

COMPARATIVE ANALYSIS OF FINANCIAL INDEPENDENCE IN ACEH PROVINCE (Period 2015-2020)

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Abstract

This research aims to determine regional financial independence and a comparison of regional financial independence in the 5 parent Regency Governments and 5 expansion Regency/Cities in Aceh Province in 2015-2020. The data analysis methods used are Descriptive Statistical Tests and Comparative Tests. The results of the research show that: the regional financial independence of North Aceh Regency in 2015, 2017 and 2019-2020 is included in the instructive relationship pattern, while in 2016 and 2018 it is included in the instructive relationship pattern. consultative relationship. Lhokseumawe City, South Aceh Regency, Aceh Singkil Regency, Bener Meriah Regency, East Aceh Regency and Pidie Jaya Regency from 2015-2020 are included in the instructive relationship pattern. The level of regional financial independence in Central Aceh Regency from 2015-2018 and 2020 is included in the consultative relationship pattern. Langsa City from 2015-2017 and 2019 is included in the instructive relationship pattern. Meanwhile, in 2018 and 2020 it is included in the consultative relationship pattern. The level of regional financial independence of Pidie Regency from 2015-2017 and 2019-2020 is included in the instructive relationship pattern and in 2018 it is included in the consultative relationship pattern. Comparison of the regional financial independence of North Aceh Regency and Lhokseumawe City, there is no significant difference. There is no significant difference in the comparison of regional financial independence for the 2015-2020 period between South Aceh Regency and Aceh Singkil Regency. There is a significant difference in the comparison of regional financial independence between Central Aceh Regency and Bener Meriah Regency for the 2015-2020 period. There is a significant difference in the comparison of regional financial independence in East Aceh Regency and Langsa City for the 2015-2020 period. There is no significant difference in the comparison of regional financial independence for the 2015-2020 period between Pidie Regency and Pidie Jaya Regency.

Keywords: *Regional Financial Independence*

1. INTRODUCTION

Aceh Province currently has 23 regional governments consisting of 18 Regency Governments and 5 City Governments. Before the regional expansion in Aceh Province, the average realization of Regional Original Income (PAD) was still too small compared to the average total income. This illustrates that the PAD of each district in Aceh Province is still too small in spending on regional spending, so the role of the central government is still large in helping spending on each region. So there is a discourse from several regional governments to expand the region.

Original Regional Income in the 5 parent Regency Governments and the 5 expanded Regency/Cities in Aceh Province is one of the main sources of regional financing in the context of implementing decentralization. In this research, to obtain the level of regional independence in the 5 parent Regency Governments and the 5 expansion Districts/Cities in Aceh Province, researchers will compare Original Regional Income (PAD) with transfer funds (Central Assistance + Provincial Assistance + Loans) then multiply by 100% .

The development of Original Regional Income (PAD) in the 5 main Regency Governments and 5 Regency/Cities for the 2015-2020 period is as shown in table 1.1 below:

Table 1.1 Development of PAD in 5 Main District Governments and 5 Expansion Districts/Cities in Aceh Province

No	District/City	2015	2016	2017	2018	2019	2020
1	Regency. North Aceh	178.550.865.626	388,850,936,086	202.091.566.055	358.698.548.452	188.341.200.525	288,591,817,491
2	Lhokseumawe City	56,650,454,282	56,348,631,000	62.986.260.104	66,522,617,843	69,442,617,843	67,223,805,350
3	Regency. South Aceh	111.721.583.347	125.989.165.878	140.875.267.832	165.862.127.299	148.619.299.296	126,937,300,000
4	Regency. Aceh Singkil	39.375.695.216	42,781,231,154	43,441,129,848	55,232,965,901	58,267,201,000	61,142,994,303
5	Regency. Central Aceh	157,886,838,000	156,797,290,000	163,000,739,413	183.064.444.080	162.458.799.288	166.408.142.342
6	Regency. Bener Meriah	51,424,281,937	66,454,059,144	82.038.407.024	116,273,260,300	92,647,327,966	102.960.557.025
7	Regency. East Aceh	98.704.908.471	94.337.443.632	152.401.172.880	178.907.208.684	188.341.200.525	184,085,300,000
8	Langsa City	108.924.585.107	121.369.467.375	120.138.956.033	125,634,683,815	154.453.194.164	159,525,470,000
9	Regency. Pidie	166.598.720.921	249.109.294.578	267.608.101.034	327,642,748,009	282,214,740,586	243.371.220.676
10	Regency. Pidie Jaya	32,549,721,622	45,986,243,650	47,409,466,845	70,000,000,000	69,166,875,455	79,678,564,555

Source: APBD of Each District/City 2015-2020

Based on the data above, it can be seen the development of Original Regional Income in the 5 parent Regency Governments and 5 expanded Regency/Cities in Aceh Province in 2015-2020, namely North Aceh Regency, Lhokseumawe City, South Aceh Regency, Aceh Singkil Regency, Central Aceh Regency, Bener Regency Meriah, East Aceh Regency, Langsa City, Pidie Regency and Pidie Jaya Regency, of which North Aceh Regency and Central Aceh Regency are the parent regencies, experienced fluctuations. Meanwhile, East Aceh Regency in 2016 experienced a decrease from 2015, while in 2017-2019 there was an increase and decreased again in 2020. Furthermore, the PAD of Pidie Regency as the parent Regency from 2015-2018 experienced a continuous increase, while in 2019-2020 it experienced a decrease .

The PAD of the regency/city divisions of which Lhokseumawe City, Langsa City, Bener Meriah Regency and Pidie Jaya Regency also experienced fluctuations. The only district/city expansion that has experienced a continuous increase is Aceh Singkil District. It can be seen that there is no significant difference between the parent Regency and the expanded Regency/City in Aceh Province in 2015-2020. Even the PAD of Aceh Singkil Regency as an expansion district is better than South Aceh Regency as the parent district.

Development of Central Assistance + Provincial Assistance + Loans in 5 parent Regency Governments and 5 expansion Districts/Cities in Aceh Province in 2015-2020, of which South Aceh Regency, Central Aceh Regency, East Aceh Regency and Pidie Regency as parent Regency experienced fluctuations. Even Central Aceh Regency from 2017-2019 experienced a continuous decline. Meanwhile, Lhokseumawe City and Langsa City experienced fluctuations. However, Aceh Singkil Regency only experienced a decrease in 2019 and Pidie Jaya Regency also experienced a decrease in 2018. This can be seen from Central Assistance + Provincial Assistance + Loans for the

parent Regency and the expanding Regency/City not running in balance during the 2015-2020 period.

Furthermore, South Aceh Regency as the parent district's level of regional financial independence has fluctuated and is unstable, in contrast to Aceh Singkil Regency as an expansion district which remains stable even though its regional financial independence is lower than South Aceh Regency. This shows that there is no significant difference between the parent district and the expansion district, which means that South Aceh District should be better than Aceh Singkil District, which has a younger regional government.

The regional financial independence of Central Aceh Regency as the parent district looks better than Bener Meriah Regency as an expansion district, but the regional financial independence of Central Aceh Regency is still in the very low category, which is the same as Bener Meriah Regency, although the regional financial independence of Central Aceh Regency is slightly higher. from Bener Meriah Regency. The same thing also happened between Pidie Regency as the parent district and Pidie Jaya Regency as the expansion district.

Other phenomena are: (a) The age of the regional government of the expanding Regency/City is younger than that of the parent Regency, but the older age of a region does not necessarily guarantee that the financial independence of the region will be better than that of a younger region; (b) The area of the parent district is larger than the expanded Regency/City, which does not mean that the original regional income, regional taxes and regional financial independence of the parent Regency are higher than the expanded Regency/City; and (c) The population of the parent district is greater than the expansion district/city, which does not mean that the original regional income, regional taxes and regional financial independence of the parent district are higher than the expansion district/city.

2. IMPLEMENTATION METHOD

Research Objects and Locations

The object of this research is a comparison of the level of regional financial independence in 5 parent districts and 5 expansion districts/cities in Aceh Province in 2015-2020. Meanwhile, the research locations are 23 regencies/cities in Aceh Province, consisting of 10 parent regencies and 13 expansion regencies/cities. Researchers chose this location because it had the complete data needed.

Population

The population in this study were 23 regencies/cities in Aceh Province, consisting of 10 parent regencies and 13 expansion regencies/cities.

Sample

No.	District/City	Status	Year of Expansion
1.	Regency. North Aceh	Parent	
2.	Lhokseumawe City	Expansion	June 21, 2001
3.	Regency. South Aceh	Parent	
4.	Regency. Aceh Singkil	Expansion	April 20, 1999
5.	Regency. Central Aceh	Parent	
6.	Regency. Really Merry	Expansion	December 19, 2003
7.	Regency. East Aceh	Parent	
8.	Langsa City	Expansion	June 21, 2001
9.	Regency. Pidie	Parent	
10.	Regency. Pidie Jaya	Expansion	08 December 2006

3. RESULTS AND DISCUSSION

Independent Sample t-Test Statistical Test Results

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Regency. North Aceh-Lhokseumawe City	Equal variances assumed	5,669	.023	-.392	34	,697	-.61778	1.57417
	Equal variances not assumed			-.392	22,774	,698	-.61778	1.57417
Regency. South Aceh-Regency. Aceh Singkil	Equal variances assumed	5,243	.028	-1,755	34	,088	-1.31778	.75068
	Equal variances not assumed			-1,755	31,643	,089	-1.31778	.75068
Regency. Aceh Tengah-Ka. Really Merry	Equal variances assumed	1,546	,222	-5,063	34	,000	-1.80444	.35643
	Equal variances not assumed			-5,063	32,367	,000	-1.80444	.35643
Regency. East Aceh-Langsa City	Equal variances assumed	2,660	,112	4,993	34	,000	18.63611	3.73250
	Equal variances not assumed			4,993	32,878	,000	18.63611	3.73250
Regency. Pidie District. Pidie Jaya	Equal variances assumed	4,322	,045	1,556	34	,129	5.11833	3.28954
	Equal variances not assumed			1,556	28,794	,131	5.11833	3.28954

Based on the table above, the comparison results of regional financial independence are 5. The parent district government and the 5 expansion districts/cities in Aceh Province in 2015-2020 are as follows:

1. North Aceh Regency with Lhokseumawe City

The calculated F for North Aceh Regency and Lhokseumawe City with equal variance assumed (assuming both variances are the same) is 5.669 with a probability of 0.023. Because the probability of the data above is smaller than 0.05, it can be said that there is a difference in the comparison of regional financial independence for North Aceh Regency and Lhokseumawe City.

Since the results of the Fcount research for North Aceh Regency and Lhokseumawe City showed differences in data variance, the tcount for North Aceh Regency and Lhokseumawe City used equal variances not assumed, namely -0.392 with a significance of 0.698. Because the sig value. tcount > ttable (0.698 > 0.05), it can be said that for North Aceh Regency and Lhokseumawe City the results show that there is no significant difference in the level of regional financial independence for the 2015-2020 period.

2. South Aceh Regency with Aceh Singkil Regency

The calculated F for South Aceh Regency and Aceh Singkil Regency with equal variance assumed (assuming both variances are the same) is 5.243 with a probability of 0.028. Because the probability of the data above is smaller than 0.05, it can be said that there is a difference in the comparison of regional financial independence for South Aceh Regency and Aceh Singkil Regency.

Since the results of the Fcount research for South Aceh Regency and Aceh Singkil Regency showed differences in data variance, the tcount for South Aceh Regency and Aceh Singkil Regency used equal variances not assumed, namely -1.755 with a significance of 0.089. Because the sig value. tcount > ttable (0.089 > 0.05), it can be said that for South Aceh Regency and Aceh Singkil Regency the results show that there is no significant difference in the comparison of regional financial independence for the 2015-2020 period.

3. Central Aceh Regency with Bener Meriah Regency

Fcount for Central Aceh Regency with Bener Meriah Regency with equal variance assumed (assuming both variances are the same) is 1.546 with a probability of 0.222. Because the probability of the data above is greater than 0.05, it can be said that there is no comparison of regional financial independence for Central Aceh Regency with Bener Meriah Regency.

Since the results of the Fcount research for Central Aceh Regency and Bener Meriah Regency showed that there was no difference in data variance, the tcount for Central Aceh Regency and Bener Meriah Regency used equal variances assumed, namely -5.063 with a significance of 0.000. Because the sig value. tcount < ttable (0.000 < 0.05), it can be said that for Central Aceh Regency and Bener Meriah Regency the results show that there is a significant difference in the comparison of regional financial independence for the 2015-2020 period.

4. East Aceh Regency with Langsa City

Fcount for East Aceh Regency with Langsa City with equal variance assumed (assuming both variances are the same) is 2.660 with a probability of 0.112. Because the probability of the data above is greater than 0.05, it can be said that there is no difference in the comparison of regional financial independence for East Aceh Regency and Langsa City.

Since the results of the Fcount research for East Aceh Regency and Langsa City showed that there was no difference in data variance, the tcount for East Aceh Regency and Langsa City used equal variances assumed, namely 4.993 with a significance of 0.000. Because the sig value. tcount < ttable (0.000 < 0.05), it can be said that for the East Aceh District and Langsa City the results show that there is a significant difference in the comparison of regional financial independence for the 2015-2020 period.

5. Pidie Regency with Pidie Jaya Regency

Fcount for Pidie Regency and Pidie Jaya Regency with equal variance assumed (assuming both variances are the same) is 4.322 with a probability of 0.045. Because the probability of the data above is smaller than 0.05, it can be said that there is a difference in the comparison of regional financial independence for Pidie Regency and Pidie Jaya Regency.

Since the results of the Fcount research for Pidie Regency and Pidie Jaya Regency showed differences in data variance, the tcount for Pidie Regency and Pidie Jaya Regency used equal variances not assumed, namely 1.556 with a significance of 0.129. Because the sig value. tcount > ttable (0.129 > 0.05), it can be said that for Pidie Regency and Pidie Jaya Regency the results show that there is no significant difference in the comparison of regional financial independence for the 2015-2020 period.

DISCUSSION

1. Regional Financial Independence in 5 Parent District Governments and 5 Expansion Districts/Cities in Aceh Province 2015-2020

The regional financial independence of North Aceh Regency as the parent district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in North Aceh Regency in 2015, 2017 and 2019-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. However, in 2016 and 2018 the level of regional financial independence in North Aceh Regency was above 25% and included low regional financial capacity with a consultative relationship pattern. Lhokseumawe City regional financial independence as an expanding city for the 2015-2020 period, it experienced fluctuations. The level of regional financial independence in Lhokseumawe City from 2015-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. This shows that the level of regional financial independence in Lhokseumawe City for the 2015-2020 period is still not independent.

The regional financial independence of South Aceh Regency as the parent district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in South Aceh Regency from 2015-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. This shows that the regional financial capacity of South Aceh Regency for the 2015-2020 period has not yet demonstrated its independence.

The regional financial independence of Aceh Singkil Regency as an expansion district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in Aceh Singkil Regency from 2015-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern.

The regional financial independence of Central Aceh Regency as the parent district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in Central Aceh Regency from 2015-2018 and 2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. However, in 2019 the level of regional financial independence in North Aceh Regency was above 25% and included low regional financial capacity with a consultative relationship pattern. This shows that the level of regional financial independence in Central Aceh Regency for the 2015-2020 period is still not independent.

The regional financial independence of Bener Meriah Regency as an expansion area for the 2015-2020 period experienced fluctuations. The level of regional financial independence in Bener Meriah Regency from 2015-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern in implementing finances in the region.

The regional financial independence of East Aceh Regency as the parent district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in East Aceh Regency from 2015-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. This shows that the level of regional financial independence in East Aceh Regency for the 2015-2020 period is still not independent.

The regional financial independence of Langsa City as an expansion city for the 2015-2020 period experienced fluctuations. The level of regional financial independence in Langsa City from 2015-2017 and 2019 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. Meanwhile, in 2018 and 2020 the level of regional financial independence in Langsa City was above 25% and included low regional financial capacity with a consultative relationship pattern.

The regional financial independence of Pidie Regency as the parent district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in Pidie Regency from 2015-2017 and 2019-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern. However, in 2018 the level of regional financial independence in North Aceh Regency was above 25% and included low regional financial capacity with a consultative relationship pattern.

The regional financial independence of Pidie Jaya Regency as an expansion district for the 2015-2020 period experienced fluctuations. The level of regional financial independence in Pidie Jaya Regency from 2015-2020 shows that regional financial capacity is very low, namely below 25% with an instructive relationship pattern.

Regional financial independence is demonstrated by the size of regional original income compared to regional income originating from other sources, for example central government assistance or loans. The higher the independence ratio means the lower the level of regional dependence on assistance from external parties (especially the central and provincial governments), and vice versa.

Regional financial independence can be seen from the size of Regional Original Income (PAD) compared to transfer receipts from the center. PAD is the main element in measuring regional financial independence. Original regional income is based on Law Number 33 of 2004 concerning Financial Balance between the Center and the Regions Article 1 number 18 that "Original regional income, hereinafter referred to as PAD, is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations.

The regional financial independence ratio is calculated by comparing the amount of Original Regional Revenue revenue divided by the amount of transfer income from the central and provincial governments as well as regional loans. The higher this ratio indicates that the regional government has higher regional financial independence.

According to Paul Hersey and Kenneth Blanchard in Halim (2016: 284), the pattern of instructive relationships shows that the role of the central government is more dominant than the independence of regional governments (regions are unable to implement regional autonomy). Meanwhile, in the consultative relationship pattern, central government interference has begun to decrease, because regions are considered slightly more capable of implementing autonomy.

The regional financial independence relationship pattern consists of an instructive relationship pattern, a consultative relationship pattern, a participatory relationship pattern, and a delegative relationship pattern. A regency/city autonomous region in a particular year may not be able to fulfill its financial independence, but by looking at the positive trend in the dimensions of financial independence, one can gain confidence, even though it is slow, there is a chance of achieving ideal regional financial independence.

2. Comparison of Regional Financial Independence in 5 Main Regency Governments and 5 Expanding Regency/Cities in Aceh Province, 2015-2020

The regional financial independence of North Aceh Regency as the parent district for the 2015-2020 period experienced the same fluctuations as Lhokseumawe City as an expansion area. The extent of regional financial independence between North Aceh Regency and Lhokseumawe City in 2015, 2017 and 2019-2020 shows that regional financial capacity is very low, with an instructive relationship pattern. However, in 2016 and 2018 the level of regional financial independence in North Aceh Regency was above 25% and included low regional financial capacity with a consultative relationship pattern. In 2016 and 2018 the level of regional financial independence in North Aceh Regency was different from Lhokseumawe City, where Lhokseumawe City was still below 25% with an instructive relationship pattern. This shows that North Aceh Regency as the parent district is better than Lhokseumawe City as an expansion city, but there is no significant difference in the level of regional financial independence for the 2015-2020 period.

The regional financial independence of South Aceh Regency as the parent district and Aceh Singkil Regency as the expansion district for the 2015-2020 period both experienced fluctuations. This shows that the parent district and the expansion district are both unstable regarding their regional financial capacity. The level of regional financial capacity between South Aceh Regency and Aceh Singkil Regency in 2015-2020 shows that regional financial capacity is very low. The regional financial independence ratio is below 25%, which shows that the two regions have an instructive relationship pattern. This shows that South Aceh Regency as a parent district is no better than Aceh Singkil Regency as an expansion district because both still have an instructive relationship pattern. This means that there is no significant difference in the comparison of regional financial independence for the 2015-2020 period between South Aceh Regency and Aceh Singkil Regency.

The regional financial independence of Central Aceh Regency as the parent district for the 2015-2020 period experienced fluctuations. Likewise, Bener Meriah Regency, as an expansion area, is also experiencing fluctuations. This shows that between the parent district and the expansion district, regional financial capacity is not yet stable. The extent of regional financial independence between Central Aceh Regency and Bener Meriah Regency in 2015-2018 and 2020 shows that regional financial capacity is very low. The regional financial independence ratio is below 25%, which shows that the two regions have an instructive relationship pattern. However, in 2019 the level of regional financial independence of Central Aceh Regency as the parent district was above 25%, namely 25.35% and included low regional financial capacity with a consultative relationship pattern. In 2019 the level of regional financial independence in Central Aceh Regency was better than Bener Meriah Regency, where in 2019 regional financial capability was still below 25%, namely 14.77% with an instructive relationship pattern. This shows that in 2019 Central Aceh Regency as a parent district was better than Bener Meriah Regency as an expansion district. This means that there is a significant difference in the comparison of regional financial independence between Central Aceh Regency and Bener Meriah Regency for the 2015-2020 period.

The regional financial independence of East Aceh Regency as the parent district for the 2015-2020 period experienced fluctuations. Likewise, Langsa City as an expansion area also experiences fluctuations. This shows that between the parent district and the expansion city, regional financial capacity is not yet stable. The extent of regional financial independence between East Aceh Regency and Langsa City in 2015-2017 and in 2019 shows that regional financial capacity is very low. The regional financial independence ratio is below 25%, which shows that the

two regions have an instructive relationship pattern. However, in 2018 and 2020 the level of regional financial independence in Langsa City as an expansion city is higher than that of East Aceh Regency as the parent district, namely above 25%, namely in 2018 it was 27.06% and in 2020 it was 26.55% and included low regional financial capacity with a consultative relationship pattern. This means that in 2018 and 2020 the level of regional financial independence in Langsa City as an expansion district is better than that of East Aceh Regency as the parent district. This means that there is a significant difference in the comparison of regional financial independence in East Aceh Regency and Langsa City for the 2015-2020 period.

The regional financial independence of Pidie Regency as the parent district for the 2015-2020 period experienced fluctuations. Meanwhile, Pidie Jaya Regency as a division area is also experiencing continuous improvement, but the regional financial capacity is still lower than the parent district. This shows that the expansion district has stable regional financial capabilities. The extent of regional financial independence between Pidie Regency and Pidie Jaya Regency in 2015-2017 and 2019-2020 shows that regional financial capacity is very low. The regional financial independence ratio is below 25%, which shows that the two regions have an instructive relationship pattern. However, in 2018 the level of regional financial independence of Pidie Regency as the parent district was above 25%, namely 29.16% and included low regional financial capacity with a consultative relationship pattern. In 2018 the level of regional financial independence of Pidie Regency was better than Pidie Jaya Regency, where in 2018 the regional financial capacity of Pidie Jaya Regency was still below 25%, namely 11.32% with an instructive relationship pattern. This shows that in 2018 Pidie Regency as a parent district was better than Pidie Jaya Regency as an expansion district. However, the level of regional financial independence of Pidie Jaya Regency has continuously increased even though the level of regional financial independence is lower than that of Pidie Regency as the parent district. This means that there is no significant difference in the comparison of regional financial independence for the 2015-2020 period between Pidie Regency and Pidie Jaya Regency.

Regional financial capacity means how far the region can explore its own financial resources to finance its needs without always having to depend on central government assistance. The greater the PAD, the smaller the dependence on the center and the use of budget surpluses for spending allocations, especially spending on general infrastructure development rather than financing expenditures for regional treasury accounts.

According to Sidik (2012: 79), the inequality between PAD as local income and income from outside the region in the form of balancing funds as transfers from the center in the APBD income component is a critical problem. If regional governments are trapped in immediately increasing their original regional income drastically, then efforts to increase regional taxes and regional levies become an option, and this means that it will reduce regional opportunities to gain investment and further increase the burden on the community and investors. However, if the regional government is late in increasing regional original income, the hope for regional independence will be further away.

4. CONCLUSION

Based on data processing and data analysis results which refer to the problem and research objectives, then the research conclusions can be formulated as follows:

- a. The regional financial independence of North Aceh Regency in 2015, 2017 and 2019-2020 was included in the instructive relationship pattern, while in 2016 and 2018 it was included in the consultative relationship pattern. Lhokseumawe City, South Aceh Regency, Aceh Singkil Regency, Bener Meriah Regency, East Aceh Regency and Pidie Jaya Regency from 2015-2020 are included in the instructive relationship pattern. The level of regional financial independence in Central Aceh Regency from 2015-2018 and 2020 is included in the consultative relationship pattern. Langsa City from 2015-2017 and 2019 is included in the instructive relationship pattern. Meanwhile, in 2018 and 2020 it is included in the consultative relationship pattern. The level of regional financial independence of Pidie

Regency from 2015-2017 and 2019-2020 is included in the instructive relationship pattern and in 2018 it is included in the consultative relationship pattern.

- b. Comparison of the regional financial independence of North Aceh Regency and Lhokseumawe City, there is no significant difference. There is no significant difference in the comparison of regional financial independence for the 2015-2020 period between South Aceh Regency and Aceh Singkil Regency. There is a significant difference in the comparison of regional financial independence between Central Aceh Regency and Bener Meriah Regency for the 2015-2020 period. There is a significant difference in the comparison of regional financial independence in East Aceh Regency and Langsa City for the 2015-2020 period. There is no significant difference in the comparison of regional financial independence for the 2015-2020 period between Pidie Regency and Pidie Jaya Regency

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