

Turnitin Jurnal Nofridelfi

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5 FACTORS FOR IMPLEMENTING CAPITAL EXPENDITURE IN THE REGIONAL GOVERNMENT OF WEST SUMATRA PROVINCE 2018-2021

Abstrak

The implementation of regional autonomy provides an opportunity for regional governments to further develop the potential of their regions. To develop the potential of the region, regional governments need to increase the capital expenditure budget. The sources of funds used to finance capital expenditure consist of Original Local Government Revenue (PAD), General Allocation Funds (DAU), Special Allocation Funds (DAK) and Profit Sharing Funds. This research aims to determine the effect of Original Local Government Revenue (PAD) and General Allocation Funds (DAU) on Capital Expenditures. This type of research is quantitative research with an associative (relationship) approach. The population of this study included all districts/cities in West Sumatra. The sampling technique used is gross sampling. The data used is the Report on the implementation of the regional revenue and expenditure budget of the Government/Municipality of West Sumatra Province for the period 2018-2021. In part, the study results show that local government principal revenue (PAD) affects capital expenditure and general appropriation fund (DAU) also affects capital expenditure. Meanwhile, at the same time, local government principal revenues (PAD) and general appropriation funds (DAU) also influence capital expenditure.

1. INTRODUCTION

Based on the common arrangements of Territorial Independence Law No. 11 of 2020 related to territorial governments, territorial independence is the proper, specialist and commitment of independent locales in controlling and overseeing open government undertakings and the interface of neighborhood communities concurring to the arrangements of law. With the presence of Law No. 11 of 2020, the usage of territorial independence must be implemented as best as conceivable to attain the objective. The objective of territorial independence is the trust that each independent locale can ensure the welfare of its individuals, make strides administrations, particularly within the open division, and be able to ideally oversee its accounts in zone. Hence, the part of the territorial government in creating the region's potential assets is exceptionally vital. The part of territorial governments in executing regional development must proceed to be improved, steady with national advancement. The objective is to realize more reasonable and dependable territorial independence. This office points to bring government administrations closer to the community and make it less demanding for the community to monitor and control the utilize of reserves from the neighborhood government budget (APBD) [1].

Regional authorities allocate capital in the form of capital expenditure budgets in APBD to increase fixed assets. This capital expenditure allocation is based on the region's need for equipment and infrastructure, to properly carry out government mandates and public facilities. Therefore, to improve the quality of public services, local governments should change their spending structure. To date, regional spending has mainly been used for recurrent expenditure, which is relatively ineffective [2]. It is better to use spending on useful things, such as to carry out development activities, then government revenue should be directed more towards public service programs. This perspective implies the importance of allocating spending across different public benefits [3].

Development venture use is one of the coordinate consumption components of the state budget and always makes yield within the shape of resources. Capital use is closely related to long-term money related arranging, particularly the financing of settled upkeep assets resulting from capital consumption. Concurring to the concept of Multi-Term Use System (MTEF), speculation investing approach ought to pay consideration to the convenience and monetary capacity of nearby governments (financial capacity) in long-term resource assignment [3].

Construction investment expenditure is one of the direct expenditure components of the state budget and always creates output in the form of assets. Capital expenditure is closely related to long-term financial

planning, especially the financing of fixed maintenance assets resulting from capital expenditure. According to the concept of Multi-Term Expenditure Framework (MTEF), investment spending policy should pay attention to the usefulness and financial capacity of local governments (fiscal capacity) in long-term asset allocation [3].

The execution of territorial independence gives territorial specialists with the opportunity to advance create territorial potential. To create the region's potential, territorial governments must increment their capital consumption budgets. Subsidizing sources utilized to finance capital consumption incorporate PAD, DAU, DAK and Shared Support Result.

PADs include regional revenues from the regional tax industry, regional taxes, results of regional enterprises, separate regional asset management results and other legal PADs [4]. This PAD includes regional levy, regional levy, separate regional asset management results and other legal PADs. Currently, the regional government still faces many problems related to its efforts to increase regional revenues, and limited facilities and infrastructure do not support investment, which raises questions. What is the real connection between PAD and capital expenditure, whether PAD is low or adequate allocation. PAD is one of the factors that support the independence of a region. A region can be considered independent if its PAD is large and its dependence on the central government is lower. On the other hand, if a region's PAD is low, its dependence on the central government will be stronger.

State organization by the central government and independent districts was considered essential to put more prominent accentuation on majority rule standards. The allotment of more PAD stores might certainly increment capital use within the locale. Allotment of PAD reserves to other sorts of foundation and resources will increase capital investing within the locale. The measure or scale of a territorial government's PAD support assignment will impact the measure or scale of that region's capital expenditure. The increment or diminish in capital use within the locale is corresponding to the measure or scale of the PAD support allotment in address. Past investigate comes about appear that PAD, DAU and DAK have an 87,0% affect on capital expenditure allotment [2]. PAD features a positive affect on capital consumption assignment [5]. Investigate by Alpi and Sirait [6] appears that PAD had no critical affect on capital use.

Each region has different financial capacity to finance its activities, which creates financial imbalances between one region and another. Therefore, to overcome this problem, the government allocated funds from APBN to finance the region's decentralization needs. One of the government's equalization funds is DAU. Capital expenditure is part of regional expenditure that is also funded by the DAU and accounted for by the regional government in the regional revenue and expenditure budget. This DAU emphasizes aspects of fairness and justice relevant to the management of government affairs. With the transfer of the center as a DAU, it is hoped that regional authorities will be able to allocate the resulting PAD to fund capital expenditure in their regions.

DAU comes from the state budget (APBN), where it is assumed to contribute to financing the region's venture investing. The higher the DAU a locale gets, the more prominent its capital use. Inquire about comes about of Sianturi and Putri [3]. The comes about appear that PAD, DAU and DAK have a positive and noteworthy impact on the investment expenditure budget. This result is comparable to the study by Alpi and Sirait [6] that DAK had a critical affect on capital use. DAU contains a negative and noteworthy affect on capital consumption [7].

2. LITERATURE REVIEW

Capital Expenditures

According to Defitri [8], capital expenditure is a budgetary expenditure for purchases and purchases of goods for the purpose of purchasing fixed assets and other assets with a useful life of more than one period. Capital expenditure is aimed at purchasing fixed assets of the regional government, including equipment, buildings, infrastructure and other fixed assets. Capital expenditure can be measured from expenditure on land, equipment/machinery, buildings/structures, irrigation lines, networks, other fixed assets and other

assets. According to PP no. 8 According to Decree No. 71 of 2010 on Government Accounting Standards, investment expenditure is a budget expenditure used to purchase or increase fixed assets and other assets that bring mathematical benefits for many accounting periods.

Yuesti [9], explains the types of investment expenditure including 5 main types, which are:

- a. Land capital expenditure
- b. Capital costs for equipment and machinery
- c. Project construction investment costs
- d. Investment expenditure on roads, irrigation and networks
- e. Other physical capital expenditures

Gunantara and Dwirandra [10] argue that the basic factors affecting capital expenditure are economic growth (GRDP growth), PAD and DAU.

61 Original Local Government Revenue

Original Local Government Income (PAD), here in after alluded to as PAD, is pay gotten by the locale which is collected based on territorial controls in agreement with statutory controls [11]. Agreeing to Yuesti et al. [9], PAD is territorial income from the territorial assess division, territorial demands, comes about from territorially possessed companies, comes about from the administration of isolated territorial resources, and other true blue PAD. From the two conclusions with respect to the meaning of PAD over, it can be concluded that PAD is territorial income beginning from the locale itself where the stores gotten are overseen by the territorial government and its staff and have been directed by statutory controls.

Agreeing to Yuesti [9], the PAD source is isolated into a few parts, to be specific:

- a. Neighborhood charges
- b. Territorial charge
- c. Comes about of territorial private property administration
- d. Other formulas

3 General Allocation Fund

According to Regulation No. 189 of 2019 of the Government [12], the General Allocation Fund (DAU) is a source of capital from APBN allocated for the purpose of balancing finances between regions to meet spending needs within the framework. implement decentralization. According to Sudaryo [13], DAU is a source of capital from APBN allocated for the purpose of balancing financial capacity among regions to finance demand-related expenditures. From the above two opinions, it can be concluded that DAU is a central government transfer fund originating from the state budget (APBN) and allocated to each region with the purpose of ensuring financial equality. between regions to finance regional spending and spending needs.

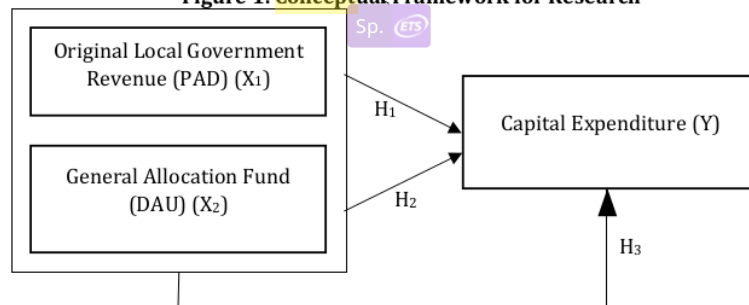
Regulations for calculating DAU according to Sudaryo [13] are as follows:

- a. The DAU is set to be at least 26% of the domestic revenue specified in the APBN.
- b. DAU for provincial areas and for district and city areas, are set at 10% and 90% of DAU respectively as specified above horsepower.

c. The DAU for a particular district and city area is determined based on the multiplication of the DAU amount for the respective district and city.

d. The Regents and Cities section as intended is the proportion of the power of the regents and cities throughout Indonesia.

Figure 1. Conceptual Framework for Research



Research Hypothesis

The hypothesis in this research is as follows.

a. The Influence of PAD on Capital Expenditures

As of now, the territorial government still faces numerous issues related to its endeavors to extend territorial incomes, and limited facilities and foundation don't back speculation, which raises questions. What is the genuine association between PAD and capital use, due to too or insufficient PAD allotment. PAD is one of the variables that bolster the autonomy of a locale. A locale can be considered autonomous in the event that its PAD is huge and its reliance on the central government is lower. On the other hand, in case a region's PAD is too, its reliance on the central government will be more grounded. State administration by the central government and independent districts is considered fundamental to put more noteworthy accentuation on equitable standards.

Past investigate comes about appear that PAD, DAU and DAK have an affect on capital expenditure assignment of 87,0% [2]. PAD incorporates a positive affect on capital use allotment [5]. The ponder by Alpi and Sirait [6] found that PAD had no noteworthy affect on capital use. Based on the over depiction and past inquire about comes about, it can be concluded that Speculation I (H1) in this ponder is:

H1: Original Local Government Revenue (PAD) influences Capital Expenditures in Regencies and Cities in West Sumatra in 2018-2022.

b. The Influence of DAU on Capital Expenditures

One of the government's equalization funds is DAU. Capital expenditure is part of regional expenditure that is also funded by the DAU and accounted for by the regional government in the regional revenue and expenditure budget. This DAU emphasizes aspects of fairness and justice relevant to the management of government affairs. With the transfer of the center as a DAU, it is hoped that regional authorities will be able to allocate the resulting PAD to fund capital expenditure in their regions.

Research results of Sianturi and Putri [3], the results show that PAD, DAU and DAK have a positive and significant influence on investment expenditure budget. The results are similar to the study of Alpi and Sirait [6] that special allocation funds had a significant influence on capital. DAU has a negative and significant impact on capital expenditure [7]. Based on the above description and previous research results, it can be concluded that Hypothesis II (H2) of this study is:

H2: General Allocation Funds (DAU) influence Capital Expenditures in Regencies and Cities in West Sumatra in 2018-2022.

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c. The Influence of Original Local Government Revenue (PAD) and General Allocation Funds (DAU) on Capital Expenditures

Neighborhood government income (PAD) is one of the components that back the autonomy of a locale. A locale can be considered autonomous in case its PAD is huge and its reliance on the central government is lower. On the other hand, on the off chance that a region's PAD is moo, its reliance on the central government will be more grounded.

Capital use is portion of territorial use too supported by DAU and accounted for by the territorial government within the territorial income and use budget. This DAU emphasizes viewpoints of decency and equity significant to the administration of government issues. With the exchange of the center as a DAU, it is trusted that territorial specialists will be able to distribute the coming about PAD to support capital consumption in their locales.

The investigate comes about of [5] demonstrate that PAD, DAU and DAK together (at the same time) had a critical impact on capital use in East Java area in 2013-2018. The test comes about conducted by Alpi and Sirait [6] appear that the comes about at the same time appear that all free factors, to be specific financial development, PAD, DAU and DAK, together have a critical impact on use. investing capital Based on the over portrayal and past inquire about comes about, it can be concluded that Speculation III (H3) of this, ponder is:

H3: Original Local Government Revenue (PAD) and General Allocation Funds (DAU) simultaneously influence Capital Expenditures in Regencies and Cities in West Sumatra in 2018-2022.

3. METHOD

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The sort of investigate utilized in this consider is quantitative with an acquainted (social) approach that points to decide the relationship between two or more factors. The populace of this think about included all districts/cities in West Sumatra area. The inspecting procedure utilized is populace testing, which suggests utilizing the complete existing populace as the investigate test. And the test for this ponder is all districts/cities in West Sumatra. The information utilized are the budget usage reports of the metropolitan government/regional government within the territory of West Sumatra for the year 2018-2021. The factors utilized in this think about incorporate: 1) The subordinate variable is capital use (Y); 2) Free factors, specifically neighborhood government starting income (PAD) (X1) and common apportionment support (DAU) (X2).

Table 1
Definition of Operational Research

Research variable	Operational definition	Formula	Unit
Original Local Government Revenue (PAD) (X1)	PAD is income from territorial sources, collected based on territorial controls and pertinent laws and directions, counting territorial charge comes about, territorial charges, income and benefits from territorial undertakings and other lawful incomes [11].	$\text{PAD} = \text{Total Original Local Government Revenue (PAD)}$ [11]	Rupiah
General Allocation Fund (DAU) (X2)	DAU could be a finance from APBN designated with the point of equalizing the money related capacity among locales to fund their investing needs as portion of the usage of decentralization [11].	$\text{Regency/City DAU} = \frac{\text{Regency/City General Allocation Fund}}{\text{amount}}$ [11]	Rupiah
Capital Expenditure	Capital use could be a government budget use including an increment in stock or an expansion to settled resources that gives	$\text{Capital Expenditure} = \frac{\text{Total}}{\text{Capital}}$	Rupiah

Research variable	Operational definition	Formula	Unit
(Y)	benefits for more than 12 months (an bookkeeping period) and is utilized for open purposes [14].	Expenditure [14]	

Data analysis in this study uses the techniques described as follows:

1. Classical hypothesis testing

This testing incorporates: (1) Ordinarity testing, pointed at understanding see how much of the information is regularly dispersed within the factors utilized in this think about. inquire about [15] (2) Multicollinearity test, pointed at checking whether a relationship between independent variables is found within the relapse condition [15]; (3) Non-uniformity test, which aims to check whether within the relapse demonstrate there's uniformity within the fluctuation of the residuals from one perception to another [15]; and (4) autocorrelation test, which may be a test in which the subordinate variable is uncorrelated with the esteem of the variable itself, both the esteem of the past period and the esteem of the following period [15].

2. Multiple linear regression analysis

Concurring to Sahir [15], different direct relapse examination is the examination of the relationship between a subordinate variable and two or more free factors. To decide the impact of the autonomous variable on the subordinate variable, a different direct relapse demonstrate is utilized with the taking after condition:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Information:

- Y : Capital Expenditures
- A : Constant
- b1 : PAD Coefficient
- b2 : DAU Coefficient
- X1 : PAD
- X2 : DAU
- E : Error

3.. Hypothesis testing

This test incorporates: (1) t-test, pointed at analyzing the impact of each person variable on the subordinate variable [15]; and (2) F-test, which points to look at the impact of each person variable on the subordinate variable [15].

4.. Check the coefficient of determination

Agreeing to Sahir [15] the coefficient of assurance could be a measurable esteem that can be utilized to know whether there's an impact between two factors or not.

4. 8 RESULT AND DISCUSSION

This study uses secondary data in the form of reports on the implementation of the fiscal budget of the municipal government/regional government in the province of West Sumatra for the period 2018-2021, obtained directly from the mechanization office. West Sumatra regional financial agency. West Sumatra province includes 19 districts/cities, so the number of samples in this study is 76 samples (19

× 4 years). The data for this study were then processed using the IBM SPSS (Statistical Products and Services Solutions) application program version 25.

Analysis of Research Results
Classic assumption test

a. Normality test

Table 3
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		56
Normal Parameters, b	Means	-,0000019
	std. Deviation	50614765769,39864000
	Most Extreme Differences	absolutely Positive
	Negative	-,073
Test Statistics		,092
Asymp. Sig. (2-tailed)		,200 ^{sd}

The Kolmogorov-Smirnov table over appears a importance esteem of 0,200 > 0,05 or 5%, showing that the relapse show meets the presumption of typicality or that the information are regularly dispersed.

b. Multicollinearity Test

c. Table 4
d. Multicollinearity Test Results

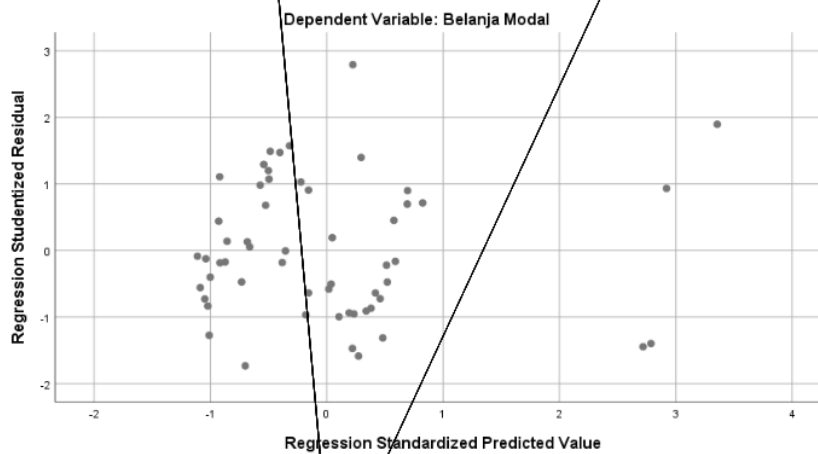
Model	Coefficients ^a	Collinearity Statistics	
		Tolerance	VIF
1	PAD	,375	2,667
	DAU	,375	2,667

a. Dependent Variable: Capital Expenditures

Check to see if there is multicollinearity. Regression modeling can be done by checking the Tolerance and Variance Inflation Factor (VIF) values. If the tolerance value is not less than 0,10 or the VIF value is not greater than 10, it is confirmed that there is no multicollinearity phenomenon in the regression model. Meanwhile, if the tolerance value is less than 0,10 or equal to VIF greater than 10, it proves that the regression model has signs of multicollinearity. From the table above, it can be seen that the tolerance value of the PAD variable is 0,375 > 0,10 and the VIF value is 2,667 < 10 > 0,10 and the VIF value is 2,667 < 10 > 0,10 and the VIF value of all variables are no longer than 10 or < 10, it can be concluded that multicollinearity does not exist for each variable.

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c. Heteroscedasticity Test

Figure 2
Test results Heteroscedasticity
 Scatterplot



Based on the chart over appearing that the focuses are haphazardly dispersed, don't shape a particular design, and are disseminated, it can be concluded that the wonder of heterogeneity does not happen within the relapse demonstrate.

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d. Autocorrelation Test

Table 5
Autocorrelation Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,815 ^a	,665	,652	51560918040,0452000000000000	1,205

In a regression model, data can be considered autocorrelated if the Durbin Watson (DW) value is between -2 and +2 ($-2 < DW < +2$). The Durbin Watson value in the table above represents the number of particles Error. 1,205, which is in the range $-2 < 1,205 < +2$. Therefore we can conclude that in the regression model there is no autocorrelation problem.

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Multiple Linear Regression Analysis

Table 6
Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	-18870710908,051	26892956763,096	-,702	,486
	PAD	,155	,101	,199	,132
	DAU	,292	,058	,649	,000

a. Dependent Variable: Capital Expenditures

33 Based on the above table, the following regression equation model is obtained:

$$54 Y = -18870710908,051 + 0,155X_1 + 0,292X_2 + e$$

Based on the above equation, it can be analyzed as follows:

1. The constant value is -18870710908,051 The regression equation shows that if the variables PAD (X1) and DAU (X2) have a value of 0, the value of capital expenditure (Y) is reduced by 18,870,710,908,051 rupiahs.
2. The PAD variable of the brand coefficient (̢1) has a positive value, which shows that if the PAD value increases by 1 rupiah, the cost of capital (Y) will increase by 0,155 rupiahs, assuming the value of DAU is 0 or constant number.
3. Brand coefficient Variable DAU (X2) has a positive value, which shows that if the value of DAU (X2) increases by 1 rupiah, the capital expenditure budget value will increase by 0,292 rupiahs, assuming the value of PAD is 0 or constant.

29 Hypothesis testing

a. t test

Table 7
t Test Results (Partial)

Model		Coefficients ^a		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	-18870710908.051	26892956763,096		-,702	,486
	PAD	,155	,101	,199	1,532	,132
	DAU	,292	,058	,649	4,998	,000

a. Dependent Variable: Capital Expenditures

1. Effect of PAD on capital expenditure

17 According to the data analysis results for the PAD variable, the calculated t value is 1,532 and the significance level is 0,132. The t table values show that the number is 1,993, so the calculated t value is smaller than the t table value of $1,532 < 1,993 > 0,05$, so it can be concluded that the PAD variable does not have a significant influence on the capital cost variable. Therefore, the first hypothesis (H1) according to which PAD (X1) has an effect on capital expenditure is rejected.

2. Effect of DAU on capital expenditure

11 According to the data analysis results for the DAU variable, the calculated t value is 4,998 and the significance level is 0,000. The values in the t table show that the number is 1,993, so the calculated t value is large compared to the t table value of $4,998 > 1,993$ and the significant value is $0,000 < 0,05$, therefore we can conclude that the DAU variable has a significant influence on the Capital Expenditure variable. Thus, the second hypothesis (H2) that DAU (X2) has an influence on capital expenditure is accepted.

7 b. F test

Table 8
F Test Results (Simultaneous)

Model		ANOVA ^a			F	Sig.
		Sum of Squares	Df	Mean Square		
1	Regression	279574407118458920000000,000	2	139787203559229460000000,000	52,581	,000 ^b
	residuals	140901998264009670000000,000	53	2658528269132258000000,000		
	Total	420476405382468600000000,000	55			

a. Dependent Variable: Capital Expenditures

b. Predictors: (Constant), PAD; DAU

The testing of the third speculation (H3) of this consider can be seen from the F esteem and the variable noteworthiness esteem. From the over information examination comes about, the calculated F esteem is 52,581 with a centrality esteem of 0,000. Table F esteem is 3,12. Hence, the calculated F esteem is more noteworthy than the F table $52,581 > 3,12$ and the noteworthy esteem is $0,000 < 0,05$, so we are able conclude that there's a critical impact between the factors PAD (X1) and DAU (X2) at the same time or at the fetched of capital (Y). Subsequently, the third speculation concurring to which PAD and DAU have a concurrent or joint affect on the Capital Consumption variable is acknowledged.

Confused ers

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Coefficient of Determination Test (R2)

Table 9

Test results Coefficient Determination

Summary Model ^b				
Model	R	R Square	Adjusted R Square	
59 1	,815 ^a	,665	,652	

a. Predictors: (Constant), PAD; DAU

b. Dependent Variable: Capital Expenditures

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We can see that the R Square value is 0,665 or 66,5%. This indicates that about 66,5% of the capital expenditure budget variables are explained by the independent variables of this study, namely PAD and DAU, while the remaining 33,5% are influenced or explained by other variables not considered in this study. Other variables that influence capital spending include economic growth [2], special appropriations funds [2], balanced funds [16], and others.

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Discussion of Research Results

The Influence of PAD on Capital Expenditures

The comes about of the think about appear that PAD does not have a critical affect on the capital use variable. In this manner, the primary speculation (H1) is rejected. PAD is pay from territorial sources, collected based on territorial controls as well as pertinent laws and directions, counting territorial charge comes about, territorial charges, territorial endeavor benefit salary areas and other legitimate wage. The capital sources utilized to back capital use are PAD, DAU, DAK and DBH. The comes about of this think about are based on the common PAD from 2018 to 2021, based on the accessible information of the government/municipal government of the area of West Sumatra, which is relatively moo or includes a diminishing drift so the PAD salary is saved for capital consumption needs that are not so critical. its utilize, so PAD cannot be an impartial source of capital consumption assignment. This result is in agreement with inquire about comes about from Alpi and Sirait [6] which expressed that PAD did not have a critical impact on capital consumption. The comes about of this investigate negate the theory in this inquire about and the results of investigate from Dalail and Hartanto [5] which states that PAD contains a positive impact on the allotment of capital consumption.

The Influence of DAU on Capital Expenditures

The comes about of the think about appear that DAU incorporates a critical affect on the capital consumption variable. Subsequently, the moment theory (H2) is acknowledged. The comes about of the consider of Regency/City information in West Sumatra are steady with the work of DAU in capital use from APBN, indeed when PAD is moo, capital consumption capital will still be there, illustrating the stream of DAU capital from the center. The inquire about comes about appearing the impact of common

DAU on capital use bolster the inquire about comes about of Sianturi and Putri [3] which appeared that PAD, DAU and DAK have a positive and critical impact on budgetary capital consumption.

The Influence of PAD and DAU on Capital Expenditures

The inquire about comes about appear that there's a synchronous or common impact between the factors PAD (X1) and DAU (X2) on capital use (Y). Hence, the third theory (H3) is accepted. Capital expenditure may be a government budget use including an increment in stock or expansion of settled resources that gives benefits for more than 12 months (an bookkeeping period) and is utilized for open purposes. Capital consumption incorporates use on arrive, use on gear and apparatus, use on buildings and structures, use on streets, water system and systems as well as use on property and other. Numerous variables can impact a region's tall or moo capital expenditures, counting a region's PAD and DAU. In case PAD is nice, neighborhood governments will proceed to extend capital investing and bad habit versa. Tall PAD comes with an increment in speculation investing within the locale. Districts with tall DAU will moreover have tall capital costs. Without a doubt, the DAUs gotten by locales will decrease the taken a toll burden of exercises embraced by the districts, such that locales will be able to designate more noteworthy reserves to capital use exercises inside the locale region.

5. CONCLUSION

Based on the results of the analysis of the influence of PAD and DAU on Capital Expenditures in Regencies/Cities in West Sumatra for the 2018-2021 period, the following conclusions were obtained:

- a. The calculated t value is 1.532 and the significance is 0.132. The t table value shows the number 1.993, thus the calculated t value is smaller than the t table value $1.532 < 1.993$ and the significance value is $0.132 > 0.05$, so it can be concluded that PAD does not have a significant effect on Capital Expenditure.
- b. The calculated t value is 4.998 and the significance is 0.000. The t table value shows the number 1.993, thus the calculated t value of the t table value is $4.998 > 1.993$ and the significance value is $0.000 < 0.05$, so it can be concluded that the DAU has a significant effect on the Capital Expenditure variable.
- c. From the results of data analysis, the calculated F value was 52.581 with a significance value of 0.000. The F table value is 3.12. Thus, the calculated F value is greater than F table $52.581 > 3.12$ and the significance value is $0.000 < 0.05$, so it can be concluded that there is a simultaneous or joint influence between PAD (X1) and DAU (X2) to Capital Expenditures (Y).

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