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ANALYSIS OF THE IMPACT OF REGIONAL GOVERNMENT EXPENDITURE ON THE PERFORMANCE OF GOVERNMENT AGENCIES IN ACEH PROVINCE

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ABSTRACT

This study aims to analyze the influence of personnel expenditure, expenditure on goods and services, and capital expenditure on the institutional performance of Regional Apparatus Work Units (SKPD) in Aceh Province. The study utilizes a sample of 188 data points from SKPDs in Aceh Province covering the 2021–2024 observation period, employing the saturated sampling method. Data analysis was conducted using a panel data regression model. The results indicate that, individually, personnel expenditure does not have a significant effect on institutional performance, whereas expenditure on goods and services and capital expenditure do have a significant effect. Simultaneously, personnel expenditure, expenditure on goods and services, and capital expenditure collectively exert a significant influence on institutional performance. These findings suggest that institutional performance needs to be continuously improved to maximize the enhancement of public services.

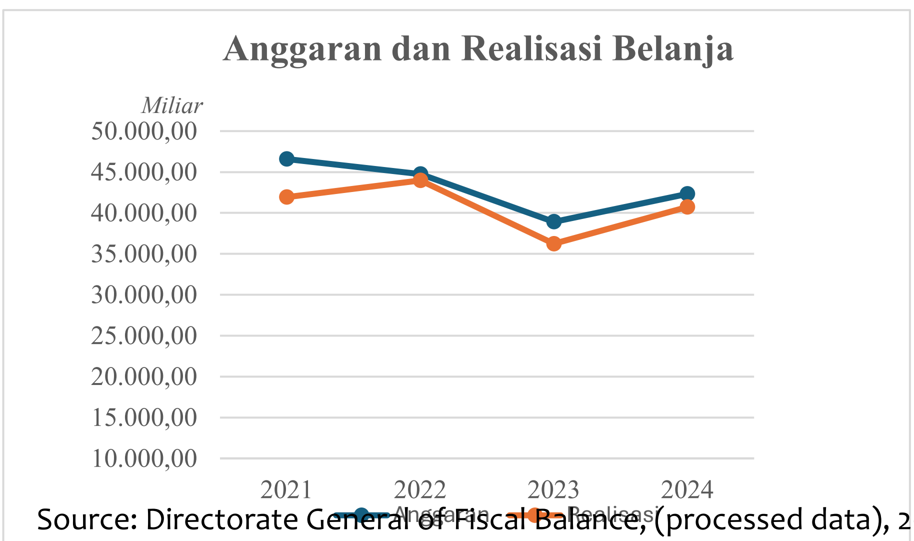
Keywords: Institutional Performance, Personnel Expenditure, Expenditure on Goods and Services, Capital Expenditure

1. Background

Law Number 22 of 1999—which underwent its final amendment via Law Number 9 of 2015 concerning Regional Government (better known as the Regional Autonomy Law)—alongside Law Number 25 of 1999 (superseded by Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments), has brought about a significant transformation in governance practices. The foundation of this change is particularly evident in the allocation of state finances and marks the beginning of the regional autonomy era in Indonesia (Rahayu, 2022). Budgetary matters are of paramount importance within the governance framework and influence the government's performance in fulfilling public service obligations. The budget serves as an instrument to mitigate information asymmetry and curb actions by regional government entities that deviate from their intended functions (Rohmannov, 2018). Regional expenditure can be considered a key indicator of the success of programs or policies implemented by the government (Anfujatin, 2016). Beyond merely supporting government programs, regional expenditure—as a form of public consumption—also has the potential to stimulate the private sector. This is especially true when budget allocation is executed efficiently, allowing limited state funds to be optimally utilized to finance strategic programs. Efficient budget allocation is essential to achieving desired objectives, ensuring that limited state funds are utilized effectively and contribute optimally to public welfare. Budget realization is not merely a matter of meeting allocation targets; rather, it places greater emphasis on performance outcomes than on the mere absorption of funds.

The budget realization for the Aceh Provincial Government from 2021 to 2024, based on regional revenue and expenditure figures, is illustrated in the chart below:

Figure 1 Aceh Province Expenditure Budget and Realization, 2021–2024

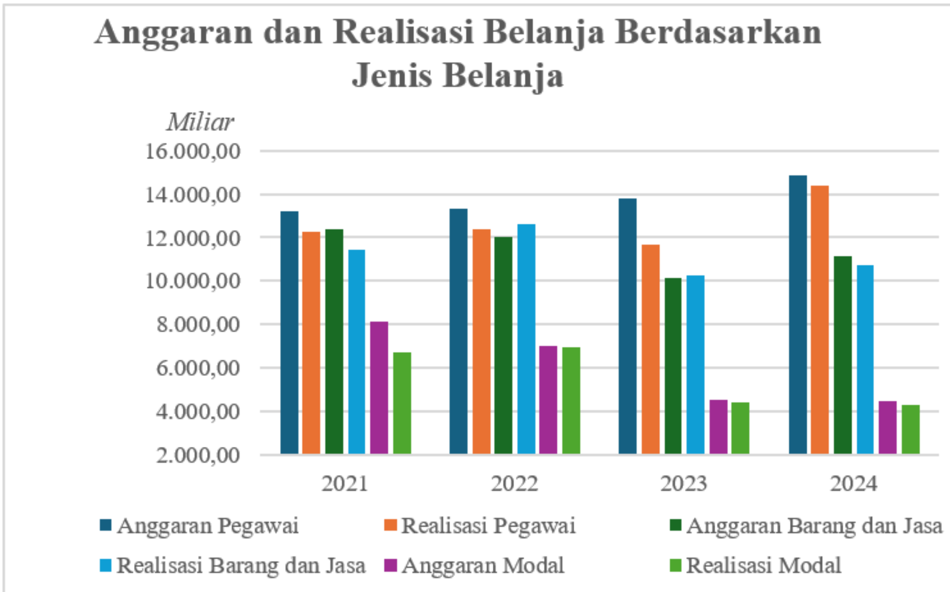


Source: Directorate General of Fiscal Balance, (processed data), 2026

Based on the figure above, the performance of the Aceh Provincial Government's expenditure budget over the last five years shows realized budget figures that, while fluctuating, compare favorably against the quarterly targets set out in the Budget Management Performance Indicator (IKPA) guidelines. Data from the 2021–2024 period regarding regional expenditure and its realization demonstrate the Aceh Provincial Government's continued efforts to execute the budget effectively.

Although the allocated budget in 2022 was lower than in the previous year, the government took corrective measures, resulting in an increase in budget realization compared to the 2022 fiscal year. Furthermore, the figure below presents a comparison of data categorized by expenditure type.

Figure 2: Budget and Realization for Aceh Province, 2021–2024

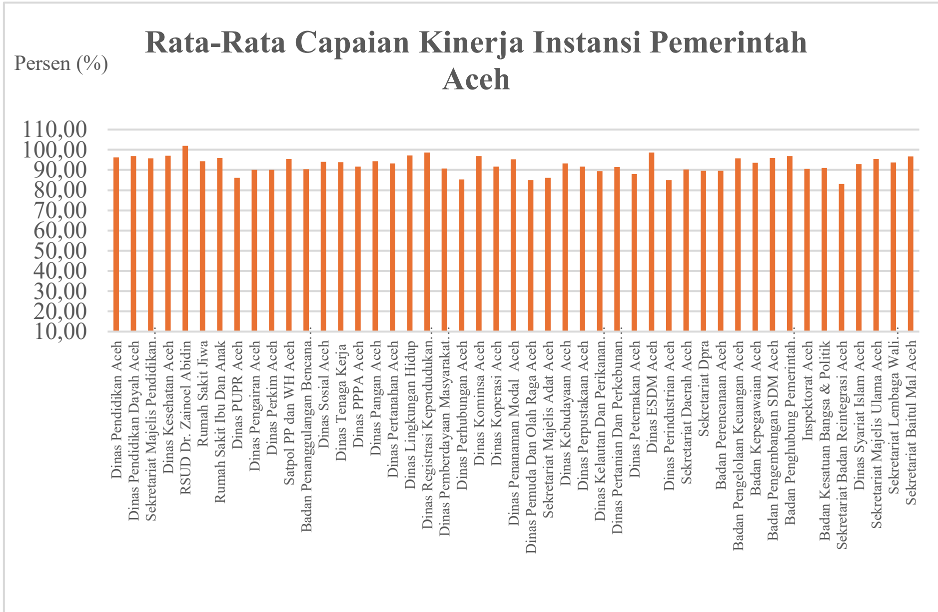


Source: Directorate General of Fiscal Balance, (processed data), 2026

A situation where regional expenditure realization frequently exceeds the allocated budget is known as budget overrun. Syahputra (2021) notes that the budget financing surplus from the previous year—which has not yet been accounted for—is carried over to the subsequent fiscal year. This surplus influences the expenditure budget, enabling maximized spending in the following year.

Budget realization within the Aceh Provincial Government involves various entities, ranging from regency and city administrations to regional government work units, including the various agencies (dinas) across the province. The figure below illustrates the average performance achievement of Aceh Provincial Government work units from 2021 to 2024.

Figure 3 Average Performance Achievement of Aceh Regional Government Agencies



Source: Aceh Government PPID (processed), 2026

Nevertheless, this study focuses specifically on the performance achievements and expenditures of regional government agencies in Aceh Province. As shown in the presented graph, the performance of these agencies in Aceh Province fluctuated between 2021 and 2024, indicating that the performance of government units within the Aceh provincial administration possesses distinct characteristics.

2. Research Methodology

This study uses 47 Regional Government Work Units (SKPA) in Aceh Province as the research subjects, covering the 2021–2024 period. A quantitative approach is employed. Secondary data were obtained from the Budget Realization Reports (LRA) of each work unit, the Directorate General of Fiscal Balance (Ministry of Finance), the Information and Documentation Management Officer (PPID), and Statistics Indonesia (BPS) of Aceh Province. The research model utilizes panel data regression, as it is capable of capturing both the characteristics across work units and changes over time—specifically, a combination of time-series and cross-sectional data. In general, the panel data regression equation is formulated as follows: **Yit = α + βXit + eit.** The specific general panel data regression equation for this study is: **Y = α + β1BPit + β2BBJit + β3BMit + e.**

Legend:

Y	:	Agency Performance of the Regional Government Work Unit
A	:	Constant
$\beta 1, \beta 2, \beta 3$	:	Regression coefficients for each independent variable
BPit	:	Personnel Expenditure
BBJit	:	Goods and Services Expenditure
BMit	:	Capital Expenditure
e	:	Error term

Model selection techniques involve the following tests: the Chow Test, the Hausman Test, and the Lagrange Multiplier (LM) Test. Analysis also includes partial tests, simultaneous tests, and the coefficient of determination. Partial tests are used to examine the influence of each independent variable. Simultaneous tests are used to examine the combined influence of Personnel Expenditure, Goods and Services Expenditure, and Capital Expenditure. The coefficient of determination is used to assess the ability of the independent variables to explain the variation in Agency Performance.

4. Research Results

Based on the research findings, this study identifies four variables for analysis—Personnel Expenditure, Expenditure on Goods and Services, and Capital Expenditure—in relation to the performance of Regional Apparatus Work Units (SKPD) within the Aceh Provincial Government. The average values and data ranges vary across the different regional government agencies (SKPD). This variation may be attributed to differences in bureaucratic structural capacity, service requirements, and the internal conditions of the agencies. Subsequently, a Chow Test was conducted to select the optimal testing model between the Fixed Effect Model (FEM) and the Common Effect Model (CEM).

Table 4 Likelihood Ratio F-Statistic Test Results (Chow Test)

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.857182	(46,138)	0.0032
Cross-section Chi-square	90.587058	46	0.0001

Source: Data processing results, 2026

The results of the Chow test analysis above show that the p-value (Prob) for the F-statistic is 0.0032. Since this value is less than 0.05 (0.0032 < 0.05), the best model for the panel data regression is the Fixed Effect Model (FEM). The Hausman test is used to select the best model between the Fixed Effect Model (FEM) and the Random Effect Model (REM).

Table 5 F-Statistic Test (Hausman Test)

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	7.580908	3	0.0555

Source: Data processing results, 2026

The F-statistic test results in the table show a Chi-Square p-value of 0.0555, which is greater than 0.05 (0.0555 > 0.05). Based on the Hausman Test, the appropriate decision is to use the Random Effect Model (REM) for panel data regression rather than the Fixed Effect Model (FEM). While the Chow Test pointed to the Fixed Effect Model (FEM) as the best model, the Hausman Test selected the Random Effect Model (REM) approach. Consequently, the Lagrange Multiplier (LM) test is no longer required, as the Common Effect Model (CEM) had already been rejected at the initial stage via the Chow Test. With the selection of the Random Effect Model (REM) as the optimal panel data regression model, the cross-section effect values—or intercept values—for each Regional Apparatus Work Unit (SKPA) within the Aceh Provincial Government were obtained as follows:

Table 6 Intercept Values for Aceh Province Regional Government Agencies

No.	Satuan Kerja	Intersip (Kostanta)
1	Dinas Pendidikan Aceh	-3.503750

No.	Satuan Kerja	Intersip (Kostanta)
2	Dinas Pendidikan Dayah Aceh	2.627747
3	Sekretariat Majelis Pendidikan Aceh	-3.228754
4	Dinas Kesehatan Aceh	0.411784
5	Rumah Sakit Umum Daerah Dr. Zainoel Abidin	-0.130512
6	Rumah Sakit Jiwa	1.235237
7	Rumah Sakit Ibu dan Anak	0.847169
8	Dinas Pekerjaan Umum dan Penataan Ruang Aceh	-1.376092
9	Dinas Pengairan Aceh	-0.382850
10	Dinas Perumahan Rakyat dan Kawasan Permukiman Aceh	0.194833
11	Satuan Polisi Pamong Praja dan Wilayatul Hisbah Aceh	0.132421
12	Badan Penanggulangan Bencana Aceh	-0.277955
13	Dinas Sosial Aceh	0.122074
14	Dinas Tenaga Kerja dan Mobilitas Penduduk Aceh	0.385645
15	Dinas Pemberdayaan Perempuan dan Perlindungan Anak Aceh	0.331986
16	Dinas Pangan Aceh	0.216371
17	Dinas Pertanahan Aceh	1.147226
18	Dinas Lingkungan Hidup dan Kehutanan Aceh	0.521776
19	Dinas Registrasi Kependudukan Aceh	0.150600
20	Dinas Pemberdayaan Masyarakat dan Gampong Aceh	0.108971
21	Dinas Perhubungan Aceh	-3.254179
22	Dinas Komunikasi, Informatika dan Persandian Aceh	0.423205
23	Dinas Koperasi, Usaha Kecil dan Menengah Aceh	-1.362131
24	Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Aceh	0.876174
25	Dinas Pemuda dan Olah Raga Aceh	-1.286442
26	Sekretariat Majelis Adat Aceh	0.063787
27	Dinas Kebudayaan dan Pariwisata Aceh	-0.257659
28	Dinas Perpustakaan dan Kearsipan Aceh	-0.456773
29	Dinas Kelautan dan Perikanan Aceh	-0.411588
30	Dinas Pertanian dan Perkebunan Aceh	0.146119
31	Dinas Peternakan Aceh	-1.089139

No.	Satuan Kerja	Intersip (Kostanta)
32	Dinas Energi dan Sumber Daya Mineral Aceh	0.235051
33	Dinas Perindustrian dan Perdagangan Aceh	-1.292372
34	Sekretariat Daerah Aceh	-0.661256
35	Sekretariat DPRA	0.321685
36	Badan Perencanaan Pembangunan Daerah Aceh	0.194147
37	Badan Pengelolaan Keuangan Aceh	4.709085
38	Badan Kepegawaian Aceh	0.799054
39	Badan Pengembangan Sumber Daya Manusia Aceh	0.363225
40	Badan Penghubung Pemerintah Aceh	0.096336
41	Inspektorat Aceh	0.449809
42	Badan Kesatuan Bangsa dan Politik Aceh	-1.238915
43	Sekretariat Badan Reintegrasi Aceh	-4.229741
44	Dinas Syariat Islam Aceh	-0.396986
45	Sekretariat Majelis Permusyawaratan Ulama Aceh	0.049319
46	Sekretariat Lembaga Wali Nanggroe Aceh	-0.012505
47	Sekretariat Baitul Mal Aceh	7.688763

Source: Data processing results, 2026

The table above reveals that each Regional Government Work Unit (SKPD) in Aceh possesses a distinct intercept value, indicating specific characteristics unique to each unit. Following the selection of the Random Effect Model (REM) as the most appropriate approach, a t-test was conducted to determine whether the independent variables exert a partial influence on the dependent variable.

Table 7 Partial Test Results (t-test)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.739127	10.91529	0.250944	0.8021
X1	0.184372	0.132729	1.389088	0.1665
X2	0.667875	0.062678	10.65558	0.0000
X3	0.116722	0.035711	3.268514	0.0013

Source: Data processing results, 2026

Testing revealed that the personnel expenditure variable has a negative and insignificant effect on agency performance. The goods and services expenditure variable has a positive and significant effect on agency performance realization, while the capital expenditure variable has a positive and significant effect on agency performance. Further analysis involved an F-test to determine the simultaneous effect of the independent variables on the dependent variable.

Table 8 Simultaneous Test Results (F-test)

F-statistic	103.2232	Sum squared resid	8091.840
Prob(F-statistic)	0.000000	Durbin-Watson stat	1.517961

Source: Data processing results, 2026

The results of the simultaneous statistical test (F-test) indicate that Personnel Expenditure, Expenditure on Goods and Services, and Capital Expenditure simultaneously influence the dependent variable—namely, Agency Performance—within the Regional Apparatus Work Units (SKPD) of the Aceh Provincial Government. Furthermore, the Coefficient of Determination is used to measure the extent to which the independent variables explain the dependent variable. The R^2 value reflects the extent of the variation in the dependent variable that is accounted for by the simultaneous influence of the independent variables.

Table 9 Coefficient of Determination (R^2) Test Results

R-squared	0.627281	Mean dependent var	70.77582
Adjusted R-squared	0.621204	S.D. dependent var	10.77487
S.E. of regression	6.631545	Sum squared resid	8091.840

Source: Data processing results, 2026

The table above shows an R-Square value of 0.6272, equivalent to 62.72%. This indicates that the variables of Personnel Expenditure, Goods and Services Expenditure, and Capital Expenditure are capable of explaining the Agency Performance of Regional Apparatus Work Units (SKPD) in Aceh Province.

The Influence of Personnel Expenditure on SKPD Agency Performance in Aceh

The Personnel Expenditure variable has a negative and significant influence on Agency Performance; this implies that, in isolation, personnel expenditure (X1) does not positively affect Agency Performance in Aceh Province. These findings are likely attributable to the data structure from the 2021–2024 fiscal years, where the largest Personnel Expenditure budget allocations did not correspond proportionally to high budget realization rates. This demonstrates that a large Personnel Expenditure allocation does not guarantee improved Agency Performance and may even lead to a decline in performance.

These research findings align with the study conducted by Darmayanti (2024), who explained that Personnel Expenditure does not influence Agency Performance; increasing the realization of Personnel Expenditure failed to yield positive results for Agency Performance and actually led to a decline in the performance of the Directorate General of Public Health. Thus, the results of this study provide empirical support for the conclusion that Personnel Expenditure does not influence Agency Performance within government work units in Aceh Province.

The Influence of Goods and Services Expenditure on the Performance of Regional Government Agencies (SKPD) in Aceh.

Testing revealed that the variable of Goods and Services Expenditure has a positive and significant influence on agency performance; specifically, Goods and Services Expenditure (X2) affects the performance of Regional Government Agencies (SKPD) in Aceh Province. The budget for Goods and Services Expenditure plays a crucial role, as it funds the procurement of operational and routine items or services required annually to enhance public service delivery. However, obstacles persist—such as low budget realization rates in certain work units—which can be attributed to slow tender processes, inadequate budget planning, errors in budget determination necessitating revisions, and changes in rules or regulations.

These findings align with research by Darmayanti (2024), which indicates that agency performance improves when procurement contract documentation is fully prepared during the tender planning and execution stages, thereby preventing future delays in realizing Goods and Services Expenditure. Similarly, research by Kuntadi et al. (2023) suggests that the effective, efficient, and timely realization of the Goods and Services Expenditure budget ensures smooth agency performance. Thus, this study provides empirical evidence confirming that Goods and Services Expenditure influences the performance of government agencies in Aceh Province.

The Impact of Capital Expenditure on the Performance of Regional Government Agencies (SKPD) in Aceh

Testing revealed that the Capital Expenditure variable has a positive and significant influence on agency performance; this implies that, individually, Capital Expenditure (X3) affects the performance of Regional Government Agencies (SKPD) in Aceh Province. The capital expenditure budget plays a crucial role, as it is utilized to procure equipment, buildings, and other assets that enhance public service delivery. Research by Rediyono et al. (2022) suggests that agencies need to improve their utilization of capital expenditure budgets; these budgets are specifically intended to acquire assets that support performance—replacing items that have become obsolete due to age and, consequently, caused work delays.

This aligns with research by Sukarno (2026), which indicates that capital expenditure influences budget realization; within the budget structure, capital expenditure is designated for the purchase of fixed assets with long useful lives. In other words, the results of this study provide empirical support for the conclusion that capital expenditure impacts the performance of Regional Government Agencies in Aceh Province.

The Influence of Personnel Expenditure, Goods and Services Expenditure, and Capital Expenditure on the Performance of SKPD in Aceh

The results of this study indicate that agency performance within work units is not determined by a single factor alone, but rather by various interconnected aspects. Personnel expenditure plays a direct role in boosting the morale of civil servants; after performing their duties in serving the public, they receive remuneration—funded by the realization of personnel expenditure—even though this specific type of spending does not have a direct impact on the general public. Expenditure on goods and services functions as the government's operating cost, ensuring the smooth execution of public services. Furthermore, this category of expenditure impacts the local economy—for instance, through policies that prioritize micro, small, and medium-sized enterprises (MSMEs) for government procurement needs. Unlike expenditure on goods and services, capital expenditure involves government spending on fixed assets with long-term utility; it is used to acquire the facilities and infrastructure that serve as the frontline in meeting public needs.

The empirical findings of this study align with research by Susilowati (2012), which states that agency performance is not merely a matter of expenditure realization but involves a lengthy process—ranging from thorough planning to the awarding of tenders. Additionally, Asiyah (2022) notes that the planning process must minimize repetitive revisions; frequent changes can slow down budget realization, thereby hindering agency performance by the end of the fiscal year.

5. Conclusions and Recommendations

Based on the research findings, Personnel Expenditure (X1) has a negative and significant effect on the institutional performance of Regional Apparatus Work Units (SKPD) in Aceh Province. Expenditure on Goods and Services (X2) has a positive and significant effect on the institutional performance of SKPDs in Aceh Province. Capital Expenditure (X3) has a positive and significant effect on the institutional performance of SKPDs in Aceh Province. Simultaneously, Personnel Expenditure, Expenditure on Goods and Services, and Capital Expenditure significantly influence the institutional performance of SKPDs in Aceh Province; although Personnel Expenditure alone does not show a significant partial effect, the combined presence of Expenditure on Goods and Services and Capital Expenditure enables an influence on the dependent variable—namely, the institutional performance of SKPDs within the Aceh Provincial government.

Therefore, all SKPDs in Aceh Province are expected to improve their institutional performance. Furthermore, it is necessary to evaluate planned programs to ensure greater effectiveness in budget absorption. Future researchers are advised to expand the scope of the study by extending the observation period, thereby providing a more comprehensive overview of institutional performance within SKPDs.

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