

ABSTRACT

This study aims to determine the Influence of Regional Original Income (PAD), General Allocation Funds (DAU), and Special Allocation Funds (DAK) on Regional Expenditures either partially or simultaneously and to analyze the phenomenon of the flypaper effect in districts/cities in South Sumatra in 2016-2020. This type of research was quantitative research. The population in this study were 17 districts/cities in South Sumatra for five years through www.djpk.kemkeu.go.id. The data used in this research was secondary data. The data analysis technique used in this research was multiple linear regression test. The results of this study indicate that partially, Regional Original Revenue (PAD) had a significant positive influence on regional spending. Partially, the General Allocation Fund (DAU) had a significant positive influence on regional spending. The Special Allocation Fund (DAK) had a significant positive influence on Regional Expenditures. Meanwhile, simultaneously Regional Original Revenue, General Allocation Fund, and Special Allocation Fund had a positive and significant influence on Regional Expenditure. The value of the coefficient of determination seen from the Adjusted R Square value was 0.790, which meant that the variation of changes in the dependent variable could be explained by the independent variable by 79% and the remaining 21% was explained by other variables. The results of the flypaper effect analysis were that there was a flypaper effect phenomenon on Regional Expenditures with evidence that the regression coefficient value of the General Allocation Fund (DAU) and the Special Allocation Fund (DAK) was greater than the regression coefficient value of Regional Original Income (PAD).

Keywords: *Regional Original Income, General Allocation Fund, Special Allocation Fund, Regional Expenditure, Flypaper Effect.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU), dan Dana Alokasi Khusus (DAK) terhadap Belanja Daerah baik secara parsial maupun secara simultan serta analisis fenomena *flypaper effect* pada kabupaten/kota di Sumatera Selatan pada tahun 2016-2020. Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah 17 Kabupaten/Kota di Sumatera Selatan selama lima tahun melalui www.djpk.kemkeu.go.id. Data yang digunakan dalam penelitian ini adalah data sekunder. Teknik analisis data yang digunakan dalam penelitian ini adalah uji regresi linier berganda. Hasil penelitian ini menunjukkan bahwa secara parsial, Pendapatan Asli Daerah (PAD) berpengaruh positif signifikan terhadap belanja daerah. Secara parsial Dana Alokasi Umum (DAU) berpengaruh positif signifikan terhadap belanja daerah. Dana Alokasi Khusus (DAK) berpengaruh positif signifikan terhadap Belanja Daerah. Sedangkan, secara simultan Pendapatan Asli Daerah, Dana Alokasi Umum, dan Dana Alokasi Khusus berpengaruh positif dan signifikan terhadap Belanja Daerah. Nilai koefisien determinasi yang dilihat dari nilai *Adjusted R Square* ialah sebesar 0,790 yang artinya variasi perubahan variabel dependen bisa dijelaskan oleh variabel independen sebesar 79% serta sisanya 21% dijelaskan oleh variabel lain. Hasil analisis *flypaper effect* adalah terdapat fenomena *flypaper effect* terhadap Belanja Daerah dengan bukti bahwa nilai koefisien regresi Dana Alokasi Umum (DAU) dan Dana Alokasi Khusus (DAK) lebih besar daripada nilai koefisien regresi Pendapatan Asli Daerah (PAD).

Kata Kunci: *Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Belanja Daerah, Flypaper Effect.*