

## **The Effect Of General Allocation Funds (DAU) And Regional Original Revenue (PAD) On Regional Expenditure (Case Study of Districts/Cities in Southeast Sulawesi 2021-2024)**

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### **ABSTRACT**

This study aims to determine the effect of the General Allocation Fund (DAK) and Regional Own Revenue (PAD) on Regional Expenditure in Regency/City Governments in Southeast Sulawesi. The type of research used in this study is associative/relationship research, which aims to determine the relationship between two or more variables: regional original income and general allocation funds to capital expenditure. The data collection technique used in this study was documentation with secondary data from the Directorate General of Regional Government Financial Balance. The data analysis technique used was quantitative analysis. The data analysis technique used multiple linear regression with SPSS. The results show that PAD (Paid Regional Allocation Fund) and DAU (General Allocation Fund) have a joint and partial effect on Regional Expenditure, meaning that an increase in the General Allocation Fund (DAK) and Regional Original Revenue (PAD) will also affect Regional Expenditure, which will also increase.

Keywords: General Allocation Fund, Regional Original Revenue, Regional Expenditure

## INTRODUCTION

As time goes by, developments are also being initiated to support community and socio-economic life. Therefore, regional governments are required to allocate substantial funds for both development expenditures and routine and daily expenses, collectively referred to as regional expenditures. The allocation of regional expenditures can measure a region's success in exercising its authority, so regional spending must be used effectively and efficiently. In line with the goals of regional autonomy, regional governments are required to manage regional finances effectively and efficiently.

With increasing Expenditure (spending), the Regional Government requires funds to meet these needs. In maintaining continuity of government activities and providing services to the community, as well as enhancing regional facilities and development, regional spending should be balanced with the income generated by the region. If the spending required by the area increases, it will require more funds to meet regional needs (Rusmita, 2016). Through regional spending, information is gathered on the spending priorities implemented by the regional government, which can have an impact on the welfare of its citizens. Regional spending, as stated in (Law No. 33 of 2004, 2004) concerning the Financial Balance between the Central Government and Regional Governments, Article 1 paragraph (13), is all spending that reduces the equity/net assets of the region, which is the region's obligation in one fiscal year period.

Regional revenue is derived from several sources, including the first part, the Balancing Fund, which comprises the General Allocation Fund, the Special Allocation Fund, and the Revenue Fund. The General Aon Funds are generally recommended for regions in Indonesia and serve as a source of funding for these regions. Funds from these regions are used for various purposes, including regional spending by the Central Government, which is distributed to reflect the implementation of decentralization in Indonesia. The Central Government allocates the General Allocation Fund based on total regional revenue and regional fiscal needs, enabling it to determine the budget amount to cover *fiscal gap* areas.

Regional Expenditure is influenced by regional income. However, a current phenomenon in regional government finances is that local revenue (PAD), the primary source of regional revenue in the regional budget (APBD), remains relatively small. Consequently, regions require transfer funds, including the General Allocation Fund (DAU) from the central government, to support the role of regional revenue in the APBD structure.

The General Allocation Fund (DAU) is a form of financial assistance through a transfer mechanism from the central government to regional governments. The DAU is provided as a consequence of the implementation of decentralization, which has resulted in fiscal imbalances between regions. Therefore, the authority delegated to regions is accompanied by the transfer of funding sources, namely taxation and financial assistance, through a transfer mechanism. The General Allocation Fund received from the Central Government also influences the amount of Regional Expenditure. This indicates that the level of dependence of Regency/City Governments on the Central Government remains high (Prakosa, 2004).

In addition to the General Allocation Fund (DAU), each region has potential and native commodities that need to be explored to increase regional income, thereby reducing its dependence on funds provided by the Central Government. Regional Original Income (PAD) is included in one of the important components of the Regional Budget (APBD). Additionally, PAD is one of the aspects assessed in regional independence within the framework of implementing regional autonomy and fiscal decentralization. PAD is an increase in the value of regional wealth obtained from regional taxes, regional levies, the results of the management of separated regional assets, and other legitimate regional original income. The objects of revenue that the regional government can collect must have a clear legal basis regulated in the legislation. PAD shows the value of income received and recognized by the region, which will

then be used to fund development and improve the welfare of the regional community. This can be used as a benchmark for the success of regional economic development.

About the General Allocation Fund (DAU) and Regional Expenditure, there have been previous studies on the influence of the General Allocation Fund (DAU) on Regional Expenditure, including those by (Devita et al., 2014); (Gani & Kristanto, 2013); (Prakosa, 2004); (Amalia, 2015); (Pratama, 2021) which state that the general allocation fund has a positive effect on regional Expenditure. The higher the value of the DAU, the higher the value of regional Expenditure. Meanwhile, research by Rahmawati & Suryono (2015) found that the General Allocation Fund (DAU) has a significant adverse effect on regional Expenditure. This is also different from research conducted by Rusmita (2016) and Ferdiansyah et al. (2018), which state that the General Allocation Fund (DAU) does not have a significant effect on regional Expenditure.

Previous research to determine the relationship between PAD and Regional Expenditure has been conducted by (Ferdiansyah et al., 2018); (Devita et al., 2014); (Prakosa, 2004); (Amalia, 2015); (Rahmawati & Suryono, 2015); (Melda & Syofyan, 2020), which stated that local revenue has a significant positive effect on regional Expenditure. Meanwhile, research by Pratama (2021) found that PAD has a significant adverse impact on regional Expenditure. This is in contrast to research by Rusmita (2016), which found that PAD does not affect regional Expenditure.

This study builds upon previous research on the influence of DAU and DAK on Regional Expenditure, as studied by Gani & Kristanto (2013). The differences between this current study and previous research lie in the variables, population, and research year data. Previous research used DAU and DAK variables as independent variables and regional Expenditure as the dependent variable, with regencies/cities in Central Java Province from 2018 to 2020 as the population. In this latest study, the independent variables are DAU and PAD, while the dependent variable is regional Expenditure. Furthermore, the population in this study comprises regencies/cities in Southeast Sulawesi from 2021 to 2024.

Based on the background and gap phenomenon above, the author is interested in conducting research with the title "The Effect of General Allocation Funds (DAU) and Regional Original Income (PAD) on Regional Expenditure (Case Study in Regencies/Cities in Southeast Sulawesi 2021-2024)".

Regional Autonomy, as outlined in Law No. 32 of 2004 concerning regional government, refers to the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and community interests by applicable laws and regulations. According to Mardiasmo (2002), the primary objective of implementing regional autonomy is to enhance public services and promote regional economic development. The autonomy granted to Regency and City Regions is implemented by providing broad, honest, and responsible authority to Regional Governments in a proportional manner, which means that the delegation of responsibility will be followed by equitable arrangements for the distribution, utilization, and use of national resources, as well as the balance of Central and Regional finances. Responsible autonomy is the embodiment of accountability as a consequence of granting rights and authority to regional heads in the form of duties and obligations that the region must bear in achieving the objectives of granting autonomy in the form of improving services and public welfare, developing democratic life, justice and equality, and maintaining harmonious relations between the Center and Regions and between Regions in maintaining the integrity of the Unitary State of the Republic of Indonesia (Bhartakusumah and Solihin, 2004).

### **The Influence of DAU on Regional Spending**

The general allocation fund is a balancing fund provided by the central government, intended to create a balance in financial capacity between regions. The central government allocates the DAU by taking into account the fiscal gap of each region, which means the central government considers the potential and needs of each region. This method will be more suitable for achieving the goal of DAU allocation, specifically for financial equality between regions. About agency theory, in this case, DAU has a contractual relationship that can be seen in how the Regional Government is responsible as an agent in providing services to the community as principal with regional spending allocations based on DAU, so that the region has equality in terms of fiscal finance with other regions.

General Allocation Fund (DAU) is included in the revenue sub-allocation budget (APBD), while regional Expenditure is included in the expenditure sub-allocation budget (APBD). (Aziz et al., 2000) And (Doi, 1998) in (Prakosa, 2004). Some studies state that revenue influences Expenditure, while others state that Expenditure influences revenue. Regarding the balance of funds, specifically the general allocation fund, there is a close relationship between transfers from the central government and regional Expenditure (Holtz-Eakin et al., 1994). (Legrenzi & Milas, 2001) Conducted a study in Italy and obtained empirical evidence stating that, in the long run, transferring funds influences regional Expenditure. Specifically, it was emphasized that regional government policy variables in the short term are adjusted to the amount of transfer funds received, so there may be a response that is *non-linear* and *asymmetric*. Research conducted by Prakosa (2004) and Amalia (2015) found that the General Allocation Fund (DAU) has a significant positive effect on regional spending. Based on the description above, the following hypothesis can be formulated:

**H1: General allocation funds have a positive effect on regional spending.**

### **The Influence of PAD on Regional Expenditure**

PAD is revenue received by regions collected based on regional regulations by statutory regulations. PAD aims to provide authority to regions in funding the implementation of regional autonomy according to the capabilities of each region in the context of realizing decentralization. PAD is collected as a form of tax to be subsequently used by regional governments to help fund regional development, build public facilities, and improve the welfare of local communities. In this case, the agency relationship in PAD is evident in the Regional Government's role as an agent in providing the best public services to the community, acting as a principal by increasing the allocation of regional spending, which includes original revenue collected by the Regional Government.

Locally-generated revenue (PAD) is one source of regional spending. Increasing PAD will provide local governments with more funds to finance their needs, and regional independence will also increase. Furthermore, local governments will be able to further explore their potential, which will ultimately boost economic growth (Tambunan, 2006).

Research conducted by Devita et al. (2014) and Ferdiansyah et al. (2018) found that PAD has a significant positive effect on regional spending. Based on the description above, the following hypothesis can be formulated:

**H2: Regional original income has a positive effect on regional spending.**

## **RESEARCH METHODS**

The type of research used in this study is associative/Relationship research, which aims to determine the relationship between two or more variables, namely regional original income and general allocation funds to capital expenditure. This research was conducted in regencies/cities in Southeast Sulawesi Province, where data were obtained from the APBD Realization Report document, available on the website of the Directorate General of Regional

Government Financial Balance ([www.djpk.depkeu.go.id](http://www.djpk.depkeu.go.id)). Operational variables are definitions assigned to a variable that provide meaning or specify how the variable is measured. The operational variables in this study are PAD (X1), DAU (X2), and Capital Expenditure (Y). The type of data used in this study is secondary data. Secondary data sourced from the APBD Realization Report of the regional/city government of Southeast Sulawesi, obtained from the website of the Directorate General of Central and Regional Financial Balance. The data used in this study span four years, from 2021 to 2024. The data collection method used in this study is a documentation technique, namely by downloading and collecting the Regional Budget Realization Report of the regional/city government of Southeast Sulawesi, obtained from the website of the Directorate General of Central and Regional Financial Balance. The data analysis method used by the author in this study is quantitative analysis aimed at analyzing using numerical data from this research data, namely by processing data from the Regional Budget Realization Report of the district/city government in Southeast Sulawesi with the Statistica Program for Special Science (SPSS) version 25.

## RESULTS AND DISCUSSION

The population in this study was 17 regencies/cities in Southeast Sulawesi from 2021 to 2024. Southeast Sulawesi Province consists of 15 regencies and two cities. The data used in this study is secondary data collected in the form of financial statistical audit reports from the Provincial and Regency/City Governments throughout Southeast Sulawesi, which can be accessed through the official website of the Southeast Sulawesi Central Statistics Agency.

In this study, a saturated sampling technique was employed, where all members of the population were included as samples. This resulted in a data sample of 17 districts/cities x 4 years = 68 samples.

### Descriptive Statistical Test

In descriptive statistical analysis, the results will be obtained regarding the general description of the data which includes the minimum, maximum, average (mean), median, and standard deviation values of the two independent variables in the study, namely the General Allocation Fund (DAU) and Regional Original Income (PAD) and the dependent variable in this study, namely Regional Expenditure. Then, descriptive statistical testing was carried out, which was processed using IBM SPSS Statistics 25, and the results were presented in the following table:

Table 1. Descriptive Statistical Test Results

Descriptive Statistics	N	Minimum	Maximum	Mean	Std. Deviation
General Fund Allocation	68	416722	1437036	927395.28	292141.422
District Original Income	68	179224	686806	376399.82	126943.460
District shopping	68	459527	1584646	1022529.97	322377.298
Valid N (listwise)	68				

Source: Data processed by researchers using SPSS 25 in 2025

Based on Table 1, the description of each variable in this study can be explained as follows:

#### 1. General Allocation Fund

The General Allocation Fund has a minimum value of 416M and a maximum value of 1,437M. The mean value of 927M is greater than the standard deviation of 292M. This indicates that the data distribution for the General Allocation Fund variable is suitable and relatively stable.

2. Locally-generated revenue

Local Original Income has a minimum value of 179M and a maximum value of 686M. The mean, or average, of 376M is greater than the standard deviation of 127M. This indicates that the data distribution for the Local Original Income variable is good and not too variable.

3. Regional Shopping

Regional Expenditure has a minimum value of 459M and a maximum value of 1,584M. Meanwhile, the mean value of 1,022M is greater than the standard deviation of 322M. This indicates that the data distribution for the Regional Expenditure variable is good and not too varied.

**Classical Assumption Test**

There are four tests performed in the Classical Assumption Test: Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Autocorrelation Test. The following are the results obtained after conducting these four tests:

Table 2. Classical Assumption Test Results

Test	Variables	Results			Information
		Asymp. Say.	VIF	Tolerance	
Normality Test		0,200			Normally Distributed
Multicollinearity Test	General Allocation Fund		1.954	0.512	No Multicollinearity Occurs
	Locally-generated revenue		5.282	0.189	
Heteroscedasticity Test	General Allocation Fund	0,078			No Heteroscedasticity Occurs
	Locally-generated revenue	0,893			
Autocorrelation Test		0,203			No Autocorrelation Occurs

Source: Data processed by researchers using SPSS 25 in 2025

**Hypothesis Testing**

The multiple linear regression model is a regression analysis method used to test hypotheses regarding the relationship between the DAU and PAD variables and the Regional Expenditure variable. The following hypothesis test results are presented in tabular form:

Table 3. Hypothesis Test Results

Variables	Beta Unstandardized	t count	Significance Level
constant	8.114	0.220	0,000
General Allocation Fund	0,312	4,445	0,000
Locally-generated revenue	0,210	2,208	0,029
Y = Regional Expenditure			
Adjusted R Square = 0,442 (44,2%)			
F = 32.489, and the significance value is 0.000			

Source: Data processed by researchers using SPSS 25 in 2025

Based on Table 3, the multiple linear regression equation can be made as follows:

$$Belanja Daerah = \alpha + \beta_1 DAU + \beta_2 PAD + Error$$

$$Regional Expenditure = 8,114 + 0.210 DAU + 0.312 GDP + e$$

In the multiple linear regression equation above, it can be explained as follows:

- a. The constant value ( $\alpha$ ) of 8.114 indicates the influence of the DAU and PAD variables on the Regional Expenditure variable. If the DAU and PAD variables are equal to zero, then the total Regional Expenditure will be constant, namely -8.114.
- b. The  $\beta_1$  DAU coefficient of 0.210 indicates that there is a unidirectional relationship where every time there is a change in the increase of one unit of DAU, the total value of Regional Expenditure will increase by 0.210, with the assumption that the value of the PAD variable is constant.
- c. The  $\beta_2$  PAD coefficient of 0.312 indicates that there is a unidirectional relationship where every time there is a change in the increase of one unit of PAD, the total value of Regional Expenditure will increase by 0.312 with the assumption that the value of the DAU variable is constant.

A t-test was conducted to determine whether there was an individual influence of the independent variables, namely DAU and PAD, on regional spending. The t-test results in Table 3 can be explained as follows:

1. Table 4.3 displays a DAU coefficient value of 0.312, indicating that the DAU has a significant positive impact on Regional Expenditure. Meanwhile, the t-value is 4.445 with a significance value of 0.000, so  $H_0$  is rejected and  $H_a$  is accepted. This means that the General Allocation Fund variable affects the Regional Expenditure variable.
2. Table 4.3 displays the PAD coefficient value of 0.210, indicating that PAD has a significant positive impact on Regional Expenditure. Meanwhile, the t-value is 4.445 with a significance value of 0.000, so  $H_0$  is rejected and  $H_a$  is accepted. This means that the Regional Original Income variable affects the Regional Expenditure variable.

## Discussion

Based on the results of the research tests that have been carried out above, the following discussion of the results can be explained as follows:

1. **The Influence of General Allocation Funds on Regional Expenditures**  
The first hypothesis in this study is that the General Allocation Fund has a positive effect on Regional Expenditure in Regency/City Governments in Southeast Sulawesi Province. After conducting various tests, the results showed that the General Allocation Fund has a significant positive effect on Regional Expenditure, which means that the first hypothesis in this study is accepted.  
The results of this study support the research conducted by Prakosa (2004) and Amalia (2015), which indicate that the General Allocation Fund has an impact on Regional Expenditure. According to Amalia (2015), the Central Government provides transfer funds in the form of General Allocation Funds to Regional Governments, which are general, with the aim of equalizing finances between regions as part of implementing decentralization. General Allocation Funds are allocated based on the fiscal potential of each region. Based on its understanding, the purpose of providing General Allocation Funds is essentially used as a "fishing tool" for a region, aiming to increase Regional Original Income.  
In this case, the General Allocation Fund (DAU), which serves as a transfer fund or aid fund from the Central Government, is distributed evenly to each region according to its ability to fund its routine activities and expenditures. By distributing the DAU evenly to the relevant Regional Governments, each region can develop and avoid fiscal imbalances. Many Regency/City Governments in Southeast Sulawesi Province still rely on the DAU to fund their routine activities, thereby maintaining regional financial independence.
2. **The Influence of Regional Original Income on Regional Expenditure**  
The second hypothesis in this study is that Regional Original Income has a positive effect on Regional Expenditure in Regency/City Governments in Southeast Sulawesi Province.

After conducting the various tests above, the results showed that Regional Original Income has a significant positive effect on Regional Expenditure, which means that the second hypothesis in this study is accepted.

The results of this study support the research conducted by Ferdiansyah et al. (2018) and Devita et al. (2014), which stated that PAD has a significant positive effect on Regional Expenditure. In the study (Melda & Syofyan, 2020) stated that the increase in Regional Original Income affects Regional Expenditure, because the increase in Regional Original Income influenced by PAD management by the Regional Government makes the public aware of the tax obligations that must be paid, so that the Regional Government obtains Regional Original Income that can be used to meet public service needs and improve regional facilities.

In this case, high Regional Original Income will influence the amount of Regional Expenditure. Regional Original Income is primarily budgeted to support regional activities and needs, and to enhance the quality of regional services. It is also used to improve regional public facilities. Regional Original Income is also used as an indicator of a region's independence. The level of PAD also serves as a benchmark for the Central Government in allocating the General Allocation Fund (DAU) to each region. In the Central Government, districts and cities in Southeast Sulawesi Province generally have low PAD in several districts and cities.

## CONCLUSION

Based on the results of the research conducted above regarding the influence of General Allocation Funds and Regional Original Revenue on Regional Expenditures in Regency/City Governments in Southeast Sulawesi Province in 2021-2024, with a total of 68 samples, the following research results can be concluded the General Allocation Fund (DAU) has a significant positive effect on regional expenditures, partially affecting district/city governments in Southeast Sulawesi Province. Therefore, an increase in the General Allocation Fund variable will also impact regional expenditures. Regional Original Income has a significant positive effect on Regional Expenditure, partially, in Regency/City Governments in Southeast Sulawesi Province. An increase in Regional Original Income will also affect Regional Expenditure, which will also increase.

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