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The Influence of Regional Original Income, General Allocation Fund, Special Allocation Fund and Surplus Budget Calculation on the Opportunistic Behavior of Budget Compilers in Provincial Governments in Indonesia

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Abstract: *The introduction provides a reasonable explanation of regional autonomy, the role of the Regional Revenue and Expenditure Budget (APBD), and the potential for opportunistic behavior in public financial management. The application of agency theory offers an appropriate theoretical foundation for explaining conflicts of interest and information asymmetry between central and regional governments, as well as between executive and legislative institutions. The authors also identify inconsistencies in previous empirical findings regarding the relationships between PAD, DAU, DAK, SiLPA, and opportunistic behavior in budget preparation. Furthermore, the research objectives are clearly stated, and the examination of provincial governments during the 2020–2024 period provides a relevant empirical context. However, the theoretical discussion needs to be strengthened by explaining more systematically how each independent variable may contribute to opportunistic behavior through agency relationships. The review of previous studies should also go beyond describing differences in statistical results and provide a more critical synthesis of the factors that may explain these inconsistencies. Finally, the research novelty should be articulated more precisely as an empirical extension that examines the four fiscal variables simultaneously within the context of Indonesian provincial governments, rather than presenting their combination alone as a substantially new theoretical contribution.*

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Introduction

Regional governments in Indonesia have the authority to regulate and manage government affairs and public interests in accordance with laws and regulations. This authority is strengthened through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which aims to support the implementation of regional autonomy, improve public services, and accelerate public welfare. In its implementation, the Regional Revenue and Expenditure Budget (APBD) is a crucial instrument for financing various development programs and public services. The preparation of the APBD involves the regional government as the executive branch and the Regional People's Representative Council (DPRD) as the legislative branch representing the community (Oci et al., 2025). The relationship between the two can be explained through agency theory, namely the relationship between the grantor of authority as the principal and the recipient of authority as the agent (Shulthoni, 2017). In this context, the DPRD plays a role in advocating for the needs of the community, while the regional government proposes a budget based on the needs of government administration (Saputra et al., 2022). Therefore, the preparation of the APBD should be oriented towards the public interest so that the implementation of regional autonomy can proceed in accordance with its stated objectives.

However, budget preparation is inseparable from political interests and the potential for irregularities by those in authority. The budget also serves as a political instrument reflecting the commitment between the executive and legislative branches (Kamaluddin, 2019). Problems can arise when budget preparers attempt to increase revenue without considering actual regional capacity, potentially leading to spending allocations that do not meet community needs (Rizki et al., 2023). This situation is exacerbated by the imbalance in budget information between local governments and the Regional People's Representative Council (DPRD), which can open up opportunities for opportunistic behavior (Quamilla et al., 2023). Opportunistic behavior is the act of exploiting opportunities to achieve certain interests, including through methods that deviate from applicable regulations and prioritize short-term profits at the expense of long-term interests (Biantoro, 2021). This issue is a concern in public financial management because opportunistic behavior can lead to abuse of authority and suboptimal budget allocation. Keefer & Khemani, in Febrianti & Suparwati (2021), stated that opportunistic behavior often occurs in the government sector. Data from the Association of Certified Fraud Examiners (ACFE) and the Corruption Perceptions Index (CPI) (2025) show that Indonesia scored 34 on the fraud index, while the government sector was also affected by fraud by 15%, with budget manipulation being one form of irregularity. Furthermore, News.detik.com (2024) reported that the East Nusa Tenggara High Prosecutor's Office handled 185 corruption cases throughout 2024, with approximately 80 percent of the cases related to the management of regional budget funds.

Opportunistic behavior in budget preparation can occur when those in power exploit their authority to prioritize personal or group interests. This aligns with Jumaidi's opinion in Febrianti & Suparwati (2021), which states that authority in budget preparation can open up opportunities for individuals to engage in opportunistic behavior. This risk can also increase in the run-up to general elections when budget preparers attempt to increase funding allocations to sectors directly related to the interests of their supporters, such as health, education, infrastructure, social assistance, and grants, especially when the Draft Regional Revenue and Expenditure Budget (RAPBD) experiences a significant increase (Ariyanto et al., 2019). This phenomenon requires attention because the larger the budget managed, the greater the opportunity for deviations in prioritization and spending allocation. The development of budget sources in 38 provinces in Indonesia from 2020 to 2024 shows changes in Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Budget Surplus (SiLPA). Regional Original Revenue (PAD) has increased by an average of 9.5% per year. This increase has the potential to drive higher revenue targets and open up opportunities for budget preparers to allocate funds to programs that support their interests (Gumiadi, 2016). Therefore, changes in regional revenue and financing components need to be examined in relation to the potential for opportunistic behavior by budget preparers.

In addition to PAD, the General Allocation Fund (DAU) and Special Allocation Fund (DAK) are also components that require attention because they have different characteristics and usage conditions. The development of DAU and DAK allocations from 2020 to 2024 shows fluctuations in

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increases and decreases. Based on the financial reports of local governments from 38 provinces in Indonesia, only DKI Jakarta did not receive DAU from 2020 to 2022, indicating that regional financial independence is not yet fully optimal. The DAU is a block grant, so its use is relatively flexible and not tied to specific programs. According to Sularso in Sitompul's research (2021), an increase in DAU can be used as an opportunity to propose new spending allocations that differ from the previous year. Meanwhile, DAK is a fund sourced from the APBN to finance special regional needs. An increase in DAK can expand the authority of local governments to allocate funds for specific programs, potentially opening up opportunities for opportunistic behavior (Siswati, 2019). This condition indicates that the amount of transfer funds is not only related to financing regional development but also needs to be examined from the perspective of its utilization in the budget preparation process.

Another issue relates to the SiLPA (Regional Allocation Fund) which fluctuated in both increases and decreases during the study period. SiLPA is revenue derived from the remaining cash from the previous year's budget and can be used to cover the current year's budget deficit when revenue realization is less than expenditure realization (Sari Made et al. and Megasari in Siswati, 2019). The existence of SiLPA can generate free cash flow that can potentially be utilized by budget preparers to fulfill certain interests. Although PAD, DAU, DAK, and SiLPA are all related to regional financial capacity, their influence on opportunistic behavior has not shown consistent results in previous studies. Siswati, (2019) showed that PAD, DAU, DAK, and SiLPA have a significant positive effect on the opportunistic behavior of budget preparers. Conversely, Rizki et al., (2023) stated that only PAD has a significant positive effect, while DAU and DAK have no effect on the opportunistic behavior of budget preparers. These differences in results indicate a gap in research regarding the relationship between regional financial components and the opportunistic behavior of budget preparers. In addition, previous studies have different scopes and observation periods, so further testing is needed on provincial governments in Indonesia by considering PAD, DAU, DAK, and SiLPA together.

Based on the phenomena and gaps in research results, this study aims to determine and analyze the influence of PAD, DAU, DAK, and SiLPA on the opportunistic behavior of budget preparers, both partially and simultaneously, in provincial governments in Indonesia during the period 2020 to 2024. This research is important to provide an understanding of the relationship between regional revenue and financing sources with the potential for opportunistic behavior in budget preparation, so that it can be a consideration for the government in improving the budgeting process to be more optimal and oriented towards the interests of the community. The novelty of this study lies in testing these four variables simultaneously in provincial governments in Indonesia during the period 2020 to 2024, by considering the differences in previous research results regarding the influence of PAD, DAU, DAK, and SiLPA on the opportunistic behavior of budget preparers.

Method

This study uses a quantitative method with an associative approach to examine the influence of Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Budget Surplus (SiLPA) on the opportunistic behavior of budget preparers in provincial governments in Indonesia. Quantitative methods were used because the study processes numerical data and analyzes it using statistics (Sugiyono, 2023).

This study used secondary data obtained from the Budget Realization Report (LRA) of the Supreme Audit Agency (BPK) and expenditure data based on functions from the Directorate General of Fiscal Balance (DJPK). Data analysis was conducted using EViews version 13 through descriptive statistics, panel data regression model selection, classical assumption tests, panel data regression, and hypothesis testing using the coefficient of determination test, t-test, and F-test (Ghozali, 2017; Sugiyanto et al., 2022).

The study population covered 38 provinces in Indonesia. The sample was determined using a purposive sampling technique based on the completeness of the BPK RI financial reports, PAD (Regional Original Revenue), DAU (General Allocation Fund), DAK (Silpa), and SiLPA data, as well as expenditure reports by function from the Directorate General of Taxes (DJPK). Based on these criteria, 33 provinces were selected for the 2020–2024 study period, resulting in a total of 165 units of analysis (Sugiyono, 2023).

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The research was conducted through secondary data collection from the Audit Board of the Republic of Indonesia's (BPK RI) Financial Statements (LRA) and expenditure data based on the DJPK function for the 2020–2024 period. The data were then selected according to sample criteria, processed using EViews version 13, and analyzed through panel data regression. The final stage was conducted by examining the influence of PAD, DAU, DAK, and SiLPA, both partially and simultaneously, on the opportunistic behavior of budget preparers.

Research Results And

Descriptive Statistics

The descriptive statistics produced include mean, median, minimum, maximum, standard deviation, skewness, and kurtosis. In addition, there is the Jarque-Bera (JB) test, which is usually produced by the Eviews program.(Ghozali, 2017:30)The data used in this study are regional budget (APBD) and per-function expenditure data from 33 provinces in Indonesia for the 2020-2024 period. The results of the analysis are as follows.

Table 1. Descriptive Statistics

	Y	X1	X2	X3	X4
Mean	13.15199	14.25086	0.278318	2.793471	9.1611893
Median	27.78467	26.72813	-24.02193	24.36554	25.25699
Maximum	31.40228	30.78538	29.04568	29.98074	29.49689
Minimum	-29.97023	-29.25852	-27.94787	-29.32644	-29.33303
Std. Dev.	25.06305	23.25701	26.52620	26.97804	24.61332

Source: Processed data output (Eviews 13), 2026

Based on table 1, the results of descriptive statistics can be obtained as follows:

1. The maximum value of PAD (X1) is 30.78538 or Rp23,438,067,784,439.50 in the 2023 East Java Provincial APBD, while the minimum value is -29.25852 or -Rp5,091,104,445,228.00 in the 2022 North Sulawesi APBD. The average PAD is 14.25086 (standard deviation of 9.161893).
2. The maximum value for DAU (X2) is 29.04568 or Rp4,115,097,010,000.00 in East Java Province in 2023 with a minimum value of -27.94787 or -Rp1,372,789,806,000.00 in the North Sulawesi Province APBD in 2022. The average DAU is 0.278318 with (a standard deviation of 26.52620).
3. The maximum value of DAK (X3) is 29.98074 or Rp634,072,621,092.00 in the 2023 West Java Provincial APBD with a minimum value of -29.32644 or Rp10,482,657,203,278.00 in the 2022 West Java Provincial APBD. The average DAK is 2.793471 with (a standard deviation of 26.97804).
4. The maximum value of SiLPA (X4) is 29.49689 or Rp6,461,534,779,080.26 in the 2023 East Kalimantan Provincial APBD with a minimum value of -29.33303 or Rp466,077,151,291.80 in the 2024 East Java Provincial APBD. The average SiLPA is 9.161893 (standard deviation of 24.61332).
5. The maximum value of OPA (Y) is 31.40228 or Rp. 43,434,880,813,188.00in the 2023 West Java Provincial APBD with a minimum value of -29.97023 or -Rp10,373,075,850,563.00 in the 2022 West Java Provincial APBD. The average OPA is 13.15199 (standard deviation of 25.06305).

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Panel Data Model Selection

1. ***Common Effect Model*(CEM)**

Table 2. CEM Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.39840	2.099676	5.904912	0.0000
X1	-0.024067	0.086019	-0.279790	0.7800
X2	0.198214	0.088304	2.244668	0.0262
X3	0.375445	0.075498	4.972918	0.0000
X4	-0.000807	0.074966	-0.010766	0.9914

Source: Processed data output (Eviews 13), 2026

2. ***Fixed Effect Model*(FEM)**

Table 3. FEM Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	11.95042	2.011910	5.939839	0.0000
X1	0.013366	0.092661	0.144251	0.8855
X2	0.149806	0.090845	1.649042	0.1016
X3	0.469346	0.074826	6.272501	0.0000
X4	-0.037297	0.071590	-0.520986	0.6033

Source: Processed data output (Eviews 13), 2026

3. ***Random Effect Model*(BRAKE)**

Table 4. REM Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.24060	2.457176	4.981574	0.0000
X1	-0.010703	0.083183	-0.128671	0.8978
X2	0.179168	0.083536	2.144791	0.0335
X3	0.418957	0.070225	5.965955	0.0000
X4	-0.017059	0.068743	-0.248158	0.8043

Source: Processed data output (Eviews 13), 2026

Model Test Selection

1. **Chow Test**

Table 5. Chow Test Results

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	2.442926	(32,128)	0.0002
Cross-section Chi-square	78.653599	32	0.0000

Source: Processed data output (Eviews 13), 2026

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Based on the results of the Chow test in table 2, the Cross-section Chi-square probability value is 0.0000, meaning the result is <0.05, which indicatesthat H1 is accepted and H0 is rejected, then the best model to use is the Fixed Effect Model (FEM).

2. Hausman test

Table 6. Hausman Test Results

Correlated Random Effects - Hausman Test Equation: Untitled Test cross-section random effects			
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	9.680705	4	0.0462

Source: Processed data output (Eviews 13), 2026

Based on the results of the Hausman test in table 3, the probability value*random cross-section*0.0462 means the result value is < 0.05 which showsthat H1 is accepted and H0 is rejected, then the best model to use is the Fixed Effect Model (FEM). Based on the results of the two tests that have been conducted, the author summarizes the data management results from the Chow test and the Hausman test as follows.

Table 7. Panel Data Model Test Results

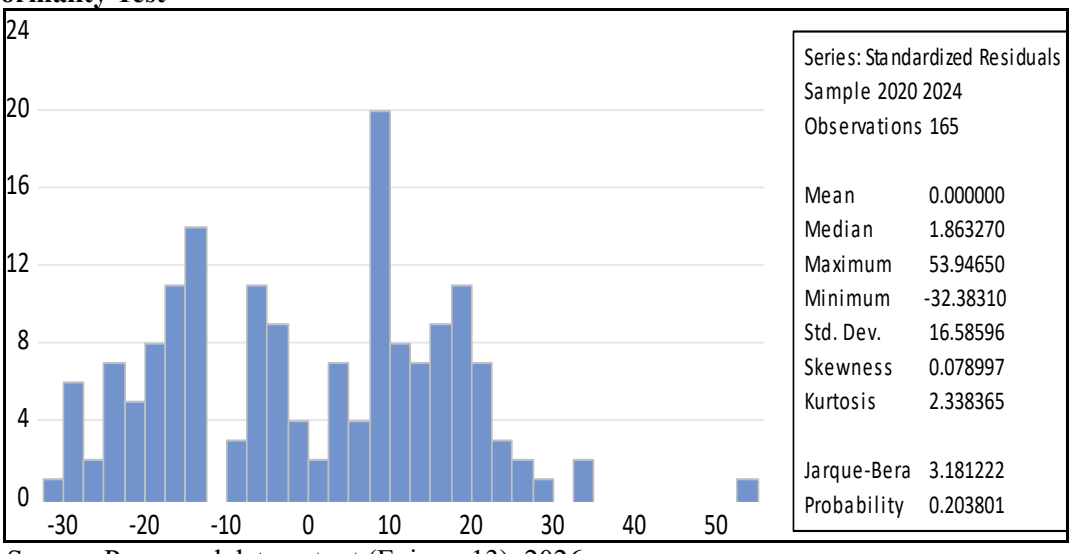
Panel Data Model Test	Probability Value	Selected Model
Chow Test	0.0000 < 0.05	FEM
Hausman test	0.0462 < 0.05	FEM

Source: Processed by the author, 2026

Table 4 shows that the Fixed Effect Model (FEM) was selected twice, namely in the Chow test and the Hausman test. According to Sugiyanto et al., (2022:105), "The model test results indicate that the Fixed Effect Model (FEM) is better than the random effect model (REM), so there is no need to continue with the next test, namely the Lagrange Multiplier (LM) test."(Sugiyanto et al., 2022:105)

Classical Assumption Test

1. Normality Test



Source: Processed data output (Eviews 13), 2026

Figure 1, Normality Test Results

Based on Figure 1, it shows the results of the normality test obtained with a Jarque-Bera value of 3.181222 and a probability value of 0.203801. The probability value is greater than α (0.203801 > 0.05), so H0 is accepted and Ha is rejected, which means that the results of the normality test show that the data can be normally distributed.By fulfilling the normality assumption, the regression model used

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is worthy of further analysis because the estimation results obtained can be considered valid, so that hypothesis testing can be carried out with an adequate level of confidence.

2. Multicollinearity Test

Table 8. Multicollinearity Test Results

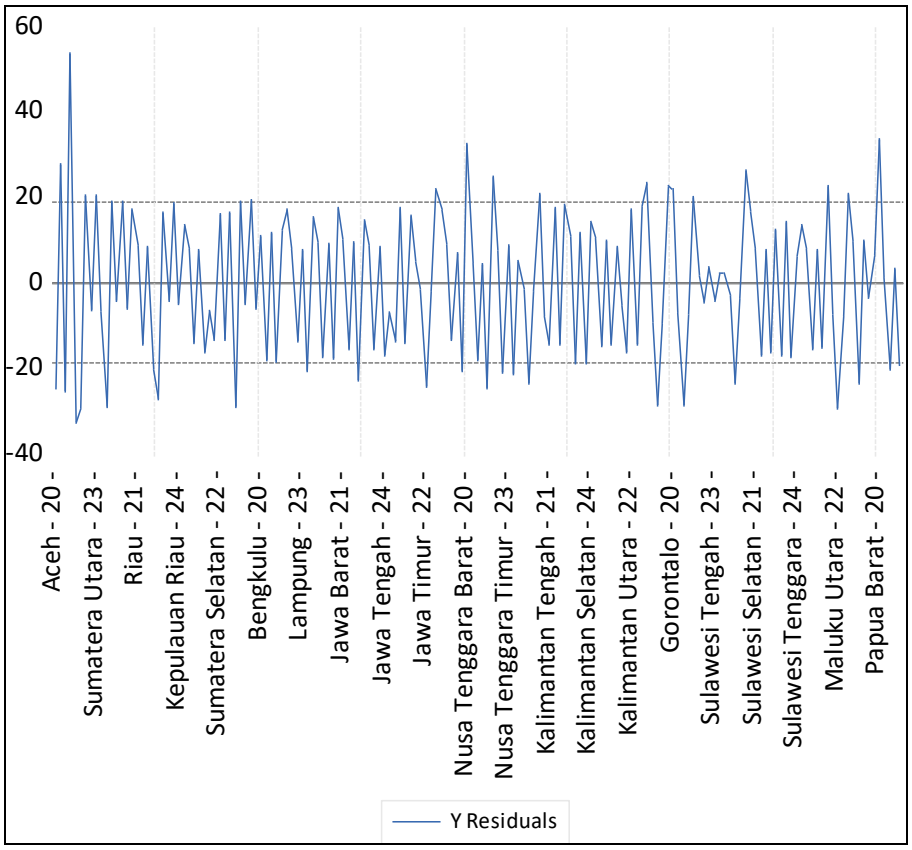
Variance Inflation Factors
Date: 05/13/26 Time: 13:53
Sample: 1 165
Included observations: 165

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	4.408639	1.601622	NA
X1	0.007399	1.991054	1.445140
X2	0.007798	1.981426	1.981206
X3	0.005700	1.514140	1.497981
X4	0.005620	1.400735	1.229359

Source: Processed data output (Eviews 13), 2026

Based on table 8, the results of the multicollinearity test show that all independent variables have a VIF value of less than 10. Variable X1 has a VIF value of1.445140, X2 is1.981206, X3 is 1.497981 and X4 is1.229359. Thus, it can be concluded that the regression model does not experience multicollinearity problems because all VIF values are still below the specified limit, namely <10.

3. Heteroscedasticity Test



Source: Processed data output (Eviews 13), 2026

Figure 2. Test ResultsHeteroscedasticity

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Based on Figure 2, the results of the heteroscedasticity test indicate that the residuals (in blue) do not cross the 500 and -500 limits and are randomly distributed around the 0 line, thus not forming a specific pattern. This condition indicates that the residual variance is the same or constant. Therefore, it can be concluded that the research model does not experience symptoms of heteroscedasticity.

4. Autocorrelation Test

Table 9. Autocorrelation Test Results

Breusch-Godfrey Serial Correlation LM Test: Null hypothesis: No serial correlation at up to 2 lags			
F-statistic	9.472422	Prob. F(2,158)	0.0001
Obs*R-squared	17.66595	Prob. Chi-Square(2)	0.0001

Source: Processed data output (Eviews 13), 2026

Based on table 9, the results of the Autocorrelation test show that through the LM or Breusch-Godfrey method, Obs*R-squared is obtained at 17.66595, where the results are greater than the limit value of 0.05 (17.66595 > 0.05). So it can be concluded that the assumptions of the autocorrelation test have been met or passed the autocorrelation test so that it can be continued to the panel data regression analysis.

Panel Data Regression Analysis

Table 10. Panel Data Regression Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	11.95042	2.011910	5.939839	0.0000
X1	0.013366	0.092661	0.144251	0.8855
X2	0.149806	0.090845	1.649042	0.1016
X3	0.469346	0.074826	6.272501	0.0000
X4	-0.037297	0.071590	-0.520986	0.6033

Source: Processed data output (Eviews 13), 2026

Based on table 10. the results of panel data regression analysis with the FEM model can be obtained with the Coefficient value on variable X1 which is 0.013366, the Coefficient value on variable X2 which is 0.149806, the Coefficient value on variable X3 which is 0.469346, and the Coefficient value on variable X4 which is -0.037297 with a Constant value of 11.95042. Then the results of the panel data regression equation can be obtained as follows:

$$Yit = 11.95042+0.013366$$

1. The constant value of 11.95042 explains that the independent variable is considered constant, if the independent variables PAD (X1), DAU (X2), DAK (X3) and SiLPA (X4) have a value of 0 then the value of the dependent variable opportunistic behavior (Y) will increase by 11.95042.
2. The regression coefficient value for PAD (X1) is 0.013366. PAD has a positive relationship with opportunistic behavior. This means that any increase in PAD can causeopportunistic behavior increased by 0.013366.
3. The regression coefficient value for DAU (X2) is 0.149806. DAU has a positive relationship with opportunistic behavior. This means that any increase in DAU can causeopportunistic behavior increased by 0.149806.
4. The regression coefficient value for DAK (X3) is 0.469346. DAK has a positive relationship with opportunistic behavior. This means that every increase in DAK can causeopportunistic behavior increased by 0.469346.

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5. The regression coefficient value for SiLPA (X4) is -0.037297. SiLPA has a negative sign with opportunistic behavior. This means that any increase in SiLPA can causeopportunistic behavior decreased by -0.037297.

Hypothesis Testing

1. Coefficient of Determination Test (R2)

Table 11. Results of the Determination Coefficient (R2) Test

R-squared	0.562061
Adjusted R-squared	0.438891
SE of regression	18.77404
Sum squared residual	45115.44
Log likelihood	-697.0352
F-statistic	4.563281
Prob(F-statistic)	0.000000

Source: Processed data output (Eviews 13), 2026

Based on the results of the coefficient of determination (R2) test in table 11, the coefficient of determination test with a coefficient of determination R2 value of 0.562061. The adjusted R-squared value of 0.438891 shows the correlation of independent variables, namely PAD, DAU, DAK, and SiLPA of 0.438891 or 43.88% which has a level of relationship with the medium category, the remaining 56.12% is influenced by other factors not examined in this study.

2. Partial Significance Test (t-Test)

The t-test is used to determine whether the relationship between independent variables partially and dependent variables has a significant effect or not. This test uses a significance level of 0.05 degrees of freedom, the t-table value df1 = nk-1 with observations (n) = 165, independent variables (k) = 4-1 = 3 of 1.65443. The results of the t-test with the t-test testing criteria in determining partial relationships are as follows.

- The significance level of the t-test < 0.05 means that Ho is rejected and Ha is accepted.
- The significance level of the t-test > 0.05 means that Ho is accepted and Ha is rejected.

Table 12. Results of Partial Significance Test (t-Test)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	11.95042	2.011910	5.939839	0.0000
X1	0.013366	0.092661	0.144251	0.8855
X2	0.149806	0.090845	1.649042	0.1016
X3	0.469346	0.074826	6.272501	0.0000
X4	-0.037297	0.071590	-0.520986	0.6033

Source: Processed data output (Eviews 13), 2026

Based on the t-test results in Table 12, it shows that the calculated t values for the PAD, DAU, DAK, and SiLPA variables are 0.144251, 1.649042, 6.272501, and -0.520986, respectively. Based on these results, the following can be presented.

A. The influence of PAD on opportunistic behavior shows that the PAD variable (X1) has a t count of 0.144251 and a significance of 0.8855, which means that the t count value is 0.144251 <t table value of 1.65443 and the sig. value is 0.8855 > 0.05, so it is concluded that Ho is accepted and Ha is rejected, which means that the PAD variable (X1) has no influence on opportunistic behavior.

B. The influence of DAU on opportunistic behavior shows that the DAU variable (X2) has a t count of 1.649042 and a significance of 0.1016, which means that the t count value of 1.649042 <t table value of 1.65443 and a sig. value of 0.1016 > 0.05, so it is concluded that Ho is accepted

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and Ha is rejected, which means that the DAU variable (X2) has no influence on opportunistic behavior.

C. The influence of DAK on opportunistic behavior shows that the DAK variable (X3) has a t count of 6.272501 and a significance of 0.0000, which means that the t count value of 6.272501> t table value of 1.65443 and a sig. value of 0.0000 <0.05, so it is concluded that Ho is rejected, Ha is accepted, which means the DAK variable (X3) has a positive and significant effect on opportunistic behavior.

D. The influence of SiLPA on opportunistic behavior shows that the SiLPA variable (X4) has a t count of -0.520986 and a significance of 0.6033, which means that the t count value is -0.520986 <t table value of 1.65443 and the sig. value is 0.6033 > 0.05, so it is concluded that Ho is accepted and Ha is rejected, which means that the SiLPA variable (X4) has no influence on opportunistic behavior.

3. **Simultaneous Significance Test (F-Test)**

The F-test is used to test whether independent variables have a significant effect on the dependent variable simultaneously or simultaneously. This test uses a significance level of 0.05 degrees of freedom, the t-table value df2 = nk-1 with observations (n) = 165, independent variables (k) = 4-1 = 3 of 2.66. The results of the F-test with the F-test testing criteria in determining simultaneous relationships are as follows.

- The significance level of the F-test < 0.05 means that Ho is rejected and Ha is accepted.
- The significance level of the F-test > 0.05 means that Ho is accepted and Ha is rejected.

Table 13. Simultaneous Test Results (F-Test)

R-squared	0.562061
Adjusted R-squared	0.438891
SE of regression	18.77404
Sum squared residual	45115.44
Log likelihood	-697.0352
F-statistic	4.563281
Prob(F-statistic)	0.000000

Source: Processed data output (Eviews 13), 2026

The F-test results obtained an F-count value of 4.563281 > F-table of 2.66 and a significant value of 0.000000 < 0.05, which means Ho is rejected and Ha is accepted. Therefore, it can be concluded that PAD, DAU, DAK, and SiLPA simultaneously have a significant effect on opportunistic behavior.

Discussion

Table 14. Results of Hypothesis Test Conclusions

Variables	Results	Information
Partial influence (X1) of PAD	0.8855 > 0.05	No effect
Partial effect (X2) of DAU	0.1016 > 0.05	No effect
Partial effect (X3) of DAK	0.0000 < 0.05	Positive and significant impact
Partial effect (X4) of SiLPA	0.6033 > 0.05	No effect
The simultaneous influence of PAD, DAU, DAK, and SiLPA	0.000000 < 0.05	Influential by 43.88%

Source: Data processed by the author (Eviews 13), 2026

Based on the conclusions of the test results in table 14, the results of the hypothesis testing for each variable can be explained as follows.

1. **The Influence of PAD on the Opportunistic Behavior of Budget Compilers**

Based on the research results, the PAD variable (X1) has a t-test of 0.144251 and a significance of 0.8855 > 0.05. These results indicate that partially there is no significant influence between PAD and the opportunistic behavior of budget preparers in provincial governments in Indonesia. Thus, the first hypothesis (H1) which states that PAD influences the opportunistic behavior of budget preparers in provincial governments in Indonesia is rejected.

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Based on agency theory, the relationship between the local government as agent, the community, and the Regional People's Representative Council (DPRD) as principal has the potential to create conflicts of interest due to differing objectives and information asymmetry. Under these conditions, an increase in local revenue (PAD) can encourage local governments to allocate budgets according to their own interests, thus opening up opportunities for opportunistic behavior. However, the results of this study indicate that neither an increase nor a decrease in PAD affects the opportunistic behavior of budget preparers. This indicates that the amount of PAD is not the main factor driving the emergence of conflicts of interest between agents and principals in the budget preparation process. The results of this study reject the theory that in determining the amount of PAD, the legislature will encourage the executive to always increase its budget targets and allocate it to programs that support its interests, which can lead to misallocation and open up opportunities for opportunistic behavior.(Munandar, 2019)This shows that changes in PAD revenue from year to year are not a driving factor for opportunistic behavior.

During 2020-2024, several provinces in Indonesia experienced increases in local revenue (PAD), such as West Java, East Java, and Central Java. According toBiantoro, (2021)Increased local revenue (PAD) can impact operational spending in certain areas, preventing budgetary regulators from engaging in opportunistic behavior. For provinces with low PAD, such as Papua, this is due to the fact that regional resources are still being explored. Therefore, it would be better for each region to increase its PAD by increasing community economic activity and continuously exploring regional potential for its potential.

Table 15. Central Transfer Revenue

Year	Central Transfer Revenue
2020	Rp163,311,515,271,987.00
2021	Rp166,830,147,305,552.00
2022	Rp137,393,791,429,679.00
2023	Rp128,917,651,350,694.00
2024	Rp142,690,818,255,940.00

Source: Indonesian LKPD 2020-2024 (data processed by the author), 2026

The results of this study are in line with research conducted byFebrianti & Suparwati, (2021)which proves that there is no partial influence of PAD on the opportunistic behavior of budget preparers. Although PAD increased in several provinces during the 2020–2024 period, as seen in Table 12 of the 2020–2024 Indonesian Regional Budget (LKPD), provincial governments in Indonesia continue to receive substantial transfer funds from the central government each year. This condition indicates that regional financing does not solely depend on PAD, but is also supported by central transfer funds. Thus, changes in PAD are not a primary factor influencing the opportunistic behavior of budget preparers because local governments still have other funding sources in preparing the APBD. Furthermore, provincial governments tend to continue preparing budgets in accordance with applicable regulations despite changes in PAD by enforcing oversight mechanisms, budget transparency, and accountability systems implemented by local governments, which are thought to limit the scope for budget preparers to act opportunistically. Meanwhile, the results of this analysis contradict the results of research conducted byQuamilla et al., (2023)AndRizki et al., (2023)which states that PAD influences the opportunistic behavior of budget compilers.

2. The Influence of DAU on the Opportunistic Behavior of Budget Compilers

Based on the research results, the DAU variable (X2) has a t-test of 1.649042 and a significance level of 0.1016 > 0.05. These results indicate that partially there is no significant influence between DAU and the opportunistic behavior of budget preparers. Thus, the second hypothesis (H2) which states that DAU influences the opportunistic behavior of budget preparers in provincial governments in Indonesia is rejected.

Based on Agency Theory, the central government acts as the principal, granting authority to regional governments as agents to manage the General Allocation Fund (DAU) in the context of implementing regional autonomy. The provisions for the use of the DAU are essentially delegated to regional governments according to the needs of each region, which can lead to conflicts of interest due to differing objectives between the principal and agent, which can open up opportunities for regional

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governments to act opportunistically in budget preparation. However, the results of this study indicate that the DAU does not influence the opportunistic behavior of budget preparers. These results indicate that the authority granted to regional governments to manage the DAU is not automatically used for opportunistic actions. Although regional governments have the flexibility to determine the priority use of the DAU, its management must still refer to the provisions of laws and regulations.

Based onLaw No. 9 of 2015The General Allocation Fund (DAU) is a fund sourced from the State Budget (APBN) intended to equalize regional financial capacity. The amount of DAU received by each region is determined by the basic allocation and the level of the fiscal gap. The basic allocation is calculated based on the amount of regional employee spending needed. The fiscal gap is the difference between regional funding needs and the region's ability to generate revenue.

Table 16. Comparison of PAD and DAU

Year	PAD	DAU
2020	Rp112,216,491,996,972	Rp51,667,551,866,000
2021	Rp123,234,228,500,888	Rp53,275,356,816,000
2022	Rp139,355,527,913,546	Rp53,211,130,574,613
2023	Rp158,101,458,988,813	Rp53,610,510,185,265
2024	Rp165,055,100,312,887	Rp57,765,242,777,100

Source: Indonesian LKPD 2020-2024 (data processed by the author), 2026

Based on the 2020-2024 LKPD data table 13, PAD funds tend to be high and increase annually compared to the DAU, which experiences fluctuations in increases and decreases. This condition causes the regional fiscal gap to narrow, so the amount of DAU received by regions is not too large. This condition results in increasingly limited room for opportunistic behavior by budget preparers because the available DAU funds allocated to various regional expenditure items are not particularly large. Furthermore, the DAU received is generally used to meet existing funding needs and support the implementation of regional governance, not to finance new programs or activities that could potentially be exploited for certain interests (Rizki et al., 2023). Therefore, fluctuations in increases and decreases in the DAU do not directly affect the opportunistic behavior of budget preparers.

The results of this analysis are in accordance with the results of previous research conducted byRizki et al., (2023)AndAriyanto, (2019)which states that there is no partial influence of DAU on the opportunistic behavior of budget preparers, but the results of this analysis are not in line withSaputa et al., (2020)AndDalimunthe, (2021)which shows that DAU has a significant influence on the opportunistic behavior of budget preparers.

3. The Influence of DAK on the Opportunistic Behavior of Budget Preparers

Based on the research results, the DAK variable (X3) has a t-test of 6.272501 and a significance of 0.0000 <0.05. These results indicate that partially there is a positive and significant influence between DAK and the opportunistic behavior of budget preparers. Thus, the third hypothesis (H3) which states that DAK influences the opportunistic behavior of budget preparers in provincial governments in Indonesia is accepted. This shows that the higher the DAK, the higher the opportunistic behavior of budget preparers in Indonesia.

From an agency theory perspective, the central government acts as a principal, providing DAK (Special Allocation Fund) to regional governments, acting as agents, to fund specific programs and activities aligned with national priorities and regional needs. This relationship creates the potential for conflicts of interest and information asymmetry, as regional governments possess more information about regional conditions and needs than the central government. This situation can be exploited by regional governments to direct budget formulation in accordance with their own interests, thus fostering opportunistic behavior.

Based onLaw No. 1 of 2022, DAK is a fund sourced from the APBN and allocated to regions for specific purposes according to their respective regional priorities. According to agency theory, the greater the DAK received by a region, the greater the opportunity for opportunistic behavior by budget preparers due to the interests between the central government and regional governments.(Febrianti & Suparwati, 2021).

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Table 17. DAK Data

Year	DAK
2020	Rp69,235,252,064,077
2021	Rp71,893,883,475,183
2022	Rp37,769,157,582,741
2023	Rp37,341,207,478,289
2024	Rp37,984,329,631,458

Source: Indonesian LKPD 2020-2024 (data processed by the author), 2026

Based on the 2020–2024 Regional Financial Report (LKPD) data in Table 14, the Special Allocation Fund (DAK) value fluctuated between increases and decreases over several years. The significant increase in DAK in 2020 and 2021 was influenced by the COVID-19 pandemic, which caused the central government to allocate approximately IDR 9.2 trillion in physical DAK to each province in Indonesia to increase funding support for regions, particularly in the health sector.(Superani et al., 2020). According toMinister of Finance Regulation No. 25 of 2024Regarding the management of Special Allocation Funds (DAK), DAK is one of the main sources of funding for regions. The large DAK allocation received by each region is used to support public services and assist in the implementation of regional government affairs. The high amount of DAK causes regional governments to have a fairly high level of dependence on transfer funds from the central government. This condition can encourage regional governments to focus more on maintaining and increasing DAK allocations in the following year, so that budget preparation is not always entirely based on community needs but rather on personal interests. As a result, budget preparers receive project fees from the use of these funds and open up opportunities for budget preparers to behave opportunistically (Siswati et al., 2019).

The results of this analysis are in line with the results of research conducted byFebrianti & Suparwati, (2021)AndQuamilla et al., (2023)which states that there is a partial influence of DAK on the opportunistic behavior of budget compilers, but the results of this analysis are not in line withRizki et al., (2023)This indicates that DAK has no significant effect on opportunistic behavior among budget preparers. The above description indicates that opportunistic behavior is influenced not only by the increase in the amount of DAK received, but also by opportunities in managing and allocating these funds. The extensive authority of regional governments in managing DAK can open up opportunities for opportunistic behavior due to information asymmetry and differing interests in the budget preparation process.

4. The Influence of SiLPA on the Opportunistic Behavior of Budget Preparers

Based on the research results, the SiLPA variable (X4) has a t count of-0.520986 and significant 0.6033 > 0.05. These results indicate that there is no partial effect between SiLPA on the opportunistic behavior of budget preparers. Thus, the fourth hypothesis (H4) which states that SiLPA influences the opportunistic behavior of budget preparers in provincial governments in Indonesia is rejected.

From an agency theory perspective, the relationship between local governments as agents and the central government and the public as principals has the potential to lead to opportunistic behavior due to information asymmetry. As agents, local governments possess more comprehensive information regarding financial conditions and budget implementation than principals, allowing them to exploit this information to make decisions that benefit their own interests. The results of this study indicate that the SiLPA (Restricted Budget Allocation) does not influence the opportunistic behavior of budget preparers. This suggests that the magnitude of the SiLPA does not reflect opportunistic behavior in budget preparation.

According to Law Number 1 of 2022, the SiLPA (Regional Budget Allocation) is not included in the regional revenue sources that can be used for direct community spending. An increase in the SiLPA indicates that the proposed budget has not been fully realized. In general,The SiLPA is used to finance follow-up programs for expenditures that have not been optimally realized. High SiLPA can be caused by regional spending efficiency or delays in the implementation of proposed programs and

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activities, resulting in lower budget absorption and fewer opportunities for opportunistic behavior in budget use.(Amir Ma'ruf, 2019).

The results of this study are in line with research conducted byBiantoro, (2021)which proves there is no influenceSiLPA partially affects the opportunistic behavior of budget preparers. While the results of this analysis differ from the results of research conducted bySiswati, (2019),Yulianasari & Riswandi, (2021), And Febrianti & Suparwati, (2021) that state The SiLPA (Source Allocation Fund) influences opportunistic behavior among budget preparers. The above description indicates that the SiLPA does not influence opportunistic behavior among budget preparers. A high SiLPA is not a determining factor in opportunistic behavior among budget preparers, but may occur due to efficiency issues or delayed programs, thus not directly encouraging opportunistic behavior in the budget preparation process.

5. The simultaneous influence of PAD, DAU, DAK, and SiLPA on the opportunistic behavior of budget preparers

Based on the results of the variable data test analysisinfluencePAD, DAU, DAK, and SiLPA on the opportunistic behavior of budget compilers have an F count of 4.563281 > $F_{table}$of 2.66 with a significance of 0.000000 < 0.05. This indicates that PAD, DAU, DAK, and SiLPA simultaneously have a significant influence on the opportunistic behavior of budget preparers. The higher the PAD, DAU, DAK, and SiLPA, the higher the opportunistic behavior of budget preparers. This result is indicated by the large influence of PAD, DAU, DAK, and SiLPA resulting from the determination coefficient (R2) value of 43.88%, which indicates that variable X has an influence onopportunistic behavior of budget preparers while the remaining 56.12% is influenced by other factors not examined in this study.

Based on agency theory, the central government and the community act as principals, granting authority to local governments as agents to manage regional financial resources, whether derived from local revenue (PAD) or transfer funds from the central government. This relationship presents the potential for conflicts of interest and information asymmetry, as local governments possess greater information and authority in the budget preparation and allocation process. This situation can encourage agents to act in their own interests if oversight mechanisms are not functioning optimally.

Locally-generated revenue (PAD) is a fund derived from regional potential that must be managed by each regional government. In allocating PAD, the legislature will encourage the executive branch to consistently increase its budget targets and allocate it to programs that support its interests, which can lead to misallocation and open up opportunities for opportunistic behavior by budget preparers.

The General Allocation Fund (DAU) is a fund sourced from the State Budget (APBN) intended to equalize regional financial capacity. The amount of DAU received by each region is determined by its base allocation and the level of its fiscal gap. Increases in the DAUThis can provide opportunities for new spending allocations that differ from the previous year. This situation can trigger opportunistic behavior in budget preparation.

DAK is a fund sourced from the APBN and allocated to regions with specific objectives according to the priorities of each region.The Special Allocation Fund (DAK) tends to increase annually. This increase in DAK gives the executive branch greater control over regional budget allocations. This allows local governments to allocate funds for programs and activities that support their interests, thus opening up opportunities for opportunistic behavior in budget preparation.

The SiLPA (Silpa) can occur due to information asymmetry between the executive and legislative branches. SiLPA is the remaining cash from the previous year's implementation period allocated to finance the following year's budget period. This is exploited by both the legislative and executive branches to reallocate (rebudget) these funds through a mechanism for amending the regional budget (APBD), which can open the door to opportunistic behavior in allocating SiLPA.

Collectively, PAD, DAU, DAK, and SiLPA reflect the fiscal capacity and financing sources managed by local governments. The greater the financial resources managed, the more complex the decision-making process in budget preparation and the greater the potential for conflicts of interest between principals and agents. The results of this analysis align with research conducted bySiswati, (2019),Gumiadi, (2016), AndRizki et al., (2023)which states that the PAD, DAU, DAK, and SiLPA variables have a simultaneous influence on the opportunistic behavior of budget compilers.

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Conclusion

This study shows that Regional Original Revenue (PAD), General Allocation Fund (DAU), and Budget Surplus (SiLPA) partially have no significant effect on the opportunistic behavior of budget preparers in provincial governments in Indonesia for the 2020–2024 period. In contrast, the Special Allocation Fund (DAK) has a positive and significant effect on the opportunistic behavior of budget preparers. Simultaneously, PAD, DAU, DAK, and SiLPA significantly influence opportunistic behavior, with an adjusted R-squared value of 43.88%. This finding indicates that opportunistic behavior is not only related to the size of individual regional funding sources, but also to the interconnectedness of various regional financial components in the budget preparation process. These results emphasize the importance of oversight and accountability in budget management, particularly regarding DAK allocations, so that their use remains in line with community priorities and needs.

This study has limitations because it only covers 33 provinces during the 2020–2024 period and uses four independent variables. Therefore, other factors beyond the research model may influence the opportunistic behavior of budget preparers. Furthermore, the results are limited to the secondary data used and do not directly explain the decision-making process of budget preparers. Future research is recommended to expand the observation period, consider other relevant variables, and broaden the scope of analysis to obtain a more comprehensive understanding. Practically, the research results can be used as considerations by local governments and supervisory institutions to strengthen transparency, budget allocation evaluation, and accountability mechanisms, particularly in the management of Special Allocation Funds (DAK). These efforts are expected to reduce the opportunity for abuse of authority and encourage the preparation of more effective regional budgets (APBD) that are oriented towards the public interest.

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