The Effect of Budget Variance on Changes in Regency/City Expenditure Budgets in South Sumatra

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ABSTRACK

This study analyzes the impact of variations in expenditure and revenue budgets on changes in expenditure budgets in district / city governments in South Sumatra. The sample was divided into 11 districts and 4 cities using purposive sampling technique. Data processing used a multiple regression statistical approach with multiple variables as well as classical assumption testing operated through the SPSS version 26 program. The research findings revealed that expenditure budget variation had a partially significant negative impact on budget changes, while revenue variation showed a significant positive influence. Simultaneously, however, both variables had a significant impact on budgetary changes. This study is expected to be a suggestion for local governments to form more appropriate budget policies, as well as an additional reference for further research in the field of local financial management.

Keywords: Expenditure Budget Variance, Revenue Variance, Changes In Expenditure Budget, Regional Budget.

Pengaruh Varians Anggaran Terhadap Perubahan Anggaran Belanja Pada Kabuparen/Kota Di Sumatera Selatan

ABSTRAK

Studi ini menganalisis dampak variasi anggaran belanja dan pendapatan terhadap perubahan anggaran belanja pada pemerintah kabupaten/kota di Sumatera Selatan. Sampel terbagi dari 11 kabupaten dan 4 kota memakai teknik purposive sampling. Pengolahan data menggunakan pendekatan statistik regresi berganda dengan variabel ganda serta pengujian asumsi klasik yang dioperasikan melalui program SPSS versi 26. Temuan penelitian mengungkapkan bahwa variasi anggaran belanja memiliki dampak negatif yang signifikan secara parsial terhadap perubahan anggaran, sementara variasi pendapatan menunjukkan pengaruh positif yang signifikan. Tetapi, Secara simultan, kedua variabel memberikan dampak yang signifikan terhadap perubahan anggaran belanja. Kajian ini diharapkan agar menjadi saran untuk pemerintah daerah agar membentuk kebijakan anggaran yang lebih tepat, serta menjadi referensi tambahan untuk penelitian selanjutnya di bidang pengelolaan keuangan daerah.

Kata Kunci: *Varians Anggaran Belanja; Varians Pendapatan; Perubahan Anggaran Belanja; Anggaran Pendapatan Belanja Daerah*

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INTRODUCTION

The budget is an instrument to monitor the financial condition and implementation of government operational activities beyond the forecast while maintaining control and accountability of the planning stage budget (Mardiasmo, 2018)). Adjustments in budget components may arise from either an increase or a decrease in the allocated expenditure ceiling, which in turn leads to modifications in the detailed structure of the expenditure budget. The expenditure budget that has been designed is important to be re-evaluated so that it is in line with the objectives and targets that have been determined, so that it can create a more optimal and efficient budget (Ayuni et al., 2023). Thus, It is anticipated that the government will be capable of calculate more efficiently the potential for regional revenue in the APBD, so as to prevent failure to achieve budget targets for activities that have been prepared.

An overview of the absorption of budget realization and regional expenditure budgets in one of the districts / cities of South Sumatra, namely the Palembang City Government for the 2014-2023 fiscal year, based on data according to the examination conducted by BPK RI.

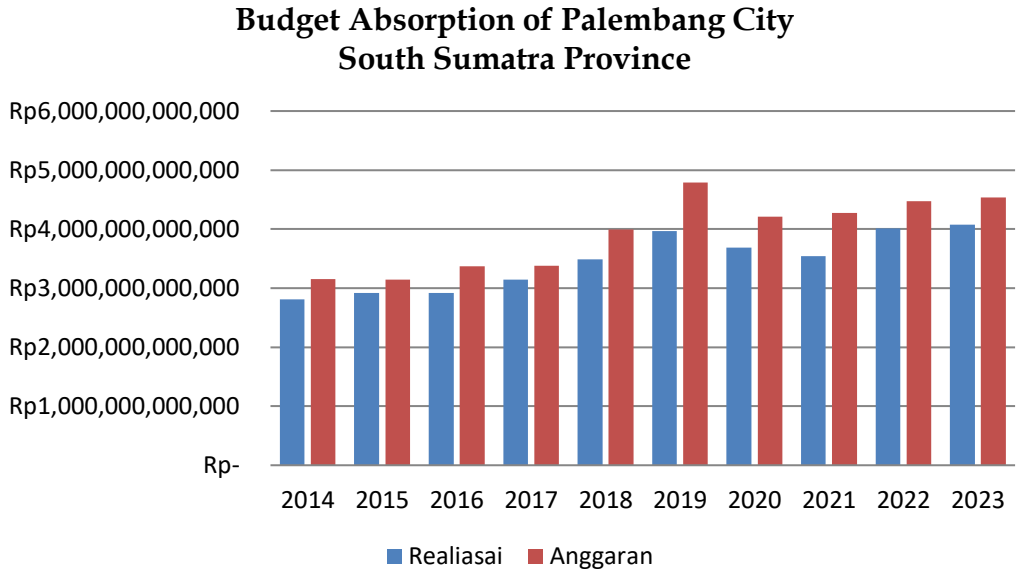

Figure 1. Graph of Budget Absorption of Palembang City, South Sumatra Province Fiscal Year 2014-2023

Source: Supreme Audit Agency (BPK RI), 2025

The process of absorption of expenditure funds that occurred evenly in districts/cities throughout South Sumatra contributed to the need for budget adjustments. In 2022, the realization of the expenditure budget in Musi Banyuasin Regency reached 91.66% of the total budget that had been set. However, in 2023 it decreased to 90.27%. Meanwhile, in Ogan Ilir Regency, the expenditure budget realization in 2022 was recorded at 87.98% and increased in 2023 to 89.29%. In Ogan Komering Ilir Regency, the realization of the expenditure budget in 2022 reached 86.96%, but fell to 82.75% in 2023. In Lahat Regency, the expenditure budget realization in 2022 was 89.23% and increased to 90.42% in 2023. Meanwhile,

in PALI, the expenditure budget realization in 2022 was 80.09%, and experienced a significant increase in 2023 to 91.92% of the total planned budget.

Based on graphs and explanations that illustrate that budget expenditures in districts / cities in South Sumatra have never reached one hundred percent budget realization. This situation reflects a failure in budget control, which can result in a budget surplus or deficit, where the amount of expenditure exceeds revenue (Herianti, 2019). Previous empirical research (Putri et al., 2024), (Sari, 2022), (Nur Rafli & Fitria Sari, 2021) indicates that there are various aspects that affect budget changes. One of these aspects is the difference between revenue and expenditure which plays a role in influencing budget changes. Other studies also show that the difference in expenditure in the previous period encourages the government to adjust the expenditure budget as detailed in the following year.

A range of earlier research has shown that discussed changes in regional budgets. Kurniawan & Arza, (2019) found that only SILPA influenced the variable changes in expenditure budgets, while budget variance and fiscal pressure had no effect. This finding is different from Novelsyah et al., (2022) which explains that revenue variance, expenditure variance, and accumulated surplus have a positive effect, while financial independence is not significant. Meanwhile, Ayuni et al., (2023) concluded that SILPA has a positive effect, but the variance of expenditure does not affect changes in expenditure budgets. This finding was conducted as a duplication of previous research, but there are differences in the variables used and the place of research. The first difference lies in the research location, which is focused on districts/cities in South Sumatra. Secondly, this study specifically uses samples from district/city governments in South Sumatra and uses time series data from 2014 to 2023.

Agency theory describes agency contracts as relationships where principals (such as the central government, regional representative councils, or the community) delegate authority to agents (local governments) to manage budgets on behalf of the principals (Purba, 2023). In reality, conflicts of interest and information asymmetry may arise because agents possess more detailed knowledge about financial conditions and spending needs, while principals face constraints in oversight. This situation can lead to discrepancies in revenue and expenditure budgets, prompting revisions to align budget implementation with actual requirements. However, since public scrutiny of budget revisions is less stringent than during the initial budget formulation (Abdullah & Nazry, 2015), agents may exploit this flexibility to make revisions favoring their interests. Therefore, agency theory provides insight into how budget variances influence decisions on budget revisions at the district or city level in South Sumatra Province.

The following framework is prepared as a basis for formulating hypotheses, which describe theoretically the influence between the Expenditure Budget Variance and the Regional Revenue Variance on the Expenditure Budget Changes that occur in the local government.

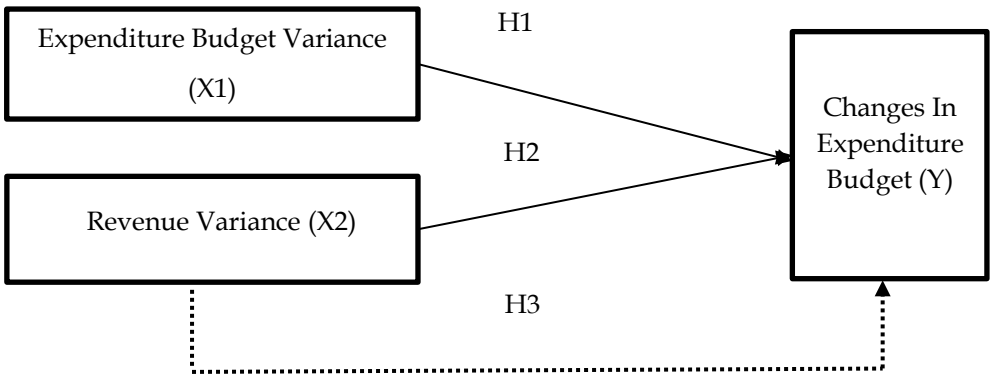

Figure 2. Framework of Thought

Source: Research Data, 2025

Expenditure variances occur when actual spending falls below the approved budget, leaving unspent funds that may be reallocated within the same fiscal year, provided such reallocation complies with regulations. Logically, a large expenditure variance indicates either inefficiencies or overestimations in budget planning. In such cases, the need for further budget adjustments through revision is reduced, since the existing allocation already leaves fiscal space. Conversely, when expenditure closely approaches or exceeds the budget, revisions are more likely to be required. Prior research supports this relationship (Slyter, 2016), (Chen, Y., & Zhang, 2018), (Wardayani et al., 2022), (Ramdany, 2022), (Eka, 2020).

H_1: Expenditure budget variance partially affects changes in expenditure budgets in districts/cities in South Sumatra.

Revenue variances reflect deviations between projected and realized revenues, which directly determine the fiscal capacity of local governments. When revenues decline, governments are logically forced to adjust spending levels to avoid excessive deficits, making revisions to the expenditure budget inevitable. Conversely, if revenues exceed targets, revisions may also be initiated to utilize additional fiscal space. Thus, revenue variances naturally drive expenditure adjustments. This reasoning is in line with studies by (Nasir et al. , 2017), (Chen, Y., & Zhang, 2018), (Junita et al., 2021), (Ramdany, 2022), (Nuraini, S., & Yuliani, 2020).

H_2: Revenue variance partially affects changes in expenditure budgets in districts/cities in South Sumatra.

In a broader sense, the budget variance whether in revenues or expenditures represents the gap between planning and realization. Such gaps signal inefficiencies, uncertainties, or shifts in fiscal conditions that necessitate corrective action through budget revisions. Logically, the larger the variances on both sides, the stronger the pressure for governments to revise their expenditure plans to realign with fiscal realities. This argument is supported by (Silalahi, 2020), (Hanifa, R., & Ratnasari, 2021), (Eka, 2020), (Ramdany, 2022), (OECD, 2025) support that budget variances affect changes in expenditure budgets.

H_3: Expenditure budget variance and revenue variance simultaneously affect changes in expenditure budgets in districts/cities in South Sumatra.

RESEARCH METHODS

In order to examine the correlations between variables, this study uses a quantitative approach with secondary data and incorporates multiple linear regression, examination of classical assumptions, descriptive statistical analysis, determination coefficient assessment, and hypothesis testing. The data sources analyzed are LKPD downloaded from the official website of BPK and budget change regulations on the JDIH BPK South Sumatra website which were carried out during the period March to June in South Sumatra Province, as well as the scope of research time covering data and information from 2014 to 2023.

The population of this study includes all district and city governments in South Sumatra Province, which includes 11 districts and 4 cities, provided that they have budget realization reports and local regulations related to changes in the APBD during the 2014-2023 period using a purposive sampling technique which involves all members of the population (Sugiyono, 2023) which amounts to 150 samples.

Changes in expenditure refer to adjustments or revisions to expenditure allocations in the budget, which reflect changes in fiscal policy at the local government level (Ayuni et al., 2023).

$$PAB : \frac{\text{PAPBD Expenditure Budget - Expenditure Budget in Pure APBD}}{\text{Expenditure Budget in Pure APBD}} \quad \ldots\ldots\ldots\ldots\ldots(1)$$

This variance occurs when there is a gap between the projected spending and the realized financial outflows during the fiscal period. This variance arises if the realization of expenditure does not meet the predetermined target (Junita et al., 2018).

$$VB : \frac{\text{Expenditure Budget Realization (t-1) - Expenditure Budget (t-1)}}{\text{PAPBD Expenditure Budget (t)}} \quad \ldots\ldots\ldots\ldots\ldots(2)$$

Revenue variance is the difference between the amount of revenue that has been budgeted and the revenue realized in a budget period. This variable is used to measure the level of gap between the planned local revenue target and the actual revenue earned by the local government (Kurniawan & Arza, 2019).

$$VP : \frac{\text{Revenue Budget Realization (t-1) - Revenue Budget (t-1)}}{\text{PAPBD Expenditure Budget (t)}} \quad \ldots\ldots\ldots\ldots\ldots(3)$$

This study uses multiple linear regression analysis to assess the degree to which changes in the dependent variable are influenced by the independent factors. T-tests are used to assess statistical significance, and the coefficient of determination (R2) is examined to gauge explanatory power as part of the process. To support the process of processing and analyzing data more accurately and efficiently, the reviewer applied the SPSS version 26 program as the main tool in data analysis. The form of the functional form of the multiple linear regression applied in this analysis includes:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \varepsilon \quad \ldots\ldots\ldots\ldots\ldots(4)$$

Description:

X1 = Expenditure Budget Variance
X2 = Local Revenue Variance
Y = Expenditure Budget Change
A = Constant
β1, β2 = Coefficient of Regression

ε = Error

RESULTS AND DISCUSSION

To provide a general description of data, statistical analysis is employed. Measures including mean, standard deviation, lowest value, and maximum value are frequently employed in this analysis. In order to explain the features of the data using these statistical measures, these values aid in offering a thorough grasp of the variables under investigation.

Table 1. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std.Deviation
EXPENDITURE BUDGET VARIANCE	150	-0.25	0.17	-0.086	0.063
REVENUE VARIANCE	150	-0.22	0.22	-0.029	0.074
CHANGES IN EXPENDITURE BUDGET	150	-0.21	0.51	0.089	0.142
Valid N (listwise)	150				

Source: Research Data, 2025

An analysis of descriptive statistics for the Expenditure Budget Variance variable in districts and cities within South Sumatra Province during the 2014–2023 period shows that the lowest value recorded was -0.25, while the highest reached 0.17. The mean value was -0.0868, with a standard deviation of 0.06350. These results indicate that the lowest Expenditure Budget Variance occurred in Ogan Ilir Regency in 2018. Furthermore, the maximum value is in Muara Enim district in 2014.

Based on the descriptive statistical analysis, the Income Variance variable whose data were taken from South Sumatra in 2014-2023 revealed that the lowest value was -0.22 and the highest was 0.22, while the median value was -0.0294 with a dispersion level of 0.07446. Then this value can be conveyed that the minimum value of the Income Variance variable is in the city of Ogan Ilir in 2016. Furthermore, the maximum value is in Muara Enim district in 2014.

From 2014 to 2023, the descriptive statistics for the Expenditure Budget Change variable in all South Sumatra Province districts and cities show a minimum value of -0.21, a maximum value of 0.51, an average of 0.0895, and a standard deviation of 0.14268. This indicates that the lowest value was recorded in South Ogan Komering Ulu Regency during the 2021 fiscal year. Furthermore, the maximum number is in Prabumulih city in 2023.

Table 2. Kolmogorov-Smirnov Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.135352
Most Extreme Differences	Absolute	.042
	Positive	.042
	Negative	-.026
Test Statistic		.042
Asymp. Sig. (2-tailed)		.200[c,d]

Source: Research Data, 2025

The magnitude of Asymp Sig. (2-tailed) on the variance of expenditure, variance of income and changes in expenditure budget is 0.200, has a value obtained exceeding 0.05 (0.200>0.05). Accordingly, the residuals observed in this research are deemed to be normally distributed.

Table 3. Multicollinearity Test Results

Coefficients[a]

Model		*Collinearity Statistics*	
		Tolerance	*VIF*
1	*EXPENDITURE BUDGET VARIANCE*	*.461*	*2.170*
	REVENUE VARIANCE	*.461*	*2.170*

Source: Research Data, 2025

Based on the multicollinearity test criteria, where tolerance > 0.10 and VIF < 10, the two independent variables (Budget Variance and Revenue Variance) have a tolerance of 0.461 and VIF of 2.170, so they meet the requirements to be declared not experiencing multicollinearity.

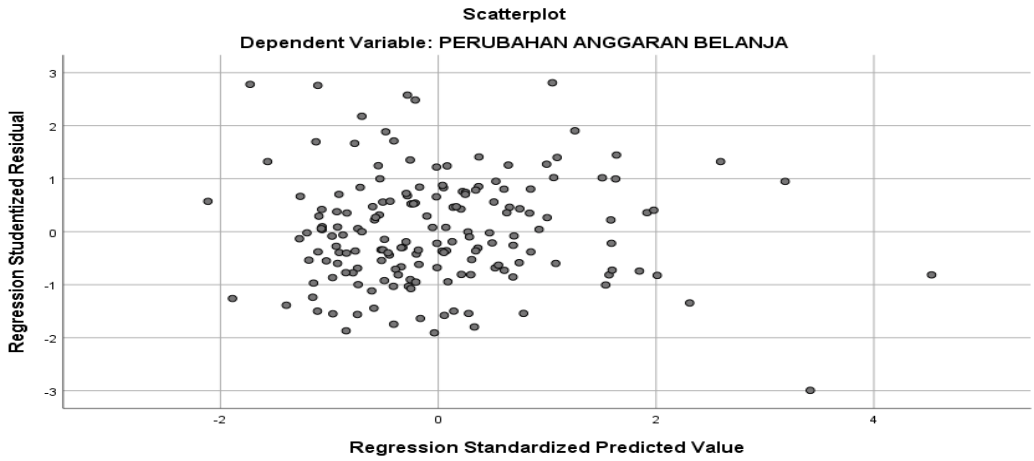

Figure 3. Scatterplot Heteroskedesity Test Results

Source: Research Data, 2025

From the scatterplot observation data, the data points spread randomly around the number 0 on the Y axis without showing a clear pattern, so it can be stated that this test is free from heteroscedasticity problems.

Table 4. Durbin Watson Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.743[a]	0.553	0.547	0.135	1.962

Source: Research Data, 2025

A Durbin-Watson value of 1.962 was obtained to examine the existence of autocorrelation within the regression model's residuals. This statistic is assessed by comparing it with the lower and upper critical limits-dU and 4-dU-at the 5% significance level. The top limit (4-dU) is 2.239, while the critical value for dU, with a sample size of 150 and two independent variables, is 1.760. Since the Durbin-Watson value lies between the two thresholds (1.760 < 1.962 < 2.239), hence, the residuals demonstrate independence, with no signs of autocorrelation. Thus, the regression model fulfills the assumption of residual independence and is considered free from autocorrelation problems.

Table 5. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	0.067	0.021	
	EXPENDITURE BUDGET VARIANCE	-0.551	0.259	-0.245
	REVENUE VARIANCE	0.860	0.221	0.449

Source: Research Data, 2025

Data processing produces multivariate linear regression equations, namely, as detailed below:

Y = 0,067-0,551X1+0,860X2……(4)

Output by data processing using multiple linear regression, where the Expenditure Budget Variance variable is -0.551 while the Revenue Variance shows a coefficient value of 0.860. The largest and most positive coefficient value is the Revenue Variance variable, so it can be stated conclusively that the Revenue Variance is the variable that provides the most significant influence in explaining the variability of Expenditure Budget Changes.

Table 6. Determination Coefficient, Partial Hypothesis, Simultaneous Hypothesis Test Results

Coefficients[a]

Model		*R*	*Adjusted R Square*	*t*	*Sig.*	*F*	*Sig.*
1	*(Constant)*	*.743[a]*	*.021*	*3.137*	*.002*	*8.173*	*.000[b]*
	EXPENDITURE BUDGET VARIANCE		*.259*	*2.127*	*.035*		
	REVENUE VARIANCE		*.221*	*3.896*	*.000*		

Source: Research Data, 2025

The correlation coefficient (R) of 0.743 derived from the coefficient of determination analysis indicates a substantial 74,3% link between the independent and dependent variables. Furthermore, the Adjusted R^2 value of 0.547 indicates that approximately 54,7% of fluctuations in regional budget allocations (the dependent variable) are accounted for by the combined explanatory power of both Expenditure Variance and Revenue Variance variables. This suggests that the observed variations in expenditure budget changes are largely caused by the two independent variables. Other factors not covered by the regression model used in this study are responsible for the remaining 45,3%.

The determination of the t table is performed using a significance threshold of 0.05. which is divided by two because the test is carried out in two directions, so that a value of 0.025 is obtained. The degrees of freedom (df) were determined using the formula n - k - 1, resulting in 147 (150 - 2 - 1). According to the statistics table, a significance level of 0,025 yields a critical t-value of 1.976. For the Budget Variance variable, the calculated t value is -2.127, which is below this threshold. Despite the negative direction of the relationship, these findings support accepting the first alternative hypothesis (H1). The fact that Budget Variance has a statistically significant effect on changes in budget expenditure is further supported by the significance value of 0.035, which is less than the 0.05 cutoff. In the meantime, the second alternative hypothesis (H2) is also accepted for the Income Variance variable since the calculated t-value of 3.896 is more than the crucial t-value of 1.976. The second alternative hypothesis (H2) is strongly supported statistically by the variable's significance value of 0.000. These findings suggest that whereas income variance significantly and favorably influences changes in the expenditure budget, expenditure budget variance significantly and negatively affects changes in the expenditure budget.

The calculated value of 8.173 was the outcome of the F-test. The critical F-value was found to be 3.06, determined using the degrees of freedom formula (k : n–k), where *k* is the number of independent variables and *n* is the sample size. Since the observed F-statistic is much higher than the critical value (8.173 > 3.06) and the significance level is well below 0.05 ($p < 0.000$), the null hypothesis (H_0) is rejected. This demonstrates that changes in the expenditure budget are significantly influenced by both revenue variance and expenditure budget variance. Practically, this indicates that local governments must pay close attention

to both revenue projections and expenditure efficiency when drafting budgets, as deviations in either can drive the need for revisions.

According to the analysis of data from local governments in South Sumatra Province's districts and cities, the Expenditure Budget Variance indicator has a significance level of 0.035, which is less than the 0.05 cutoff mark (0.006 < 0.05). The t-test result of -2.127 is also lower than the critical value of 1.976. These results show a statistically significant negative correlation between changes in the expenditure budget and expenditure budget variance, supporting the first alternative hypothesis (H1). This suggests that variance in the previous year's budget (t−1) affects budget changes in the current year (t). This result aligns with agency theory, where local governments act as agents for the public (the principal), and a high budget variance may reflect inefficiency or weak accountability in managing entrusted public funds. This research is supported by a study conducted by Novelsyah et al., (2022) but differs from the results of research by Ayuni et al., (2023). From a practical standpoint, these findings imply that minimizing expenditure variance through more accurate planning and improved monitoring can enhance accountability and reduce unnecessary revisions in the following year.

The Revenue Variance variable has a very significant p-value of 0.000, which is significantly lower than the 0.05 benchmark (0.000 < 0.05), according to an analysis of data from South Sumatra Province's district and municipal governments. Additionally, the t-test results show a t-statistic of 3.896, which is higher than the reference table's essential t-value of 1.976. These findings justify accepting the second alternative hypothesis (H2), confirming that Revenue Variance positively and significantly affects changes in the Expenditure Budget. This result suggests that adjustments to the revenue budget can influence adjustments to the spending budget. The appearance of new revenue streams that were not previously anticipated during budget planning is one of the many reasons for this shift in revenue. The efficiency of regional infrastructure development and public services will rise in tandem with the region's income. The results of the study are supported by the study of Novelsyah et al., (2022) but in contrast to the results of Kurniawan & Arza, (2019). The practical implication is that local governments should strengthen revenue forecasting and diversify income sources to ensure expenditure plans remain stable and sustainable.

The F count for the simultaneous test output (F test) was 8.173. The simultaneous test is considered statistically significant if the computed F-value exceeds the threshold F-table value. The validity of the joint test for district and city administrations in South Sumatra Province from 2014 to 2023 is confirmed by the fact that the F-statistic of 8.173 in this study is higher than the crucial value of 3.06 (as defined by degrees of freedom and significance level). As a result, the null hypothesis (H_o) is rejected and the alternative hypothesis (H_a) is established. Furthermore, the rationale for rejecting H_0 is strengthened by the incredibly low significance value (0.000), which is much below the 0.05 criterion. These findings imply that the independent factors taken together have a considerable impact on changes in the spending budget. The results show that when the regencies and cities of South Sumatra province can carry out maximum budget absorption and fulfill and realize the same budget based on a predetermined work plan so that

there is no budget difference caused by the difference between the budget set and its realization, and in line with the research of Novelsyah et al., (2022). Practically, this highlights the importance of integrating both revenue and expenditure monitoring systems, strengthening budget discipline, and enhancing transparency, so that revisions are not only corrective but also strategically aligned with regional development goals.

CONCLUSION

Findings from the analysis show that the first hypothesis is confirmed, stating that there is a significant and mostly negative correlation between changes in expenditure and expenditure variance. Likewise, Revenue Variance shows a favorable and significant impact, supporting the second hypothesis. In addition, the third hypothesis was also validated, indicating that Expenditure Budget Variance and Revenue Variance, when considered together, have a positive and statistically significant influence on changes in district and city expenditure budgets in South Sumatra Province.

This study is constrained by its focus on only two independent variables Expenditure Variance and Revenue Variance and its sample is limited to districts and cities in South Sumatra Province, which restricts the broader applicability of the findings. Moreover, the reliance on secondary data from government reports poses risks of reporting delays or incomplete records. These limitations open avenues for future research to incorporate additional variables, broaden geographic coverage, and apply varied methodologies for more comprehensive insights.

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