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THE EFFECT OF REGIONAL ORIGINAL REVENUE (PAD), GENERAL ALLOCATION FUND (DAU), SPECIAL ALLOCATION FUND (DAK), AND REVENUE SHARING FUND (DBH) ON REGIONAL EXPENDITURE IN NORTH SUMATRA PROVINCE (2020–2024)

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Abstract

This study aims to examine the effect of Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund on Regional Expenditure in North Sumatra Province. This study uses a combination of cross-sectional and time-series data from 33 regencies/cities in North Sumatra Province during the period of 2020–2024. The data analysis method used is Panel Data Regression with the assistance of EViews 10. The results show that Local Own-Source Revenue partially has a positive and significant effect on Regional Expenditure in North Sumatra Province. The General Allocation Fund partially has a positive and significant effect on Regional Expenditure in North Sumatra Province. The Special Allocation Fund partially has a positive and significant effect on Regional Expenditure in North Sumatra Province. Meanwhile, the Revenue Sharing Fund partially has a negative and significant effect on Regional Expenditure in North Sumatra Province. Simultaneously, Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund have a significant effect on Regional Expenditure in North Sumatra Province. It is recommended that the Government of North Sumatra Province increase its fiscal capacity to reduce dependence on Central Government Transfer Funds and ensure more sustainable regional expenditure management.

Keywords: Regional Expenditure, Local Own-Source Revenue, General Allocation Fund, Special Allocation Fund, Revenue Sharing Fnd.

INTRODUCTION

Fiscal decentralization has become one of the most important public financial reforms in Indonesia since the implementation of regional autonomy. Through this policy, local governments are granted greater authority to manage their financial resources and determine development priorities according to regional needs. The primary objective of fiscal decentralization is to improve public service quality, promote regional economic development, and strengthen local fiscal independence. However, many local governments in Indonesia still experience high dependence on transfers from the central government because their locally generated revenue remains relatively limited. This condition reduces regional fiscal flexibility and affects the implementation of development programs.

North Sumatra Province represents one of the regions facing this challenge. Although the province has considerable economic potential in agriculture, industry, trade, and tourism, most districts and municipalities continue to rely heavily on fiscal transfers from the central government. Data from the Directorate General of Fiscal Balance (DJPK) indicate that central government transfers, including the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH), contribute a substantially larger proportion of regional revenue than Local Own-Source Revenue (PAD). Consequently, regional expenditure remains highly dependent on the effectiveness of both local revenue generation and intergovernmental fiscal transfers. Regional expenditure is an essential indicator of local government performance because it reflects the government's ability to finance public services, infrastructure development, education, healthcare, and other development programs. During the period

2020–2024, regional expenditure in North Sumatra experienced fluctuations. Expenditure declined in 2021 due to the economic consequences of the COVID-19 pandemic but gradually increased from 2022 to 2024 as economic conditions recovered and government spending expanded. Similar fluctuations were observed in PAD, DAU, DAK, and DBH, suggesting that these fiscal variables may influence changes in regional expenditure.

Previous empirical studies have reported inconsistent findings regarding the relationship between fiscal revenue sources and regional expenditure. Several studies found that PAD, DAU, DAK, and DBH positively and significantly affect regional expenditure, whereas other studies reported insignificant or even negative relationships. These inconsistent results indicate the need for further empirical investigation, particularly using recent data and focusing on North Sumatra Province. Based on these considerations, this study aims to examine the effect of Local Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) on Regional Expenditure Growth in North Sumatra Province during the 2020–2024 period. The findings are expected to provide empirical evidence for policymakers in improving regional fiscal management and strengthening fiscal independence to support sustainable regional development.

1.2 Problem Formulation

Based on the background described above, the research problems are formulated as follows:

1. Does Local Own-Source Revenue (PAD) significantly affect Regional Expenditure in North Sumatra Province during the 2020–2024 period?
2. Does the General Allocation Fund (DAU) significantly affect Regional Expenditure in North Sumatra Province during the 2020–2024 period?
3. Does the Special Allocation Fund (DAK) significantly affect Regional Expenditure in North Sumatra Province during the 2020–2024 period?
4. Does the Revenue Sharing Fund (DBH) significantly affect Regional Expenditure in North Sumatra Province during the 2020–2024 period?

1.3 Research Objectives

This research aims to:

1. Analyze the effect of Local Own-Source Revenue (PAD) on Regional Expenditure in North Sumatra Province during the 2020–2024 period.
2. Analyze the effect of the General Allocation Fund (DAU) on Regional Expenditure in North Sumatra Province during the 2020–2024 period.
3. Analyze the effect of the Special Allocation Fund (DAK) on Regional Expenditure in North Sumatra Province during the 2020–2024 period.
4. Analyze the effect of the Revenue Sharing Fund (DBH) on Regional Expenditure in North Sumatra Province during the 2020–2024 period.

LITERATURE REVIEW

2.1 Fiscal Decentralization Theory

Fiscal decentralization provides the theoretical foundation for understanding the relationship between regional revenues and government expenditure. According to Musgrave (1959), fiscal responsibilities should be distributed between central and local governments based on their respective functions. The central government is responsible for macroeconomic stabilization and income redistribution, while local governments are responsible for allocating public resources efficiently according to local needs.

Oates (1972) further developed this concept through the theory of fiscal federalism, arguing that local governments are better able to identify and respond to the preferences of their communities than the central government. Fiscal decentralization therefore improves public sector efficiency by granting local governments greater authority in managing revenues and expenditures. In Indonesia, this concept has been implemented through regional autonomy policies, allowing local governments to manage their own financial resources, including Local Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) to finance regional expenditures.

2.2 Regional Expenditure

Regional expenditure refers to all government expenditures recognized as reductions in regional net assets within one fiscal year. It represents the financial resources allocated by local governments to finance public services, infrastructure development, education, health, and other governmental functions. According to Law No. 33 of 2004, regional expenditure consists of operational expenditure, capital expenditure, unexpected expenditure, and transfer expenditure. The level of regional expenditure reflects the fiscal capacity of local governments. Regions with greater financial resources generally have higher spending capacity, enabling them to provide better public services and accelerate regional development. Consequently, regional expenditure serves as an important indicator for evaluating the effectiveness of fiscal decentralization.

2.3 Local Own-Source Revenue (PAD)

Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) is revenue generated directly by regional governments through local taxes, user charges, profits from regionally owned enterprises, and other legitimate local revenues. PAD represents the degree of fiscal independence because it is generated without relying on financial transfers from the central government.

Higher PAD allows local governments to finance development programs more independently and allocate expenditures according to regional priorities. Therefore, improving PAD is expected to strengthen regional fiscal capacity and increase regional expenditure.

2.4 General Allocation Fund (DAU)

The General Allocation Fund (Dana Alokasi Umum/DAU) is a transfer from the national government intended to reduce fiscal disparities among regions. Unlike other transfer funds, DAU is a block grant, allowing local governments flexibility in determining its allocation according to regional priorities.

DAU plays an essential role in supporting regional expenditure, particularly for regions with limited local revenue. Since the fund can be used for various government functions, higher DAU allocations generally increase the ability of local governments to finance public services and infrastructure development.

2.5 Special Allocation Fund (DAK)

The Special Allocation Fund (Dana Alokasi Khusus/DAK) is a fiscal transfer allocated to finance specific programs that align with national priorities, particularly in sectors such as education, health, infrastructure, and environmental management. Unlike DAU, DAK has a predetermined purpose and can only be used for designated activities.

DAK aims to reduce disparities in public service quality across regions while supporting national development objectives. Effective utilization of DAK is expected to improve public infrastructure and increase regional expenditure in priority sectors.

2.6 Revenue Sharing Fund (DBH)

The Revenue Sharing Fund (Dana Bagi Hasil/DBH) is a transfer from the central government distributed to local governments based on their contribution to national tax revenues and natural resource revenues. DBH functions as an incentive mechanism by rewarding regions that contribute significantly to national revenue generation.

Regions with abundant natural resources or strong tax bases generally receive higher DBH allocations. Consequently, DBH enhances regional fiscal capacity and provides additional financial resources to support government expenditure and regional development.

2.7 Previous Studies

Previous empirical studies have reported mixed findings regarding the determinants of regional expenditure. Silaturrahmi et al. (2023) found that PAD, DAU, DAK, and DBH positively and significantly influence regional expenditure. Similarly, Purba et al. (2023) reported significant positive effects of DAU and DBH on regional expenditure.

Conversely, Fitriani et al. (2024) found that only DAU significantly affects regional expenditure, while PAD, DAK, and DBH do not. Apriliani and Sudjana (2023) also reported that PAD and DAK have positive effects on regional expenditure, whereas DAU shows no significant influence. These inconsistent findings indicate that the influence of regional revenue sources on expenditure may differ across regions and periods, highlighting the need for further investigation in the context of regencies and municipalities in North Sumatra Province during 2020–2024.

METHOD

3.1 Research Design

This study employed a quantitative research approach to examine the effects of Regional Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) on Regional Expenditure in North Sumatra Province. The study utilized panel data consisting of cross-sectional data from 33 regencies and municipalities and time-series data covering the period from 2020 to 2024. Secondary data were obtained from the Regional Financial Information System (SIKD) published by the Directorate General of Fiscal Balance (DJPK), Ministry of Finance of the Republic of Indonesia.

3.2 Population and Sample

The population consisted of all 33 regencies and municipalities in North Sumatra Province. Since the number of observations was relatively limited, this study employed a saturated sampling (census) technique, in which the entire population was selected as the research sample. Consequently, the study analyzed 165 panel observations (33 local governments × 5 years).

3.3 Data Collection Techniques

The study used secondary data collected through documentation techniques. Data on Regional Expenditure (BD), Regional Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) were obtained from the official database of the Directorate General of Fiscal Balance (DJPK). These data represent the annual budget realization of each district and municipality in North Sumatra Province during the 2020–2024 period.

3.4 Variables Measurement

Regional Expenditure (BD) was used as the dependent variable, while Regional Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) served as the independent variables. All variables were measured using ratio scales based on the realization values reported in the Regional Budget (APBD) and relevant government regulations.

3.5 Data Analysis Techniques

The data were analyzed using EViews 13 through panel data regression analysis. Descriptive statistics were first conducted to describe the characteristics of each variable. Correlation analysis was then performed to examine the relationships among variables, followed by classical assumption tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests.

To determine the most appropriate panel regression model, the Chow test, Hausman test, and Lagrange Multiplier (LM) test were conducted to compare the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). After selecting the best estimation model, hypothesis testing was performed using the t-test to evaluate the partial effects of each independent variable and the F-test to assess the simultaneous effects of all independent variables on Regional Expenditure. The coefficient of determination (R^2) was also employed to measure the explanatory power of the regression model.

RESULTS AND DISCUSSION

4.1 Results

This study examines the effect of Local Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) on Regional Expenditure in 33 regencies and municipalities in North Sumatra Province during the 2020–2024 period. The analysis employs panel data regression using EViews 10. Model selection was conducted through the Chow and Hausman tests, both of which indicated that the Fixed Effect Model (FEM) was the most appropriate estimation model.

Prior to estimating the regression model, several classical assumption tests were performed. The multicollinearity test showed that all centered Variance Inflation Factor (VIF) values were below 10, indicating no multicollinearity among the independent variables. The heteroscedasticity test also revealed probability values above 0.05, suggesting the absence of heteroscedasticity. Furthermore, the Durbin–Watson statistic of 2.0773 indicates that the model is free from autocorrelation. Although the normality test showed that the residuals were not normally distributed, this assumption is generally less critical in panel data analysis with a relatively large number of observations. The estimation results of the Fixed Effect Model are presented in Table 1.

Table 1. Fixed Effect Model Regression Results

Variable	Coefficient	t-Statistic	Probability
Constant	14.3934	5.1404	0.0000
PAD	0.0521	2.7215	0.0074
DAU	0.4066	3.6131	0.0004
DAK	0.1074	4.0141	0.0001
DBH	-0.0687	-4.8125	0.0000

Source: Processed data using EViews 10.
Model Statistics: $R^2 = 0.9912$, Adjusted $R^2 = 0.9887$, F-statistic = 403.0730, Prob(F-statistic) = 0.0000

The regression results indicate that the F-statistic probability value is **0.0000**, which is below the significance level of 0.05. This finding demonstrates that PAD, DAU, DAK, and DBH simultaneously affect Regional Expenditure in North Sumatra Province.

The coefficient of determination (Adjusted $R^2 = 0.9887$) indicates that 98.87% of the variation in Regional Expenditure can be explained by PAD, DAU, DAK, and DBH, while the remaining 1.13% is explained by other variables outside the research model.

The regression coefficients further reveal that PAD, DAU, and DAK have positive and significant effects on Regional Expenditure. Meanwhile, DBH has a negative but statistically significant effect. Among the independent variables, DAU has the largest positive coefficient, indicating that General Allocation Funds contribute more strongly to increasing regional expenditure than the other fiscal variables included in the model.

4.2 Discussion

4.2.1 The Effect of Local Own-Source Revenue (PAD) on Regional Expenditure

The regression results indicate that PAD has a positive and significant effect on Regional Expenditure, with a probability value of 0.0074, which is below the 5% significance level. This finding implies that higher local own-source revenue increases the fiscal capacity of local governments, enabling them to allocate greater resources for development programs and public services.

The findings support the Fiscal Decentralization Theory, which argues that increasing locally generated revenue enhances regional financial independence and reduces dependence on central government transfers. Regions with stronger PAD are generally more capable of financing infrastructure development, education, health services, and other public expenditures.

These findings are consistent with previous studies conducted by Lubis and Nasution (2024), Manurung and Sembiring (2024), and Silaturrahmi et al. (2023), which also found that PAD positively influences regional expenditure.

4.2.2 The Effect of General Allocation Fund (DAU) on Regional Expenditure

The empirical findings show that DAU positively and significantly affects Regional Expenditure, with a significance value of 0.0004. This indicates that higher transfers from the central government lead to greater government spending at the regional level.

DAU is intended to reduce fiscal disparities among local governments and ensure the provision of public services across regions. Consequently, local governments rely heavily on DAU to finance routine expenditures and development programs, particularly in areas with limited fiscal capacity.

These results support Fiscal Decentralization Theory and are in line with previous studies reporting that DAU significantly increases regional expenditure.

4.2.3 The Effect of Special Allocation Fund (DAK) on Regional Expenditure

The regression analysis reveals that DAK has a positive and significant influence on Regional Expenditure, as indicated by a probability value of 0.0001.

DAK finances specific sectors prioritized by the central government, including education, healthcare, transportation infrastructure, and public facilities. Therefore, increases in DAK are naturally followed by higher regional expenditure because these funds are allocated for designated development activities.

This finding is consistent with previous empirical studies showing that DAK contributes significantly to regional government expenditure through targeted development programs.

4.2.4 The Effect of Revenue Sharing Fund (DBH) on Regional Expenditure

Unlike the other fiscal variables, DBH has a negative and significant effect on Regional Expenditure, with a probability value of 0.0000. This result suggests that increases in DBH do not necessarily translate into higher regional spending. One possible explanation is the delay in fund disbursement from higher levels of government, administrative constraints in budget implementation, and the accumulation of unspent balances (SILPA), which limit the immediate utilization of DBH for regional expenditure. These findings indicate that although DBH constitutes an important component of intergovernmental fiscal transfers, its effectiveness depends not only on the amount allocated but also on the timeliness of disbursement and the efficiency of budget management at the regional level.

4.2.5 Simultaneous Effect of PAD, DAU, DAK, and DBH on Regional Expenditure

Overall, the findings demonstrate that PAD, DAU, DAK, and DBH jointly have a significant effect on Regional Expenditure in North Sumatra Province. The highly significant F-statistic confirms that these fiscal variables collectively explain regional government spending. The high Adjusted R^2 value (98.87%) indicates that the proposed regression model explains almost all variations in Regional Expenditure. This finding emphasizes that both locally generated revenue and intergovernmental fiscal transfers play essential roles in determining regional fiscal capacity. Therefore, local governments should continue strengthening PAD while improving the management and utilization of fiscal transfers from the central government. Efficient fiscal management is expected to enhance public service delivery, accelerate regional development, and improve community welfare.

CONCLUSION

Based on the results of the panel data regression analysis using the Fixed Effect Model (FEM), it can be concluded that Regional Original Revenue (PAD), General Allocation Fund (DAU), and Special Allocation Fund (DAK) have positive and significant effects on Regional Expenditure in the districts and municipalities of North Sumatra Province during the 2020–2024 period. These findings indicate that higher PAD, DAU, and DAK increase the financial capacity of local governments to finance public services, infrastructure development, and other government expenditures. In contrast, Revenue Sharing Fund (DBH) has a negative and significant effect on Regional Expenditure, suggesting that an increase in DBH does not necessarily lead to higher regional spending. Overall, the results confirm that regional own-source revenue and intergovernmental fiscal transfers play an important role in determining regional expenditure, with the regression model explaining 98.87% of the variation in Regional Expenditure.

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