

**ANALISIS PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI
UMUM DAN DANA ALOKASI KHUSUS TERHADAP BELANJA DAERAH
KABUPATEN SOLOK SELATAN**

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ABSTRAK

Sebagian besar belanja daerah Kabuptaen Solok Selatan berasal dari dana transfer pemerintah pusat karena minimnya pendapatan yang bersumber dari pendapatan asli daerah. Sehingga kemampuan daerah untuk mempertahankan dan meningkatkan perekonomian daerah dapat dikatakan masih sangat terbatas, mengingat peranan pendapatan asli daerah yang masih rendah dalam penerimaan APBD. Rumusan masalah yaitu (1) Bagaimana perkembangan PAD, DAU, DAK dan Belanja Daerah Kabupaten Solok Selatan pada periode 2006-2017. (2) Bagaimana pengaruh PAD terhadap Belanja Daerah Kabupaten Solok Selatan. (3) Bagaimana pengaruh DAU terhadap Belanja Daerah Kabupaten Solok Selatan (4) Bagaimana pengaruh DAK terhadap Belanja Daerah Kabupaten Solok Selatan (5) Bagaimana pengaruh PAD, DAU, dan DAK terhadap Belanja Daerah Kabupaten Solok Selatan. Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan metode regresi linear berganda yang diambil dari tahun 2006-2017. Dimana data ini bersumber dari lembaga atau instansi terkait seperti, Badan Pusat Statistik (BPS) Sumatera Barat. Dari penelitian tersebut dapat disimpulkan (1) Belanja Daerah, PAD, DAU dan DAK di Kabupaten Solok Selatan dari tahun 2006-2017 mengalami fluktuasi (2) PAD, memiliki pengaruh negatif signifikan terhadap belanja daerah di Kabupaten Solok Selatan (3) DAU, memiliki pengaruh positif signifikan terhadap belanja daerah di Kabupaten Solok Selatan (4) DAK memiliki pengaruh positif dan tidak signifikan terhadap belanja daerah di Kabupaten Solok Selatan.

Kata Kunci : PAD, DAU, DAK, Belanja Daerah

**ANALYSIS OF THE EFFECT OF THE REGIONAL ORIGINAL INCOME,
GENERAL ALLOCATION FUNDS, AND SPECIAL ALLOCATION FUNDS
ON THE EXPENDITURE OF LOCAL GOVERNMENT OF SOUTH SOLOK
REGENCY**

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ABSTRACT

Most of the regional expenditure in Solok Selatan Regency comes from central government transfer funds because of the lack of income from local revenue. So that the ability of the regions to maintain and improve the regional economy can be said to be still very limited, given the role of local revenue which is still low in APBD revenues. Problem formulation is (1) How is the development of PAD, DAU, DAK and Regional Expenditures of South Solok Regency in the period 2006-2017 (2) What is the influence of PAD on Regional Expenditures in South Solok Regency. (3) What is the influence of DAU on Regional Expenditure in South Solok Regency (4) What is the effect of DAK on Regional Expenditure in South Solok Regency (5) What is the influence of PAD, DAU, and DAK on Regional Expenditure in South Solok Regency. The type of data used in this study is secondary data with multiple linear regression methods taken from 2006-2017. Where this data is sourced from related institutions or agencies such as West Sumatra Central Statistics Agency (BPS). From the research it can be concluded that (1) Regional Expenditures, PAD, DAU and DAK in South Solok Regency from 2006-2017 experienced fluctuations (2) PAD, had a significant negative effect on regional expenditure in South Solok Regency (3) DAU, had an influence significant positive effect on regional expenditure in South Solok Regency (4) DAK has a positive and not significant effect on regional expenditure in South Solok Regency (5) PAD, DAU and DAK were able to contribute 92.81% while the remaining 7.19% were explained by other factors not explained in this research model.

Keywords: PAD, DAU, DAK, Regional Expenditures