

The Influence of Capital Expenditure Realization, Financing Expenditure and Regional Original Income on the Financial Performance of Regional Governments in West Nusa Tenggara Province

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ABSTRACT

This study aims to analyze the effect of capital expenditure realization, financing expenditure, and Locally-Generated Revenue (Pendapatan Asli Daerah/PAD) on the financial performance of local governments in West Nusa Tenggara Province. This research employs a quantitative approach using the Partial Least Square (PLS) method, processed based on secondary data derived from the financial reports of district/city governments in West Nusa Tenggara Province. The analysis results show that capital expenditure realization, financing expenditure, and Locally-Generated Revenue each have a positive and significant effect on local government financial performance. Optimal management of these three components has been proven to strengthen regional fiscal independence, improve the effectiveness and efficiency of budget management, and support sustainable regional development. These findings indicate that improving the quality of capital expenditure planning and realization, controlling financing expenditure, and optimizing the collection of Locally-Generated Revenue should be prioritized in the formulation of regional fiscal policy. This study is expected to serve as a reference and consideration for local governments in formulating better financial management policies to sustainably improve regional financial performance.

INTRODUCTION

The reform of the Indonesian government system since the beginning of the reform era has brought fundamental changes in the relationship between the central government and regional governments, one of which is through the regional autonomy policy. Constitutionally, this authority is mandated in Article 18 of the 1945 Constitution of the Republic of Indonesia, which emphasizes that regional governments have the right to regulate and manage their own government affairs based on the principles of autonomy and assistance tasks. This policy essentially aims to bring public services closer to the community and accelerate regional development, considering that regional development is an integral part of

national development that requires adequate financial support (Octovido et al., 2014). Through decentralization, the central government provides space for regions to explore and manage their financial resources to achieve independence in running their own households.

The foundation of regional autonomy was further strengthened through Law Number 23 of 2014 concerning Regional Government, which explicitly grants broad authority to regional governments to manage government affairs, including regional financial management. This aspect of regional financial management is further emphasized through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which emphasizes the importance of regional fiscal independence through the optimization of revenue, expenditure, and financing. This policy indirectly requires regional governments to be able to manage their finances efficiently, effectively, and accountably, because the success of regional autonomy will ultimately be reflected in their financial performance.

In academic studies, fiscal decentralization is understood as the delegation of authority to manage financial resources to regions, which on the one hand provides flexibility, but on the other hand demands high transparency and accountability. Good regional financial management is not only measured by the size of the budget allocation, but also by the efficiency, effectiveness, and accountability of its use. The capital expenditure component, for example, has a significant contribution to regional economic growth, so that the structure of local revenue and balancing funds is an important element in the regional revenue and expenditure budget (Henri et al., 2015). Capital expenditure itself is defined as expenditure for the procurement of fixed assets with a useful life of more than twelve months as regulated in Government Regulation Number 24 of 2005 concerning Government Accounting Standards and Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management. Optimal allocation of capital expenditure is expected to increase regional independence in financing development activities (Saputra & Darwanis, 2014), although regions with a proportion of capital expenditure per capita that is much higher than the income generated have the potential to face fiscal pressure (Brusca et al., 2015).

In addition to capital expenditures, financing expenditures also play a crucial role in maintaining regional fiscal balance. Financing expenditures encompass all regional general cash transactions, including loans to third parties, government equity participation, principal repayments, and the establishment of reserve funds. The amount of the Budget Surplus (SiLPA) in a given fiscal year will impact the composition of regional spending in the following period, so inappropriate financing management risks creating future fiscal problems.

Another equally important factor is Regional Original Income (PAD), which is a source of income derived from local economic potential in the form of regional taxes, regional levies, and the results of managing separated regional assets as regulated in Law Number 32 of 2004 concerning Regional Government. The greater the fiscal capacity of a region, the greater the potential PAD that can be explored if the region is able to optimally manage its resources (Mulyani & Wibowo, 2017). PAD has strategic significance because it is a source of financing for development programs planned by the regional government (Mohammed & Salihu, 2015), as well as an indicator of the region's ability to meet the needs and improve services to its community (Akuntansi et al., 2016; Viphindartin & Cahyo, 2019). The public

finance theory put forward by Musgrave emphasizes that the government's ability to manage revenue is crucial to the success of the allocation, distribution, and economic stabilization functions, so that the higher a region's PAD, the greater its ability to finance development independently (Pane et al., 2021). In reality, many regional governments still have relatively low PAD, so their dependence on central government transfer funds is still high, which indicates that the level of regional fiscal independence is generally not yet at an optimal condition.

Regional government financial performance is ultimately the primary indicator for assessing the success of regional autonomy implementation, as it reflects a region's ability to optimally manage financial resources to achieve development goals. High financial performance indicates a strong level of fiscal independence, while low financial performance indicates a significant dependence on the central government. Productive capital expenditures are believed to positively impact regional economic growth while improving the quality of public services. However, in practice, capital expenditures often face obstacles such as low budget absorption, project delays, and weak planning, resulting in capital expenditures being unable to consistently drive improvements in regional financial performance.

This issue becomes increasingly relevant to study when examining the results of previous studies that indicate a research gap regarding the influence of capital expenditure on regional government financial performance. Harumiati and Payamta's research found that capital expenditure has a positive effect on regional government financial performance, in line with the results of research by Astiti and Harta, Mulyani and Wibowo (2017), and Alvini (2018). However, research conducted by Rohman et al. (2015) and Antari and Sedana (2018) actually found that capital expenditure has a negative effect on regional financial performance. These differences in research findings indicate that the relationship between capital expenditure and regional financial performance remains an unresolved issue and requires further testing, particularly when combined with the variables of financing expenditure and Regional Original Revenue simultaneously, which have rarely been studied comprehensively in a single research model.

West Nusa Tenggara Province was chosen as the research object because it has significant economic potential, particularly in the tourism, agriculture, and mining sectors. However, financial performance among regencies/cities in the region still shows significant disparities. This disparity is evident in the variation in regional revenue realization, which reflects differences in fiscal capacity in each region, as well as the regional financial effectiveness ratio, which continues to fluctuate from year to year. This condition indicates that the management of capital expenditures, financing expenditures, and local revenue (PAD) in West Nusa Tenggara Province has not been fully optimal in encouraging equitable improvement in regional financial performance, making this region a relevant and relevant object for further research.

Based on the description of the problem, this study offers a solution in the form of testing the influence of the realization of capital expenditure, financing expenditure, and Regional Original Income simultaneously on the financial performance of local governments using a quantitative approach based on the *Partial Least Square* (PLS) method. This method was chosen because it is able to process secondary data from local government financial reports more comprehensively and is able to accommodate complex relationships between

variables, so that the results obtained are expected to provide a more comprehensive picture compared to previous studies that tend to test variables partially.

The novelty or contribution of this research lies in the combination of three variables, namely the realization of capital expenditure, financing expenditure, and Regional Original Income, into one analysis model using the *Partial Least Square method* with the research locus in district/city local governments in West Nusa Tenggara Province, which has not been widely done in previous studies. This approach is expected to fill the research gap due to the inconsistency of previous findings while providing more contextual empirical evidence regarding the determinants of regional government financial performance in regions with diverse fiscal characteristics. Thus, this study aims to analyze the influence of the realization of capital expenditure, financing expenditure, and Regional Original Income on the financial performance of regional governments in West Nusa Tenggara Province, while also being expected to contribute both theoretically to the development of public sector accounting studies and practically as a consideration for regional governments in formulating more optimal and sustainable financial management policies.

RESEARCH METHODS

This research uses a quantitative method with an associative approach. The associative approach is used to examine the relationships and influences between the variables studied based on empirical data. The quantitative method was chosen because this study measures the research variables objectively using numerical data, which are then analyzed using statistical techniques to test the formulated hypotheses. Therefore, the analytical method used in this study is a statistical analysis tailored to the research objectives, thus providing empirical evidence regarding the relationships and influences between variables.

RESULTS AND DISCUSSION

Table 1. Statistical Results Descriptive

	Mean	Median	Min	Max	Standard Deviation
Realization Capital Expenditure	2559.560	2604,000	247,000	2726,000	333,471
Expenditure Financing	1484.220	2196,500	0.000	2589,000	1089,851
Income original area	2418.860	2600.500	256,000	2723,000	639,205
Financial performance	2584.040	2782,000	247,000	2864,000	680,691

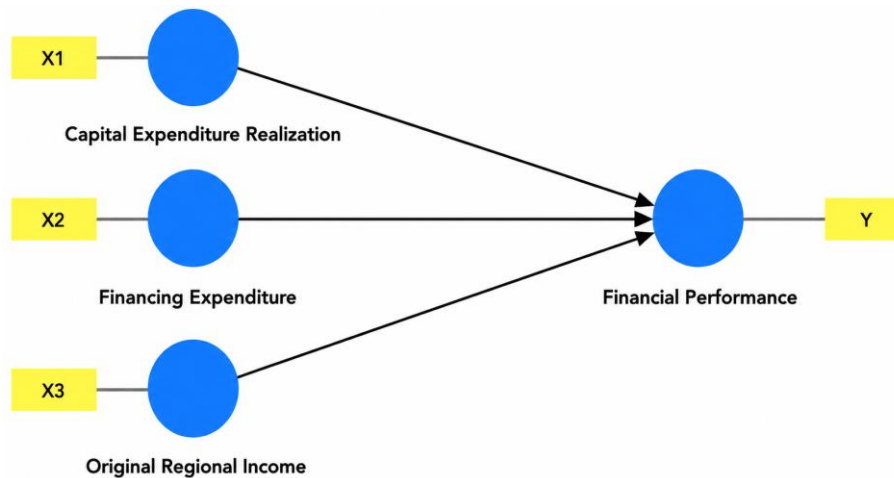


Figure 1. Initial Structural Model

Figure 1 shows that the initial construct in this study was developed based on theoretical foundations and previous research findings relevant to regional financial management. This construct consists of three exogenous variables (independent variables): realized capital expenditures, financing expenditures, and regional original revenue (PAD), and one endogenous variable (dependent variable): regional financial performance.

Capital expenditures represent a form of regional government spending used to acquire fixed assets and long-term investments expected to generate future economic benefits. Theoretically, increased capital spending reflects the government's efforts to strengthen infrastructure and public services, which can ultimately impact regional financial performance.

Financing expenditures describe the allocation of funds used to cover budget deficits or make financial investments, such as equity participation in regionally-owned enterprises. From a financial management perspective, the effectiveness of financing expenditures is a key indicator in maintaining regional fiscal balance. Therefore, financing expenditures are thought to influence regional financial performance.

Meanwhile, Regional Original Income (PAD) demonstrates a region's ability to tap revenue sources from its internal resources, such as regional taxes, regional levies, and the management of separated regional assets. A high PAD reflects a region's level of fiscal independence, which theoretically can improve regional financial performance.

Regional financial performance, an endogenous variable in this study, reflects the level of success of local governments in managing financial resources effectively, efficiently, transparently, and accountably. This performance can be measured through various financial indicators that reflect the region's fiscal condition.

Based on the relationships between these constructs, this study assumes that the realization of capital expenditure, financing expenditure, and local revenue have a direct influence on regional financial performance. Therefore, the conceptual model developed in this study will be tested using a *Structural Equation Modeling approach* based on *Partial Least Squares* (SEM-PLS) to determine the strength and significance of the relationships between the variables studied.

PLS model evaluation is performed by assessing the outer and inner models. Evaluation of the measurement model, or outer model, is performed to assess the model's validity and

reliability, while evaluation of the inner model is performed to predict the relationships between latent variables (Ghozali and Latan, 2015).

Evaluation of Measurement Model (Outer Model)

Evaluation of the measurement model (*outer model*) serves to test the validity and reliability of the model. The outer model in this study was evaluated through convergent validity and discriminant validity of the construct-forming indicators and composite reliability and Cronbach's alpha for the indicator blocks. Convergent validity is related to the principle that the measures (*manifest variables*) of a construct should be highly correlated. This test is seen from the loading factor value for each construct indicator. The loading factor value range of 0.5 to 0.6 is considered sufficient. The PLS Algorithm obtained the initial results of the research model as follows:

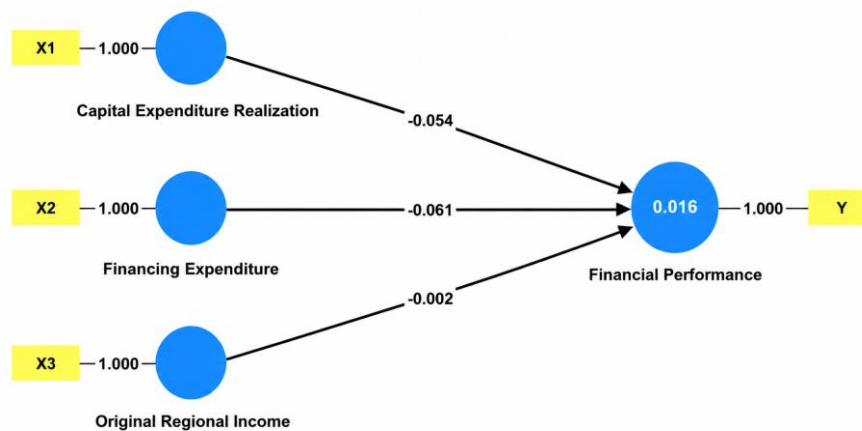


Figure 2. Initial Structural Model

The results of the structural model test (inner model) indicate that the realization of capital expenditure, financing expenditure, and local revenue have an influence on regional financial performance, but with a negative relationship and a very weak level of influence. This is indicated by the path coefficient values for each variable: realization of capital expenditure at -0.064, financing expenditure at -0.051, and local revenue at -0.092.

The negative direction of the relationship indicates that increases in each independent variable tend to be accompanied by a decline in regional financial performance. However, because the coefficient value is very small, approaching zero, this effect can be categorized as weak in practical terms.

Furthermore, the *R-square value* of 0.016 indicates that the ability of the variables of capital expenditure realization, financing expenditure, and local revenue to explain variations in regional financial performance is very limited, at only 1.6%. Thus, the majority of variations in regional financial performance, namely 98.4%, are influenced by other factors not included in this research model, such as budget efficiency, financial governance, corruption levels, human resource quality, and government policy factors.

These findings indicate that while theoretically these three variables are related to regional financial performance, their influence is not substantively significant in the context of this research data. This may be due to suboptimal capital expenditure management, inefficient use of financing, and the inability to fully utilize regional original revenue to improve financial performance.

Table 2. VIF Values from PLS Algorithm Analysis

	X1	X2	X3	Y
X1				1,054
X2				1,056
X3				1,003
Y				

Based on the table above, it can be seen that the VIF values for all independent variables are below the limit of 5. This indicates that there are no symptoms of collinearity between the variables in the research model.

Specifically, the capital expenditure realization variable has a low VIF value, indicating it does not have a strong relationship with other independent variables. Therefore, its impact on financial performance can be considered to originate from this variable independently. Furthermore, the financing expenditure variable also shows a VIF value within safe limits. This indicates that this variable does not experience information overlap with other variables in the model.

Similarly, the local revenue variable has a low VIF value, thus concluding that this variable also does not experience collinearity issues. Overall, the collinearity test results indicate that the research model is free from multicollinearity issues. Therefore, further analysis can be conducted without bias caused by excessive correlations between independent variables.

Table 3. Outer Weights Values from PLS Algorithm Analysis

	X1	X2	X3	Y
X1	1,000			
X2		1,000		
X3			1,000	
Y				1,000

Based on the table above, it is known that all variables have an outer weight value of 1,000. This indicates that each construct in this study is measured directly by a single indicator.

In the SEM-PLS model, the use of a single indicator automatically results in an outer weight value of 1 because there are no other indicators that form the construct. Therefore, no further testing, such as convergent validity or construct reliability, is required, as the construct is assumed to be fully represented by the indicator used.

In addition, the same outer weight value for each variable also shows that there is no difference in contribution between indicators in forming the construct, because each variable only has one measurement indicator.

Table 4. Outer Loading Values from PLS Algorithm Analysis

	X1	X2	X3	Y
X1	1,000			
X2		1,000		
X3			1,000	
Y				1,000

In SEM-PLS analysis, the outer loading test is used to measure convergent validity, namely the extent to which an indicator is able to represent the construct being measured. In general, a good outer loading value is above 0.70. However, based on the data processing results in this study, each variable was measured using only a single indicator. This condition

automatically results in an outer loading value of 1.000 for each variable: realized capital expenditure, financing expenditure, local revenue, and financial performance.

Based on the table above, all variables have an outer loading value of 1.000. This indicates that each indicator perfectly represents its construct. However, this is not due to high measurement quality, but rather to each construct being measured by only one indicator. In a single-indicator model, convergent validity testing becomes irrelevant in depth, as there are no comparison indicators within a single construct. In other words, the high outer loading value in this study reflects a simple model structure, rather than a complex indicator quality test. Nevertheless, the use of a single indicator remains acceptable, especially if the data used is secondary, aggregated data, such as regional financial reports. Therefore, the measurement model in this study can be considered conceptually valid and can proceed to the structural model analysis stage.

Structural Model Evaluation (Inner Model)

Structural model evaluation (inner model) is used to test the relationship between latent constructs (hypothesis testing). Structural model evaluation is carried out by looking at the values, among others.

Table 5. <i>R-Square Value</i>	
	R-Square
Financial performance	0.016

Based on the results of the coefficient of determination test, the R-square value for the financial performance variable was 0.016. This value indicates that the ability of the variables of capital expenditure realization, financing expenditure, and regional original income to explain regional financial performance is still very limited.

Further interpretation reveals that these three variables only explain approximately 1.6% of the variation in financial performance. This means that the majority of changes in regional financial performance, 98.4%, are influenced by other factors not included in this research model.

This low R-square value indicates that the relationship between the independent variables and financial performance in this study is not yet strong. This may occur because, in practice, regional financial performance is not solely determined by the amount of capital expenditure, financing, and local revenue, but is also influenced by various other factors, such as budget management, the level of efficiency of fund use, and the quality of regional financial management itself.

Thus, these results indicate that the model used still needs to be developed further, for example by adding other more relevant variables in order to provide a more complete picture of the factors that influence regional financial performance.

Effect Size (f^2)

Effect size is calculated as the absolute value of the individual contribution of each exogenous variable to the *R-square value* of the endogenous variable. *The effect size values* for each variable are presented in Table 4.9 below:

Table 6. Effect Size Values

	X1	X2	X3	Y
X1				0.004
X2				0.003
X3				0.009
Y				

effect size (f^2) calculations, it was found that the contribution of each independent variable to financial performance was very small. Capital expenditure realization had an effect size of 0.004, financing expenditures 0.003, and local revenue 0.009.

These values indicate that the role of each variable in explaining changes in regional financial performance is relatively insignificant in practice. In other words, although these variables are conceptually related to financial performance, their contribution is very limited in this study.

When comparing variables, local revenue has a slightly larger *effect size* than the other variables, although it remains in the very small category. This indicates that local revenue plays a relatively larger role in influencing financial performance than capital expenditures and financing expenditures, but this influence is still not strong enough.

Q² Predictive Relevance

the predictive relevance (Q^2) test showed a value of 0.016. This value is indeed greater than zero, indicating that the model technically has predictive ability. However, because the value is so small, the model's ability to predict financial performance can be considered weak.

This result is in line with the low *R-square value*, thus strengthening the suspicion that the research model has not been able to provide good predictions of financial performance variables.

the predictive relevance value (Q^2) is done using the formula:

$$Q^2 = 1 - (1 - R^2)$$

the R-square (R^2) value for financial performance is 0.016, so the calculation of Q^2 is as follows:

$$Q^2 = 1 - (1 - 0.016) \quad Q^2 = 1 - 0.984 \quad Q^2 = 1 - 0.984 \quad Q^2 = 0.016 \quad Q^2 = 0.016$$

Based on the calculation results, the Q^2 value was obtained at 0.016. This value indicates that the model has predictive ability because it is greater than zero. However, because the value is very small, the model's ability to predict financial performance is still relatively weak. This indicates that the variables of realized capital expenditure, financing expenditure, and local revenue are not yet able to provide a strong contribution in predicting regional financial performance.

Table 7. Results of Path Coefficient Analysis

Variables	Original Sample	T Statistics	P Values	Information	Decision
X3 > Y	-0.092	1,505	0.132	Not Significant	Rejected
X2 > Y	-0.051	0.327	0.744	Not Significant	Rejected
X1 > Y	-0.064	0.504	0.614	Not Significant	Rejected

Based on Table 4.7, the results of the analysis for the research hypothesis test can be described with the explanation that Hypothesis testing in this study was carried out using SEM-PLS analysis through testing the path coefficients, T-statistics, and *P-values*. The hypothesis is stated to be supported if the *T-statistics value* is > 1.96 and *P-values* < 0.05 .

Conversely, if the *T-statistics value* is < 1.96 and *P-values* > 0.05 , then the hypothesis is not empirically supported.

Hypothesis Test 1 ($X_1 \rightarrow Y$)

Based on the analysis results, variable X_1 has a path coefficient value of -0.064 with a *T-statistic value* of 0.504 and a *P-value* of 0.614 . These values indicate that the effect of X_1 on Y is not statistically significant because it does not meet the hypothesis testing criteria.

The negative direction of the relationship indicates that an increase in X_1 tends to be followed by a decrease in Y . However, because the value of the influence is very small and not significant, this relationship cannot be used as a basis for drawing strong conclusions in this study.

The insignificant effect of X_1 on Y could be due to several factors. First, it is possible that variable X_1 is not the primary determinant influencing Y in the context of this study. Second, it is possible that variable X_1 has an indirect influence through other variables not included in the model. Third, it could also be due to respondent characteristics or empirical conditions in the field that cause low data variability. Thus, the hypothesis that X_1 influences Y is not empirically supported.

Hypothesis Test 2 ($X_2 \rightarrow Y$)

The test results show that variable X_2 has a path coefficient value of -0.051 , with a *T-statistic value* of 0.327 and a *P-value* of 0.744 . This value indicates that the influence of X_2 on Y is very weak and insignificant.

Substantively, these results indicate that changes in variable X_2 do not make a significant contribution to changes in variable Y . The negative direction of the relationship also indicates a tendency for an opposite relationship, but because it is not significant, the relationship has no statistical meaning.

This situation can be explained by several possibilities. First, variable X_2 may be less relevant in explaining variable Y in the context of this study. Second, the indicators used to measure X_2 may not be able to optimally represent the construct. Third, there may be other external factors that more dominantly influence Y , making the role of X_2 invisible. Thus, the hypothesis that X_2 influences Y is not supported by the research data.

Hypothesis Test v3 ($X_3 \rightarrow Y$)

Based on the analysis results, variable X_3 has a path coefficient value of -0.092 with a *T-statistics value* of 1.505 and a *P-value* of 0.132 . Although the *T-statistics value* is higher than other variables, it still has not reached the specified significance limit. This indicates that statistically, X_3 does not have a significant effect on Y . The direction of the negative relationship indicates a tendency that an increase in X_3 is followed by a decrease in Y , but the relationship is still relatively weak.

Interestingly, compared to other variables, X_3 has a relatively larger *T-statistic value*, so it can be assumed that this variable actually has potential influence, but is not yet statistically strong enough. This could be due to the limited sample size, low data variability, or the presence of moderator/mediating variables that have not been included in the model. Thus, the hypothesis that X_3 influences Y cannot be statistically proven.

Based on the research results showing that capital expenditure, regional expenditure, and regional original income (PAD) do not have a significant effect on the financial

performance of regional governments in West Nusa Tenggara Province (NTB), this research provides several implications both theoretically and practically.

Theoretically, the results of this study strengthen *the Agency Theory*, which explains that the relationship between the government as an agent and the community as a principal does not always run optimally. The insignificant influence of these financial variables indicates the potential for agency problems, such as inefficiency in budget management, inappropriate resource allocation, and the possibility of moral hazard in regional financial decision-making. Furthermore, from the perspective of *Stewardship Theory*, these results indicate that the role of the government as a responsible manager (*steward*) has not been fully optimal in improving regional financial performance. Thus, this study confirms that the size of the budget does not automatically reflect good financial performance without being accompanied by good governance quality.

Practically, the results of this study provide a clear picture for local governments in West Nusa Tenggara Province that increases in capital expenditure, regional expenditures, and local revenue (PAD) do not necessarily directly impact financial performance. Therefore, local governments need to pay greater attention to effectiveness and efficiency in budget management. Capital expenditures should be directed toward productive programs that have a significant impact on the regional economy. Regional expenditures should also be focused on activities that provide added value and reduce the dominance of less productive routine expenditures. Meanwhile, PAD optimization needs to be improved through more optimal management of regional potential to enhance regional financial independence.

Furthermore, from a policy perspective, this study's findings demonstrate the need for a more outcome - *oriented evaluation of regional financial management*. Regional governments are expected to focus not only on budget size but also on the quality of its use. Furthermore, increasing transparency, accountability, and oversight in regional financial management is crucial to minimize potential irregularities and increase public trust.

For future research, these findings offer the opportunity to develop a more comprehensive research model by adding other relevant variables, such as budget efficiency, *good governance*, or internal control systems. Furthermore, future research could incorporate mediating or moderating variables and expand the research sample to achieve more *generalizable results*.

Thus, the results of this study confirm that increasing regional budgets, both in terms of expenditure and revenue, does not automatically improve the financial performance of regional governments without being supported by effective, efficient, transparent and accountable financial management.

CONCLUSION AND SUGGESTIONS

This study aims to analyze the influence of capital expenditure realization, financing expenditures, and Regional Original Revenue (PAD) on the financial performance of local governments in West Nusa Tenggara Province. The analysis results indicate that these three variables, either partially or simultaneously, do not have a significant influence on local government financial performance. This finding indicates that regional financial performance is not only influenced by the size of the budget allocation and the ability to generate PAD, but also by aspects of financial governance, budget implementation effectiveness, spending efficiency, and other fiscal factors not analyzed in this study.

Argumentatively, the research results show that increasing regional fiscal capacity will not necessarily result in improved financial performance unless accompanied by effective, transparent, and results-oriented budget management. Therefore, the success of regional governments in improving financial performance depends not only on the size of their financial resources but also on the quality of their management and utilization.

The implications of this research suggest that local governments need to focus their policies more on improving the effectiveness of regional financial management, strengthening budget monitoring and evaluation systems, and optimizing the use of regional resources. Academically, the results of this study enrich the study of factors influencing local government financial performance and demonstrate that specific fiscal variables are not necessarily the primary determinants of improved regional financial performance.

This study has several limitations. First, it only used three independent variables, thus not being able to explain all factors influencing local government financial performance. Second, the study's subjects were limited to district and city governments in West Nusa Tenggara Province, so the results cannot be generalized to all local governments in Indonesia. Third, the study used a quantitative approach with secondary data analysis, thus not being able to describe the policy, institutional, or quality aspects of local financial governance in greater depth.

Based on these limitations, further research is recommended to include other variables that could potentially influence local government financial performance, such as central government transfers, fiscal independence, regional spending effectiveness, governance quality, and regional macroeconomic factors. Furthermore, research could expand the scope of the study to the national level, employ a longer observation period, and combine quantitative and qualitative approaches to gain a more comprehensive understanding of the factors influencing local government financial performance.

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