed on the community, (2) being a means of realizing broad, real and responsible autonomy, (3) giving content and meaning to the responsibilities of the Regional Government in general and to the regions in particular, because the APBD describes all of the policies of the Regional Government, (4) being a means of implementing supervision of the region in an easier and more effective manner, (5) giving authority to the Regional Head to organize regional finances within certain limits.

However, in every year of APBD there is often a difference between the budget and the realization. The difference that can occur is in the form of a surplus or a deficit from the budget. The surplus of a budget a decreased figure serves as a measure of the effectiveness of budget planning and execution, signifying superior capacity in managing the budget from the previous year. In the APBD itself, it is formed through regional income where the regional income itself has a source of income from Regional Original Income (PAD), where PAD management must be carried out properly so that it can be utilized as well as possible for the benefit of the community. By.

FORMULATION OF THE PROBLEM

1. Does the excess of PAD revenue significantly affect the SiLPA in the Mataram City Regional Budget for the 2012-2022 period?
2. Does the excess of balanced fund receipts significantly affect the SiLPA in the Mataram City Regional Budget for the 2012-2022 period?
3. Does the excess of financing receipts significantly affect the SiLPA in the Mataram City Regional Budget for the 2012-2022 period?
4. Does the remaining spending savings significantly affect the SiLPA in the Mataram City Regional Budget for the 2012-2022 period?
5. Do the excess of PAD, excess of balancing funds, excess of financing receipts, and remaining spending savings together affect the SiLPA in the Mataram City APBD for the 2012-2022 period?

2. LITERATURE REVIEW

2.1 Regional Financial Management

According to [3] concerning regional finance management is based on the following principles: organized management, compliant with legislation, effective, efficient, economical, transparent, and accountable while considering the principles of justice, ownership, and public welfare. As stated in [4], effective and efficient regional financial management is predicated on three main principles: transparency, accountability, and participation.

According to [2], the domain of regional finance encompasses "directly managed regional finance and segregated regional assets." Directly administered regional finance encompasses the Regional Revenue and Expenditure Budget (APBD) and regional inventory assets. Regional finance is delineated to encompass Regionally-Owned Enterprises (BUMD). Regional finance, in a strict sense, pertains exclusively to issues concerning the Regional Revenue and Expenditure Budget [5], [6]. Consequently, regional finance is synonymous with the APBD."

Regional financial management is realized in the Regional Budget (APBD) which is determined annually by regional

regulations. According to [7], the APBD is a regional budget that has the following elements: (a) a regional action plan accompanied by a comprehensive description; (b) the presence of a revenue source that serves as the minimum objective for fee collection associated with the activity, and the existence of expenses that represent the maximum threshold for expenditures to be incurred; (c) sorts of activities and projects enumerated numerically; and (d) budgetary term, typically one year.

Financial management and budget of local government is one of the components of governance that requires meticulous regulation [8], [9]. The local budget, referred to as the Regional Revenue and Expenditure Budget, serves as the primary policy instrument of local government. The local budget is crucial for enhancing the capacity and efficacy of local government. The local budget must be utilised to ascertain revenue and spending, facilitate decision-making and development planning, and grant authorisation for future expenditures [10]–[12]. Criteria for performance assessment and instruments for coordinating operations across diverse work units. The existing laws and regulations do not influence the magnitude of regional revenue, income, and spending [13].

2.2 *Regional Revenue and Expenditure Budget (APBD)*

APBD serves as a fundamental mechanism for overseeing regional financial matters during a certain budget year. APBD records and manages all money received and spent by the region in the context of decentralization. APBD management must be executed systematically, in compliance with rules and regulations, efficiently, effectively, transparently, and responsibly, with due consideration for justice, propriety, and benefits for the community [11], [12], [14].

According to [14] about Regional Financial Management, the APBD constitutes the annual financial plan of the regional government, which is deliberated and mutually agreed by the regional government and the DPRD, and formalised through regional rules. Thus, the collection of all received by the region to implement decentralization is used to meet the objectives set out in the APBD. Thus, the APBD serves as the basis for the activities of controlling, examining, and supervising regional finances, and is the basis for regional financial management [15], [16].

Regional income and finance revenue are the components of regional income, whereas regional expenditure encompasses regional spending and financing expenditure. According to [3]; article 60 paragraph (1) Regional revenue consists of: 1) Regional Original Revenue; 2) Balancing Fund; 3) Other Legitimate Regional Revenue, while financing revenue consists of: 1) SiLPA; 2) Disbursement of Reserve Fund; 3) revenues from the divestiture of distinct regional assets; 4) acquisition of regional loans, 5) receipt of repayment of loans and; 6) receipt of receivables.

2.3 *Last Year's Budget Surplus (SiLPA)*

SiLPA is one of the performance indicators of APBD planning and implementation [7]. In addition, SiLPA is also an indicator of the efficiency of regional financial management where there is a budget surplus and positive net financing [8]. According to [17], the remaining budget expenditures that occur at the end of the year can be categorized into two large groups, namely the desired budget remaining due to good performance and the unwanted budget remaining due to poor performance [18].

In the APBD Calculation involves budget calculations and realizations on the revenue side, which shows the disparity between the budget and realization. On the expenditure side, budget calculations and realizations are carried out for routine and development expenditures, which show the difference between revenue realization and expenditure realization, also called the

Budget Calculation Remainder. The factors forming SiLPA in this study are the excess of PAD revenues, the excess of Balancing Fund revenues, the excess of financing, and spending savings [19].

2.4 Hypothesis Formulation

According on the literature review and prior research analysis, the subsequent hypothesis is proposed:

1. It is suspected that the PAD excess has a positive and significant relationship with the SiLPA in the Mataram City APBD.
2. It is suspected that the excess of balancing funds has a positive and significant relationship with the SiLPA in the Mataram City APBD.
3. It is suspected that the excess of financing receipts has a positive relationship with the SiLPA in the Mataram City APBD.
4. It is suspected that the remaining savings in spending have a positive relationship with the SiLPA in the Mataram City APBD.
5. It is suspected that collectively, the excess of PAD, the excess of balancing funds, the excess of financing receipts, and the remaining savings in spending have a positive relationship with the SiLPA in the Mataram City APBD.

3. RESEARCH METHODS

This research falls under the category of quantitative descriptive research. Quantitative descriptive research is a methodology that seeks to objectively depict a condition through numerical data, encompassing data collection and analysis. and its appearance and results [20]. Furthermore, according to [21] descriptive research includes data collection to evaluate hypotheses or address enquiries regarding the current state of the study topic. Descriptive research aims to provide a comprehensive and precise account of a situation.

The research location in this study is Mataram City. The reason for choosing this research aims to investigate financial management of Mataram City is, because Mataram City is one of the city centers in NTB Province as a center of government, trade, education, and industry.

To obtain data and information related to the remaining budget calculations last year, documentation and literature study techniques were used. The method used in data collection is the case method in the Mataram City Regional Government in 2015 - 2022. Where this case method is a comprehensive data collection method that includes the physical and psychological aspects of individuals, to achieve a more profound comprehension.

This study utilises quantitative data, namely numerical data required for research purposes. that can be measured and calculated with certainty. Qualitative data, namely data that is not expressed in numbers but is expressed in categories, groups, and characteristics of the data. This study utilises secondary data as its source. Secondary data is data obtained from related agencies or institutions. The agency referred to here is the Mataram City BAPPEDDA Office.

IDENTIFICATION AND CLASSIFICATION OF VARIABLES

Based on the problems that have been raised, the variables used by the researcher can be identified as follows:

3.1 Dependent Variable

SiLPA (Last Year's Budget Calculation Remainder) (Y).

3.2 Independent Variables

1. PAD revenue exceedance (X1)
2. Exceedance of balanced fund receipts (X2)
3. Financing excess (X3)
4. Remaining shopping savings (X4)

The operational definition of the variables under investigation is as follows.

1. What is meant by the budget calculation surplus in this study is the disparity between total

regional revenue and total regional expenditure in rupiah units.

2. What is meant by exceeding PAD revenue in this study is the difference between the realization of PAD revenue and the planned PAD revenue in one budget year, in rupiah units.
3. What is meant by the excess of balanced fund receipts in this study is the balance of the difference between the realization of balanced fund receipts and the planned balanced fund receipts in one budget year, in rupiah units.
4. What is meant by financing excess in this study is a situation when the financing receipts obtained are greater than those budgeted in the budget. Financing excesses can come from sources such as financing receipts in terms of the APBD, re-receipts of regional loans, and financing receipts from the continuation of foreign debt loans.
5. What is meant by the remaining savings in spending is the disparity between the actualisation of budgetary receipts and expenditures within a single budgetary period. However, it is important to understand that the term "savings" in the context of the budget does not mean the failure to implement activities. Instead, it relates to cost efficiency in implementing previously planned activities.

4. RESEARCH RESULT

4.1 Research Data Description (non-statistical)

a. Target and Realization of Local Revenue of Mataram City

Local Original Income Is income acquired by an area in compliance with local laws and regulations to collect funds for the needs of the region concerned in funding its operations. Local Original Income comprises regional taxes, regional levies, profits from regionally owned enterprises, administration of distinct regional assets, and other lawful local original income.

Table 1. Targets and Realization of Local Original Income in Mataram City

No	Tahun Anggaran	Target	Realisasi	Selisih (R-T)	%
1	2012	78,841,707,800.00	95,877,364,968.29	17,035,657,168.29	121.61
2	2013	124,957,834,100.00	139,877,149,931.54	14,919,315,831.54	111.94
3	2014	160,495,316,854.00	202,584,643,687.01	42,089,326,833.01	126.22
4	2015	215,599,750,389.00	225,076,428,193.84	9,476,677,804.84	104.4
5	2016	279,679,183,140.00	288,415,925,929.99	8,736,742,789.99	103.12
6	2017	367,503,589,415.00	386,958,232,873.50	19,454,643,458.50	105.29
7	2018	354,697,095,359.00	354,697,095,359.00	4,128,726,849.30	101.16
8	2019	372,928,500,000.00	373,951,422,339.15	1,028,922,339.15	100.27
9	2020	320,309,008,468.15	363,165,361,010.56	42,856,352,542.41	113.38
10	2021	370,608,032,419.00	392,556,124,241.49	21,948,091,822.49	105.92
11	2022	422,308,562,050.00	446,332,721,389.05	24,024,159,339.05	105.69

In the table above, it can be seen that the average PAD growth in 2012 - 2022 is more than 9%, if you look closely at the data above, there seems to be fluctuations in both targets and realizations, such as in 2012 to 2013 it decreased, and increased in 2014, but fell again until 2019. And in 2020 it increased, but there was a decline again due to Covid and also the economic recovery period that occurred due to Covid in 2021 to 2022. However, PAD realization remains greater than the

target and this can form SiLPA. And it can be concluded that PAD in 2012 - 2022 affects SiLPA.

b. Mataram City Balancing Fund Targets and Realization

Balancing funds are financial resources derived from the State Budget (APBN) and distributed to regions to address regional requirements within the framework of decentralisation implementation. Balancing Funds encompass General Allocation Funds (DAU), Special Allocation Funds (DAK), and Revenue Sharing Funds (DBH) included in regional spending, because these three balancing funds are sources of funding allocated by the central government to regional administrations to facilitate the execution of decentralisation and address regional fiscal requirements.

Table 2. Targets and Realization of Balancing Funds in Mataram City

No	Fiscal Year	Target	Realization	Difference (R-T)	%
1	2012	530,572,582,907.00	544,998,107,529.00	14,425,524,622.00	102.72
2	2013	580,130,769,628.00	580,925,364,432.00	794,594,804.00	100.14
3	2014	681,209,075,681.00	677,658,718,414.00	(3,550,357,267.00)	99.8
4	2015	768,786,761,000.00	757,189,767,596.00	(11,596,993,404.00)	98.49
5	2016	946,543,457,384.00	981,706,491,599.00	35,163,034,215.00	103.5
6	2017	970,292,218,566.00	941,446,451,427.00	(28,845,767,139.00)	97.03
7	2018	905,092,215,278.00	881,001,320,170.00	(24,090,895,108.00)	97.34
8	2019	924,226,308,000.00	895,596,778,015.00	(28,629,529,985.00)	96.9
9	2020	844,436,699,732.00	822,946,728,374.00	(21,489,971,358.00)	97.46
10	2021	880,629,742,629.00	851,520,949,645.00	(29,108,792,984.00)	96.69
11	2022	900,878,095,150.00	886,481,780,466.00	(14,396,314,684.00)	98.4

In the table above, it can be seen that the balancing fund fluctuates, so that the average of the balancing fund is below 100%. It can be seen that in 2012 to 2015 there was a decline, and rose again in 2016, but decreased again until 2022.

c. Mataram City Financing Targets and Realization

The financing budget is every receipt and expenditure related to the financial management of a budget period. Budget financing includes receipts that need to be repaid, re-receipts of previous years' expenditures, re-expenditures of previous years' receipts, use of excess budget balances, and/or expenditures that will be received again in the pertinent budget year or in succeeding years.

Table 3. Targets and Realization of Financing in Mataram City

No	Fiscal Year	Target	Realization	Difference (R-T)	%
1	2012	88,849,546,587.11	88,849,546,587.11	-	100
2	2013	157,550,995,168.11	97,550,995,168.11	(60,000,000,000.00)	61.92
3	2014	157,350,995,168.11	62,459,606,936.51	(95,091,388,231.60)	39.64
4	2015	83,654,370,490.80	83,714,370,490.80	60,000,000.00	100.07
5	2016	83,561,117,271.00	82,406,900,314.01	(1,154,216,956.99)	106.21
6	2017	121,338,684,861.37	120,254,914,457.23	(1,083,770,404.14)	99.11
7	2018	102,049,542,168.02	122,524,978,995.47	20,475,436,827.45	120.06
8	2019	85,101,905,632.05	93,268,713,887.65	8,166,808,255.60	109.6
9	2020	103,952,379,326.39	103,955,379,326.39	3,000,000.00	100
10	2021	33,824,818,655.27	32,262,441,503.77	(1,562,377,151.50)	95.38
11	2022	64,654,389,344.00	67,482,512,316.46	2,828,122,972.46	104.37

In the table above, it can be seen that there is fluctuation, so that the average financing is below 100%. It can be seen that in 2012 to 2014 there was a decline, in 2015 to 2016 there was an increase, but in 2017 it decreased again, and in 2018 there was an increase but in 2019 to 2022 there was a decline.

d. Targets and Realization of Regional Expenditure in Mataram City

In Law Number 33 of 2004 and Regulation No. 58 of 2005 on Financial Management, it is explained that regional expenditure refers to all financial obligations recognized by the regional government as reducing the net asset value in a certain budget period, where regional expenditure comprises both direct and indirect expenditures.

Table 4. Targets and Realization of Regional Spending in Mataram City

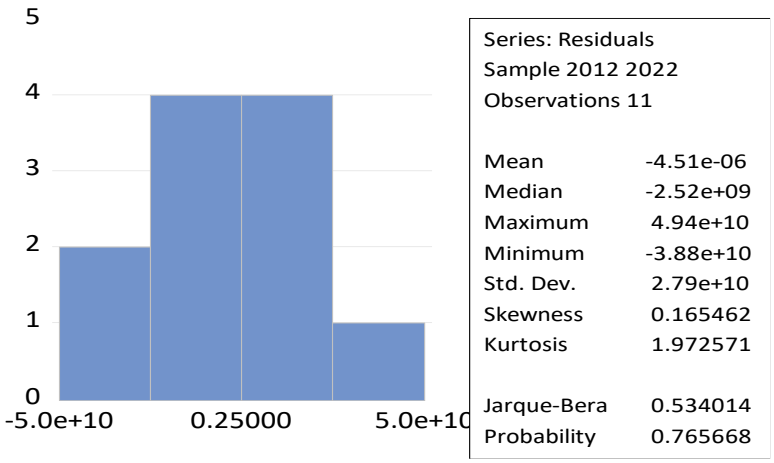
No	Fiscal Year	Target	Realization	Difference (R-T)	%
1	2012	810,748,789,576.61	740,283,006,976.29	(70,465,782,600.32)	91.31
2	2013	1,022,456,440,541.11	883,521,845,035.23	(138,934,595,505.88)	86.41
3	2014	1,177,199,809,961.18	1,044,355,803,030.95	(132,844,006,930.23)	88.72
4	2015	1,295,437,591,384.73	1,188,648,514,333.19	(106,789,077,051.54)	91.76
5	2016	1,421,368,181,942.00	1,330,717,743,924.42	(90,650,438,017.58)	93.62
6	2017	1,544,710,744,214.58	1,411,494,435,045.26	(133,216,309,169.32)	91.38
7	2018	1,539,831,584,105.02	1,435,953,089,992.39	(104,278,494,112.63)	93.23
8	2019	1,561,167,913,292.05	1,449,112,047,541.41	(112,055,865,750.64)	97.57
9	2020	1,493,821,861,599.54	1,457,702,553,197.18	(36,119,308,402.36)	97.58
10	2021	1,470,253,361,475.27	1,382,352,867,746.57	(87,900,693,728.70)	94.02
11	2022	1,354,038,368,879.00	1,464,164,668,856.05	(89,873,900,022.95)	94.29

It can be seen that there is fluctuation in regional spending, so that the average spending is below 100%, it can be seen from 2012 to 2014 there was a decline, and in 2015 and 2016 there was an increase, but in 2017 it fell again, in 2018 to 2020 there was an increase, but it fell again in 2021 to 2022. If the average remaining spending savings is less than one hundred percent, this indicates that regional spending tends to approach or exceed the allocated budget.

4.2 Astatistical analysis

a. *Classical Assumption Test*

1. Normality Test



Based on the results of the normality test indicate a Jarque-Bera Probability value of 0.765 (>0.05), thereby concluding that the data is normally distributed. because it meets the requirements, namely the value is above 5% or 0.05.

2. Multicollinearity Test

Variance Inflation Factors
Date: 08/12/24 Time: 21:21
Sample: 2012 2022
Included observations: 11

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1.02E+22	86.38493	NA
X1	3.402605	15.11165	4.990026
X2	0.574187	2.371648	1.871332
X3	0.761509	7.739376	6.870953
X4	0.692944	64.21427	4.928321

Based on the test results, that to determine the results of the multicollinearity test is seen through the Centered VIF (Variance Inflation Factor) value where the value requirement is <10.00. So, in the VIF data above it can be concluded that multicollinearity is absent. in the variables.

3. Heteroscedasticity Test

Heteroskedasticity Test: Breusch-Pagan-Godfrey
Null hypothesis: Homoskedasticity

F-statistic	0.721497	Prob. F(4,6)	0.6078
Obs*R-squared	3.572575	Prob. Chi-Square(4)	0.4669
Scaled explained SS	0.516880	Prob. Chi-Square(4)	0.9718

The heteroscedasticity test findings indicate a probability value greater than 0.05. It can be concluded that heteroscedasticity test in the classical assumption test meets the requirements.

4. Autocorrelation Test

Breusch-Godfrey Serial Correlation LM Test:
Null hypothesis: No serial correlation at up to 2 lags

F-statistic	0.832958	Prob. F(2,4)	0.4984
Obs*R-squared	3.234264	Prob. Chi-Square(2)	0.1985

Based on the results of the autocorrelation test in Appendix 9, the probability value is (>0.05). So it can be concluded that the autocorrelation test in the classical assumption test meets the requirements.

b. *Hypothesis Testing*

1. T-Test (Partial Test)

Dependent Variable: Y
Method: Least Squares
Date: 08/07/24 Time: 22:37
Sample: 2012 2022
Included observations: 11

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-8.88E+10	2.52E+10	-3.525398	0.0124
X1	1.222892	0.461154	2.651810	0.0379
X2	1.174680	0.189438	6.200873	0.0008
X3	0.739202	0.218161	3.388329	0.0147
X4	-0.972186	0.208108	-4.671544	0.0034

R-squared	0.900187	Mean dependent var	1.11E+10
Adjusted R-squared	0.833645	S.D. dependent var	2.20E+10
S.E. of regression	8.99E+09	Akaike info criterion	48.97951
Sum squared resid	4.85E+20	Schwarz criterion	49.16037
Log likelihood	-264.3873	Hannan-Quinn criter.	48.86550
F-statistic	13.52806	Durbin-Watson stat	2.656640
Prob(F-statistic)	0.003680		

1) Variable X1 (PAD Exceedance) exerts a substantial influence on the variable Y (SiLPA) with a t-statistic value of 2.651 with a Probability (Significance) value of 0.037 where the value is (<0.05), it can be interpreted that if the original regional income (PAD) is high, it will have a significant impact on the residual budget calculation surplus (SiLPA), where if the original regional income (PAD) is high, the residual budget calculation surplus (SiLPA) will also be high or vice versa.
2) Variable X2 (Exceeding Balancing Funds) exerts a substantial influence on the variable Y (SiLPA) with a t-statistic value of 6,200 with a Probability (Significance) value of 0.0008 where the value is (<0.05), then it can be interpreted that if the allocation of balanced funds is high and the disbursement of regional budgets is also high, then SiLPA tends to be small because most of the funds have been used. Conversely, if the allocation of balancing funds is low, the disbursement of regional budgets is also low, so SiLPA tends to be larger because many funds are unused.
3) Variable X3 (Financing Excess) exerts a substantial influence on the variable Y (SiLPA) with a t-statistic value of 3.388 with a Probability (Significance) value of 0.0147 where the value is (<0.05), it can be interpreted that in financing receipts, if the region receives large financing, such as loans or bonds, the funds available for use will increase. If these funds are not fully used in the current budget year, it will increase SiLPA. While in revenue expenditures such as debt payments or investments, it can reduce the amount of funds remaining at the conclusion of the fiscal year. If this expenditure is carried out efficiently, SiLPA can be minimized.
4) Variable X4 (Remaining Spending Savings) has a significant effect on variable Y (SiLPA) with a t-statistic value of -4.671 with a Probability (Significance) value of 0.0034 where the value is (<0.05), it can be interpreted that the remaining spending savings will increase SiLPA, help in making the budget more efficient and also as budget planning and supervision.

c. ***Hypothesis Testing Multiple Linear Regression Test***

Multiple linear regression test results:

Dependent Variable: Y
Method: Least Squares
Date: 08/07/24 Time: 22:37
Sample: 2012 2022
Included observations: 11

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-8.88E+10	2.52E+10	-3.525398	0.0124
X1	1.222892	0.461154	2.651810	0.0379
X2	1.174680	0.189438	6.200873	0.0008
X3	0.739202	0.218161	3.388329	0.0147
X4	-0.972186	0.208108	-4.671544	0.0034

R-squared	0.900187	Mean dependent var	1.11E+10
Adjusted R-squared	0.833645	S.D. dependent var	2.20E+10
S.E. of regression	8.99E+09	Akaike info criterion	48.97951
Sum squared resid	4.85E+20	Schwarz criterion	49.16037
Log likelihood	-264.3873	Hannan-Quinn criter.	48.86550
F-statistic	13.52806	Durbin-Watson stat	2.656640
Prob(F-statistic)	0.003680		

Multiple linear regression test results:

Y = -8.88 +1.222X1 +1.174X2 + 0.739X3 -0.972X4

1) If the Local Original Revenue (PAD), balancing funds, financing, and remaining savings increase while SiLPA (Budget Calculation Surplus) decreases by 8.88 billion, then there will be an increase in revenue because with the escalation of PAD and the allocation of monies, the local government will have more resources to finance various development programs and projects. The increase in remaining savings also demonstrates that the local government has achieved managing the budget more efficiently, reducing waste, and allocating funds more effectively. And the decrease in SiLPA by 8.88 billion could indicate that the local government has used most of the available budget for planned activities, reducing the amount of unused financial resources at the conclusion of the fiscal year. Overall, increased revenue and spending efficiency can improve the fiscal performance of municipal administrations, enabling them to provide better public services and improve community welfare.
2) If the Local Original Income (PAD) increases by 1 billion rupiah and SiLPA (Budget Calculation Surplus) also increases by 1,222 billion rupiah, then there will be an increase in PAD which demonstrates that the local administration has effectively enhanced revenue from local sources, such as local taxes and levies. The increase in SiLPA also shows that there are unused funds from the previous budget. This could mean that the local government has managed the budget more efficiently or that there are unfinished projects. With the increase in SiLPA, the local government has more funds that can be allocated for future development projects, such as infrastructure, education, and health. The increase in PAD and SiLPA can improve regional financial stability, providing reserve funds that can be used to deal with emergencies or other urgent needs.

However, the increase in SiLPA can also indicate that there is less than optimal budget absorption, meaning that the available funds are not fully used for planned programs. Consequently, it is imperative for local governments to evaluate the causes of the increase in SiLPA and ensure that the funds are

used effectively for the welfare of the community.

3) If the balancing fund increases by 1 billion rupiah and SiLPA (Budget Surplus) also increases by 1,174 billion rupiah, then the increase in balancing funds indicates that the regional government acquires additional financial resources from the central government, which can be used for various development programs and projects. The increase in balancing funds is also able to make expenditures more efficient and there is the ability to make investments. The increase in balancing funds and SiLPA can also increase regional financial stability, providing reserve funds that can be used to deal with emergency situations or other urgent needs.
4) If financing increases by 1 billion rupiah and SiLPA (Budget Surplus) also increases by 0.739 billion rupiah, then the increase in financing indicates that the local government has more funds that can be used for various development programs and projects. Increased financing can also make spending more efficient and provide the ability to make investments. Increased financing and SiLPA can improve regional financial stability, providing a reserve fund that can be used to deal with emergencies or other urgent needs.
5) If the remaining savings in spending decreases by 1 billion rupiah and the SiLPA (Budget Calculation Surplus) also decreases by 0.972 billion rupiah, then the decrease in the remaining savings in spending indicates that the local government may not be managing the budget as efficiently as before. This could mean an increase in spending or a lack of savings in local spending. A decrease in SiLPA means that there are fewer funds remaining from the previous budget. This could reduce the flexibility of the local government in dealing with emergencies or other urgent needs. Overall, a decrease in the remaining savings in spending and SiLPA could indicate less than optimal financial performance. The local government may need to re-evaluate budget management to ensure that funds are used effectively and efficiently.

d. ***F Test (Simultaneous Test)***

R-squared	0.900187	Mean dependent var	1.11E+10
Adjusted R-squared	0.833645	S.D. dependent var	2.20E+10
S.E. of regression	8.99E+09	Akaike info criterion	48.97951
Sum squared resid	4.85E+20	Schwarz criterion	49.16037
Log likelihood	-264.3873	Hannan-Quinn criter.	48.86550
F-statistic	13.52806	Durbin-Watson stat	2.656640
Prob(F-statistic)	0.003680		

The F-Statistic value is determined from the test results 13,528 with a Probability (F-Statistic) value of 0.0036 (<0.05) so it can be interpreted that the Independent Variable (X) has a significant effect simultaneously (at the same time) on the Dependent Variable (Y). which means that when PAD exceeds the set target, the region has more funds that can be used for various programs and projects. If these funds are not fully used, it will increase SiLPA. And if the realization the allocation of cash from the central government is higher than budgeted, the region will receive additional funds. If these additional funds are not fully used, it will

increase SiLPA. Also, the receipt of financing that exceeds the target, such as from loans or bonds, will increase the amount of funds available. If these funds are not fully used, it will increase SiLPA. And the remaining savings in regional spending, either from efficiency or cost reduction, will result in unused funds. These funds will increase SiLPA. Overall, the combination of PAD exceedance, balancing funds, financing, and spending savings will increase SiLPA, giving regions more future adaptability in budget management.

e. ***Coefficient of Determination (R2)***

R-squared	0.900187	Mean dependent var	1.11E+10
Adjusted R-squared	0.833645	S.D. dependent var	2.20E+10
S.E. of regression	8.99E+09	Akaike info criterion	48.97951
Sum squared resid	4.85E+20	Schwarz criterion	49.16037
Log likelihood	-264.3873	Hannan-Quinn criter.	48.86550
F-statistic	13.52806	Durbin-Watson stat	2.656640
Prob(F-statistic)	0.003680		

Based on the test results, it is known that the Adjusted R Square value is 0.833, It can be concluded that the independent variable contributes 83.3% to the dependent variable concurrently. The remaining 16.7% is affected by additional variables. outside this study. With 83.3% influence from PAD, balancing funds, financing, and remaining spending savings, this shows that these factors are very dominant in determining the amount of SiLPA. Local governments need to focus on managing and optimizing these factors to increase SiLPA. The remaining 16.7% is affected by additional factors not mentioned, these factors can include operational efficiency, fiscal policy, macroeconomic conditions, and others.

5. CONCLUSION

This study seeks to examine the surplus of PAD, excess of balancing funds, excess of financing receipts, and remaining spending savings significantly affecting SiLPA in the Mataram City APBD for the 2012-2022 period.

1. The variable of exceeding PAD revenue significantly affects SiLPA in the Mataram City APBD, because if the Regional Original Income shows changes, either an increase or a decrease, it will contribute to an increase or decrease in SiLPA. where if we talk about the data, it shows that the regional original income is quite high so that it contributes quite significantly to the remaining budget calculation surplus. If this regional original income is high, it will have a significant impact on the surplus calculation of the remaining budget, contingent upon elevated regional original income, the remaining budget calculation surplus will also be high or vice versa.
2. The variable of excess of balancing funds significantly affects SiLPA in the Mataram City APBD, because if the transfer of balancing funds is high and the disbursement of regional budgets is also high, then SiLPA tends to be small because most of the funds have been used. Conversely, if the transfer of balancing funds is low, the disbursement of regional budgets is also low, so SiLPA tends to be larger because many funds are unused.
3. The financing receipt variable significantly affects SiLPA in the Mataram City APBD, because in financing receipts, if the region receives large financing, such as loans or bonds, then the funds available for use will increase. If these funds are not fully used in the current budget year, then it will increase SiLPA. While in revenue expenditures such as debt payments or investments, it can reduce the amount of funds remaining at the conclusion of the fiscal year. If this expenditure is carried out efficiently, then SiLPA can be minimized.
4. The remaining spending savings variable affects SiLPA in the Mataram City Budget,

because the remaining spending savings are unused funds from the allocated spending budget. Where these savings can significantly affect the Budget Calculation Surplus (SiLPA). The existence of remaining spending savings will increase SiLPA, help in making the budget more efficient and also as budget planning and supervision. In increasing SiLPA, when there are savings in spending, unused funds will increase SiLPA at the end of the budget year.

5. PAD excess, balancing fund excess, financing excess, and remaining spending savings together affect SiLPA in the Mataram City APBD. Where overall, the combination of PAD excess, balancing fund, financing, and spending savings increases will also increase SiLPA, giving the region more flexibility in budget management in the future

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