The Influence of PAD, DAU, and DBH on the Allocation of Capital Expenditure in City Districts in the Province of Bali in 2018-2021

Original Article

Basitho Majid Endi Ananta[1*], Ni Made Adi Erawati[2]

[1,2]Faculty of Economics and Business, Universitas Udayana, Indonesia
Email: [1] basitho@unud.ac.id

Abstract

This study aims to analyze the influence of PAD, DAU, and DBH on the allocation of capital expenditure in Bali Province between 2018 and 2021. Bali Province as one of the main tourism centers in Indonesia faces challenges in managing its regional financial resources, especially local revenue (PAD), General Allocation Funds (DAU), and Profit-Sharing Funds (DBH). This research is ex post facto research. The scope of this research is Bali Province which includes 1 city and 8 districts. The data used in this research was obtained from observations made on the 2018-2021 APBD realization report. Multiple linear regression was used in the analysis to explore how different factors are related to changes in the allocation of capital expenditure. The results indicated that local revenue has a favorable effect on the allocation of capital expenditures. Similarly, the allocation of general funds was shown to positively influence changes in capital expenditure allocation. On the other hand, profit sharing funds did not show any notable impact on changes in capital expenditure allocation. These research outcomes could serve as a foundation for improving the allocation of capital expenditure within the Bali Provincial Government. This can be done in several ways, namely by increasing local original income and paying attention to general allocation funds.

Keywords: Regional Original Income, General Allocation Funds, Profit Sharing Funds.

1. Introduction

The Bali Province in Indonesia is known for its strong commitment to the concept of regional autonomy. Bali Province is focused on improving public services and providing high-quality facilities that meet the needs and desires of the people by emphasizing regional autonomy. The existence of regional autonomy allows the Bali Provincial government to be able to manage its own resources and potential independently to fulfill what is needed to improve community services, one of which is through regional financial management. Regional financial management certainly has a goal to be achieved, namely the formation of a transparent government system and can contribute to regional economic growth (Manengkey et al., 2022).

An important part that must be given special attention to realize good financial management is the allocation of proportional and effective and efficient capital expenditures (Trianto & Panggabean, 2023). Investing in capital expenditures plays a crucial role in shaping future growth and progress (Utami & Nugraheni, 2022). Enhancing infrastructure not only boosts connectivity and streamlines trade, but also fosters a conducive atmosphere for economic expansion (Sagala & Malau, 2023). Capital expenditure allocations can support

innovation and product or service development. Spending on research and development, as well as investment in new technologies, can bring about positive changes in the economy.

Capital expenditure allocations made by the provincial government are inseparable from the conditions that exist in the province itself. Different types of circumstances may exist, including factors such as location and the number of inhabitants. Bali is globally recognized as a top spot for tourism, attracting international visitors who come not just to admire the natural scenery, but also to escape the routine of their home country and immerse themselves in the local traditions (Subadra, 2019). The interest of foreign tourists in local culture allows tourists to stay longer in Bali and use public facilities in Bali. While temporary, the rise in population typically impacts the government's distribution of capital expenditure in the infrastructure industry (Muda & Naibaho, 2018). The government needs to properly allocate infrastructure capital expenditure so that it can also further increase the level of tourism arrivals, thereby boosting the country's economy.
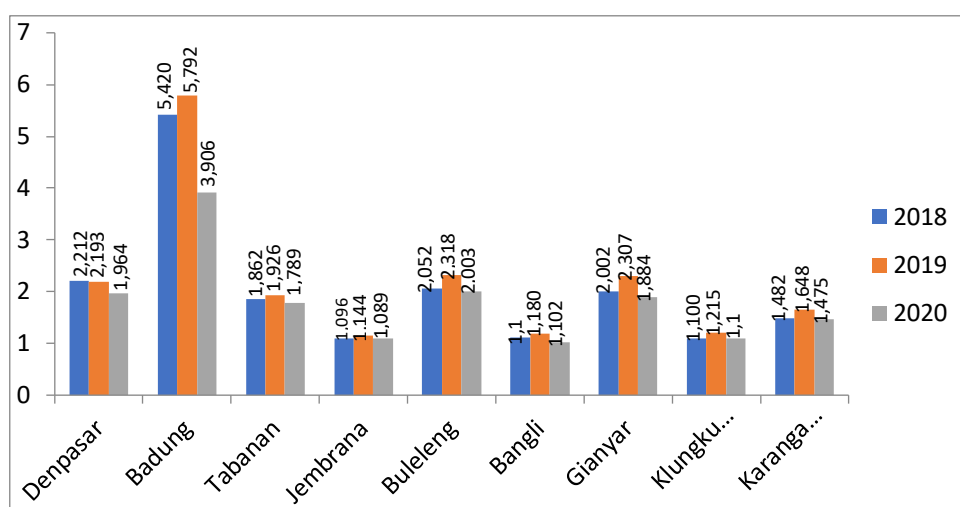

Figure 1. Trend of Capital Expenditure of Cities and Regencies in Bali Province

Figure 1 presents the capital expenditure trend of the administrative regions in Bali Province. Based on the figure, Badung region consecutively for 3 years has the highest fund allocation compared to other regions. The allocation of expenditure funds from each region is also not at the same value, which is indicated by the difference in the graphs in each region. This is related to the needs of each region, where the Badung region which is engaged in tourism certainly requires more funds to purchase these assets. In 2020, the capital expenditure depicted in Figure 1 has seen a decline in comparison to the year before, 2019. The current scenario is a consequence of various elements, such as the pandemic, however, it is vital to scrutinize how capital expenditure is distributed to ensure effectiveness and efficiency. Further research is needed to fully understand how capital expenditure is allocated.

Various elements play a role in determining how capital expenditures are allocated in local governments, such as Local Revenue (PAD), General Allocation Fund (DAU), and Profit-Sharing Funds (Makawaehe et al., 2023); (Silalahi et al., 2023); (Mokoginta et al., 2023). Local Revenue is income generated from the assets and riches possessed by the area (Dinah & Darsono, 2023). PAD has a significant link to the capital expenditures of municipal governments, especially in terms of financial administration. Utilizing local revenue is often a primary method to fund these types of expenses (Incaltarau et al., 2020). Local governments can use own-source revenues to fund long-term investment projects, such as infrastructure development, public facilities, or economic development projects. Local governments can

increase their financial independence by depending on local revenue sources like PAD. This can give them the power to manage their development plans without being overly dependent on funding from the central government. The findings from a study completed by Marliana et al., (2022) indicates that PAD positively influences how local government capital expenditure is allocated. Additional study by Rosmayanti et al., (2023) demonstrates that peripheral arterial disease (PAD) positively influences how local governments distribute funds for capital expenses. Increased levels of revenue generated internally can enhance the capacity of municipal authorities to dedicate more resources towards capital spending. This may result in a favorable influence on the quality and quantity of investments in various development initiatives.

The General Allocation Fund (DAU) is a mechanism used by the central government to empower regional administrations and assist local governments financially by transferring funds to them (Gulo, 2022). DAU could serve as a primary funding source for capital expenses by local governments. These funds are used to support local government activities, including investment in long-term development projects. DAU provides flexibility to local governments in determining their capital expenditure priorities (Trianto & Panggabean, 2023). Although DAU may have varied uses, most can be allocated to finance capital expenditures that support regional development. Most local governments use DAU to support infrastructure development projects. A key component of capital spending to enhance the quality of life and support economic development is the presence of quality infrastructure like roads, bridges, and public services. Findings from studies carried out by Putri & Darni (2022) indicates that DAU positively influences the investment decisions of municipalities. Corresponding findings were also presented by Kuntadi et al., (2022) which indicates that daily active users impact how capital expenditures are allocated.

The Revenue Sharing Fund (DBH) is a method through which monetary resources are allocated from the federal government to local areas or states depending on how specific tax revenue is distributed (AlQomariah et al., 2022). Revenue Sharing Funds offer a potential means of financing capital projects for local governments. These funds can be allocated towards initiatives that contribute to the growth and improvement of the community, such as enhancing infrastructure, expanding public services, or implementing economic initiatives (Handayani et al., 2022). Through DBH receipts, local governments can experience increased financial capacity, which can help improve their ability to finance capital expenditure projects. This can help overcome local revenue limitations. DBH can be considered a mechanism for local empowerment, allowing local governments to be more actively involved in the planning and implementation of capital expenditure projects in accordance with local needs and priorities. The outcomes of a study carried out by Gulo (2022) indicates that capital expenditure is positively influenced by revenue sharing funds. The outcomes of the study done by Setiawan et al. (2022) shows that revenue sharing fund can lead to improved distribution of funds for capital investments.

This research is important to do because there are several gaps. The review of the literature is not much specific to the Province of Bali. Additionally, prior studies have not delved deeply into the impact of distinct factors like economic, political, or social attributes of Bali Province on the distribution of capital spending linked to PAD, DAU, and DBH. The researcher is intrigued by exploring how Local Revenue, General Allocation Fund, and Revenue Sharing Funds impact the Capital Expenditure Allocation by the Bali Provincial government. The research question is stated as follows.

1)   Does Regional Original Revenue affect the Allocation of Capital Expenditure in the Bali Provincial Government in 2018-2021?

2) Does the General Allocation Fund affect the allocation of capital expenditure in the Government of Bali Province in 2018-2021?

3) Does Revenue Sharing Fund affect the allocation of capital expenditure in the Government of Bali Province in 2018-2021?

2. Literature Review

2.1. Capital Expenditure

Capital expenditure in local government is the process of determining and managing funds to support long-term investments directed at infrastructure development, economic development, and increasing the capacity of public services.

2.2. Local Revenue

Local Revenue (PAD) comes from the assets and economic opportunities within a specific region or local government and can be used to fund different programs, development initiatives, and public services by the local government.

2.3. General Allocation Fund (DAU)

The General Allocation Fund (DAU) is the distribution of funds from the central government to local governments on a regional or district/city scale. This financial support is intended to aid local governments in funding a variety of operational and developmental projects that align with the regions' jurisdiction and duties.

2.4. Revenue-Sharing Fund

During the process of decentralization, funds from the national budget are distributed to various regions based on their specific needs. This allocation of revenue-sharing funds is done in a way that reflects the differing requirements of each region, ensuring that local development initiatives are supported adequately. The funds provided from the national budget play a crucial role in empowering local governments to address the unique challenges and opportunities within their jurisdictions.

2.5. Conceptual Framework

The study aims to investigate the impact of PAD, DAU, and DBH on the allocation of capital expenditure in Bali Province. The author's main objective is to understand the relationship between Local Revenue, General Allocation Fund, and Revenue Sharing Fund with capital expenditure allocation in Bali Province from 2018 to 2021.
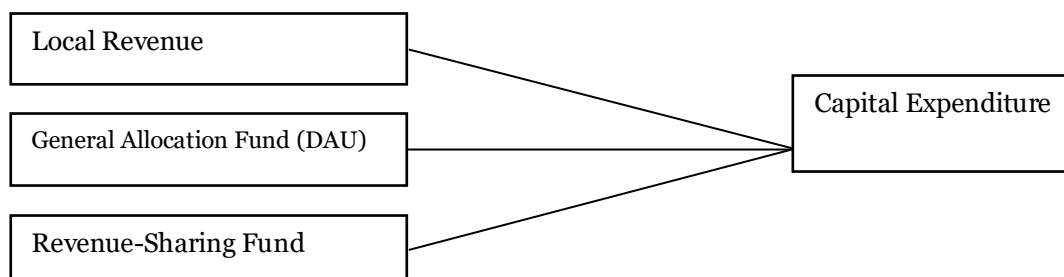

Figure 2. Conceptual Framework

2.6. Hypothesis

1) The role of local revenue on changes in the value of capital expenditure allocations

Local government capital expenditure allocations are significantly impacted by the revenue generated locally, known as local revenue (PAD). This is essential in the realm of

financial planning and in driving progress in the area. Local Revenue is essential in boosting the financial stability of local governments. A strong PAD enables local governments to fund a range of activities, such as capital investments.

H1: Local revenue (PAD) has a positive effect on changes in capital expenditure allocation.

2) The impact of the General Allocation Fund on fluctuations in the allocation of capital expenses is significant

The impact of the General Allocation Fund (DAU) on the distribution of capital expenditures by local governments plays a crucial role in managing local government finances. DAU offers local governments access to extra funding. These funds can be used to finance capital expenditure projects that support regional development.

H2: General Allocation Fund (DAU) has a positive effect on changes in Capital Expenditure Allocation

3) The impact of Revenue Sharing Funds on the fluctuation of Capital Expenditure Allocation is significant.

The influence of Revenue Sharing Funds (DBH) on local government capital expenditure allocations is also an important aspect in the context of regional financial management. DBH provides an additional source of funding for local governments. With these funds, local governments have additional funds that can be used to support capital expenditure projects. DBH revenue can increase local government financial autonomy.

H3: Revenue Sharing Fund (DBH) has a positive effect on changes in Capital Expenditure Allocation.

3. Methods

Quantitative research is a scientific research technique using a quantity approach that collects, analyzes, and interprets data. The study takes place in Bali Province. This research focuses on Bali Province, comprising one city and eight regencies. The secondary data being examined is sourced from the findings on the APBD realization report from 2018 to 2021. The research utilized two methods for analyzing quantitative data: descriptive analysis and hypothesis testing. Multiple linear regression is performed if the independent variables studied are more than one. In this research, the researcher employed the multiple linear regression model.

$$Y = \alpha + \beta 1 X1 + \beta 1 X2 + \beta 1 X3 + \varepsilon$$

4. Results and Discussion

4.1. Research Results

Descriptive analysis involves examining data by providing detailed descriptions and explanations without making overarching interpretations or drawing conclusions (Sugiyono, 2013). The aim of the descriptive examination in this study is to offer details on the average, maximum, minimum, and deviation of each variable.

Table 1. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
Capital Expenditure Allocation	36	82211453000	1255478434000	314984699696.69	272377152315.551
Local Revenue	36	104247611000	5303069995000	859161747017.86	1336026512870.860
General Allocation Fund	36	327680331000	1009082432000	650139137124.89	175513356346.898
Revenue Sharing Fund	36	15577018000	102975626000	40019834250.00	26264982360.581
Valid N (listwise)	36				

Source: Data processed, 2023

Referring to the information provided in Table 1, we can understand that when there are 36 samples, the data in the table can be explained in the following way.

1) Capital expenditure allocation has a minimum value of Rp.82,211,453,000 while the maximum value is Rp.1,255,478,434,000 and an average of Rp.314,984,699,696.69 with a standard deviation of Rp.272,377,152,315.551, the average is greater than the standard deviation, implying that the distribution of capital expenditure allocation is consistent.

2) Local revenue has a minimum value of Rp.10,424,611,000 while the maximum value is Rp.5,303,069,995,000 and an average of Rp.859,161,747,017.86 with a standard deviation of Rp.1,336,026,512,870.860, the standard deviation exceeds the average which indicates that the local revenue variable is heterogeneous.

3) The general allocation fund has a minimum value of Rp.327,680,331,000 while the maximum value is Rp.1,009,082,432,000 and an average of Rp.650,139,137,124.89 with a standard deviation of Rp.175,513,356,346.898, the average allocation fund variable shows homogeneity as the standard deviation is lower than the average.

4) Revenue sharing funds have a minimum value of Rp.15,577,018,000 while the maximum value is Rp.102,975,626,000 and an average of Rp.40,019,834,250.00 with a standard deviation of Rp.26,264,982,360.581, the average is greater than the standard deviation, showing that the revenue sharing fund variable is consistent.

4.1.1. Multiple Linear Regression Analysis

Table 2. Multiple Linear Regression Analysis Results

	Unstandardized Coefficients		Standardized Coefficients		
Model	**B**	**Std. Error**	**Beta**	**t**	***Sig.***
1(*Constant*)	26,214	0,080		329,101	0,000
Local Revenue	0,558	0,114	0,947	4,878	0,000
General Allocation Fund	0,202	0,093	0,340	2,185	0,038
Revenue Sharing Fund	-0,037	0,098	-0,062	-0,378	0,709

Source: Data processed, 2023

Referring to the analysis outcomes presented in Table 2, a structural formulation can be prepared as follows.

$$Y = 26.214 + 0.558\ X_1 + 0.202\ X_2 - 0.037\ X_3$$

The outcomes of the equation presented indicate how much and in what way each independent variable affects the dependent variable. The interpretation of the regression coefficient with a positive sign suggests a correlation with the direction of capital expenditure allocation. Conversely, a negative sign indicates a discrepancy with the allocation of capital expenditure. This interpretation allows for the coefficient to be represented accordingly.

a) The constant value is 26.214, indicating that when evaluating the local revenue, general allocation funds, and revenue sharing funds variables, the capital expenditure allocation will amount to 26.214.

b) The positive coefficient value of local revenue (X_1) at 0.558 indicates that an increase in local revenue would result in a corresponding increase of 0.558 units in capital expenditure, assuming that general allocation fund and revenue sharing funds remain constant.

c) The general allocation fund (X2) has a positive coefficient value of 0.202, indicating that an increase in the fund's amount will lead to a positive outcome (X_2) increase, assuming that the local revenue and revenue sharing funds are considered fixed, the amount set aside for capital expenditures will rise by 0.202 units.

d) The coefficient value of revenue sharing funds (X_3) is negative -0.037, which means that if revenue sharing funds (X_3) increase with the assumption that local revenue and general allocation funds are seen as immovable, resulting in a reduction of 0.037 units in capital expenditure allocation.

4.1.2. Hypothesis Test

Table 3. T-Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	26,214	0,080		329,101	0,000
Local Revenue	0,558	0,114	0,947	4,878	0,000
General Allocation Fund	0,202	0,093	0,340	2,185	0,038
Revenue Sharing Fund	-0,037	0,098	-0,062	-0,378	0,709

Source: Data processed, 2023

a) The Impact of Local Revenue on Capital Expenditure Allocation

If the value of t value exceeds the t table (4.878 > 1.706), the null hypothesis (H0) is disproved in favor of the alternative hypothesis (H1). The findings reveal a significance level of 0.000, indicating a value lower than 0.05 (0.000 < 0.05). Moreover, the regression coefficient is calculated to be 0.558, with a t-value that surpasses the t-table (4.878 > 1.706). These results suggest that the local revenue (PAD) has a favorable impact on the distribution of capital expenditure.

b) The Effect of General Allocation Fund on Capital Expenditure Allocation

If the t value exceeds the t table (2.185 > 1.706), then H0 is not supported and H2 is affirmed. The examination exposed a significance of 0.001, lower than 0.05 (0.038 < 0.05), in addition to a regression coefficient of 0.202 and a t value surpassing the t table (2.185 > 1.706). This data suggests that the general allocation fund (DAU) has a positive influence on the allocation of capital expenditure.

c) The Effect of Revenue Sharing Funds on Capital Expenditure Allocation

If the t value we determine is below the critical t value (-0.378 < 1.706), we will conclude that the null hypothesis (H0) holds true and reject the alternative hypothesis (H3). The significance level of 0.709 in the analysis is above 0.05 (0.709> 0.05), and the regression coefficient is -0.037, with a t value that is less than the t table (-0.378 < 1.706). This outcome indicates that revenue sharing funds (DBH) do not impact the allocation of capital expenditure.

Table 4. F Statistical Test Results

ANOVA[a]

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6,993	3	2,331	12,338	0,000[b]
	Residual	4,912	26	0,189		
	Total	11,905	29			

Source: Data processed, 2023

When the SPSS program was used to process the data, the F-count value was discovered to be 12.338 with a significance level of 0.000. The study also yielded df1 as 3 and df2 as 26, resulting in an F table value of 2.98 at the 0.05 significance level. According to the comprehensive test findings, the F-value surpasses the critical F-value, which indicates that hypothesis H4 is accepted. The F test indicates a highly significant value of 0.000, which reinforces the validity of hypothesis H4. With a calculated F-value of 12.338 surpassing the critical F-value of 2.98, hypothesis H4 is further bolstered in its acceptance. The findings indicate that both local revenue (PAD), general allocation funds (DAU), and revenue sharing funds (DBH) have an impact on how capital expenditure is allocated, suggesting that the model is practical for implementation.

Table 5. Determination Analysis Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,766[a]	0,587	0,540	0,43466

Source: Data processed, 2023

The dependent variable is significantly impacted by various independent variables, as demonstrated by the substantial determination value (R Square) of 0.587. This value indicates that 58.7% of the differences in capital expenditure allocation can be attributed to factors such as local revenue, general allocation funds, and revenue sharing funds. The remaining 41.3% can be attributed to other undisclosed factors not accounted for in the study.

4.2. Discussion

4.2.1. The Effect of Local Revenue on Capital Expenditure Allocation

Based on the data analysis, it is clear that local revenue has a positive effect on capital spending, with a significance level lower than 0.05. The regression coefficient is 0.558 and the t value is 4.878, which exceeds the t table of 1.706. The findings suggest that revenue generated locally has a beneficial impact on the distribution of capital spending. It indicates that an increase in regional revenue sources leads to more capital expenditure allocation. With changes in local revenue, of course there are also changes in how the government allocates capital expenditure. The higher the amount of revenue generated locally in a particular year, the greater the ability of the government to allot funds towards capital investments. This study

aligns with previous research studies conducted by Sianturi (2014) regarding fiscal decentralization, Batu City is considered to have a low level of fiscal decentralization, implying that it does not have full autonomy in financial management.

4.2.2. Effect of General Allocation Fund on Capital Expenditure Allocation

The findings from the data analysis suggest that the allocation of general funds has a beneficial effect on the allocation of capital expenditure, supported by a significant value of 0.001, lower than the threshold of 0.05 (0.038 < 0.05). Moreover, the regression coefficient is at a value of 0.202 and the t count outperforms the t table, with a value of 2.185 surpassing 1.706. The results show that the general allocation fund (DAU) has a positive effect on the distribution of capital expenditure. This implies that a greater general allocation fund (DAU) results in a higher allocation of capital expenditure. Fiscal needs, which are one of the determinants of the DAU calculation, will certainly change every year due to other variables. If these variables increase the fiscal gap but the basic allocation is relatively constant, then there needs to be an adjustment in the Capital Expenditure Allocation as a result of this. This study aligns with previous research conducted by Harahap (2018), Putra & Ulupui (2015) demonstrating that the General Allocation Fund has an impact on the enhancement of the Human Performance Index on a local scale.

4.2.3. Effect of Revenue Sharing Fund on Capital Expenditure Allocation

According to the data analysis findings, it is apparent that revenue sharing funds (DBH) do not impact the distribution of capital expenditures. The observation was made based on a significance level of 0.709, surpassing the standard of 0.05. In addition, the regression coefficient is -0.037 and the t-value falls below the t table. The results suggest that capital expenditure distribution remains unaffected by revenue sharing funds. This implies that changes in revenue sharing do not affect how capital expenditure is allocated. When the funds allocated by the central government in Revenue Sharing Funds are getting less, local governments must make considerations in allocating funds for Capital Expenditure. The results of this research contradict the conclusions of the previous research conducted by Waskito et al. (2019) that Revenue Sharing Funds have been found to have a smaller effect on capital spending than other funding sources, but they still provide a positive impact.

5. Conclusion

After analyzing the data, it is clear that 1) Local revenue (PAD) contributes positively to the changes in capital expenditure allocations. 2) General allocation funds (DAU) play a role in impacting changes in how capital expenditure is allocated. 3) On the other hand, the distribution of revenue sharing funds (DBH) does not impact the way capital expenditure allocations are changed.

Finally, suggestions can be made for this study, namely 1) the findings of this study can serve as a valuable tool for the Bali Provincial government in enhancing the distribution of capital expenditure within the government. This can be implemented through a number of ways, namely optimizing the increase in PAD and paying attention to DAU. 2) for the next researcher, the results of this research could be useful as a roadmap for future studies in the same field by integrating different variables.

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