

## Analysis Of Affecting Factors Regional Shopping Adequacy

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### Abstract

This study aims to examine the Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK) on the adequacy of regional expenditure at BPKAD Palopo City. This research is a quantitative descriptive study that aims to explain an empirical phenomenon accompanied by statistical data, characteristics and patterns of relationships between variables. The sampling technique in this study was saturated sampling where all populations were sampled. In this study, the data collection method used was the distribution of questionnaires to respondents which was measured using a Likert scale while secondary data was taken via the website and then analyzed with the SPSS 26 program. The results of this study indicate that local revenue (X1) which has a positive effect on the adequacy of regional expenditure, etc., will determine the extent to which local governments can meet the needs of operational and development spending. General allocation fund (X2) has an effect on the adequacy of regional expenditure. DAU provides an additional source of income for local governments. Special Allocation Fund (X3) has a positive effect on the adequacy of regional expenditure.

Keywords: Local Revenue; General Allocation Fund; Special Allocation Fund; Adequacy of Local Expenditure

### 1. Introduction

Based on the provisions of article 286 paragraph 3 of law number 23 of 2014 concerning regional government, which states that the results of the management of separated regional assets and other legitimate regional original income are determined by regional regulations guided by statutory regulations. Local governments are empowered to distribute their financial resources in a way that serves the emerging needs and aspirations of the people in the area. In addition, the Law confirms that regions have the authority to decide how to allocate resources in regional spending by considering regional capabilities, requirements and consistency allocated in the APBD[1].

The current problem is that regional governments are too dependent on transfer funds from the central government to change regional direction without maximizing regional potential. When there is a transfer of funds of a larger amount, local governments should work together to ensure that the next fund transfer period is the same or more than the previous year. The most important factor in the outcome of the autonomy process, according to the statement, is the transfer of funds, which should be considered the main source of income for the region compared to PAD[2]. Local governments cannot become more independent because Regional Original Income (PAD) is relatively low. Therefore, to increase the Regional Revenue and Expenditure Budget (APBD) the central government must take responsibility for covering the expenses of a region through the use of transfer funds[3]

Regional autonomy as regulated in Law number 23 of 2014 concerning Regional Government is basically the division of authority between the Central Government, Provinces

and City Districts in the form of mandatory Government Affairs and Optional Government Affairs. Mandatory Government Affairs are divided into Mandatory Government Affairs related to Basic Services and Mandatory Government Affairs not related to Basic Services. For Mandatory Government Affairs related to Basic Services, Minimum Service Standards (SPM) are determined to guarantee the constitutional rights of the community.

The logical consequence of handing over Government Affairs to Regions must be followed by handing over financial resources in the form of regional taxes and balancing funds or transfer funds from the Central Government to Regional Governments so that the Regions are able to provide services and welfare to the people in their Regions. The provision of financial resources to the Regions must be balanced with the burden or Government Affairs handed over to the Regions.

This balance of financial resources is a guarantee for the implementation of Government Affairs handed over to the Regions. When a Region has insufficient financial capacity to finance Government Affairs and especially Mandatory Government Affairs related to Basic Services, the Central Government can use the DAK instrument to assist the Region in accordance with the national priorities it wishes to achieve, as stipulated in Law Number 1 of 2022 regarding financial relations between the central government and regional governments. Balancing Funds or transfer funds are funds sourced from the APBN which are allocated to regions including General Allocation Funds (DAU), Special Allocation Funds (DAK) and Profit-Sharing funds (PP Number 37 of 20023, concerning management and transfers). observed through the APBD, whether there is a deficit or surplus by comparing income and expenditure.

In the author's research object, it can be seen that the Palopo City APBD in 2021 experienced a deficit of IDR 4,197,543,536, in 2022 a deficit of IDR 24,278,771,307 and in 2023 a deficit of IDR 72,058,894,820. Based on the above, the author is interested in researching the problem of "Analysis of Factors Affecting the Adequacy of Regional Expenditures".

Based on previous research conducted by[4]shows that Original Regional Income (PAD), General Allocation Funds (DAU), Special Allocation Funds (DAK), which says that Original Regional Income (X1) has a positive effect on Regional Expenditures (Y) while partially the variable General Allocation Funds (X2 ) and Special Allocation Funds (X3) have no effect on Palopo City Regional Expenditures (Y). In research[5]also said that PAD, general allocation funds (DAU), special allocation funds (DAK) have no effect on the allocation of capital expenditure.

## 2. Methodology

This research is quantitative descriptive research which aims to explain an empirical phenomenon accompanied by statistical data, characteristics and patterns of relationships between variables. The objects studied are Regional Original Income (PAD), General Allocation Funds (DAU), Special Allocation Funds (DAK) and Regional Expenditure Adequacy. The population in this study were all employees of the Palopo City Regional Financial Management Agency (BPKD) using a sampling technique, namely saturated sampling where the entire population was sampled.[6]. On research

This data collection method for collecting primary and secondary data is by distributing questionnaires to respondents which are measured using a Likert scale, while secondary data is collected via the website. In this research, all data was processed and tested using SPSS 26 using descriptive statistical analysis, validity test, reliability test, classical assumption test consisting of data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test, multiple linear regression test, t test, as well as the coefficient of determination test.

DIMENSIONS	INDICATOR
1. <b>Locally-generated revenue</b>	Local tax <ul style="list-style-type: none"> <li>• Measuring the extent to which BPKAD applies regional taxes such as land and building tax, motor vehicle tax, entertainment tax, hotel and restaurant tax.</li> </ul> Balancing Fund <ul style="list-style-type: none"> <li>• Assess how much the central government's balancing fund contributes to PAD</li> </ul> Etc <ul style="list-style-type: none"> <li>• Evaluate assets that can generate income, such as land or property</li> <li>• Regional utilization and sales mechanisms</li> </ul> Use of General Allocation Funds <ul style="list-style-type: none"> <li>• Assessing regions using general allocation funds received from the central government</li> </ul>
2. <b>General Allocation Fund</b>	Transparency in Use of Funds <ul style="list-style-type: none"> <li>• Measuring the extent to which regions provide transparent information about the use of DAU</li> </ul> Evaluation of the Impact of Using DAU <ul style="list-style-type: none"> <li>• Evaluate the effectiveness of using DAU</li> </ul> Regulatory Compliance Monitoring <ul style="list-style-type: none"> <li>• Ensure that the use of DAU is in accordance with applicable rules and regulations</li> </ul> Use of DAK <ul style="list-style-type: none"> <li>• Measuring how BPKAD allocates DAK received from the central government</li> </ul>
3. <b>Special Allocation Fund</b>	Third Party Involvement <ul style="list-style-type: none"> <li>• Assess the involvement of third parties in the selection and implementation of projects funded by DAK</li> </ul> Monitoring and Evaluation <ul style="list-style-type: none"> <li>• Assessing performance is used to measure the success of DAK use</li> </ul> Evaluation of Shopping Effectiveness <ul style="list-style-type: none"> <li>• Evaluate the effectiveness and efficiency of regional spending</li> </ul>
4. <b>Shopping Adequacy</b>	Fulfillment of Basic Needs <ul style="list-style-type: none"> <li>• Measuring and ensuring that basic needs are met by regional spending</li> </ul> Planning <ul style="list-style-type: none"> <li>• Ensure the budget planning process and selection of regional spending priorities</li> </ul>

### 3. Results And Discussion

#### 3.1 Result

The respondent in this research was the Regional Financial and Asset Management Agency (BPKAD). There were 40 questionnaires distributed containing questions about

variables X1 Original Regional Income X2 General Allocation Funds variable Of the 40 questionnaires distributed up to the data collection limit, 40 questionnaires (100%) were collected. The high ratio of questionnaire returns was due to the researcher trying to meet respondents personally and guide them in filling it out, if the respondent found it difficult. The respondents selected using purposive sampling can be classified based on age 17-50 years. Below are the results of the descriptive analysis which are presented as follows:

**Table.1 Descriptive Analysis Test**

	Minimum	Maximum	Mean	Std. Deviation
Regional Original Income (X1)	13.00	29.00	23.1500	3.11777
0				
General Allocation Fund (X2)	14.00	26.00	19.4500	2.49049
0				
Special Allocation Fund (X3)	15.00	28.00	23,6000	3.50677
0				
Regional Expenditure Adequacy (Y)	19.00	30.00	25.1750	3.23354
0				
Valid N (listwise)				0

Based on table 1, the variable Original Regional Income (XI) shows an average value of 23.1500. This shows that the level of Influence of Original Regional Income has an average value of 23.1500. Meanwhile, the minimum value is 13, and the maximum value is 29, and the standard deviation is 3.11777. The General Allocation Fund variable (X2) shows an average value of 19.4500. This shows that the General Allocation Fund has an average value of 19,4500. Meanwhile, the minimum value is 14, and the maximum value is 26, and the standard deviation is 2.49049. The Special Allocation Fund variable (X3) shows an average value of 23.6000, while the minimum value is 15.00, and the maximum value is 28.00, and the standard deviation is 3.50677. The variable Regional Expenditure Sufficiency (Y) shows an average value of 25.1750. Meanwhile the minimum value is 19.00. and the maximum value is 30.00, and the standard deviation is 3.23354.

Before analyzing research variables, the research instrument in the form of a questionnaire must meet validity and reliability tests. The validity of the questionnaire was tested using the Pearson correlation coefficient between each indicator and the total indicators. Meanwhile, the reliability test uses Cronbach's alpha for each variable (Ghozali, 2018). The results of validity testing for each research variable are presented in Table 2 below.

**Table2Validity Test Results**

Variable	Items	N	Significant	r-count	r-table	Information
Regional Original Income (X1)	PAD1	40	0,000	0.725	0.3044	Valid
	PAD2	40	0,000	0.731	0.3044	Valid
	PAD3	40	0,000	0.749	0.3044	Valid
	PAD4	40	0,000	0.691	0.3044	Valid
	PAD5	40	0,000	0.661	0.3044	Valid
	PAD6	40	0,000	0.541	0.3044	
General Allocation	DAU1	40	0.003	0.455	0.3044	Valid

Fund(x2)	DAU2	40	0,000	0.596	0.3044	Valid
	DAU3	40	0,000	0.563	0.3044	Valid
	DAU4	40	0,000	0.651	0.3044	Valid
	DAU5	40	0,000	0.679	0.3044	Valid
	DAU6	40	0,000	0.570	0.3044	Valid
Special Allocation	DAK1	40	0,000	0.754	0.3044	Valid
Fund(x3)	DAK2	40	0,000	0.797	0.3044	Valid
	DAK3	40	0,000	0.839	0.3044	Valid
	DAK4	40	0,000	0.810	0.3044	Valid
	DAK5	40	0,000	0.734	0.3044	Valid
	DAK6	40	0.025	0.353	0.3044	Valid
Regional Expenditure Sufficiency (Y)	KBD1	40	0,000	0.754	0.3044	Valid
	KBD2	40	0,000	0.797	0.3044	Valid
	KBD3	40	0,000	0.839	0.3044	Valid
	KBD4	40	0,000	0.810	0.3044	Valid
	KBD5	40	0,000	0.734	0.3044	Valid
	KBD6	40	0.025	0.353	0.3044	Valid

Based on table 2, it shows that all the indicators used for the variables of original regional income, general allocation funds, special allocation funds and regional spending adequacy used in this research show a significant level of smaller than 0.05 or 5% and Cronbach's alpha is greater than r -table with the number 0.3044. This means that all indicators and statements for each variable in this research are said to be valid, so that reliability tests can be carried out for further tests.

A questionnaire is said to be reliable if a person's answers to statements are consistent or stable over time. Composite Reability is used to measure the true value of the reliability of a construct. The following are the results of the composite reliability analysis in this research as follows:

**Table 3 Reliability Test Results**

Variable	Cronbach Alpha	Information
Locally-generated revenue	0.771	Reliable
General Allocation Fund	0.618	Reliable
Special Allocation Fund	0.810	Reliable
Adequacy of Regional Expenditures	0.848	

Based on table 3 of the data processing results as in the table above, the Cronbach's alpha value for each variable indicator is  $> 0.05$ , the indicator value for the variable quality of Regional Original Income (X1) is 0.771 ( $0.771 > 0.3044$ ), the indicator value for the General Allocation Fund variable (X2) is 0.618 ( $0.618 > 0.3044$ ) the indicator value of the General Allocation Fund variable (X3) is 0.810 ( $0.810 > 0.3044$ ). And the indicator value for the variable Regional Expenditure Adequacy (Y) is 0.848 ( $0.848 > 0.3044$ , which means that each

variable indicator has met the Cronbach's alpha requirements. So it can be concluded that all the variables used are reliable.

The normality test is a test carried out with the aim of assessing the distribution of data in a group of data or variables, whether the data distribution is normally distributed or not. It is said to be normal if the significant value is greater than 0.05.

**Table 4 Normality test**

Unstandardized Residuals		
N		40
Normal Parameters, b	Mean	.0000000
	Std. Deviation	2.17984871
Most Extreme Differences	Absolute	.111
	Positive	.075
	Negative	-.111
Statistical Tests		.111
Asymp. Sig. (2-tailed)		.200c,d

Source: IBM spss output 26, 2023

Based on table 4, the results of the normality test in table 4 show that the results of the normality test using the One-Sample Kolmogorov-Smirnov method with an Asym.Sig (2-tailed) value of 0.200. The data used in the regression equation can be assumed to be normally distributed, this can be seen from the significant value of  $0.200 > 0.05$  (5%). So the data in this study can be declared normal.

**Table 5 Regression Analysis Results**

Unstandardized Coefficients		
Model	B	Std. Error
(Constant)	9,182	3,605
Locally-generated revenue	,359	,127
General Allocation Fund	,382	,162
Special Allocation Fund	,326	,112

Source: IBM spss output 26, 2023

From this table, a multiple linear regression equation can be prepared as follows:  
 $Y=9.182+0.359X_1+0.328X_2+0.326X_3$

Based on the multiple linear regression equation above, it can be described as follows:

- The constant value is positive, namely 9.182, which is a constant for Regional Original Income (X1), General Allocation Funds (X2), and Special Allocation Funds (X3).
- The regression coefficient for the Regional Original Income system variable (X1) is positive, namely 0.359. This shows that if Regional Original Income (X1) increases, then Regional Expenditure Adequacy (Y) will increase by 9.182 assuming the other independent variables are constant.
- The regression coefficient for the income variable is positive, namely 0.359. This shows that if the General Allocation Fund (X2) increases, then Regional Expenditure Adequacy (Y) will increase by 0.326 assuming the other independent variables are constant.

The t test is used to determine the magnitude of the influence of each independent variable individually. The regression test used is a two-way test (two tailed test) using  $\alpha=5\%$  which means that the confidence level is 95%. The t test results can be seen in the following table.

**Table 5 Coefficient of Determination Test Results**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739a	.546	.508	2.26886

Source: IBM spss output 26, 2023

Based on table 6, it can be seen that the Adjusted -R2 results with the help of the SPSS program in multiple regression analysis obtained an adjusted determination figure or Adjusted - R2 of 0.508. This means that 50.8% of the variation in Adjusted R square is explained by variations in changes in the factors of Regional Original Income (X1), General Allocation Funds (X2) and Special Allocation Funds (X3) together (simultaneously) on Regional Expenditure Adequacy (Y ). Meanwhile, the remaining 49.2% is influenced by other unobserved factors which influence the Regional Expenditure Sufficiency (Y) variable. Therefore, further research development is needed.

**Table 6 F test**

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	222,457	3	74,152	14,405	,000b
Residual	185,318	6	5,148		
Total	407,775	9			

Source: IBM spss output 26, 2023

Table 7 shows that the calculated F-value is 32.707 and the significant F-table value is 0.05 with the formula, namely  $F\text{-table} = F(k;nk) = F(3;40-2) = F(3;38)$  so that The F-table becomes 2.85. The results obtained were  $F\text{-count} > F\text{-table}$  ( $32.707 > 2.85$ ) with a significance of  $0.000 < 0.05$ . So that the financial literacy and mental accounting variables have a significant influence on Regional Expenditure Adequacy (Y).

The t test is used to determine the magnitude of the influence of each independent variable individually. The regression test used is a two-way test (two tailed test) using  $\alpha=5\%$  which means that the confidence level is 95%. The t test results can be seen in the following table.

**Table 7 Partial Test Results (t Test)**

Model	Unstandardized		Standardized		t	Sig.
	Coefficients		Coefficients			
	B	Std. Error	Beta			
(Constant)	1,749	3,605			,485	,631
Locally-generated revenue	,359	.127	,346		2,821	,008
General Allocation Fund	,382	,162	,294		2,362	.024
Special Allocation Fund	,326	,112	,353		,2,900	,006

Source: IBM spss output 26, 2023

1. Regional Original Income (X1)  
Based on the table above, the results of processing the Regional Original Income variable (X1) obtained a calculated t value of 2,821 with a probability of 0.008. With t count  $2.821 >$  from table 0.025 (37) 2.02619 or probability  $0.008 < 0.05$ ; then  $H_0$  is rejected, which means that the variable Regional Original Income (X1) partially or individually has a significant positive effect on Regional Expenditure Adequacy.
2. General Allocation Fund (X2)  
Based on the table above, the results of processing the General Allocation Fund variable (X2), obtained a calculated t value of 2,362 with a probability of 0.024. With t count  $2.362 >$  from t table 0.025 (37) 2.02619 or probability  $0.024 < 0.05$ ; then  $H_0$  is rejected, which means that the variable General Allocation Fund (X2) partially or individually has a positive and significant effect on Regional Expenditure Adequacy
3. Special Allocation Fund With t count  $2.900 >$  from t table 0.025 (37) 2.02619 or probability  $0.006 < 0.05$ ; then  $H_0$  is rejected, which means that the Special Allocation Fund variable (X3) partially or individually has a significant positive effect on Regional Expenditure Adequacy.

### 3.2 Discussion

#### The Influence of Original Regional Income on the Adequacy of Regional Expenditures at BPKAD

Original regional income has a positive effect on the adequacy of regional spending at BPKAD. This means that the higher the regional original income, the better the regional spending adequacy. Local revenue will be used as basic capital for local governments to finance regional growth and efforts to reduce dependence on federal funding. Local governments have more money when regional revenue levels are high enough to support various development initiatives and programs, including those related to infrastructure, health, education, and other fields. Regional original income influences the adequacy of regional spending with the amount of income obtained from various PAD sources, such as regional taxes, levies, results of regionally owned businesses, etc., will determine the extent to which regional governments can meet operational and development spending needs. The greater the PAD, the more financially independent the local government is. By having sufficient sources of income, local governments can reduce dependence on transfers of funds from the central government or other institutions, so that they have more freedom to organize and allocate budgets according to local needs. Sufficient PAD allows local governments to improve the quality of public services. Sufficient funds can be allocated to important sectors such as education, health, infrastructure and other basic services, thereby improving community welfare. With sufficient PAD, local governments have more flexibility in planning and managing budgets. They can respond to immediate needs and plan long-term projects without being overly dependent on changes in external transfers. Stable and sufficient income from PAD can increase the sustainability of development at the regional level. Local governments can plan long-term programs and development strategies that can provide long-term benefits for local communities.

In the context of local original income and adequacy of regional spending, agency theory can be applied by involving parties such as local government, tax officials and the

community. Agency principles, such as trust, incentives, and supervision, can influence how local governments manage local revenues. Trust between the party providing the tax and the party managing the funds can influence the level of tax revenue. Conflicts of interest can arise between local governments as agents and the community and other stakeholders. For example, the community wants better public services, while local governments may have an interest in increasing local revenue. These conflicts can affect tax policy and the use of funds. Agency can influence the extent to which local governments respond to community needs and preferences in designing regional revenue policies. The choice of tax types and expenditure allocation can be reflected in the extent to which local governments meet community needs as responsible agents. The application of agency theory in the context of local revenue can help understand the dynamics and factors that influence the adequacy of regional spending, as well as design mechanisms that motivate local governments to act in accordance with the interests of the community.

The result of the first hypothesis of this research is that local original income has a positive effect on the adequacy of regional spending at BPKAD. Thus, it can be concluded that  $H_a$  is accepted while  $H_o$  is rejected. This is in accordance with the findings of previous research by [7] which says that partially Original Regional Income has an effect on Regional Expenditures.

### **The Influence of General Allocation Funds on the Adequacy of Regional Expenditures at BPKAD**

General allocation funds have a positive effect on the adequacy of regional spending at BPKAD. This means that the higher the general allocation funds, the better regional spending adequacy. If the general allocation funds received by the region are greater, of course the region has more resources to finance various activities and programs in the region. So, with sufficient general fund allocation, regions can have more freedom in meeting regional spending needs. General allocation funds influence the adequacy of regional spending, namely that DAU provides an additional source of income for regional governments. As a transfer of funds from the central government, DAU can help increase total regional income, which in turn can expand the ability of regional governments to finance regional expenditure. DAU can provide revenue stability for local governments because it is fixed and scheduled. This helps regions in long-term budget planning and reduces the risk of income fluctuations that may occur due to changes in economic conditions or other factors. DAU allocations can influence regional spending priorities. Regional governments may be more inclined to allocate DAU funds to certain sectors in accordance with provisions provided by the central government, thereby limiting flexibility in determining development priorities according to local needs. It is important to note that the influence of DAU on the adequacy of regional spending can vary depending on the allocation mechanism, central government policies, and the ability of regional governments to manage and optimize the resources they have.

The result of the second hypothesis of this research is that general allocation funds have a positive effect on the adequacy of regional spending at BPKAD. Thus, it can be concluded that  $H_a$  is accepted while  $H_o$  is rejected. This is in accordance with the findings of previous

research by [8] which says that general allocation funds have a positive and significant influence on regional spending.

### **The Influence of Special Allocation Funds on the Adequacy of Regional Expenditures at BPKAD**

Special allocation funds have a positive effect on the adequacy of regional spending at BPKAD. This means that the higher the special allocation funds, the better regional spending adequacy. With DAK, local governments have additional sources of funding that can be used to finance these projects without having to disrupt routine spending for basic needs. Special allocation funds influence the adequacy of regional spending with DAK providing an additional source of income for regional governments. These funds are specific and allocated for certain purposes, such as development projects or programs. The impact on the adequacy of regional spending depends on the size of the DAK and the extent to which these funds can cover regional spending needs. DAK is usually given for certain programs or projects that have been determined by the central government. This can limit local government flexibility in determining spending priorities according to local needs. Its impact depends on the relevance of the program or project to the needs and aspirations of local communities. DAK can provide special empowerment for certain development projects or programs. The impact depends on the extent to which the project or program can have a positive and sustainable impact on the local community. DAK can influence regional spending priorities because of the specific nature of fund allocation. Local governments may tend to allocate funds according to provisions set by the central government, which can limit flexibility in determining spending policies that suit local needs. It is important to note that the benefits and impact of DAK on the adequacy of regional spending will depend greatly on good planning, management and implementation by local governments. If managed effectively, DAK can make a significant contribution to local development. However, its use must also be properly integrated in the broader context of development planning.

The result of the third hypothesis of this research is that special allocation funds have a positive effect on the adequacy of regional spending at BPKAD. Thus, it can be concluded that  $H_a$  is accepted while  $H_o$  is rejected. This is in accordance with the findings of previous research by [9] who said that special allocation funds had a positive influence on regional expenditure.

### **4. Conclusion**

From the results of this research, it can be concluded that Regional Original Income has a positive effect on the adequacy of regional spending. This means that the higher the level of the General Allocation Fund, the higher it will be. Regional original income influences the adequacy of regional spending with the amount of income obtained from various PAD sources, such as regional taxes, levies, results of regionally owned businesses, etc., will determine the extent to which regional governments can meet operational and development spending needs. General allocation funds influence the adequacy of regional spending, namely that DAU provides an additional source of income for regional governments. As a transfer of funds from the central government, DAU can help increase total regional income, which in

turn can expand the ability of regional governments to finance regional expenditure. The research results of the Special Allocation Fund variable have a positive effect on the adequacy of regional spending. This shows that the better the quality affects the adequacy of regional spending. With DAK, local governments have additional sources of funding that can be used to finance these projects without having to disrupt routine spending for basic needs.

Based on the results of the research and discussion, suggestions that can be presented are for future researchers, researchers should be more communicative with BPKAD in requesting permission to research employees, because in this case it can be mutually beneficial. The BPKAD will know the advantages and disadvantages of the BPKAD, which can be used for consideration and evaluation. For future researchers, make better use of research time, so that it is effective and efficient.

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