

COMPARISON OF REGIONAL TAXES, GENERAL ALLOCATION FUNDS, SPECIAL LOCATION FUNDS AND CAPITAL EXPENDITURE IN REGION I SUMATERA

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Abstract

The purpose of this study is to determine the comparison of regional taxes, general allocation funds, special allocation funds and capital expenditures in the regional region I of Sumatra. In this study, a quantitative research type was used to examine certain populations and samples, data analysis using statistical equations with the aim of testing the established hypothesis. The population or sample in this study was Aceh Province and North Sumatra Province, which are located in region I of Sumatra with data taken 15 years each from the two provinces. In this study, secondary data types were used. The results of this study showed that regional taxes, general allocation funds, special allocation funds and capital expenditures differed between Aceh Province and North Sumatra Province. Regional taxes in Aceh Province and North Sumatra Province have significant differences. General allocation funds in Aceh Province and North Sumatra Province also have significant differences. And special allocation funds in Aceh Province and North Sumatra Province have significant differences. As well as capital expenditures in Aceh Province and North Sumatra Province there are significant differences.

Keywords: *Regional Taxes, General Allocation Funds, Special Allocation Funds and Capital Expenditures.*

INTRODUCTION

Indonesia is a large country and has many regions that cannot be reached by the central government itself. Therefore, the central government has formed a policy that makes it easier to control in order to achieve the desired regional targets. The regional government has the authority to regulate and manage all matters relating to its own region. This authority comes from regulations distributed to the regions by the central government. So, the central government and regional governments form a relationship called fiscal decentralization to supervise the regions. With this policy, the central government hopes to help build a just and prosperous Indonesian society by improving the standard of living, intelligence, and welfare of everyone during the process of national development. Law No. 25 of 1999 concerning regional government and financial balance between the central government and regional governments gives authority to the regions. And then updated by Law No. 33 of 2004, which regulates the financial balance between the central government and regional governments.

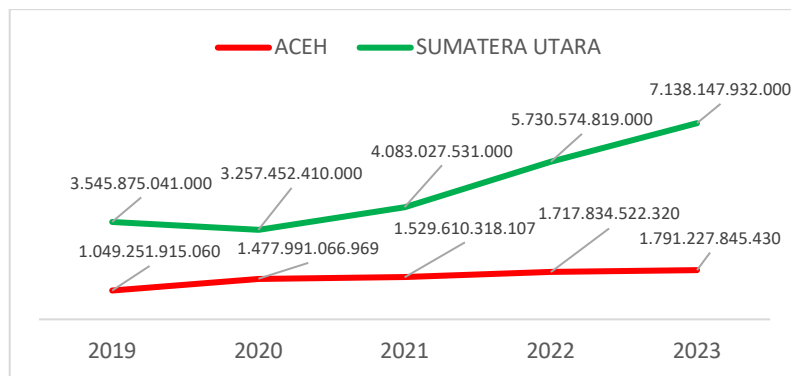
In Indonesia, each region has its own regional development boundaries. Government Regulation No. 47 of 1997 concerning development areas in Indonesia. Development areas in Indonesia are grouped into four main development areas one of which is main development area A, namely development area I which includes the areas of Aceh and North Sumatra. Development area I Sumatra has a main development centered in Medan, and this is a point of income for the regional area. Regional development aims to encourage social and economic development and maintain the sustainability of life. Aceh Province and North Sumatra Province are two interesting provinces to look at, because according to data from BPS, Aceh is a province with a high poverty rate in Sumatra and is the 5th poorest province in Indonesia due to lack of development and regional income. And for development in North Sumatra Province has increased greatly, this can be seen from the increasingly stable economic level.

Therefore, in accordance with the laws and regulations, autonomous regions have the rights, authorities, and obligations to regulate and supervise the interests of their own local communities. Therefore, to increase regional development and income, local governments make efforts in terms of Regional Taxes, General Allocation Funds, Special Allocation Funds and Capital Expenditures. Regional taxes are the main source of local revenue. Taxes are set differently in each region, depending on local government policies. In areas with low and underdeveloped

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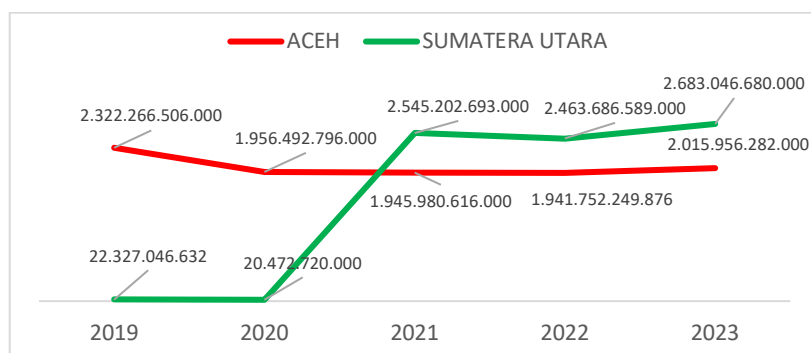
economic conditions, taxes are only collected in small amounts, but in areas with good economies, tax levies are quite large. Law No. 28 of 2008 regulates provincial taxes. Regional taxes are determined and collected in certain areas by the authorities in accordance with the ideas that have been set by the Law on governance and taxes are used to meet all government needs and to meet regional needs with the priority of people's welfare (Sari and Siringorongo, 2021). Local governments use tax revenues to drive development and economic growth. Local taxes are used to finance expenditures or affairs involved in local government development (Budi, 2021). This is a benefit that shows the level of progress of a region, because higher tax revenues indicate that the region is able to carry out the authority given and reduce our dependence on local governments. The amount of local tax revenue in Aceh and North Sumatra Provinces can be seen in graphic 1.



Source: Central Bureau of Statistics

Chart 1. Realization of Regional Taxes in Aceh Province and North Sumatra Province

Based on the graph above, there is a significant difference in the regional tax revenues of Aceh Province and North Sumatra Province. This is because the regional government has not been able to fully utilize the potential of regional taxes. The decline in regional taxes can be caused by the lack of public awareness and compliance in paying taxes and this also shows the weakness of the legal and administrative systems in the region. With the tax revenue generated, it can be used to finance development and the implementation of regional government. In addition, regional taxes are also one of the sources of income used by the government to implement programs in the Regional Revenue Budget (APBD). General Allocation Funds are funds sourced from the State Revenue and Expenditure Budget (APBN) and allocated to regions to fund regional needs. The purpose of providing general allocation funds is to reduce income inequality between regions and maintain public services in the region. The amount of DAU provided by the central government is seen based on the level of need owned by each region. The amount of DAU budget provided by the central government for Aceh Province and North Sumatra can be seen in graph 2

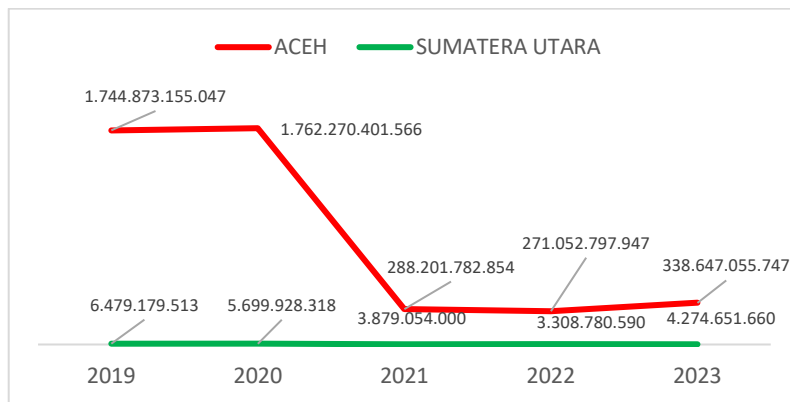


Source: Central Bureau of Statistics

Chart 2. Realization of General Allocation Funds in Aceh Province and North Sumatra Province

Based on the graph above, it can be seen that Aceh and North Sumatra Provinces have a high level of need with a greater level of difference in regional needs in North Sumatra Province, and for Aceh Province which is on the stable line. This shows that DAU is very useful in increasing regional income and development. For Aceh Province in general, the poverty rate has decreased from year to year because with increasing per capita income, people can meet basic needs more easily so that poverty is reduced. The central government also provides Special Allocation

Funds to regions to fund special activities that are regional government affairs and in accordance with national priorities. The purpose of providing DAK is to be allocated to support accelerated development and reduce gaps in public services and the results encourage economic growth in autonomous regions. The amount of budget for DAK that has been provided by the center to each region in Sumatra can be seen in graphic 3.

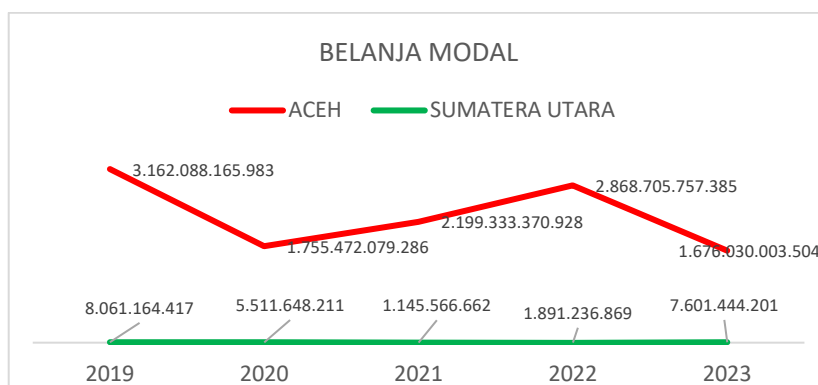


Source: Central Bureau of Statistics

Chart 3. Realization of Special Allocation Funds in Aceh Province and North Sumatra Province

Based on the graph above, Aceh Province has a higher level of need compared to North Sumatra Province. This is because Aceh Province is one of the Provinces that receives Otsut funds (special autonomy). In providing special allocation funds, the government hopes that each region can utilize DAK costs to improve community welfare in meeting their needs. The Special Allocation Funds provided show that each region is highly dependent on the center. DAK can be used for various types of investments, including increasing capital expenditures in achieving basic standards for public services.

Capital expenditure is a term used to describe direct spending in the government budget that produces fixed assets (Syamsuddin, Muhammad & Karim, 2022). Capital expenditure includes spending to acquire land, buildings, equipment, and other intangible assets. Capital expenditure is a term also used by government accounting, although it is more often used in a business context. Capital expenditure is part of long-term financial planning. The government can use capital expenditure to purchase tangible permanent assets, such as roads, irrigation, bridges, equipment, and machinery, and other fixed assets. The main purpose of capital expenditure is to increase regional development and income. The amount of budget allocated for capital expenditure by the central government for the provinces of Aceh and North Sumatra can be seen in graphic 4.



Source: Central Bureau of Statistics

Chart 4. Realization of Capital Expenditure in Aceh Province and North Sumatra Province

Based on the graph above, capital expenditure in the provinces of Aceh and North Sumatra experienced differences in budget values in spending. This is because the needs of each region are different, depending on the portion of the needs of the region. If the capital expenditure is higher, then the needs for the region are also high and vice versa. The amount of regional tax revenue, general allocation funds, special allocation funds and capital

expenditure in Regional Region I of Sumatra shows a significant comparison between Aceh Province and North Sumatra Province. This is because Aceh Province is a province that has low regional income. And this is inversely proportional to the tax of North Sumatra Province whose regional income is already above average or high.

LITERATURE REVIEW

Comparison of Regional Taxes Between Aceh Province and North Sumatra Province

Based on the test results of Suryani, Basri & Faisal, (2016) it was concluded that there is a difference between Aceh Province and North Sumatra Province in the level of regional tax revenue conditions, with Aceh Province being lower than North Sumatra Province. According to Nabila and Nisa (2022) There is a difference between taxes between Aceh Province and North Sumatra Province. According to Wafa Masnila & Aryanti, (2023), regional taxes on North Sumatra Island have a significant difference in tax revenues in Aceh Province.

H1: Regional Taxes in Region I of Sumatra There are differences between Aceh and North Sumatra Provinces

Comparison of General Allocation Funds Between Aceh Province and North Sumatra Province

Based on data from the Central Statistics Agency (BPS) of Aceh and North Sumatra in 2023 the amount of Aceh's DAU budget is 2,015,956,282,000 and North Sumatra's DAU is 2,683,046,680,000 and this can be explained that there is a difference between the two provinces. In 2022 the amount of Aceh's DAU budget is 1,941,752,249,876 and North Sumatra's DAU is 2,463,686,589,000 and this can be explained that there is a difference between the two provinces. And for 2021 the amount of Aceh's DAU budget is 1,945,980,616,000 and for North Sumatra's DAU is 2,545,202,693,000.

H2: There is a difference in the General Allocation Fund in Region I of Sumatra between Aceh and North Sumatra Provinces.

Comparison of Special Allocation Funds Between Aceh Province and North Sumatra Province

Based on data from the Central Statistics Agency (BPS) of Aceh and North Sumatra in 2023 the amount of Aceh's DAK budget was 4,274,651,660 and North Sumatra's DAK was 338,647,055,747 and this can be explained that there is a difference between the two provinces. In 2022 the amount of Aceh's DAK budget was 3,308,054,000 and North Sumatra's DAK was 271,052,797,947 and this can be explained that there is a difference between the two provinces. And in 2021 the amount of Aceh's DAK budget was 288,201,782,854 and North Sumatra's DAK was 3,879,054,000 and this can be explained that there is a difference between the two provinces.

H3: Special Allocation Funds in Region I of Sumatra differ between Aceh and North Sumatra Provinces.

2.6.4 Comparison of Capital Expenditure Between Aceh Province and North Sumatra Province

According to research Lempoy, (2020) Capital expenditure in Aceh Province is different from capital expenditure in North Sumatra Province. And according to Rheswari Akbar, (2022) that there is a significant difference in capital expenditure between Aceh Province and North Sumatra Province. According to Utami, Rahayu, & Gowon (2022) it is concluded that there is a significant difference in the average proportion of capital expenditure allocation in Aceh Province and North Sumatra Province.

H4: Capital expenditure in Regional Region I of Sumatra differs between Aceh and North Sumatra Provinces.

METHOD

The objects of this research study are Regional Taxes, General Allocation Funds, Special Allocation Funds and Capital Expenditures. The locations of this research are in Development Region I of Sumatra consisting of Aceh and North Sumatra. This study uses quantitative data, sourced from the Central Statistics Agency (BPS). According to Ananda & Habiburrahman (2023) Quantitative is a procedure for finding theories by utilizing facts such as numbers for objects when dissecting information about what is being sought. And the data source in this study is secondary data. Secondary data is data that already exists from before. This study collects data using secondary data with the documentation method. secondary data is data obtained by a researcher not directly from the object, but through other sources, both verbally and in writing. Secondary data is a collection of information that already exists and is used as a complement to research data needs.

RESULTS AND DISCUSSION

Normality Test

The normality test in this study is to determine whether the data produced is normally distributed or not. To determine whether there is a residual normally distributed or not in this study, there are two decision-making requirements used in the Kolmogorov-Smirnov test. The first is if the significance value is > 0.05 then the residual value is normally distributed and if the significance value is < 0.05 then the residual value is not normally distributed.

Table 1 Normality Test of Aceh Province

	Regional Tax	DAU	DAK	Capital Expenditure
N	15	15	15	15
Asymp. Sig. (2-tailed)	.200 ^{CD}	.012 ^c	.000 ^c	.200 ^{CD}

Source: SPSS Data Processing Results, 2025

From the results of the data normality test in Aceh Province, the residual value of Asymp sig. on regional taxes is 0.200, general allocation funds are 0.012, special allocation funds are 0.000 and capital expenditures are 0.200. So it can be concluded that the data is considered not normally distributed.

Table 2 Normality Test of North Sumatra Province

	Regional Tax	DAU	DAK	Capital Expenditure
N	15	15	15	15
Asymp. Sig. (2-tailed)	.200 ^{CD}	.000 ^c	.132 ^c	.079 ^c

Source: SPSS Data Processing Results, 2025

From the results of the data normality test in North Sumatra Province, the residual value of Asymp sig. on regional taxes is 0.200, general allocation funds are 0.000, special allocation funds are 0.132 and capital expenditures are 0.079. So it can be concluded that the data is considered not normally distributed.

Homogeneity Test

The homogeneity test in this study is one of the requirements before conducting a hypothesis test in the form of parametric and nonparametric tests. If after conducting data testing, if the homogeneity test results show the same data, then the test carried out uses a parametric test. And if the homogeneity test results show different data, then the test can be carried out using a nonparametric test.

Table 3 Regional Tax Homogeneity Test

Levene Statistics	df1	df2	Sig.
7,835	1	28	0.009

Source: SPSS Data Processing Results, 2025

The results of the data homogeneity test on the Regional Tax variable between the provinces of Aceh and North Sumatra show a sig. value of 0.009, which means that if the sig. value < 0.05 , the data shows different variations (not homogeneous).

Table 4 Homogeneity Test of General Allocation Funds

Levene Statistics	df1	df2	Sig.
.370	1	28	.548

Source: SPSS Data Processing Results, 2025

The results of the data homogeneity test on the General Allocation Fund variable between the provinces of Aceh and North Sumatra show a sig. value of 0.548, which means that if the sig. value > 0.05 , the data shows the same variation (homogeneous).

Table 5 Homogeneity Test of Special Allocation Funds

Levene Statistics	df1	df2	Sig.
7,596	1	28	.010

Source: SPSS Data Processing Results, 2025

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The results of the data homogeneity test on the Special Allocation Fund variable between Aceh and North Sumatra Provinces show a sig. value of 0.010, which means that if the sig. value < 0.05 , the data shows the same variation (homogeneous).

Table 6 Capital Expenditure Homogeneity Test

Levene Statistics	df1	df2	Sig.
19,396	1	28	.000

Source: SPSS Data Processing Results, 2025

The results of the data homogeneity test on the Capital Expenditure variable between Aceh and North Sumatra Provinces show a sig. value of 0.000, which means that if the sig value < 0.05 , the data shows different variations (not homogeneous). From the results of the data homogeneity test from the four variables above, it can be concluded that Regional Taxes, General Allocation Funds, Special Allocation Funds and Capital Expenditures, then this Decision produces a non-homogeneous (different) data distribution.

Hypothesis proof

Mann Whitney Test

The Mann-Whitney test is a nonparametric test to determine the difference between two independent samples. This test is used when the data does not meet the normality assumption. The uses of the Mann-Whitney test are to compare ordered categorical variables measured in two groups, to find out the references of different people, to investigate differences in ranking, to compare two samples or groups and to find out whether two sample groups are likely to come from the same population.

Table 7 Mann Whitney Test of Regional Taxes in Aceh and North Sumatra

Test Statistics ^a	
	Regional Tax
Mann-Whitney U	25,000
Asymp. Sig. (2-tailed)	.000

Source: SPSS Data Processing Results, 2025

It can be seen in the Asymp.sig column table (2-tailed) is 0.000 and Mann-Whitney U is 25,000, then the probability hypothesis is below 0.05. So H1: Regional Taxes in Regional Region I of Sumatra between Aceh Province and North Sumatra are rejected or there is a significant difference.

Table 8 Mann Whitney Test of General Allocation Funds for Aceh and North Sumatra

Test Statistics ^a	
	General Allocation Fund
Mann-Whitney U	45,000
Asymp. Sig. (2-tailed)	.005

Source: SPSS Data Processing Results, 2025

It can be seen in table 4.12 that the Asymp.sig column (2-tailed) is 0.005 and Mann-Whitney U is 45,000, so the probability hypothesis is below 0.05. So H2: General Allocation Funds in Regional Region I of Sumatra between Aceh and North Sumatra Provinces are rejected or there is a significant difference.

Table 9 Mann Whitney Test for Special Allocation Funds for Aceh and North Sumatra

Test Statistics ^a	
	Special Allocation Fund
Mann-Whitney U	.000
Asymp. Sig. (2-tailed)	.000

Source: SPSS Data Processing Results, 2025

It can be seen in table 9 that the Asymp.sig column (2-tailed) is 0.000 and the Mann-Whitney U is 0.000, so the probability hypothesis is below 0.05. So H3: Special Allocation Funds in Regional Region I of Sumatra between Aceh and North Sumatra Provinces are rejected or there is a significant difference.

Table 10 Mann Whitney Test of Capital Expenditure in Aceh and North Sumatra

Test Statistics ^a	
	Capital Expenditure
Mann-Whitney U	.000
Asymp. Sig. (2-tailed)	.000

Source: SPSS Data Processing Results, 2025

It can be seen in the table 10 columns Asymp.sig (2-tailed) is 0.000 and Mann-Whitney U is 0.000, then the probability hypothesis is below 0.05. So H4: Capital Expenditure in Regional Region I of Sumatra between Aceh and North Sumatra Provinces is rejected or there is a significant difference.

Comparison of Regional Taxes Between Aceh Province and North Sumatra Province

Based on the results of the regional tax difference test in Aceh Province and North Sumatra Province, there are significant differences. This is because the local government has not been able to fully utilize the potential of regional taxes. In Aceh Province, regional taxes are lower than in North Sumatra Province due to the lack of public awareness and compliance in paying taxes. Aceh's tax revenue comes from income tax (PPh), mining value tax (PPN), land and building tax (PBB) and surface water tax. And in contrast to the province of North Sumatra, which has a good economic level, tax collection revenue is also quite large with tax revenues from the trade, transportation and warehousing sectors. Therefore, this is a benchmark for the differences between the two provinces. The results of this research test are also supported by the research of Suryani, Basri & Faisal (2016), which states that regional taxes on the island of North Sumatra have a significant difference in tax revenues in the province of Aceh. And this research is in line with the research results of Nabila and Nisa (2022) and research according to Wafa, Masnila & Aryanti, (2023).

Comparison of General Allocation Funds Between Aceh Province and North Sumatra Province

Based on the results of the test of the difference in general allocation funds in Aceh Province and North Sumatra Province, there are significant differences. This is because Aceh and North Sumatra Province have different levels of need. For Aceh Province in general, the poverty rate has decreased from year to year, due to the increasing per capita income so that people can meet basic needs more easily so that poverty is reduced. And this is in accordance with the data available at the Central Statistics Agency (BPS) in Aceh and North Sumatra with different realization amounts. The level of difference in the allocation of general allocation funds in Aceh can be seen from better management of natural resources, development of the tourism and agricultural sectors and improving infrastructure. And for North Sumatra, the allocation of general allocation funds that is most relied on is infrastructure development, strengthening the quality of human resources (HR), revitalization of industry and bureaucratic reform. This research is supported by the Central Statistics Agency (BPS) of Aceh and North Sumatra. Based on BPS in 2021 the amount of Aceh's DAU budget was 1,945,980,616,000 and for North Sumatra's DAU it was 2,545,202,693,000. Data for 2022 the amount of Aceh's DAU budget was 1,941,752,249,876 and North Sumatra's DAU was 2,463,686,589,000. While in 2023 the amount of Aceh's DAU budget was 2,015,956,282,000 and North Sumatra's DAU was 2,683,046,680,000. And for that it can be explained that there is a difference between the two provinces.

Comparison of Special Allocation Funds Between Aceh Province and North Sumatra Province

Based on the results of the special allocation fund difference test in Aceh Province and North Sumatra Province, there are significant differences. This is in accordance with the data available at the Central Statistics Agency (BPS) in Aceh and North Sumatra with different realization amounts. In Aceh Province, the amount of funds provided is higher than North Sumatra Province, which is because Aceh Province has a higher level of need compared to North Sumatra Province. The provision of Special Allocation Funds in Aceh is used to fund special activities in accordance with national priorities in the form of: drinking water, roads, irrigation, housing and settlements, sanitation, education, agriculture, environment and forestry (LHK), tourism and transportation. In addition, Aceh also receives Special Autonomy funds which are used to finance development, empowerment of the people's economy, poverty alleviation and funding for education, social and health. In contrast to North Sumatra, the receipt of special allocation funds is used in the provision of school operational funds (BOS), operational assistance for early childhood education (BOP PAUD), operational assistance for implementation (BOP), equivalency education and teacher allowances and state civil servants. RESULTS This study was supported by the Central Statistics Agency (BPS) of Aceh and North Sumatra. Based on BPS in 2021 with the amount of Aceh DAK budget worth 288,201,782,854 and North Sumatra DAK 3,879,054,000, it can be explained that there is a difference between the two provinces. In 2022, the amount of Aceh DAK budget is worth 3,308,054,000 and North Sumatra DAK 271,052,797,947. while in 2023 the amount of Aceh DAK budget is worth 4,274,651,660 and North Sumatra DAK 338,647,055,747. 288,201,782,854 and North Sumatra DAK 3,879,054,000, it can be explained that there is a difference between the two provinces.

Comparison of Capital Expenditure Between Aceh Province and North Sumatra Province

Based on the results of the capital expenditure difference test in Aceh Province and North Sumatra Province, there are significant differences. Capital expenditure in Aceh Province is higher than North Sumatra. This is because Aceh still has to have more assets so that the people in it are more secure so that poverty can be minimized. Aceh's capital expenditure can be used in purchasing land, buildings, equipment and infrastructure. And it is different for North Sumatra Province with a lower level of needs issued compared to Aceh, because North Sumatra has a high level of economy in carrying out exports and imports so that it can be a better livelihood for its people. This is also supported by research According to Lempoy (2020), which states that capital expenditure in Aceh Province is different from capital expenditure in North Sumatra Province. And this study is in line with the results of the study Rheswari Akbar, (2022) and with the research results of Utami, Rahayu, & Gowon (2022).

CONCLUSION

1. There are differences in regional taxes in Aceh Province and North Sumatra Province. This is proven by the Mann Whitney Test with the Asymp.sig value (2-tailed) of 0.000 and the Mann-Whitney U of 25,000, so the probability hypothesis is below 0.05. So H4: Regional Taxes in Regional Region I of Sumatra between Aceh Province and North Sumatra are rejected or there are significant differences.
2. There is a difference in the general allocation fund in Aceh Province and North Sumatra Province. This is proven by the Mann Whitney Test with the Asymp.sig value (2-tailed) of 0.005 and the Mann-Whitney U of 45,000, so the probability hypothesis is below 0.05. So H2: General Allocation Fund in Regional Region I of Sumatra between Aceh Province and North Sumatra is rejected or there is a significant difference.
3. There is a difference in the special allocation funds in Aceh Province and North Sumatra Province. This is proven by the Mann Whitney Test with the Asymp.sig value (2-tailed) of 0.000 and the Mann-Whitney U of 0.000, so the probability hypothesis is below 0.05. So H3: Special Allocation Funds in Regional Region I of Sumatra between Aceh Province and North Sumatra are rejected or there is a significant difference.
4. Capital expenditure in Aceh Province and North Sumatra Province has a significant difference. This is proven by the Mann Whitney Test with the Asymp.sig value (2-tailed) of 0.000 and Mann-Whitney U of 0.000, then the probability hypothesis is below 0.05. So H4: Capital Expenditure in Regional Region I of Sumatra between Aceh Province and North Sumatra is rejected or there is a significant difference.

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