

ABSTRAK

Pengaruh Pendapatan Asli Daerah Dan Dana Alokasi Umum Terhadap Belanja Daerah Kabupaten/Kota di Provinsi Sumatera Selatan

Ramadhani, Anisa Cahya. 2026. (x + 80 halaman)

Email: cahyaanisa057@gmail.com

Menguji dampak Pendapatan Asli Daerah (PAD) serta Dana Alokasi Umum (DAU) dalam memengaruhi postur Belanja Daerah, serta menganalisis keberadaan fenomena *Flypaper Effect* pada lingkup Pemerintah Kabupaten/Kota di Provinsi Sumatera Selatan adalah topik utama yang dibahas dalam kajian ini. Pendekatan kuantitatif digunakan dalam studi ini dan memanfaatkan data sekunder yang bersumber dari laman yang terstandarisasi BPK RI (www.bpk.go.id). Seluruh kabupaten/kota di Sumatera Selatan yang berjumlah 17 wilayah dijadikan sebagai populasi, dengan total 85 unit observasi melalui teknik sampling jenuh. Estimasi parameter dan pengujian hipotesis diolah menggunakan metode regresi data panel dari aplikasi EViews 13. Temuan empiris mengonfirmasi bahwa baik PAD maupun DAU secara parsial memberikan kontribusi secara signifikan terhadap postur Belanja Daerah. Melalui simultan, kedua sumber pendanaan juga terbukti berkontribusi positif signifikan. Lebih lanjut, melalui komparasi nilai koefisien regresi, kajian ini berhasil membuktikan gejala *Flypaper Effect* terkonfirmasi nyata pada tata kelola finansial Pemerintah Kabupaten/Kota se-Sumatera Selatan.

Kata Kunci: Dana Alokasi Umum (DAU), Pendapatan Asli Daerah (PAD), Belanja Daerah, *Flypaper Effect*

ABSTRACT

The Effect of Local Genuine Revenue and General Allocation Fund on Regional Expenditure of Regencies/Cities in South Sumatra Province

Ramadhani, Anisa Cahya. 2026. (x + 80 pages)

Email: cahyaanisa057@gmail.com

Examining the impact of Local Own-Source Revenue (PAD) and the General Allocation Fund (DAU) on the structure of local government expenditures, as well as analyzing the presence of the “Flypaper Effect” among regency and city governments in South Sumatra Province, are the main topics discussed in this study. A quantitative approach was used in this study, utilizing secondary data sourced from the standardized website of the Supreme Audit Agency of the Republic of Indonesia (BPK RI) (www.bpk.go.id). All 17 regencies and cities in South Sumatra were designated as the population, comprising a total of 85 observation units through a saturated sampling technique. Parameter estimation and hypothesis testing were conducted using panel data regression methods in EViews 13. Empirical findings confirm that both local revenue (PAD) and general allocation funds (DAU) contribute significantly, individually, to the structure of local government expenditures. When analyzed simultaneously, both funding sources were also found to contribute significantly and positively. Furthermore, by comparing the regression coefficient values, this study successfully demonstrated that the Flypaper Effect is clearly evident in the financial management of regency and city governments throughout South Sumatra.

Keywords: General Allocation Fund (DAU), Local Genuine Revenue (PAD), Regional Expenditure, Flypaper Effect.