

THE IMPACT OF THE GENERAL ALLOCATION FUNDS AND ORIGINAL LOCAL GOVERNMENT REVENUE TO THE REGIONAL EXPENDITURE AND FLYPAPER EFFECT ANALYSIS ON THE DISTRICT / CITY IN INDONESIA

By

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Abstract

This research was conducted to examine the effect of variable of General Allocation Fund and Original Local Government Revenue to The Regional Expenditure and to know the occurrence of Flypaper Effect phenomenon in District / City in Indonesia from 2015-2016. The sample in this study was chosen using purposive sampling technique to obtain 505 districts / cities in Indonesia with a period of observation for two years. The analysis technique used in this research is multiple linear regression with 5% significance level. The results of this study indicate that the value of R Square of 0.660 which means the ability of independent variables General Allocation Fund and Local Revenue can explain the Regional Expenditure of 66%. Based on the partial significance test, it shows that (1) General Allocation Fund has significant influence to Regional Expenditure, (2) Original Local Government Revenue has significant effect to Local Expenditure, and (3) Flypaper Effect phenomenon to Local Expenditure

Keywords: Regional Expenditure, General Allocation Fund, Original Local Government Revenue, and Flypaper Effect

**PENGARUH DANA ALOKASI UMUM DAN PENDAPATAN ASLI
DAERAH TERHADAP BELANJA DAERAH SERTA ANALISIS *FLYPAPER*
EFFECT PADA KABUPATEN/KOTA DI INDONESIA**

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Dana Alokasi Umum dan Pendapatan Asli Daerah terhadap Belanja Daerah serta mengetahui terjadinya fenomena *Flypaper Effect* pada Kabupaten/Kota di Indonesia dari tahun 2015-2016. Sampel pada penelitian ini dipilih menggunakan teknik *purposive sampling* sehingga diperoleh sebanyak 505 Kabupaten/Kota di Indonesia dengan periode pengamatan selama dua tahun. Teknik analisis yang digunakan dalam penelitian ini adalah regresi linear berganda dengan taraf signifikansi 5%. Hasil penelitian ini menunjukkan bahwa nilai *R Square* sebesar 0,660 yang berarti kemampuan variabel independen Dana Alokasi Umum dan Pendapatan Asli Daerah dapat menerangkan Belanja Daerah sebesar 66%. Berdasarkan uji signifikansi variabel secara parsial menunjukkan bahwa (1) Dana Alokasi Umum berpengaruh signifikan terhadap Belanja Daerah, (2) Pendapatan Asli Daerah berpengaruh signifikan terhadap Belanja Daerah, dan (3) Terjadinya fenomena *Flypaper Effect* terhadap Belanja Daerah

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