

## Intergovernmental Transfer and Local Own-Source Revenue on Capital Expenditure

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### Abstract

*During the reform era, regional autonomy has been implemented to develop each regency/city effectively and efficiently. The central government has delegated authority and given intergovernmental transfers to local governments to regulate and determine the priorities of their regional development. Unfortunately, the effectiveness of the transfer by increasing capital expenditure allocation often becomes controversial. In the recent 5 years, the percentage of capital expenditure realization is lower than that of the capital expenditure. In 2018, the average percentage of regional personnel expenditure in Indonesia was around 35.6%, while the capital expenditure was only 19.4% (DJPK, Bisnis.com, 2019). In 2022, the situation was getting worse because the personnel expenditure was allocated 62.5%, while the capital expenditure was only 15.8% (DJPK, 2021). Although the Minister of Home Affairs Regulation Number 27 of 2013 has stated that each region should allocate its capital expenditure at least 30% from the APBD, but in reality there are still many regions that haven't complied with this rule. In Riau, until 2021 there have been no regencies/cities that can fulfill the regulation. The purpose of this paper is to analyze the impact of General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH) and Local Own-Source Revenue (PAD) on capital expenditure in regencies/cities of Riau in the period of 2018-2021. The analytical method applies multiple regression analysis based on Pooled Least Square model. The result reveals that capital expenditure is significantly and positively affected by DAK and PAD. Meanwhile, DBH and DAU have insignificant effect on capital expenditure of Riau in 2018-2021.*

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**Keyword :** *Intergovernmental Transfer, Local Own-Source Revenue, Capital Expenditure*

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## 1. INTRODUCTION

In order to achieve national development, regional autonomy is necessary. If everything is regulated by the central government, it will cause problems such as low capability and effectiveness of local governments in encouraging the development process and democratic life in the regions. Since Indonesia has 34 provinces, 514 regencies/cities with different problems and potential, it would be wise if local governments are assigned to regulate their regencies/cities themselves as they know their area better. The implementation of regional autonomy gives local governments flexibility to plan and determine their regional development priorities. Therefore, local governments' need to finance the implementation of governmental affairs which have become regional authorities has also increased. Hence, the central government provides funding sources based on the principle of money follow function and money follow programs in the form of Transfers to Region and Village Funds.

To realize capital expenditure, each region uses intergovernmental transfers such as General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH) and Local Own-Source Revenue (PAD). However, the effectiveness of intergovernmental transfers to support the increase of capital expenditure allocation is again being questioned because in 2018 the average percentage of regional personnel expenditure in Indonesia was around 35.6%, while the capital expenditure was only 19.4% (DJPk, Bisnis.com, 2019). Meanwhile, in 2022 the situation was getting worse since the personnel expenditure was allocated 62.5% while the capital expenditure was only 15.8% (DJPk, 2021). It proves that the intergovernmental fund has been allocated more to personnel expenditure rather than to capital expenditure. In other words, the policy for spending regional expenditure to support development does not seem to be the priority.

On the other hand, in accordance with the Minister of Home Affairs Regulation Number 27 of 2013 (Mendagri RI, 2014), the central government has required local governments to allocate 30% of their capital expenditure from the APBD. Riau is one of the provinces that has not been able to fulfill this regulation. According to the APBD data of regencies/cities in Riau by DJPK, none of the regencies or cities of Riau in 2018-2021 were capable of following the regulation to allocate a

minimum amount of capital expenditure of 30%. The highest percentage of capital expenditure was in Bengkalis Regency in 2018-2019 at 29%, while the lowest one was in Kuantan Singingi at 2%. It concludes that the provincial government of Riau is still allocating low budgeting on regional expenditure for productive spending (capital expenditure) so that the procurement of infrastructure and facilities in Riau tends to be slower. Riau budgets the highest spending on personnel or bureaucratic apparatus expenditure. Reported on (goriau.com, 2020), personnel expenditure in Riau increased every year. Personnel expenditure in 2019 increased by 100% compared to that in 2016, from the initial budget of around IDR 1.2 trillion to IDR 2.4 trillion in 2019.

The nominal of capital expenditure allocation should be further encouraged because the greater the capital expenditure, the higher the encouragement of the infrastructure and facility development to facilitate people and to increase productivity so that it will impact better on economic growth (Suryani & Pariani, 2018).

Based on these problems, the researchers are interested in conducting research with the title "Intergovernmental Transfer and Local Own-Source Revenue on Capital Expenditure".

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES

### 2.1. Fiscal Decentralization

According to Prawirosetoto (Pujiati, 2008), fiscal decentralization is the delegation of responsibilities and the distribution of control and authority for decision-making in the fiscal sector which includes aspect of revenue (tax assignment) and aspect of expenditure (expenditure assignment). Through this decentralization, the central government gives authority to each region to manage its regional finances. Each region has authority to explore sources of regional revenue that are lined up with its potential. The principle of fiscal decentralization is money follow functions and money follow the program. It means that local governments have authority to carry out service and development function in their regions. The central government supports them by providing transfer funds to every local government in Indonesia.

## 2.2. Capital Expenditure

According to Minister of Finance Regulation Number 214/PMK.05/2013 concerning the Standard Chart of Accounts (Menteri Keuangan RI, 2013), it is mentioned that capital expenditure is an expenditure to obtain or to add fixed assets and/or other assets that provide benefits for more than one accounting period (12 months) and that exceed the minimum capitalization limit. The allocation of capital expenditure should be adjusted with the needs of regional facilities and infrastructure both to carry out governmental duties and to provide public facilities. Thus, to improve the quality of public services, local governments are expected to change the composition of their spending to become more effective and efficient. The spending should be allocated for productivity such as performing development activities (Wandira, 2013). The types of capital expenditure include the purchase or acquisition of land, building, equipment, and intangible assets.

## 2.3. Intergovernmental Transfer

General Allocation Fund (DAU) is used by local governments to increase the regions' financial capacity to implement fiscal decentralization and to perform equitable fiscal distribution among regions (Horizontal Fiscal Equalization) for supporting regional potential and public services to accelerate development. General Allocation Fund (DAU) is allocated annually in APBN based on the formula. It is the sum of basic allocation with fiscal gap. General Allocation Fund (DAU) is also intended as an equalization grant to neutralize differences in Revenue Sharing Fund (DBH) distribution based on the producing regions (Sriningsih & Yasin, 2009). Generally, the regions spend General Allocation Fund (DAU) for development and capital expenditure more than for routine expenditure (Wardhana et al., 2013). (Paulus Yudi Hermawan et al., 2022) mentioned that General Allocation Fund (DAU) has positive and significant impacts on capital expenditure.

Special Allocation Fund (DAK) is a fund sourcing from APBN revenue and allocated to certain regions to fund special activities which are regional affairs according to national priorities in the form of facilities and infrastructure to accelerate regional development and to achieve national main targets.

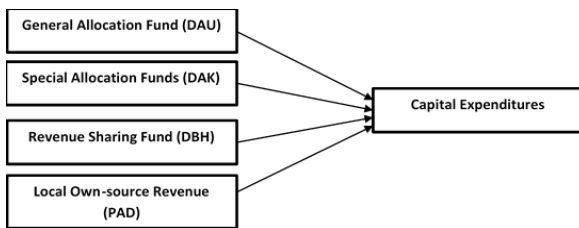
Special Allocation Fund (DAK) consists of Physical DAK and Non-Physical DAK. Physical DAK aims at funding nationally

prioritized programs in the form of infrastructure development. Meanwhile, Non-Physical DAK aims at funding nationally prioritized programs in the form of education, health, and other things that can improve the quality of human resources and competitiveness. Nevertheless, the purpose of spending Special Allocation Fund (DAK) is different in each region. The region is required to submit a proposal of activity program. If accepted, the central government will transfer Special Allocation Fund (DAK) to the local government and then the activity written down in the proposal will be adjusted to national priority. Thus, Special Allocation Fund (DAK) realization is expected to encourage economic growth.

Revenue Sharing Fund (DBH) is the fund deriving from APBN which has been distributed to every region according to the respective percentage to fund regional needs so that the implementation of regional decentralization can be realized. The total percentage of share received by the region from Revenue Sharing Fund (DBH) can be seen with two principles, that is by origin and by actual.

## 2.4. Local Own-Source Revenue

Law Number 1 of 2022 (Presiden RI, 2022) stated that Local Own-Source Revenue (PAD) is a revenue obtained and collected by the regional government from tax and non-tax sources in accordance with statutory regulations. Local Own-Source Revenue (PAD) is derived from regional levies, the results in managing separated regional wealth, and other legitimate PAD. As the implementation of decentralization, Local Own-Source Revenue (PAD) aims at assigning authority to the regions to fund regional autonomy along with the regional potential. Local Own-Source Revenue (PAD) also becomes a reference for assessing the independence and the capability of regions in maximizing their potentials and resources. The higher the Local Own-Source Revenue (PAD) than the transfer fund, the lower the dependence of the local government on the central government and the higher the regional independence.



**Figure 1.** Conceptual Framework

The central government hands in the authority to regional governments in the form of regional autonomy to manage their regions, one of which is fiscal decentralization. It is the transfer of fiscal authority from the central government to local governments. This is followed by the Money Follow Function and Money Follow Program in the form of Transfer Fund (TKDD). This fund will be allocated to fulfill regions'/cities' needs especially as capital expenditure.

### 3. RESEARCH METHOD

This research applies descriptive quantitative method. The data were derived from 48 observations consisting of 12 regencies/cities in Riau for 4 years in the period of 2018-2021. The data were classified as secondary data obtained from written documents of the Ministry of Finance in Riau consist of General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), Local Own-Source Revenue (PAD) and Capital Expenditure (BM).

The data analysis method employs multiple regression analysis. The data were analyzed using multiple linear regression model by utilizing Stata 14 to determine the effect of the independent variables on the dependent variable. The mathematical design is formulated as follows:

$$BM = \alpha + \beta_1 DAU + \beta_2 DAK + \beta_3 DBH + \beta_4 PAD + u$$

Information:

- BM : Capital Expenditure
- DAU : General Allocation Fund
- DAK : Special Allocation Fund
- DBH : Revenue Sharing Fund
- PAD : Local Own-Source Revenue
- $\alpha$  : Constant
- $\beta$  : Slope/Regression Coefficient
- u : Residual

In panel data, model selection test was

conducted to determine the best regression analysis model among Pooled Least Square Model, Fixed Effect, and Random Effect through the Chow Test, Hausman Test, and Lagrange Multiplier Test. Furthermore, this study went through the Classical Assumption Test to ensure that the data met the BLUE (Best, Linear, Unbiased Estimator) requirements, which means that the regression equation must have estimation accuracy, be unbiased, and consistent. Robust regression will be carried out if the data doesn't pass one or more of the classical assumption tests, such as heteroscedasticity, normality, and autocorrelation tests.

It is because Robust regression is not sensitive to the presence of outliers and is resistant to the violation of assumption of heteroscedasticity, normality, and autocorrelation. After fulfilling the BLUE requirements, the results of the regression analysis went through the statistical tests, such as Partial Significance Test (t-Test), Simultaneous Significance Test (f-Test), and Coefficient of Determination Test ( $R^2$ ).

### 4. DATA ANALYSIS AND DISCUSSION

Before conducting the regression analysis, a model selection test was carried out. The result shows that the best model to analyze the effect of General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), Local Own-Source Revenue (PAD) on capital expenditure (BM) is the Pooled Least Square (OLS) model.

The Classical Assumption Test shows that the data passed the Multicollinearity test, but they didn't pass the normality, heteroscedasticity, and autocorrelation tests. To overcome the data that didn't pass, we use Robust regression for the OLS model called Robust Standard Error, so the regression analysis will not be sensitive to the presence of outliers and resistant to the violation of assumption of heteroscedasticity, normality, and autocorrelation. Thus, robust regression generates data to be properly used in this study. Here are the results of Robust regression utilizing the Stata software.

BM	Coef.	Robust Std. Err.	T	p>  t	95% Conf. Interval	
					Lower	Upper
DAU	.081974	.1098679	0.75	0.460	-.1395958	.3035438
DAK	.6077041	.2741069	2.22	0.032	.0549149	1.160493
DBH	.1592001	.1014114	1.57	0.124	-.0453154	.3637157
PAD	.4137223	.0856093	4.83	0.000	.2410747	.58637
_cons	-56.56071	80.38316	-0.70	0.485	-218.6688	105.5474
Prob>F	0.0000					
R-squared	0.4913					

**Figure 2.** The Regression Result of Robust Standard Error OLS, processed with Stata

Based on the results of the Robust regression equation above, the following regression equation is obtained.

$$\hat{Y}_i = -56.56071 + 0,081974(X1t) + 0,6077041(X2t) + 0,1592001(X3t) + 0,4137223(X4t) + u]$$

#### 4.1. Statistical Test

The results of the T test show that DAU (X1) and DBH (X3) have no significant effect on the allocation of Capital Expenditure (Y) of Riau in 2018-2021, while DAK (X2) and PAD (X4) have a positive and significant effect on Capital Expenditure (Y) of Riau in 2018-2021. The results of the F test show that all independent variables (DAU, DAK, DBH, PAD) simultaneously have a significant effect on Capital Expenditure of Riau in 2018-2021. The result of the Coefficient of Determination Test ( $R^2$ ) shows that 49.13% of Capital Expenditure is influenced by DAU, DAK, DBH, and PAD. Whereas the rest of 50.87% is influenced by other factors. Thus, it can be summed up that all independent variables in the study have a fairly strong ability to explain the Capital Expenditure variable in Riau regencies/cities in 2018-2021.

#### 4.2. The Effect of General Allocation Fund (DAU) on Capital Expenditure

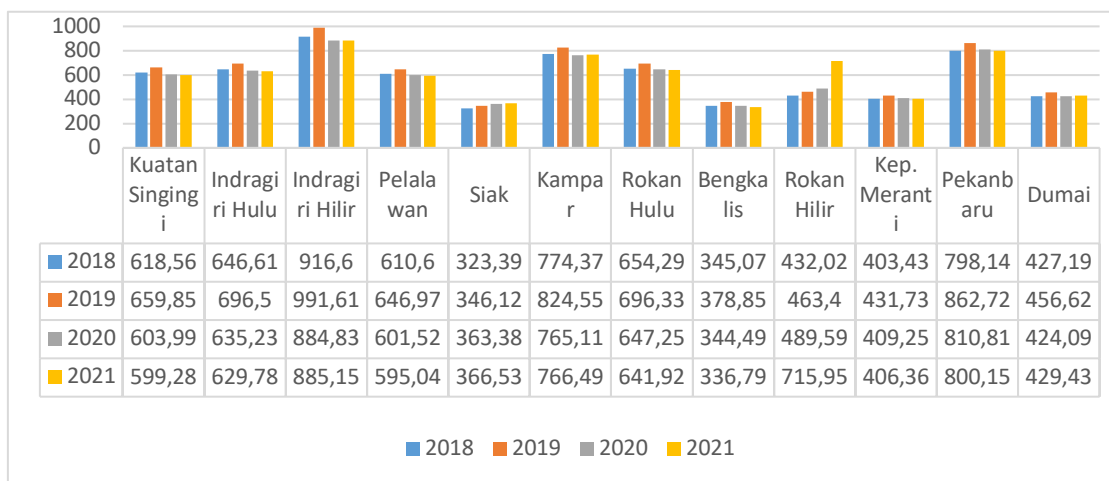
Based on the test results, it can be deduced that DAU has no significant effect on Capital Expenditure. These results support the research of (Andriana & Yuliana, 2016) and (Usman et al., 2022) who concluded that DAU has no significant effect on Capital Expenditure.

However, these results don't support the research of (Dalil et al., 2020) with the conclusion that DAU has a positive and significant effect on Capital Expenditure. The DAU in APBD of Riau regencies/cities is still dominant to finance Personnel Expenditure because DAU is an Unconditional Grant. This means that the government is free to use General Allocation Fund for any expenditure without earmarking.

The figure reveals that the DAU of regencies/cities in Riau tends to be high, which means that the regional governments' dependency on the central government to finance the regional operational costs is still relatively high compared to the PAD. However, the DAU allocation for Siak and Bengkalis Regency is classified as the smallest because these regions have received a lot of budget from the DBH of Oil and Gas sector.

Although the DAU budget for Riau regency/city is relatively large, it is not prioritized for funding capital expenditure, but for funding routine expenditure or financing operational expenditure such as personnel expenditure and expenditure for goods and services which are unproductive and don't directly affect the community.

Consequently, the DAU of Riau have no significant effect on increasing the capital expenditure. Based on the data from FITRA Riau in the 2016 budget info, the average of 24.6% of APBD is spent for personnel expenditure and of 13% for routine operational expenditure. In the last five years, the allocation of capital expenditure for road and bridge infrastructure development programs has become the smallest and has not been the priority.



**Figure 3.** The Development of General Allocation Fund in 12 Regencies/Cities of Riau

Thus, this study does not confirm the hypothesis stating that if DAU is increased, it will have a significant effect on increasing capital expenditure and vice versa.

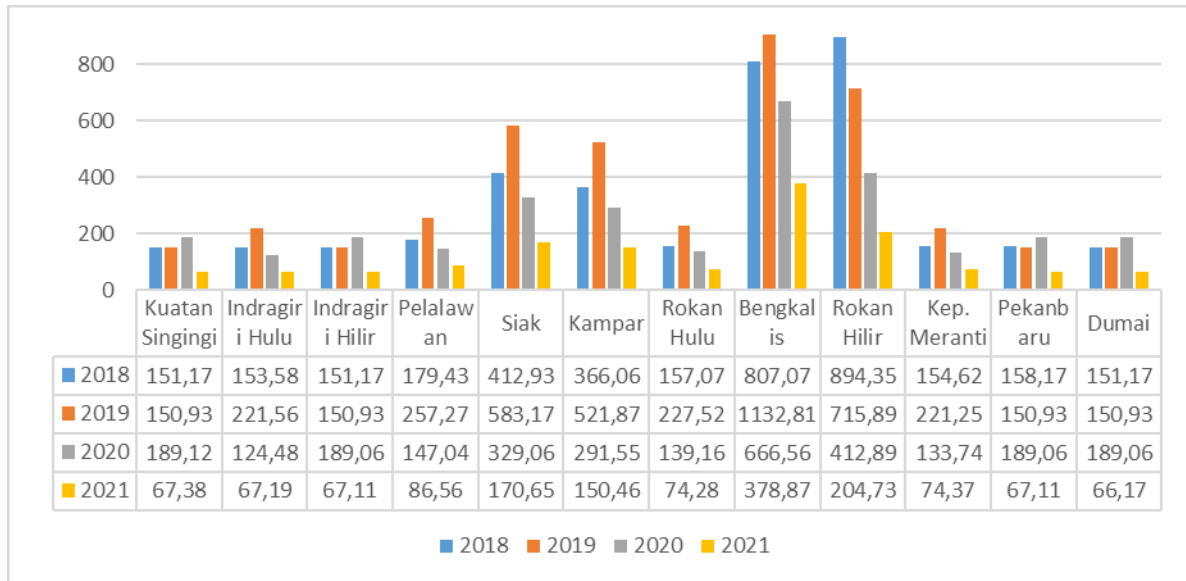
#### 4.3. The Effect of Special Allocation Fund (DAK) on Capital Expenditure

Based on the test results, it is summed up that DAK has a positive and significant relationship to capital expenditure. These results support the preceding research conducted by (Dalil et al., 2020) and (Paulus Yudi Hermawan et al., 2022) which deduced that DAK has a positive and significant effect on capital expenditure. Even though in 2018-2019 Riau was considered to have poor regional financial management due to the delay in local governments sending development proposals to the central government (Jdih.riau.go.id, 2019). Nevertheless, as reported by (djp.kemenkeu.go.id, 2020), Riau Province received appreciation as the second rank on the distribution of DAK and Village Fund. Regencies/cities of Riau have been able to implement the Physical DAK Program, such as in the regency of Rokan Hilir, Siak, and Meranti Islands. The realization of the Physical DAK program is the construction of Jalan Parit Aman to Simpang 200 with the length of 3 km, Jalan Poros Pekaitan of Pedamaran Regency and the construction of village roads. This development makes the mobilization and economy of

the community, especially farmers, better. In addition, districts/cities of Riau have maximized DAK for various fields. As reported from the Ministry of Public Works and Public Housing in 2022, it was stated that in 2021 the implementation progress of the DAK budget for the road sub-sector was 85%, the irrigation sector was 81.49% and the self-help housing sector was around 85.26%. This means that although DAK has not been able to be processed optimally, the programs run by the regional government of Riau by utilizing DAK are developing well and bring benefits to the economical activities of the community.

#### 4.4. The Effect of Revenue Sharing Fund (DBH) on Capital Expenditure

Based on the test results, it is concluded that DBH has no significant relationship to capital expenditure. This result is supported by the earlier research conducted by (Dalil et al., 2020) which concluded that DBH has no significant effect on capital expenditure. The regency/city of Riau as the largest oil and gas producer in Indonesia relies heavily on the DBH on oil and gas sector. However, the oil and gas DBH, which is the mainstay of the region, has been declining. The following figure is the development of oil and gas DBH in 12 districts/cities of Riau in 2018-2021.



**Figure 4.** The Development of Oil and Gas Revenue Sharing Fund in 12 Regencies/Cities of Riau

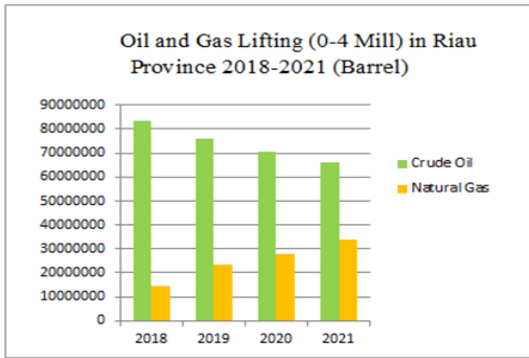
Riau has four regions contributing more as oil and gas producers so that those regions receive more oil and gas DBH realization than other regions. Normally, the largest development of DBH realization from 2018 to 2021 is in Bengkalis Regency (IDR 2.46 trillion), then followed by Siak Regency (IDR 1.08 trillion), Rokan Hilir (IDR 716 billion) and Kampar (IDR 615 billion). However, the development of realization of oil and gas DBH in all districts/cities of Riau has decreased, especially during 2020-2021. This decline occurred as the effect of accumulating control policy by the central government starting in 2020; cutting 8% of the Regional DBH budget, one of which was the oil and gas DBH of Riau to fund the countermeasure of the Covid-19 pandemic. As the consequence, the realization of oil and gas DBH has declined drastically from 2020 to 2021.

According to the provincial report, it was noted that in 2018 the Riau's Oil and Gas DBH was IDR 4.15 trillion, then in 2019 it increased to IDR 5.31 trillion. Then, it showed a decline in 2020 to IDR 4.04 trillion, and in 2021 it decreased again into IDR 1.8 trillion. This decline occurred because the provincial government had lowered the target for oil and gas DBH. The revenue target in 2021 was only IDR 1.73 trillion. This amount was only 35% compared to the oil and gas DBH in 2020 and only 32% compared to the 2019 target. In 2021, the realization of the oil and gas DBH received by Riau before distributed was only IDR 1.08 trillion or 37.71% (databoks.katadata.co.id, 2021) As a result, the regencies/cities as the larger

producers of oil and gas only got DBH allocation of one third of the Provincial DBH. Meanwhile, the other regencies/cities also experienced a decline in oil and gas DBH revenue up to 40% (fitrariau.org, 2021).

Oil prices also contributed to the declining oil and gas DBH. Oil prices tended to fall in global markets. Reported from (Gatra.com, 2020b), in November 2019 the world oil price was recorded at around US\$ 60-63/barrel, while in November 2020 the price decreased to US\$ 45-50/barrel. The decline in oil and gas lifting also occurred in Riau, indicating a decline in oil and gas productivity.

In general, oil lifting in Riau has decreased during 2018-2021. Oil lifting which was 83.3 million barrels in 2018 became 65.15 million barrels in 2021. Although there was an increase in the oil and gas DBH in 2018-2019, the DBH itself decreased in 2020-2021 so that the DBH received by the provincial government and Riau regency has also decreased.



**Figure 5.** The Development of Oil and Gas Lifting in Riau Province

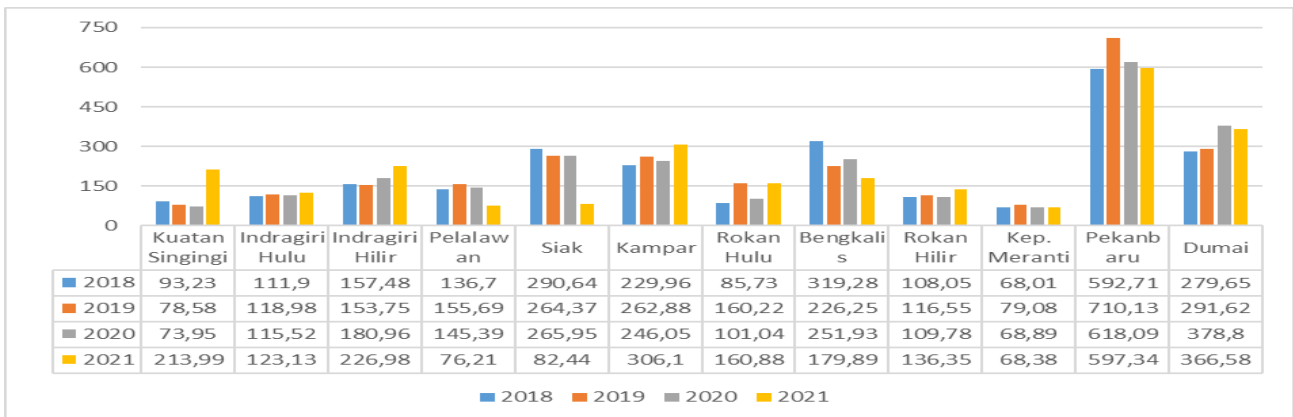
In addition, there is no earmarking in applying DBH in the districts/cities of Riau, causing the mechanism for distributing oil and gas DBH fund difficult to identify. Also the fund has mixed with other expenditure. Therefore, the fiscal capacity of the districts/cities of Riau, which is an oil-producing area, is getting smaller. This situation causes incapability to increase capital expenditure which requires a large number of budget to build public facilities and infrastructure.

*4.5. The Effect of Local Own-Source Revenue (PAD) on Capital Expenditure*

Based on the test results, it can be summed up that PAD has a positive and significant effect on capital expenditure. The results support the precursory research conducted by (Dalil et al., 2020) which concluded that PAD has a positive and significant effect on capital expenditure. However, (Putri et al., 2019) stated that fiscal decentralization as measured by PAD on total local revenue has a negative and significant effect on capital expenditure. Then, these results do not support the results of research by (Wandira, 2013) and (Usman et al., 2022).

Mostly, districts/cities in Riau are capable to maintain their PAD even though there was a pandemic in 2020. One of them is Kuantan Singingi Regency. In 2021, Kuantan Singingi's PAD increased by 189.37%, even in 2020 the PAD obtained was over 76.78%, exceeding the target that was IDR 121.5 billion (kuansing.go.id, 2020). This is due to the encouragement by PBB and BPHTB which have major contribution. Even though in the midst of the COVID-19 pandemic, one source of PAD like levies had fallen into 60-70% because of the omission of building rental expense for wedding or youth arena to prevent crowds (Gatra.com, 2020a). However, Motor Vehicle Tax (PKB) and Transfer of Motor Vehicle Title Fee (BBNKB) still contributed much to PAD because of the motor vehicle tax bleaching program as the form of governmental support during the pandemic.

The residents were more enthusiastic about paying PKB affecting the realization of 94% of the PKB target, reaching IDR 1.188 trillion for the province of Riau in 2021 (riau.antaraneews.com, 2021). Until December 2021, Riau has raised the local revenue up to IDR 3.652 trillion (90.98%) from the target of IDR 4.014 trillion (ppid.riau.go.id, 2021). With the high PAD, local governments can freely allocate the fund, one of which is for regional development in the form of capital expenditure, for instance: spending for infrastructure and facilities. Even so, there are some districts/cities that have not been able to optimize their PAD during the pandemic. One of them is Siak Regency which has tourism as the mainstay sector. Figure 4.5 shows a drastic decrease in Siak Regency's PAD from IDR 296 billion (2018) to IDR 52 billion (2021).



**Figure 6.** Development of Local Own-source Revenue in 12 Regencies/Cities of Riau Province



## 5. CONCLUSION

Based on the results of the test, it concludes that Special Allocation Fund (DAK) and Local Own-Source Revenue (PAD) have a positive and significant effect on capital expenditure in the regency/city of Riau in 2018-2021. Meanwhile, General Allocation Fund (DAU) and Revenue Sharing Fund (DBH) have a positive and insignificant effect on capital expenditure in the regency/city of Riau in 2018-2021.

Therefore, to utilize TKDD optimally the author recommends several suggestions, i.e. the government should do earmarking in spending capital expenditure. Thus, the budget for personnel expenditure and expenditure on goods and services that is not essential can be reduced. Next, DAU calculation formula should be changed by minimizing the allocation for personnel expenditure so that DAU is not based on personnel expenditure but is based on encouraging the increase of productive capital expenditure. Riau is also expected to not only depend on oil and gas sector to get the maximum DBH but also develop the potential of other natural resources such as in the forestry sector and Ombak Bono tourism which has become the attraction for the surrounding community, so can be maximized and used to improve public service.

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