

***THE EFFECT OF ORIGINAL LOCAL REVENUE (PAD),  
GENERAL ALLOCATION FUND (DAU) AND  
SPECIAL ALLOCATION FUND (DAK) ON GOODS AND SERVICES  
EXPENDITURE  
(Tasikmalaya City Government 2008-2020)***

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***ABSTRACT***

*This research aims to find out (1) Original Local Revenue, General Allocation Fund, Special Allocation Fund, and goods and services expenditure at the Tasikmalaya City Government 2008-2020. (2) Influence of Original Local Revenue, General Allocation Fund, and Special Allocation Fund on Goods and Services Expenditure. (3) Original Local Revenue, General Allocation Fund and Special Allocation Fund simultaneously for goods and services Expenditure. The study used primary data. The data analysis technique used in this research is multiple linear regression. Based on the results of the research and the results of data processing, it shows that (1) Original Local Revenue, General Allocation Fund, Special Allocation Fund, and Expenditures for goods and services have fluctuating values every year. (2) Partially Local Original Revenue and General Allocation Fund have a significant positive effect on goods and services expenditure, while the Special Allocation Fund have an insignificant negative effect on goods and services expenditures. (3) Simultaneously Original Local Revenue, General Allocation Fund, and Special Allocation Fund have a significant effect on the expenditure of goods and services.*

***Keyword:*** *Original Local Revenue, General Allocation Fund, Special Allocation Fund, and Goods and Services Expenditure.*

**PENGARUH PENDAPATAN ASLI DAERAH (PAD),  
DANA ALOKASI UMUM (DAU) DAN DANA ALOKASI KHUSUS (DAK)  
TERHADAP BELANJA BARANG DAN JASA  
(Pemerintah Kota Tasikmalaya Tahun 2008-2020)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui (1) Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus dan Belanja barang dan jasa pada Pemerintah Kota Tasikmalaya Tahun 2008-2020. (2) Pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum dan Dana Alokasi Khusus terhadap Belanja Barang dan Jasa. (3) Pendapatan Asli Daerah, Dana Alokasi Umum dan Dana Alokasi Khusus secara simultan terhadap Belanja Barang dan Jasa. Penelitian menggunakan data primer. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi linear berganda. Berdasarkan hasil penelitian dan hasil pengolahan data menunjukkan bahwa (1) Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus dan Belanja barang dan jasa mempunyai nilai yang fluktuatif setiap tahunnya. (2) Secara parsial Pendapatan Asli Daerah dan Dana Alokasi Umum berpengaruh positif signifikan terhadap Belanja barang dan Jasa, sedangkan Dana Alokasi Khusus berpengaruh negatif tidak signifikan terhadap Belanja Barang dan Jasa. (3) Secara simultan Pendapatan Asli Daerah, Dana Alokasi Umum dan Dana Alokasi Khusus berpengaruh signifikan terhadap Belanja Barang dan Jasa.

**Kata Kunci:** Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Belanja Barang dan Jasa.