

ABSTRAK

PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI UMUM, DANA ALOKASI KHUSUS, DAN BELANJA PEGAWAI TERHADAP BELANJA MODAL PADA PEMERINTAH KABUPATEN/KOTA PROVINSI SUMATERA SELATAN

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Penelitian ini bertujuan untuk menganalisis pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, dan Belanja Pegawai terhadap Belanja Modal pada pemerintah kabupaten/kota di Provinsi Sumatera Selatan. Belanja modal menjadi indikator penting dalam pembangunan daerah karena berkaitan dengan pengadaan aset jangka panjang. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif. Data yang digunakan adalah data sekunder dari laporan realisasi anggaran pemerintah kabupaten/kota di Provinsi Sumatera Selatan periode 2023–2025. Sampel penelitian menggunakan seluruh populasi, yaitu 17 kabupaten/kota dengan total 51 observasi. Data diperoleh dari LKPD audited didapat dari *website* DJPK kemenkeu. Metode penelitian ini menggunakan uji model data panel Menggunakan SPSS 27. Analisis data dilakukan menggunakan regresi linear berganda, disertai uji asumsi klasik, uji koefisien determinasi (R^2), serta uji t dan uji F untuk pengujian hipotesis. Seluruh variabel diukur menggunakan transformasi log natural (Ln) dari nilai realisasi masing masing komponen keuangan daerah.

Kata Kunci: Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Belanja Pegawai, Belanja Modal

ABSTRACT

THE EFFECT OF REGIONAL ORIGINAL REVENUE, GENERAL ALLOCATION FUND, SPECIAL ALLOCATION FUND, AND PERSONNEL EXPENDITURE ON CAPITAL EXPENDITURE IN REGENCY/MUNICIPAL GOVERNMENTS OF SOUTH SUMATRA PROVINCE

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This study aims to analyze the effect of Regional Original Revenue, General Allocation Fund, Special Allocation Fund, and Personnel Expenditure on Capital Expenditure in regency and municipal governments in South Sumatra Province. Capital expenditure is an important indicator of regional development because it is related to the acquisition of long-term assets that provide benefits to the community. This study employs a quantitative method with an associative approach. The data used are secondary data obtained from the audited Regional Government Financial Statements (LKPD) available on the official website of the Directorate General of Fiscal Balance (DJPK), Ministry of Finance. The research object covers all regency and municipal governments in South Sumatra Province during the 2023–2025 period. The sampling technique used is the census method, in which the entire population is selected as the research sample, consisting of 17 regencies/municipalities with a total of 51 observations. Data analysis was conducted using IBM SPSS Statistics 27 through multiple linear regression analysis. Prior to hypothesis testing, the data were subjected to classical assumption tests. Furthermore, hypothesis testing was carried out using the coefficient of determination (R^2), partial test (t-test), and simultaneous test (F-test). All research variables were measured using the natural logarithm ($\ln$) transformation of the realized values of each regional financial component.

Keywords: Regional Original Revenue, General Allocation Fund, Special Allocation Fund, Personnel Expenditure, Capital Expenditure