

ABSTRACT

THE EFFECT OF GENERAL ALLOCATION FUNDS (DAU), SPECIAL ALLOCATION FUNDS (DAK), REVENUE SHARING FUNDS (DBH), AND LOCAL OWN-SOURCE REVENUE (PAD) ON REGIONAL EXPENDITURE AND THE OCCURRENCE OF THE FLYPAPER EFFECT

(A Study of Regency/Municipal Governments in Banten Province for the Period 2017–2024)

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This study aims to examine: (1) the development of General Allocation Funds (DAU), Special Allocation Funds (DAK), Revenue Sharing Funds (DBH), Local Own-Source Revenue (PAD), and Regional Expenditure in regency/municipal governments in Banten Province during the period 2017–2024; (2) the simultaneous effect of General Allocation Funds, Special Allocation Funds, Revenue Sharing Funds, and Local Own-Source Revenue on Regional Expenditure; (3) the partial effect of General Allocation Funds, Special Allocation Funds, Revenue Sharing Funds, and Local Own-Source Revenue on Regional Expenditure; and (4) the existence of the flypaper effect in regency/municipal governments in Banten Province during the period 2017–2024. This study employs a quantitative method using secondary data obtained from the Central Bureau of Statistics and the Directorate General of Fiscal Balance. The data analysis technique used is panel data regression with a Fixed Effect Model (FEM) approach, and hypothesis testing is conducted using EViews 13. The results show that: (1) General Allocation Funds, Special Allocation Funds, Revenue Sharing Funds, Local Own-Source Revenue, and Regional Expenditure in regency/municipal governments in Banten Province experienced fluctuations during the study period; (2) simultaneously, General Allocation Funds, Special Allocation Funds, Revenue Sharing Funds, and Local Own-Source Revenue have a effect on Regional Expenditure; (3) partially, General Allocation Funds, Special Allocation Funds, and Local Own-Source Revenue have an positive effect on Regional Expenditure, while Revenue Sharing Funds has no effect; (4) based on the comparison of regression coefficient values, the flypaper is evident among local governments in Banten Province, both in regions low-PAD and in regions with high-PAD.

Keywords: *General Allocation Funds (DAU), Special Allocation Funds (DAK), Revenue Sharing Funds (DBH), Local Own-Source Revenue (PAD), Regional Expenditure, Flypaper Effect.*

ABSTRAK

PENGARUH DANA ALOKASI UMUM (DAU), DANA ALOKASI KHUSUS (DAK), DANA BAGI HASIL (DBH), DAN PENDAPATAN ASLI DAERAH (PAD) TERHADAP BELANJA DAERAH SERTA TERJADINYA *FLYPAPER EFFECT*

(Studi pada Pemerintah Daerah Kabupaten/Kota di Provinsi Banten Tahun 2017-2024)

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Penelitian ini bertujuan untuk mengetahui: (1) bagaimana perkembangan Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), Pendapatan Asli Daerah (PAD), dan Belanja Daerah pada kabupaten/kota di Provinsi Banten tahun 2017–2024; (2) bagaimana pengaruh DAU, DAK, DBH, dan PAD terhadap Belanja Daerah secara simultan; (3) bagaimana pengaruh DAU, DAK, DBH, dan PAD terhadap Belanja Daerah secara parsial; serta (4) apakah terjadi fenomena *flypaper effect* pada kabupaten/kota di Provinsi Banten tahun 2017–2024. Metode penelitian yang digunakan adalah metode kuantitatif dengan menggunakan data sekunder yang diperoleh dari Badan Pusat Statistik dan Direktorat Jenderal Perimbangan Keuangan. Teknik analisis data yang digunakan adalah regresi data panel dengan pendekatan *Fixed Effect Model* (FEM) serta pengujian hipotesis menggunakan aplikasi *EViews13*. Hasil penelitian menunjukkan bahwa: (1) DAU, DAK, DBH, PAD, dan Belanja Daerah pada kabupaten/kota di Provinsi Banten mengalami fluktuasi selama periode penelitian; (2) secara simultan, DAU, DAK, DBH, dan PAD berpengaruh terhadap Belanja Daerah; (3) secara parsial, DAU, DAK, dan PAD berpengaruh positif terhadap Belanja Daerah, sedangkan DBH tidak berpengaruh terhadap Belanja Daerah; (4) berdasarkan perbandingan koefisien, bahwa terjadi fenomena *flypaper effect* di Pemda Banten, baik pada kelompok PAD rendah maupun pada kelompok PAD tinggi.

Kata kunci: Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), Pendapatan Asli Daerah (PAD), Belanja Daerah, *Flypaper Effect*.