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# THE EFFECT OF LOCAL GOVERNMENT SIZE, CAPITAL EXPENDITURE, AND AUDIT FINDINGS ON THE PERFORMANCE OF PROVINCIAL LOCAL GOVERNMENTS BASED ON AI

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## ABSTRACT

*This study aimed to examine the effects of local government size, capital expenditure, and audit findings on*

***provincial government performance in Indonesia during 2021–2022. A quantitative method was adopted with a causal associative approach. The sample consisted of 34 provinces in Indonesia. The analytical method used was panel data regression analysis with EViews 12 Lite Student based on AI Analysis. The results showed that local government size affected government performance, but did not influence capital expenditure and audit findings.***

**KEYWORDS:** Government Performance; Local Government Size; Capital Expenditure; Audit Finding; Artificial Intelligence.

## 1. INTRODUCTION

Regional autonomy in Indonesia was developed through a prolonged process at the onset of independence and evolved through various institutional and policy changes, particularly following the 1997 Asian Financial Crisis. The history can be traced back to the colonial period, when the centralized government severely limited regional authority. The central government gave regions the freedom to manage affairs with the enactment of Law Number 22 of 1999 on Local Government. This was reinforced by Law Number 23 of 2014, which grants the central government authority to implement respective regional autonomy. The main objective is to provide regions with flexibility to manage resources, maximize regional potential, and meet community needs (Rusmin et al., 2014).

According to Pauli & Handayani (2015), the strategy for achieving regional autonomy goals is to conduct regular monitoring and evaluation processes to measure the progress and success of local governments in implementing the principles of regional autonomy and managing affairs. Article 69, Paragraph 1 of Law Number 23 of 2014 requires every regional head to submit a Local Government Administration Report (LPPD) to the central government. LPPD serves as an accountability tool and is the main source of information in the Local Government Implementation Evaluation (EPPD). This tool is used as a basis for guiding local government implementation in accordance with laws and regulations. Preparing LPPD is an important responsibility to ensure the proper implementation of regional autonomy in line with the principles of good governance. The central government needs to implement internal controls to ensure performance (Kiswanto & Fatmawati, 2019).

Evaluation includes systematically collecting and analyzing data on local government implementation through a performance measurement system (Qowi et al., 2017). According to the Minister of Home Affairs Regulation Number 19 of 2024, EPPD is conducted to evaluate macro performance and the implementation of local government affairs. Additionally, under Minister of Home Affairs Regulation Number 19 of 2024, Article 30, local government performance evaluation is performed by assessing the achievement of IKK (Policy Quality Index) in LPPD. IKK achievement assessment is based on the weighted value for each government field. Figure 1.1 shows EPPD scores for provincial governments in Indonesia for 2021-2022. What about the role of Artificial Intelligence (AI), especially to be used in calculating budgets accurately.

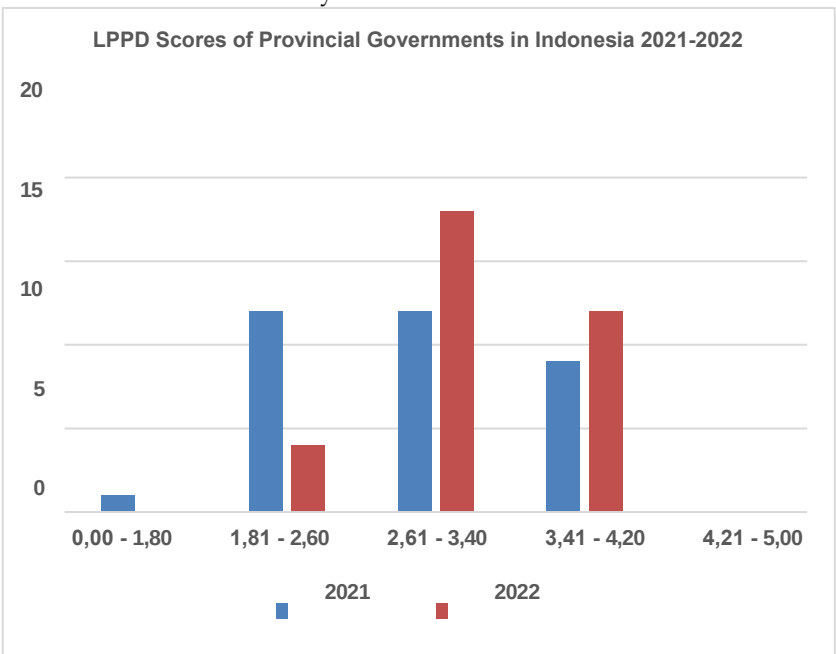


*Figure 1.1: EPPD Scores of Provincial Governments in Indonesia 2021–2022.*
**Source: Kemendagri.Go. Id (Processed Data).**

From the results above, no province achieved a score of 4.21–5.00. In 2021, Papua provincial government obtained a score of 0.00–1.80. However, no province obtained a score within the 0.00–1.80 range in the following year. This indicates that Papua Province improved the local government

performance score in 2022. The number of provincial governments that obtained scores of 2.61–3.40 increased in 2022 compared with 2021. According to the news channel kalteng.co, students organized a demonstration because the performance of the governor and deputy governor of Central Kalimantan did not meet the expectations of vision, mission, and political promises to the community. The students presented nine demands, including the development of connecting infrastructure between regencies and cities. A similar situation also happened in East Kalimantan province.

Based on the phenomena described, this study focuses on three main factors whose benefits can be directly felt by the public. These three main factors are local government size, capital expenditure, and audit findings. The primary factor influencing local government performance is size. A large local government facilitates operational activities and the provision of services to the public. According to Sedyaningsih (2015), local government size can be measured by the region's total economic resources or the total assets. Local governments with substantial assets are expected to provide the public with the maximum facilities and services. I. P. Sari (2016) showed that local government size influenced local government financial performance. Fitriasari (2012), Artha et al. (2015), and Kiswanto & Fatmawati (2019) found that local government size influenced the performance of regency/city governments.

Capital expenditure is budget expenditure for acquiring fixed and other assets with a useful life of more than 12 months. This includes maintenance expenditure, intended to maintain or extend the useful life, as well as to improve the capacity and quality of the assets. An objective of capital expenditure allocation is to ensure that infrastructure development fulfills local needs, reducing regional infrastructure disparities (Aditya, 2022). Large capital expenditure reflects the construction of extensive infrastructure and facilities. The development undertaken by local governments is directly proportional to public services and performance (Sudarsana & Rahardjo, 2013). This is confirmed by Ara et al. (2016), where capital expenditure impacts local government performance. Aminah et al. (2019) found that capital expenditure contributed to the performance of local government administration.

According to Fitriasari (2012), audit findings are cases identified during the examination of local government financial reports that include violations of internal controls and applicable laws. Kiswanto & Fatmawati (2019) stated that poor performance could be reflected in the numerous violations committed by local governments. This shows the importance of oversight since the concept ensures the implementation of government duties and the achievement of the goal of public welfare. The result was confirmed by Fitriasari (2012), where audit findings impacted local government performance. This was supported by Sudarsana & Rahardjo (2013), Qowi et al. (2017), Ditasari & Sudrajat (2020), and Rasyid et al. (2022), where audit findings influenced local government performance.

## 2. METHOD

This study used quantitative and verification methods based on the objectives. Secondary data were collected through document review to achieve the goal. The sample was selected using a purposive sampling method. In this study, all sampled populations had the results of the 2021-2022 EPPD, the 2021-2022 Budget Realization Report (LRA), the 2021-2022 Balance Sheet, and the 2021-2022 Audit Result Report (LHP) of the Supreme Audit Agency (BPK). A total of 38 provinces were included, and 34 provinces were selected as the sample.

The independent variables were Local Government Size, proxied by total assets, measured using the natural logarithm. This was performed to minimize extreme differences in data between provinces. Total assets were used because the variable was considered the most stable. Moreover, Capital Expenditure was measured by realized capital expenditure compared to total regional expenditure. Audit Findings were measured by the number of results related to non-compliance with laws and weak internal controls. Meanwhile, the dependent variable was Local Government Performance, measured by EPPD score. This study used descriptive statistics and panel-data regression analysis to test hypotheses. The data analysis was carried out using EViews 12 Lite Student. In the calculation it will be controlled by the AI Application, to get precise data.

## 3. RESULT AND DISCUSION

### *3.1. Descriptive Statistical Analysis*

The descriptive analysis included 68 observations over the 2021-2022 period. The average local government performance score was 3.044118, indicating that provincial governments in Indonesia performed moderately and needed improvement. The average local and provincial government sizes, proxied by Ln total assets, were 30.356665 and 18,825,016,085,400 during 2021-2022, respectively. The average value of capital expenditure, measured

by the comparison between the variable and total regional expenditure, was 0.153285, or 15.33%. Provincial governments allocated only 15.33% of the capital expenditure.

***Table 1: Descriptive Statistical Analysis Results.***

| | X1 | X2 | X3 | Y |
|---|---|---|---|---|
| Mean | 30.35665 | 0.153285 | 19.00000 | 3.044118 |
| Median | 30.20986 | 0.147897 | 18.00000 | 3.000000 |
| Maximum | 34.16041 | 0.329043 | 45.00000 | 4.000000 |
| Minimum | 28.56278 | 0.000318 | 7.000000 | 1.000000 |
| Std. Dev. | 0.966222 | 0.076461 | 8.244401 | 0.781002 |
| Skewness | 1.407920 | -0.006873 | 1.170927 | -0.265600 |
| Kurtosis | 7.344079 | 2.758690 | 4.326620 | 2.198889 |

This is inconsistent with Law Number 1 of 2022 on Financial Relations between the Central and Local Governments, which stipulates a minimum capital expenditure allocation of 40%. In this context, adjustments are needed for provincial governments in accordance with the regulation. The average audit finding value, measured by the number of weak internal controls and non-compliance with laws, was 19. Therefore, provincial governments still frequently violate laws and have weak internal controls. This restricts local government performance since a greater number of audit findings will affect the variable.

### *3.2. Estimation Model Selection Test*

### *3.2.1. Chow Test*

The Chow test aims to select the best model between the common and fixed effects models for panel data regression.

**The hypotheses in the Chow test are as follows:**

$H_0$: Therefore, the common effects model is used.

$H_A$: Therefore, the fixed effects model is used.

**The guidelines used in making decisions in this test were as follows:**

a. Ho is accepted when F ≥ 0.05, hence the common effects model is used.

b. Ho is rejected when F < 0.05, hence the fixed effects model is used.

The following results were obtained after conducting the Chow test using Eviews on Table.2.

***Table 2. Chow Test Model Estimation Results.***

| Effects Test | Statistic | d.f. | Prob. |
|---|---|---|---|
| Cross-section F | 3.367143 | (33,31) | 0.0005 |
| Cross-section Chi-square | 103.540497 | 33 | 0.0000 |

**Source: Data Processed with Eviews 12, 2025**

Based on the Chow test results in Table 4.6, the cross-section probability value of F was less than 0.05, namely 0.0005 < 0.05. Furthermore, the test criteria showed that $H_A$ was accepted, and Fixed Effects Model was superior to Common Effects Model. Hausman test was performed to determine the preferred model between Fixed Effects Model and Random Effects Model

### *3.2.2. Hausman Test*

The Hausman test was performed to select the best model between the fixed and random effects models used in panel data regression.

**The hypotheses in the Hausman test are as follows:**

$H_0$: The random effects model is appropriate.

$H_1$: The fixed effects model is appropriate

**The guidelines used in making decisions are as follows:**

a. Ho is accepted when F ≥ 0.05, hence the random effects model is used.

b. $H_A$ is rejected when F < 0.05, hence the fixed effects model is used.

The following results were obtained after conducting the Chow test using, view on Table.3.

***Table 3. Hausman Test Model Estimation Results***

| Test cross-section random effects | | | | |
|---|---|---|---|---|
| Test Summary | Chi-Sq. Statistic | | Chi-Sq. d.f. | Prob. |
| Cross-section random | 4.508974 | | 3 | 0.2115 |
| Cross-section random effects test comparisons: | | | | |
| Variable | Fixed | Random | Var (Diff.) | Prob. |
| X1 | 1.686845 | 0.275922 | 2.291678 | 0.3513 |
| X2 | 1.464558 | -0.947812 | 4.975724 | 0.2795 |

| | | | | |
|---|---|---|---|---|
| X3 | 0.023228 | 0.010298 | 0.000139 | 0.2730 |

**Source: Data Processed with Eviews 12, 2025**

The Hausman test results in Table 4.7 showed that the cross-section probability value of F was greater than 0.05, namely 0.2115 > 0.05. Based on the test criteria, $H_A$ was rejected, and $H_0$ was accepted. Therefore, the appropriate model was the Random Effects Model. Based on the Chow and Hausman tests, the appropriate panel-data regression model was the Random Effects Model.

### *3.2.3. Classical Assumption Tests*

Classical assumption tests in linear regression using the Ordinary Least Squares (OLS) included tests for linearity, autocorrelation, heteroscedasticity, multicollinearity, and normality. However, not all classical assumption tests should be performed on every linear regression model using OLS. Classical panel-data assumption tests relied on tests for multicollinearity and heteroscedasticity (Agus Tri Basuki & Nano Prawoto, 2015, p. 272).

### *3.2.4. Multicollinearity Test*

The multicollinearity test aimed to determine the detection of correlation between independent variables (Imam Ghozali & Ratmono, 2017, p. 75). This test was detected by examining the Variance Inflation Factor (VIF) and Tolerance values.

**The guidelines for a multicollinearity-free regression model are as follows:**

a. There are no symptoms of multicollinearity when VIF value is <10.
b. There are symptoms of multicollinearity when VIF value is ≥10.

High multicollinearity can make regression coefficients unstable, leading to less accurate and more difficult-to-interpret results.

**The multicollinearity test results for the regression equation are as follows:**

***Table 4: Multicollinearity Test Results.***

| Variable | Coefficient Variance | Uncentered VIF | Centered VIF |
|---|---|---|---|
| C | 13.71466 | 1113.133 | NA |
| X1 | 0.014860 | 1112.574 | 1.114880 |
| X2 | 1.779586 | 4.447434 | 1.053664 |
| X3 | 0.000130 | 4.877095 | 1.070951 |

**Source: Data Processed with Eviews 12, 2025**

The multicollinearity test results in Table 4.8 show that the coefficients were more than 10. Therefore, the independent variables in this study did not exhibit multicollinearity.

### *3.2.5. Heteroscedasticity Test*

The heteroscedasticity test examines the variation within regression model residuals across observations (Imam Ghozali & Ratmono, 2017, p. 80). The method used to test for heteroscedasticity is Glejser.

**The basis for making decisions regarding the heteroscedasticity test is as follows:**

a. Heteroscedasticity is not present when the chi-square probability value is ≥ 0.05.
b. Heteroscedasticity is present when the chi-square probability value is < 0.05.

***Table 5: Heteroscedasticity Test Results.***

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| C | 0.830089 | 0.970634 | 0.855202 | 0.3956 |
| X1 | -0.013945 | 0.032139 | -0.433913 | 0.6658 |
| X2 | -0.422084 | 0.382166 | -1.104452 | 0.2735 |
| LOG(X3) | -0.009113 | 0.066433 | -0.137177 | 0.8913 |

**Source: Data Processed with Eviews 12, 2025**

Based on the heteroscedasticity test using Glejser, each variable obtained a value greater than 0.05. Therefore, the data did not experience heteroscedasticity.

### *3.2.6. Hypothesis Test*

### *3.2.6.1. Panel Data Regression Analysis*

Panel data regression analysis was used to determine the relationship between independent and dependent variables. This type of data integrates cross-sectional and time-series components, obtaining more comprehensive information than data focused solely on an aspect. Table 6 shows the results of the panel data regression model estimation using the Random Effects Model.

***Table 6: Random Effects Model.***

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| C | -5.382325 | 3.703331 | 1.453374 | 0.1510 |
| X1 | 0.275922 | 0.121902 | 2.263469 | 0.0270 |
| X2 | -0.947812 | 1.334011 | 0.710498 | 0.4800 |
| X3 | 0.010298 | 0.011397 | 0.903530 | 0.3696 |

| | Weighted Statistics | |
|---|---|---|
| R-squared | 0.118793 Mean dependent var | 1.622644 |
| Adjusted R-squared | 0.077487 S.D. dependent var | 0.513937 |
| S.E. of regression | 0.493623 Sum squared resid | 15.59450 |
| F-statistic | 2.875895 Durbin-Watson stat | 2.040629 |
| Prob(F-statistic) | 0.042899 | |

**Source: Data Processed with Eviews 12, 2025**

The following panel data regression equation was obtained based on the results of REM regression analysis.

$Y = -5.382 + 0.276(X_1) - 0.948(X_2) + 0.010(X_3) + €$

**The test results were obtained from the panel data regression equation:**

### 1. *Constant (A)*

The constant value of -5.382 shows that when all independent variables are zero, the estimated value of government performance is -5.382. This value can be interpreted as the starting point for the local government performance variable before considering the effect of the independent variables.

### 2. *Regression Coefficient (B) $X_1$*

The regression coefficient value for the local government size variable was 0.276. Therefore, every one-unit increase in the variable improved government performance value by 0.276.

### 3. *Regression Coefficient (B) $X_2$*

The regression coefficient for the capital expenditure variable was -0.948. This indicated that every one-unit increase in the capital expenditure variable decreased local government performance by 0.948.

### 4. *Regression Coefficient (B) $X_3$*

The regression coefficient for audit findings was 0.010. This showed that every one-unit increase in audit findings improved the value of government performance by 0.010.

### *3.2.7. Coefficient Of Determination ($R^2$) Test*

The coefficient of determination ($R^2$) between 0 and 1 measures the model's ability to explain variation in the independent variables. A small $R^2$ value indicates that the independent variables' ability to explain the dependent variable is very limited (Imam Ghozali & Ratmono, 2017, p. 55). Table 6 shows the coefficient of determination values from the panel data regression model.

***Table 6. Coefficient Of Determination***

| Weighted Statistics | | | |
|---|---|---|---|
| R-squared | 0.118793 | Mean dependent var | 1.622644 |
| Adjusted R-squared | 0.077487 | S.D. dependent var | 0.513937 |
| S.E. of regression | 0.493623 | Sum squared resid | 15.59450 |
| F-statistic | 2.875895 | Durbin-Watson stat | 2.040629 |
| Prob(F-statistic) | 0.042899 | | |

**Source: Data Processed with Eviews 12, 2025**

The coefficient of determination analysis showed an Adjusted R-squared ($R^2$) of 0.077487. This indicated that 7.75% of the variation in the dependent variable was explained by the independent variables in the regression model. Therefore, the model used had limited ability to explain the relationship between the variables.

### *3.3. The Effect of Local Government Size on Local Government Performance*

Data analysis showed a $t_{count}$ and $t_{table}$ of 2.263 and 1.996, indicating that $t_{count} > t_{table}$. The obtained probability value was 0.0270, less than 0.05 (0.0270 < 0.050), rejecting $H_0 1$ and accepting $H_A 1$. Therefore, the first hypothesis was accepted, and the results were consistent. Local government size affected provincial government performance in Indonesia. As proxied by total assets, local government size can support operations and improve performance.

This study reinforced Kiswanto & Fatmawati (2019) and Diri et al. (2015), where local government size affected performance, but was not supported by Sundari & Arza (2021). Local government size is a measure of the resources available to provide public

services. Performance is improved when relatively substantial resources are possessed. According to Patrick (2007), a large amount of assets can improve government financial performance to provide efficient and effective services to the community. This is consistent with stewardship theory, where the government works hard, motivated by devotion and service to the community. Local government size can influence performance. Therefore, local governments manage assets, providing high-quality services to support community welfare and improve performance.

### *3.4. The Impact of Audit Findings on Local Government Performance*

Based on the data analysis, the $t_{count}$ and $t_{table}$ were 0.903 and 1.996, indicating that $t_{count} < t_{table}$. The obtained probability value was 0.369, greater than 0.05 (0.369 > 0.050), accepting $H_0 3$ and rejecting $H_A 3$. Therefore, the third hypothesis is not accepted, and the results are inconsistent.

An increase in audit findings is considered a weakness that impacts local government performance. However, an increase in the variable does not lead to a decline in local government performance. This occurs because local government follows up on audit findings in line with the recommendations of BPK, without affecting the implementation of government duties or affairs (Artha et al., 2015). According to Suchman (1995), legitimacy theory, local governments strive to maintain social legitimacy by fulfilling the expectations of the community and stakeholders through transparency and accountability. In this context, an increase in the number of audit findings does not necessarily indicate a negative outcome. This is part of a legitimacy process in which local governments openly acknowledge weaknesses and commit to improvements (Rasyid et al., 2022). Therefore, prompt correction of audit findings strengthens the legitimacy of the government and supports improved performance.

Noviyanti & Kiswanto (2016) stated that audit findings had no impact on local government performance. However, these results differ from Ditasari & Sudrajat (2020), Sudarsana & Rahardjo (2013), and Kiswanto & Fatmawati (2019), where audit findings influence local government performance. According to Tandiseru & Pesudo (2023), local governments with a high number of BPK audit findings show lower performance. Darmawan,D, et al (2026) If this finding will be strengthened by AI-based VCDLN System it will be more useful.

## 5. CONCLUSION

In conclusion, the following results were obtained based on the discussions in the previous chapter regarding the effects of local government size, capital expenditure, and audit findings on provincial government performance between 2021 and 2022 using panel data regression.

1. Local government size influenced provincial government performance between 2021 and 2022. This indicated that larger local government size, as proxied by total assets, supported local government operations and improved provincial government performance.
2. Capital expenditure did not impact provincial government performance. In principle, capital expenditure allocations were made to generate local government-owned fixed assets that fulfilled the needs of the local government and the community. However, violations often occurred during implementation, impacting local government performance.
3. Audit findings did not impact local government performance. This suggested that the number of audit findings did not impact the performance of provincial governments.

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