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## Determinants of Budgeting Opportunistic Behavior

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**Abstract:** The study attempted to determine and analyze the effect of (1) local revenue, (2) general allocation funds, (3) special allocation funds, (4) profit-sharing funds, (5) excess differences in budget calculations on opportunistic behavior government budget in Indonesia. This type of research is quantitative research. The researcher used secondary data. The population were all provinces in Indonesia during the research period 2014-2019. Based on the existing criteria, the sample size was 18 provinces. The data were tested using multiple linear regression. The results indicated that local revenue did not affect the opportunistic behavior of provincial government budgeting in Indonesia; general allocation funds did not affect the opportunistic behavior of provincial government budget formulation in Indonesia; special allocation funds affected the opportunistic behavior of provincial government budgeting in Indonesia; funds profit-sharing did not affect the opportunistic behavior of provincial government budget formulation in Indonesia; and the excess budget calculation did not affect the opportunistic behavior of provincial government budgeting in Indonesia. The further investigation with wider sample size was needed to clarify the finding.

**Keywords:** Opportunistic behavior, Budget Formulation, Local revenue

### INTRODUCTION

Regional autonomy according to Law number 32 of 2004 is the right, authority and obligation of autonomous regions to regulate and manage their own government affairs and interests of the local community in accordance with laws and regulations, so that the implementation of this law has implications for very basic changes to the relationship between Regional Government (executive) and Legislative Regional People's Legislative Council). Viewing from agency theory, process of preparing Regional Revenue and Expenditure Budget (APBD) is a description of contract between principals and agents. DPRD as representatives of the people who elected them (voters), acting as principal, given power to realize the needs of society in order to improve welfare, so that it can be accommodated in APBD, and the executive as agents of contract, is expected to be able to propose a budget according to real needs in the administration of government, with the ultimate goal of welfare for people (Abdullah S, 2012). In fact, in Indonesia today, many formers and members of legislature are convicted by

the courts of misusing APBD funds. This possibility is related to the very large role of the legislature in budgeting, especially at planning stage or budget policy formulation and budget approval. This powerful condition of legislature causes pressure on the executive to be even greater.

The position of the executive which is lower than legislature makes it difficult for executive to reject the "recommendations" of legislature in the allocation of resources providing benefits to legislature, causing budgetary outcomes in form of public services to be distorted and detrimental to public. According to several studies, it is stated that most APBD corruption crimes occur in the infrastructure sector, because from the percentage of budget allocations, this sector is the largest one. The modes frequently used are mark up, mark down, fictitious reports, abuse of authority, and embezzlement. Opportunities for opportunistic behavior are suspected to occur in regional expenditures for both expenditure and financing expenditures funded from regional revenues. The emergence of this opportunistic behavior is thought to have implications for several components of budgeting including Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), and Excess Budget Financing (SILPA). Based on Domestic Government Regulation Number 13 of 2006, Regional Revenues are sourced from Regional Original Revenues (PAD), Consideration Funds in Other Legal Income and financing receipts.

The results from prior studies on opportunistic behavior are still inconsistent, so the authors take a wider sample to get maximum results, namely the provincial governments throughout Indonesia. In addition, the researcher added the Special Allocation Fund (DAK) and Revenue Sharing Fund (DBH) as research variables, considering that DAK and DBH have a sizeable contribution to APBD revenues and are part of component of balancing funds that are assumed to influence the occurrence of opportunistic behavior. Revenue Sharing Funds are also a potential source of regional income and are one of the basic capital of regional governments in obtaining development funds and to meet regional expenditures that are not derived from PAD, except DAU and DAK. If the percentage of DBH is large enough, it indicates that local governments still have a large dependence on central government in financing these regional expenditures. DBH is allocated with aim of improving vertical balance between Central and Regional Governments by taking into account the potential of producing regions.

The Special Allocation Fund is prioritized to assist regions with regional financial capacity below the national average, in order to fund the activities of providing physical facilities and infrastructure for basic public services which are regional affairs. Based on this background, the author is interested in conducting research on opportunistic behavior in the preparation of regional budgets with entitled "Determinants of Opportunistic Behavior in Budgeting: Study in Provincial Governments in Indonesia."

## **METHOD**

The research used quantitative research with secondary data to analyze the influence of PAD, DAU, DAK, DBH and SILPA against opportunistic behavior. This study intended to explain causal relationship and influence between variables through hypothesis testing. A causal relationship was a cause and effect relationship between independent variable and dependent variable. The research location was performed by visiting the active website and data collection from the Directorate General of Fiscal Balance (DJPK) and Central Statistics Agency (BPS) throughout Indonesia.

The population of this study was the Provincial Governments throughout Indonesia during the 2014-2019 fiscal year, which amounted to 34 provinces. Method of sampling technique was purposive sampling with criteria as follows: (1) Provincial Government in Indonesia published the Report annually on website of Directorate General of Fiscal Balance of Regional Government and other official government websites for the 2014-2019 fiscal year.

(2) The provincial government in Indonesia published regularly. Regional Revenue and Expenditure Budget (APBD) was seen based on allocation of sector expenditures for the functions of education, health, housing and infrastructure, grants and social assistance expenditures which were found on website of Directorate General of Fiscal Balance of Regional Governments and other official government websites for the 2014 – 2019 fiscal year. The data collection technique was in the form of secondary data with documentation method. The type of data was financial information data obtained manually by accessing the official website related to the variables investigated.

The data analysis technique used in this study was multiple linear regression analysis, which was used to analyze the effect of the independent variables on the opportunistic behavior of budgeting as dependent variable. Hypothesis testing carried out after the multiple regression analysis implemented was free from violations of classical assumptions. Fulfillment of classical assumptions was intended to prevent statistical problems in working on the regression model. Classical assumption test consists of normality test, multi collinearity test, autocorrelation test, and heteroscedasticity test. Moreover, Maryono (2013) found that DAU Affects Legislative opportunistic behavior in regional budgeting in the province of West Sumatra, the existence of opportunistic behavior from the legislature in the province of West Sumatra in utilizing the DAU for the benefit of the legislature/DPRD.

Sularso, Restianti, danIstiqomah (2014) found that the greater the number of PAD, SiLPA and DAU owned by the Regency/City in Central Java Province, the greater the occurrence of opportunistic behavior in budgeting.

## RESULTS AND DISCUSSION

Descriptive statistics are generally used to provide information about research variables in a study. Descriptive statistical analysis will provide an overview or description of a data seen from the minimum, maximum, average (mean), and standard deviation values generated from the research variables. The results of the analysis with descriptive statistics from the samples studied from 2014-2019 are presented in the following table:

**Table 1. Descriptive statistics**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PAD	108	-370573,00	591734,00	100769,4537	158236,57365
DAU	108	-67329,00	650390,00	106322,7037	132021,75869
DAK	108	-2017261,00	2357954,00	180349,6296	452075,17499
DBH	108	-825970,00	1117780,00	10838,8889	221727,62156
SILPA	108	-593500,00	499572,00	2004,7037	130913,28011
POPA	108	-1587656,00	1850064,00	337294,8796	574831,66179
Valid N (listwise)	108				

Source : SPSS output (processed by researchers, 2020)

Table 1 indicated that the amount of data used in this study is as much as 108. The results of each variable can be explained as follows:

### Variable Regional Original Income (PAD)

Regional Original Revenue (PAD) was revenue obtained from sources within its own territory which was collected based on regional regulations in accordance with applicable laws and regulations. Sources of PAD consisted of: local taxes, regional retributions, profits from regionally owned enterprises (BUMD), and other legitimate local revenue. PAD measurement used the PAD spread (PAD). The following table showed the value of PAD spread in regional governments throughout Indonesia during the period 2014 – 2019. The table above also showed the minimum value of the Regional Original Income Variable (PAD) which was

-370573.00 and the maximum value was 591734.00 with an average of 100769.45 and standard deviation 158236.58.

**Table 2. Indonesian Government PAD Variables for the 2014-2019 period**

No	Province	2014	2015	2016	2017	2018	2019
1	Prov. South Sumatera	195.113	302.838	-51.637	282.756	591.734	-278.574
2	Prov. Bengkulu	28.124	162.096	50.351	160.151	88.294	194.327
3	Prov. Lampung	-178.168	336.366	104.432	203.172	530.380	244.040
4	Prov. DI Yogyakarta	219.649	219.475	99.967	103.968	76.858	187.559
5	Prov. West Kalimantan	309.789	510.256	-243.887	-248.843	117.391	255.396
6	Prov. Central Kalimantan	369.936	155.446	298.200	-370.573	73.216	193.992
7	Prov. South Kalimantan	223.824	25.703	-63.015	267.462	182.822	259.040
8	Prov. North Sulawesi	294.527	83.901	112.830	-64.979	92.091	100.810
9	Prov. Central Sulawesi	157.786	113.608	121.093	-89.983	47.415	45.558
10	Prov. southeast Sulawesi	112.064	3.926	25.291	185.499	-123.489	284.832
11	Prov. North Nusa Tenggara	262.002	134.395	137.048	37.185	57.784	70.115
12	Prov. Maluku	143.013	163.869	-76.227	-7.978	288.365	-274.814
13	Prov. North Maluku	72.139	43.746	34.350	203.713	-223.277	166.725
14	Prov. Bangka Belitung	28.273	81.518	-8.087	111.278	97.283	40.804
15	Prov. Gorontalo	83.533	43.897	30.972	7.254	6.177	48.955
16	Prov. Kepulauan Riau	243.097	251.832	-18.689	-4.712	119.387	29.034
17	Prov. West Sulawesi	51.417	24.443	38.971	20.255	35.244	35.845
18	Prov. North Kalimantan	0	349.247	-29.200	99.821	56.555	84.338

Source : SPSS output (processed by researchers, 2020)

Table 2 showed the minimum value of the PAD variable of -370,573, which was owned by the Province of Central Kalimantan in 2017 and the maximum value of the PAD variable of 591,734 was owned by the Province of South Sumatra in 2018.

**Variable General Allocation Data (DAU)**

General Allocation Funds can be seen from the balance fund posts in the APBD, and DAU is measured using the DAU spread from the current year's APBD to the previous year's APBD. The following is a table of DAU spread values for local governments throughout Indonesia during the 2014 – 2019 period.

**Table 3. Variables of the Indonesian Government DAU for the period 2014-2019**

No	Province	2014	2015	2016	2017	2018	2019
1	Prov. Sumatera South	115.026	0	85.879	650.390	-23.914	45.845
2	Prov. Bengkulu	100.447	90.986	24.670	283.678	-52.890	32.640
3	Prov. Lampung	75.390	56.803	128.823	584.500	-49.136	49.737
4	Prov. DI Yogyakarta	71.589	20.621	20.291	439.521	-65.985	36.730
5	Prov. West Kalimantan	145.510	115.371	87.892	173.963	56.953	31.667
6	Prov. Central Kalimantan	89.912	128.167	14.254	317.807	-38.275	29.241
7	Prov. South Kalimantan	18.214	0	77.792	331.683	7.013	69.934
8	Prov. North Sulawesi	64.168	77.096	38.596	274.808	87.192	35.891
9	Prov. Central Sulawesi	93.226	133.718	51.322	220.313	92.926	51.425
10	Prov. southeast Sulawesi	72.600	122.788	24.211	401.620	-26.294	38.527
11	Prov. North Nusa Tenggara	127.696	168.758	36.646	445.889	44.431	47.770
12	Prov. Maluku	122.047	158.070	83.123	204.744	204.593	29.480
13	Prov. North Maluku	134.032	154.554	71.401	86.847	111.810	23.426
14	Prov. Bangka Belitung	89.680	91.067	7.639	129.593	-16.446	28.189
15	Prov. Gorontalo	81.995	111.116	39.162	135.223	-12.855	36.202
16	Prov. Kepulauan Riau	197.518	-2.066	170.867	177.144	213.432	-67.329
17	Prov. West Sulawesi	90.717	119.367	29.567	52.756	47.129	39.036
18	Prov. North Kalimantan	20.568	630.679	381.212	130.926	21.721	20.854

Source : SPSS output (processed by researchers, 2020)

The previous table 1 indicated the minimum value of the DAU variable that was -67329.00 and the maximum value of 650390.00 with an average of 106322.70 and a standard deviation of 132021.75869. Based on table 3, it was seen that the minimum value of the DAU variable of -67329.00 was owned by the Riau Islands Province in 2019 and the maximum value of the DAU variable of 650390.00 was owned by the South Sumatra Province in 2018.

**Variable Special Allocation Fund (DAK)**

The Special Allocation Fund (DAK) is a form of special fund, meaning that the use of these funds is based on the instructions or policies of the giver, in this case the central government. DAK is measured using the DAK spread from the current year's APBD to the previous year's APBD. The following is a table of DAK spread values for regional governments throughout Indonesia during the 2014 – 2019 period:

**Table 4. Variables of the Indonesian Government DAK for the period 2014-2019**

No	Province	2014	2015	2016	2017	2018	2019
1	Prov. South Sumatera	37.567	6.650	89.043	1.858.813	-2.017.261	2.357.954
2	Prov. Bengkulu	2.340	9.966	356.048	278.713	-576.412	614.390
3	Prov. Lampung	-11.257	0	236.752	1.616.630	293.028	42.062
4	Prov. DI Yogyakarta	2.636	1.952	679.950	230.050	-2.901	87.322
5	Prov. West Kalimantan	-10.983	22.395	104.239	1.326.453	38.430	158.123
6	Prov. Central Kalimantan	-1.369	10.596	199.831	419.014	87.824	215.131
7	Prov. South Kalimantan	-16.554	-25.000	0	756.875	-134.084	522.456
8	Prov. North Sulawesi	5.329	7.217	601.334	322.318	23.339	99.620
9	Prov. Central Sulawesi	-2.007	10.044	798.801	97.677	6.498	271.835
10	Prov. southeast Sulawesi	5.483	14.744	117.426	856.509	166.648	41.695
11	Prov. North Nusa Tenggara	-3.587	11.254	1.359.557	384.186	56.107	350.363
12	Prov. Maluku	16.709	16.488	161.315	526.852	97.666	12.481
13	Prov. North Maluku	4.935	39.985	156.915	310.832	82.143	144.086
14	Prov. Bangka Belitung	-794	12.068	76.094	324.179	22.241	27.655
15	Prov. Gorontalo	-639	17.969	92.642	260.837	-18.739	60.820
16	Prov. Kepulauan Riau	17.007	859	110.757	398.756	27.602	84.392
17	Prov. West Sulawesi	3.569	9.860	91.760	356.936	-40.799	144.861
18	Prov. North Kalimantan	8.221	51.727	251.383	-3.314	46.130	3.511

Source : SPSS output (processed by researchers, 2020)

The previous table 1 indicated the minimum value of the DAK variable, which was -2017261.00 and the maximum value of 2357954.00 with an average of 180349.6296 and a standard deviation of 452075,17499. Based on table 4 it was seen that the minimum value of the DAK variable was -2017261.00 owned by the Province of South Sumatra in 2018 and the maximum value of the DAK variable of 2357954.00 owned by the Province of South Sumatra in 2019.

**Variable Profit Sharing Fund (DBH)**

Revenue Sharing Fund (DBH) is measured using the spread of DBH ( $\Delta$ DBH) from the current year's APBD (t) – the previous year's APBD. The following is a table of DBH spread values for regional governments throughout Indonesia during the 2014 – 2019 period.

**Table 5. Variables of the Indonesian Government DBH for the period 2014-2019**

No	Province	2014	2015	2016	2017	2018	2019
	Prov. South						
1	Sumatera	1.043.976	-585.355	-724.432	-46.997	35.237	662.165
2	Prov. Bengkulu	371	50.165	48.756	-84.642	-9.743	2.953
3	Prov. Lampung	-13.915	50.636	-123.784	9.195	17.139	-93.889
4	Prov. DI Yogyakarta	3.206	-14.326	21.662	23.398	3.366	-46.112
	Prov. West						
5	Kalimantan	17.198	38.805	0	33.177	-1.993	-816
	Prov. Central						
6	Kalimantan	51.925	56.782	147.006	-194.349	222.091	80.119
	Prov. South						
7	Kalimantan	102.225	5.000	207.326	-466.763	339.764	158.725
	Prov. North						
8	Sulawesi	30.000	-2.100	23.762	-23.369	46.691	-19.411
	Prov. Central						
9	Sulawesi	-11.963	57.618	1.577	38.131	74.474	-52.018
	Prov. southeast						
10	Sulawesi	10.218	-27.972	34.970	-7.736	-4.240	65.440
	Prov. North Nusa						
11	Tenggara	-21.101	10.606	-12.581	5.795	-1.481	-23.664
12	Prov. Maluku	0	44.961	-47.840	4.352	2.461	-11.870
13	Prov. North Maluku	23.504	-3.903	4.439	-32.579	998	11.673
	Prov. Bangka						
14	Belitung	104.000	-82.066	31.775	-50.327	11.932	41.046
15	Prov. Gorontalo	-5.298	5.603	-1.489	4.644	-974	-117
	Prov. Kepulauan						
16	Riau	179.429	-10.015	-500.141	-121.344	-72.280	40.323
17	Prov. West Sulawesi	-14.785	13.579	-8.766	-1.691	-2.499	-3.604
	Prov. North						
18	Kalimantan	1.117.780	-825.970	17.633	19.853	13.545	57.730

Source : SPSS output (processed by researchers, 2020)

The previous table 1 showed the minimum value of the DBH variable which was -825970.00 and the maximum value of 1117780.00 with an average of 10838.8889 and a standard deviation of 221727.62156. Based on table 5, it was seen that the minimum value of the DBH variable was -825970.00 owned by North Kalimantan Province in 2014 and the maximum value of DBH variable of 1117780.00 owned by North Kalimantan Province in 2014.

**Variable Remaining Budget Calculation (SILPA)**

The Remaining Budget Calculation (SiLPA) is a source of financing originating from the remaining last year's budget and financing receipts borne in the APBD changes. SILPA is measured by the SiLPA spread (SiLPA) from the current year's APBD (t) to the previous year's APBD (t-1)

**Table 6. Indonesian Government SiLPA Variables for the period 2014-2019**

No	Province	2014	2015	2016	2017	2018	2019
1	Prov. South Sumatera	-15.026	-170.691	-85.000	0	10.000	17.550
2	Prov. Bengkulu	19.193	-32.608	21.287	132.355	217.425	-157.420
3	Prov. Lampung	25.998	2	72.750	-14.607	-44.143	-5.000
4	Prov. DI Yogyakarta	90.773	1.167	123.935	-189.917	167.355	101.972
5	Prov. West Kalimantan	-50.000	-25.000	25.000	-15.000	205.000	-140.000
6	Prov. Central Kalimantan	161.033	-41.035	-57.465	-73.635	150.635	95.847
7	Prov. South Kalimantan	133.000	-10.000	-220.000	-135.000	125.000	-125.000
8	Prov. North Sulawesi	82.142	-39.049	-25.222	-38.042	-14.066	53.925
9	Prov. Central Sulawesi	-7.464	8.602	17.854	-38.577	13	118.668
10	Prov. southeast Sulawesi	109.173	-19.603	141.037	-70.665	-56.486	176.283
11	Prov. North Nusa Tenggara	37.082	-36.411	21.221	40.383	-35.233	14.383
12	Prov. Maluku	49.982	-20.776	-19.775	-26.464	541	4.459
13	Prov. North Maluku	-70.000	82.473	-29.477	-42.997	-2.000	-18.000
14	Prov. Bangka Belitung	-117.195	-32.897	196.199	-108.156	68.781	-258.532
15	Prov. Gorontalo	8.975	-695	-45.552	-2.914	-7.915	-2.500
16	Prov. Kepulauan Riau	175.734	-38.313	-381.000	129.339	-59.339	-70.000
17	Prov. West Sulawesi	25.500	-12.757	21.690	-43.120	-46.880	30.650
18	Prov. North Kalimantan	300.000	499.572	100.428	-593.500	205.753	-363.492

Source : SPSS output (processed by researchers, 2020)

The previous table 1 showed the minimum value of the SiLPA variable which was -593500.00 and the maximum value of 499572.00 with an average of 2004.7037 and a standard deviation of 130913.28011. Based on table 6, it was seen that the minimum value of the SiLPA variable was -593500.00 owned by North Kalimantan Province in 2017 and the maximum value of SiLPA variable of 499572.00 owned by North Kalimantan Province in 2015.

**Variables of Opportunistic Behavior in Budgeting (POPA)**

Measurement of Budgeting Opportunistic Behavior (POPA) is carried out in two stages, namely calculating the spread of budget allocations from the current year's APBD to the previous year and then accumulating changes (spreads) that show overall Budgeting Opportunistic Behavior (POPA). The following is a table of DBH spread values for regional governments throughout Indonesia during the 2014 – 2019 period.

**Table 7. Indonesian Government POPA Variables for the 2014-2019 period**

No	Province	2014	2015	2016	2017	2018	2019
1	Prov. SouthSumatera	-70.467	999.332	-325.978	1.540.819	-1.587.656	1.514.875
2	Prov. Bengkulu	212.696	360.741	-150.784	904.742	-45.099	250.687
3	Prov. Lampung	116.896	-140.512	374.417	1.302.944	1.017.949	979.056
4	Prov. DI Yogyakarta	317.178	-1.238	295.728	-481.068	1.355.166	1.433.628
5	Prov. West Kalimantan	157.794	-1.028.802	1.566.347	912.299	220.044	1.282.039
6	Prov. Central Kalimantan	304.029	-1.027.826	1.736.235	10.317	348.222	1.215.915
7	Prov. SouthKalimantan	547.048	-21.321	102.897	446.658	-7.227	1.491.583
8	Prov. North Sulawesi	180.209	348.532	147.038	567.104	517.486	708.813
9	Prov. Central Sulawesi	-4.018	221.373	403.445	455.812	7.984	984.322
10	Prov. southeast Sulawesi	-545.794	851.319	309.041	851.304	48.645	450.894
11	Prov. North Nusa Tenggara	92.416	322.605	395.559	829.938	350.804	1.850.064
12	Prov. Maluku	123.139	316.978	199.127	-183.692	1.080.348	-354.569
13	Prov. North Maluku	10.937	184.341	133.929	547.126	-119.849	441.699
14	Prov. Bangka Belitung	3.782	-487.983	623.516	365.035	99.599	394.121
15	Prov. Gorontalo	158.191	63.670	138.181	241.373	-2.545	263.018
16	Prov. Kepulauan Riau	545.700	215.079	-567.623	362.655	219.460	458.194
17	Prov. West Sulawesi	33.690	-288.736	1.014.157	-72.305	-163.236	77.174
18	Prov. North Kalimantan	465.924	512.134	128.880	653.126	28.257	-209.353

Source : SPSS output (processed by researchers, 2020)

Table 1 showed the minimum value of Budgetary Opportunistic Behavior (POPA) which was -1587656.00 and the maximum value is 1850064.00 with an average of 337294.8796 and a standard deviation of 574831.66179. Based on table 7, it can be seen that the minimum value of the POPA variable of -1587656.00 was owned by the Province of South Sumatra in 2018 and the maximum value of the PAD variable of 1850064.00 is owned by the Province of East Nusa Tenggara in 2019.

The data normality test aims to test whether the residual variables are normally distributed or not. Testing the normality of the data in this study used the Kolmogorov-Smirnov (K-S) non-parametric statistical test. If the significant value is greater than 0.05 then Ho is accepted and Ha is rejected, otherwise if the significant value is less than 0.05 then Ho is rejected and Ha is accepted. After the researcher test by using normality test, it could be concluded that from the results of data processing, it was obtained that the Kolmogorov-Smirnov value was 1.272 and was significant at 0.079. Significant value was greater than 0.05 then Ho was accepted which meant the residual data was normally distributed.

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. The multicollinearity test was detected using the calculation of the Tolerance value and the Variance Inflation Factor (VIF) value. The decision-making criteria in the multicollinearity test are: (1) If the Tolerance value > 0.1 or VIF

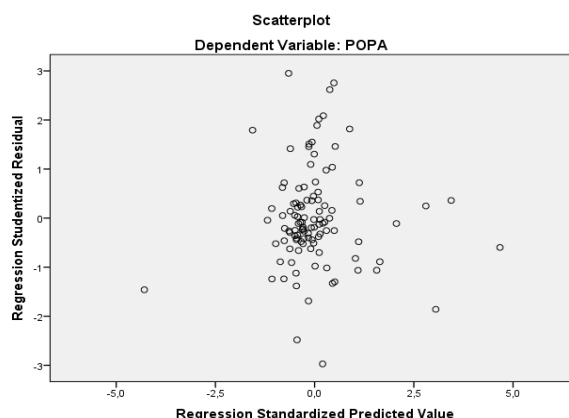
value < 10, then multicollinearity does not occur, (2) If the Tolerance value < 0.1 or VIF value > 10, then multicollinearity occurs. Based on table 5.27 below, it shows that all tolerance values are > 0.1 and all VIF values are < 10. With this, it can be concluded that all independent variables are not affected or multicollinearity occurs and the classical assumption test is fulfilled. The following is a summary of the results of the Multicollinearity test calculation:

**Table 8. Summary of Multicollinearity Test Results**

Variabel	Tolerance	VIF	Description
PAD (X1)	0,920	1,087	There is noMulticollinearity
DAU (X2)	0,745	1,342	There is no Multicollinearity
DAK (X3)	0,751	1,331	There is no Multicollinearity
DBH (X4)	0,882	1,133	There is no Multicollinearity
SILPA (X5)	0,971	1,030	There is no Multicollinearity

Source : SPSS output (processed by researchers, 2020)

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The heteroscedasticity test in this study will be tested by looking at the graph plot between the predictive value of the dependent variable (ZPRED) and the residual (SRESID). The following is a scatterplot image for the regression model in this study:



**Figure 1. Scatterplot Graphic**

Source : SPSS output (processed by researchers, 2020)

Based on Figure 1. it can be seen that the points spread randomly so as not to form a certain clear pattern and are spread both above and below zero on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict behavior. Opportunistic Budgeting for Provincial Governments in Indonesia based on the input of Independent Variables of Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH) and Excess Budget Financing.

In this autocorrelation test, we can test whether in the linear regression model there is a correlation between the confounding error in period t and the confounding errors in the previous period.

**Table 9. Summary of Autocorrelation Test**

dL	dU	DW	4-dU	Description
1,590	1,7841	1,468	2,215	There are Autocorrelation

Source : SPSS output (processed by researchers, 2020)

On the table 9. above showed that the DW value is 1.468. Based on the DW table with an Alpha level of 0.05 with the number of samples (N) = 108, and the number of independent variables (k) = 5. The DW table will obtain a DU value (upper limit) of 1.7841. It can be seen that the DW value of 1.468 < DU of 1.7841 does not meet  $DU < DW < 4 - DU$ , then this results in an autocorrelation.

Multiple linear regression analysis was carried out after all variables were free from classical assumptions and were suitable for use in the research model. There are several things that can be concluded as follows;

1. The R value is 0.530 which indicates that the correlation or relationship between Opportunistic Behavior in Budgeting and PAD, DAU, DAK, DBH and SiLPA has a moderate effect, which is 53%.
2. R Square of 0.281 which means that 28.1% of Opportunistic Behavior in Budgeting can be predicted by SiLPA, DAU, PAD, DBH and DAK. The remaining 71.9% by other variables not examined in this study.
3. The value of Adjusted R Square is 0.245 which means 24.5%, the ups and downs of the Opportunistic Behavior Variables are influenced by the PAD, DAU, DAK, DBH and SiLPA variables only 24.5%.

Simultaneous Significance Test (Test – F) is used to determine whether simultaneously or simultaneously the independent variables in the study affect the dependent variable. It can be showed that, the value of Sig. of 0.000, it can be explained that the significance value of  $F < 0.05$  and/or the calculated F value of 7.956. The calculated F value is above 4, then the regression model can be used to predict the Y value which means simultaneously or together with the independent variables in this study affect the dependent variable. The results of the t-test showed that only investment decision variables have a significance value of less than 0.05, so it can be said that only investment decision variables have an effect on firm value. The following is a summary of the results of the multiple regression analysis of this research.

**Table 10. Summary of Multiple Regression Analysis Results**

Variabel	Koefisien Regresi - Beta	t-hitung	Sig.
Kostanta	209186,043		
PAD (X1)	0,483	1,518	0,132
DAU (X2)	-0,503	-1,187	0,238
DAK (X3)	0,734	5,956	0,000
DBH (X4)	-0,049	-,210	0,834
SILPA (X5)	0,551	1,473	0,144

Source : SPSS output (processed by researchers, 2020)

The interpretation of the regression results above is as follows:

- a. The constant (a), of 2.09186, indicates that if the independent variable is omitted, the opportunistic behavior of budgeting is 2.09186.
- b. The b1 value of 0.483 indicates that every 1% increase in local revenue will be followed by an increase in opportunistic behavior in budgeting of 0.483 assuming other variables remain.
- c. The b2 value of -0.503 indicates that every 1% increase in general allocation funds will be followed by a decrease in opportunistic behavior in budgeting by -0.503 with the assumption that other variables are fixed.

- d. The  $b_3$  value of 0.734 indicates that every 1% increase in special allocation funds will be followed by an increase in opportunistic behavior in budgeting of 0.734 with the assumption that other variables are fixed.
- e. The  $b_4$  value of -0.049 indicates that every 1% increase in profit-sharing funds will be followed by a decrease in opportunistic behavior in budgeting by -0.049 assuming other variables remain.
- f. The  $b_5$  value of 0.551 indicates that every 1% increase in profit-sharing funds will be followed by an increase in opportunistic behavior in budgeting of 0.551 with the assumption that other variables are fixed.

Individual Parameter Significance Test (t-test) is used to partially determine whether each independent variable has a significant effect on the independent variable. It can be concluded that as follows:

1. The Influence of Local Revenue (PAD) on Opportunistic Behavior in Budgeting. The significance value for the Regional Original Income variable is  $0.132 > 0.05$ . From the results above, it can be concluded that the Regional Original Revenue (PAD) variable partially has no effect on the Opportunistic Behavior in Budgeting.
2. The Influence of the General Allocation Fund (DAU) on Opportunistic Behavior in Budgeting. The significance value for the General Allocation Fund (DAU) variable is  $0.238 > 0.05$ . From the above results, it can be concluded that the General Allocation Fund (DAU) variable partially has no effect on the Opportunistic Behavior in Budgeting.
3. The Influence of the Special Allocation Fund (DAK) on Opportunistic Behavior in Budgeting. The significance value for the Special Allocation Fund (DAK) variable is  $0.000 < 0.05$ . From the results above, it can be concluded that the Special Allocation Fund (DAK) variable partially has an effect on the variable of Opportunistic Behavior in Budgeting.
4. The Effect of Profit Sharing Funds (DBH) on Opportunistic Behavior in Budgeting. The significance value for the Profit Sharing Fund (DBH) variable is  $0.834 > 0.05$ . From the results above, it can be concluded that the Profit Sharing Fund (DBH) variable partially does not have an influence on the variable of Opportunistic Behavior in Budgeting.
5. The Influence of Over Budget Calculation (SiLPA) on Opportunistic Behavior in Budgeting. The significance value for the Budget Calculation Over Time (SiLPA) variable is  $0.144 > 0.05$ . From the results above, it can be concluded that the variable Remaining Budget Calculation (SiLPA) partially has no effect on the Opportunistic Behavior variable in Budgeting.

In terms of agency theory, the process of preparing the APBD is a description of the contract between principals and agents. DPRD as representatives of the people who have elected them (voters), acting as principal, given the power to fight for the needs of the community in order to improve welfare, so that it can be accommodated in the APBD, and the executive as agents of the contract, is expected to be able to propose a budget according to real needs in the administration of government. with the ultimate goal of welfare for the people (Abdullah S., 2012).

$H_1$  in this study is that Regional Original Income has an effect on opportunistic behavior in budgeting. The results of the t-statistical test in table 5.33, show that the Regional Original Income (X1) variable has a significance value of 0.132 or above the rate of 0.05. While the T-count has a value below T-table, which is 1.518, it can be explained that  $H_1$  is rejected, i.e. local revenue does not affect opportunistic behavior, this explains that the increase in local revenue reduces the amount of funds that can be allocated to finance projects or activities that can support behavior opportunistic budgeting.

$H_2$  in this study is the General Allocation Fund has an effect on opportunistic behavior in budgeting. The results of the t statistical test in table 5.33 show that the General Allocation Fund (X2) variable has a significance value of 0.238 or above the rate of 0.05. While the value

of T-count has a value below T-table, which is -1.187, it can be explained that  $H_2$  is rejected, namely the general allocation fund has no effect on opportunistic behavior.

$H_3$  in this study is the Special Allocation Fund has an effect on opportunistic behavior in budgeting. In the results of the t-statistical test in table 5.18, it shows that the Special Allocation Fund ( $X_3$ ) variable has a significance value of 0.000 or below the 0.05 rate. While the value of T-count has a value above T-table, which is 5.956, it can be explained that  $H_3$  is accepted, namely that special allocation funds affect opportunistic behavior in budgeting. The low DAK motivates budget makers to look for loopholes to take illegal actions that violate laws and regulations that result in state losses (Megasari, 2015).

$H_4$  in this study is Profit Sharing Funds have an effect on opportunistic behavior in budgeting. In the results of the t-statistical test in table 5.18, it shows that the Profit Sharing Fund variable ( $X_4$ ) has a significance value of 0.834 or above the rate of 0.05. While the value of T-count has a value below T-table, which is -0.210, then  $H_4$  is rejected, meaning that profit-sharing funds have no effect on opportunistic behavior in budgeting.

$H_5$  in this study is the difference in budget calculations has an effect on opportunistic behavior in budgeting. The results of the t-statistical test in table 5.18, show that the Variable Difference in Budget Calculation ( $X_5$ ) has a significance value of 0.144 or above the rate of 0.05. While the T-count has a value below T-table, which is 1.473, it can be explained that  $H_5$  is rejected, namely the Difference in Budget Calculations that does not affect opportunistic behavior in budgeting, which means that an increase in SiLPA will reduce the amount of funds allocated to finance projects or activities that can support opportunistic behavior budget preparation.

## CONCLUSION

Based on the results of the Adjusted R Square test, it was known that the value of adjusted coefficient of determination ( $R^2$ ) of 0.245 meaning that 24.5 percent of the change in the ups and downs of opportunistic behavior in the Provincial Government in Indonesia can be explained by indicators driving opportunistic behavior in budgeting, namely Local Revenue, Funds General Allocations, Special Allocation Funds, Profit Sharing Funds and the Remaining Budget Calculation. Based on the results of the data analysis test, it can be concluded that:

1. Regional Original Revenue did not affect the opportunistic behavior of budgeting in the Provincial Government in Indonesia.
2. General Allocation Fund did not affect the opportunistic behavior of budgeting in the Provincial Government in Indonesia.
3. Special Allocation Fund affects the opportunistic behavior of budgeting in the Provincial Government in Indonesia.
4. Revenue Sharing Funds did not affect the opportunistic behavior of budgeting in the Provincial Government in Indonesia.
5. The difference in the remaining budget calculations did not affect the opportunistic behavior of budgeting in the provincial government in Indonesia. The composition of the Balancing Fund in APBD nationally can be divided into 3 (three) main parts, namely Revenue Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Fund (DAK). DAU was the highest source of income from the Balancing Fund, which was 61.6 percent. Regional Original Revenues, General Allocation Funds, Special Allocation Funds increased every fiscal year in the 2014 – 2019 period, but Revenue Sharing Fund decreased in every fiscal year in the 2014 – 2019 period. For the grant budget, there was a significant increase in the 2016 budget year and the budget for health, education and public works also experienced an increase in the budget, but there was a decrease in the budget for social assistance funds.

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