

ABSTRACT

THE EFFECT OF LOCAL REVENUE, GENERAL ALLOCATION FUND, AND SPECIAL ALLOCATION FUND ON REGIONAL EXPENDITURE

(An Empirical Study on City and Regency Governments in Lampung Province)

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The purpose of the study was to analyze the effect of Local Revenue (PAD), General Allocation Fund (DAU), and Special Allocation Fund (DAK) on Regional Expenditure in city and regency governments in Lampung Province. The data used was secondary data in the form of budget reports and realization of the regional budget (APBD) for the period 2020-2022, obtained from the Directorate General of Balance and Finance (DJPK). This research employed multiple linear regression methods with a sample of 13 regencies and 2 cities in Lampung Province. The analysis method used was multiple linear regression utilizing SPSS Version 22. The result indicated that Local Revenue, General Allocation Fund, and Special Allocation Fund had a significant positive effect on Regional Expenditure, both simultaneously and partially. These findings suggested that increasing local revenue and transferring funds from the central government can support the enhancement of regional spending for development and public services.

Keywords: Regional Expenditure, Local Revenue, General Allocation Fund,
Special Allocation Fund

