

ABSTRAK

PENGARUH PENDAPATAN ASLI DAERAH, DANA PERIMBANGAN, SISA LEBIH PERHITUNGAN ANGGARAN TERHADAP BELANJA BANTUAN SOSIAL (Survei Pada Kabupaten/Kota di Provinsi Jawa Barat Periode 2019-2023)

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Penelitian ini bertujuan untuk mengetahui Pendapatan asli daerah, dan perimbangan, sisa lebih perhitungan anggaran dan belanja bantuan sosial pada kabupaten/kota di provinsi jawa barat periode 2019-2023. Selain itu untuk mengetahui pengaruh Pendapatan asli daerah, dana perimbangan, sisa lebih perhitungan anggaran terhadap belanja bantuan sosial secara simultan dan parsial pada kabupaten/kota di provinsi jawa barat periode 2019-2023. Metode penelitian yang digunakan yaitu metode penelitian kuantitatif dengan pendekatan deskriptif. Sedangkan, teknik pemilihan sampel yang digunakan adalah metode *purposive sampling*. Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber lain yang relevan. Alat analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa: (1) Pendapatan asli daerah, dana perimbangan, sisa lebih perhitungan anggaran secara simultan berpengaruh signifikan terhadap belanja bantuan sosial; (2) Pendapatan asli daerah secara parsial berpengaruh signifikan terhadap belanja bantuan sosial; (3) Dana Perimbangan secara parsial tidak berpengaruh signifikan terhadap belanja bantuan sosial; (4) Sisa lebih perhitungan anggaran secara parsial berpengaruh signifikan terhadap belanja bantuan sosial;

Kata Kunci: Pendapatan Asli Daerah, Dana Perimbangan, Sisa Lebih Perhitungan Anggaran, Belanja Bantuan Sosial.

ABSTRACT

THE EFFECT REGIONAL ORIGINAL REVENUE, INTERGOVERNMENTAL REVENUE, AND REMAINING BUDGET CALCULATION AGAINST SOCIAL ASSISTANCE EXPENDITURE

(Survey of Regency / City in West Java Province in 2019-2023)

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This study aims to determine local revenue, balancing funds, remaining budget surplus calculations and social assistance spending in districts / cities in West Java province for the 2019-2023 period. In addition, to determine the effect of local revenue, balancing funds, the remaining excess of budget calculations on social assistance spending simultaneously and partially in districts / cities in West Java province for the 2019-2023 period. The research method used is quantitative research method with descriptive approach. Meanwhile, the sample selection technique used is purposive sampling method. The data collection technique used is secondary data obtained through literature review and other relevant sources. The analytical tool used is panel data regression analysis. The results of this study indicate that: (1) Local own-source revenues, balancing funds, budget surplus calculations simultaneously have a significant effect on social assistance spending; (2) Local own-source revenues partially have a significant effect on social assistance spending; (3) Balancing funds partially have no significant effect on social assistance spending; (4) The remaining budget surplus calculations partially have a significant effect on social assistance spending;

Keywords: Regional Original Revenue, Intergovernmental Revenue, And Remaining Budget Calculation, Social Assistance Expenditure