

The Effect of Regional Genuine Revenue, General Allocation Funds, and Special Allocation Funds on Capital Expenditure with Economic Growth as Intervening Variables in The City of Padang Sidempuan

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Abstract. The results of the analysis show that the significance level of the influence of PAD on economic growth is $0.049 < 0.05$. The concluded that PAD has a direct effect on economic growth, DAK has no direct effect on economic growth. The level of significance of the influence of PAD on Capital Expenditures, so it can be concluded that PAD has no direct effect on Capital Expenditures. Meanwhile, the level of significance of the influence of DAU on Capital Expenditures. The concluded that DAU has no direct effect on capital expenditure. The level of significance of the influence of DAK on Capital Expenditures. The concluded that DAK has no direct effect on capital expenditure. The level of significance of the influence of Growth on Capital Expenditures. In conclusion, economic growth has a direct effect on capital expenditure.

Keywords: Locally Generated Revenue, General Allocation Fund, Special Allocation Fund, Economic Growth, Capital Expenditures

1 Introduction

A growth economy is one description of the results Work of government in an effort to give well-being to society. Growth economics is also one indicator that rejects measuring the enhancement well-being of residents in some areas or countries. Regional development as connected parts with development national is an effort to increase capacity growth area so that capable operate government. Usually, development is interpreted as an effort to reach a level of growth sustainable per capita income in something area or country to get multiply more output fast compared to the rate of growth residents [1]. According to Kuncoro [2]. Growth rate economy is one objective important government area and government center. A growth economy pushes Local Governments to do development economy with manage source existing and forming power something pattern partnerships with the public to create field work new will influence the development activity economy in an area. Economic development is marked by increasing productivity and income per capita resident so which happens to repair welfare. Government can provide an infrastructure economy to facilitate a growth economy, increase the allocation of source power, and boost the productivity economy. A growth economy is a general indicator used to measure the successful development and progress of the economy inside something area indicated by the change in output. Measurement will

progress A economy needs a tool exactly to measure, and form a tool to gauge growth economy among others, namely, Product Domestic Gross (GDP) or at the regional level is called with Product Gross Regional Domestic (GRDP).

Indicator success development economy is measured by the Growth economy. It will be seen from the impact real from implementation policy government Good government area nor center. Growth economy area can be measured with the use of the Product Gross Regional Domestic (GDP). GRDP is the totality whole mark goods and services procured from the whole activity of the economy in the region [3]. Management GRDP allocation is an area held in a manner autonomous by the government based on policy government center through Law Number 32 of 2004 concerning Balance Finance between Central and Local Government Policy it can be seen from two corner view. Corner first glance is a challenge, the second is the opportunity for Regional Government. it is because, Constitution the mandated some authority and autonomy in order areas to carry out development in everything field, especially for development facilities and infrastructure public [2].

2 Research Method

2.1 Income Original Area

Income Original Area (PAD) mentioned in Law No.33/2004 concerning the Balance of Finance between Central Government and Local Government, PAD is income earned collected area based on the regulation area in accordance with regulation legislation. In article 3, it is stated that PAD aims to give authority to the government area for fund implementation autonomy area in accordance with potency area as embodiment decentralization. Meanwhile, article 79 of Law No.22/1999 concerning Regional Government, mentioned that income original area, that is income earned from results tax area, results from retribution area, results company owned by area, and results management riches separated areas and other income original legal area.

Income Original Region is income earned collected area based on the regulation area in accordance with regulation legislation. Income Original Area (PAD) according to Halim is an "Earned reception area from sources in territory collected himself based on the regulation area in accordance with regulation applicable laws." meanwhile according to Mardiasmo, "PAD is all reception originating area from source economy original area."

Based on a number of definitions can conclude that PAD is income earned by each collected area based on regulation legislation used for operating wheel government in increasing development and upgrading the level of life in society.

2.2 Allocation Fund General (DAU)

Allocation Fund General (DAU) is the originating fund from the allocated state budget with the objective of even distribution finance between area for finance need expenses in framework implementation decentralization. related to the balance of finance between the government center and the area, the consequence exists submission of the authority government center to the government area. With thereby adequate transfer occurs significantly in the APBN of government central to government regions and government blood in a manner

freely can what use of these funds for give more service Good to public or for other needs that are not important.

Allocation Fund General given to all districts and city for objective fill in gap based formula principles certain ones general indicate that poor and underdeveloped areas must accept more Lots rich area. Apart from that spacious area and amount residents become a must noticed also the DAU allocation. In other words, goals are important from DAU allocation in the framework even distribution ability provision service public between local government in Indonesia. [4].

3 Methods

The data analysis technique used to solve existing problems in This research is a path test (path analysis). Path Test used to know does the data support hypothesis encompassing research structural link any variable measured. Analysis tracks can be shared and become structural and nonstructural components based on the path diagram. Influence variable free and variable bound in analysis track can form influence direct nor influence No direct (intervening) [5]. Steps in the analysis path done are as follows:

Define a path chart based on paradigm connection variable PAD, DAU, and DAK to Shop Models with Growth economy as Intervening Variables.

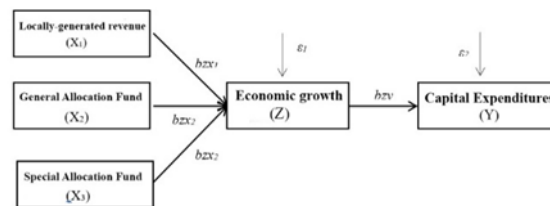


Fig. 1 Path Diagram Study

4 Result And Discussion

Padang sidimpuan City is one municipality located in the region of North Sumatra. Padang sidimpuan City is one region that results from the expansion of Regency South Tapanuli. Located in the middle of the Tapanuli area the southern part of North Sumatra Province. Padang Sidempuan City is located in the province of North Sumatra, Indonesia, with a coordinate geographic 1.3833° latitude north and 99.2667° longitude east. This city has wide at about 67.17 km² and is located at an altitude of 190 meters above the surface sea.

Sidempuan City consists of 10 districts, namely West Sidempuan Padang, Southeast Sidempuan Padang, South Sidempuan Padang, North Sidempuan Padang, East Sidempuan Padang, Sidempuan Padang Batunadua, Padang Sidempuan Hutaimbaru, Padang Sidempuan Angkol Julu, Padang Sidempuan Sipirok, and Padang Sidempuan Padang Hulu. kindly geographic, City of Padang Sidempuan is located on the plains low with inclined topography flat. In this region, there are a number of dividing rivers, such as the Batang River Girl, Padang River, Barumon River, and Tano Bato River. In addition, the City of Padang Sidempuan also has a climate tropical with a daily average temperature range between 25°C-32°C and bulk enough rain high, especially during months certain.

4.1 Results

a. Analysis Study

The assumption test classic is a prerequisite test in analysis regression. The perform an assumption test classic is to yield regression model estimation not "biased". Likewise this research data, an assumption test was carried out classic to see whether the data has to fulfill condition assumption classic i.e. the data is normally distributed, with no happen multicollinearity, autocorrelation, and heteroscedasticity in this research data. Following assumption test results from the classic from this research data :

b. Data Normality Test

Normality test for structural equation I using SPSS 16 obtained the visible normal distribution from Figure 2 follows :

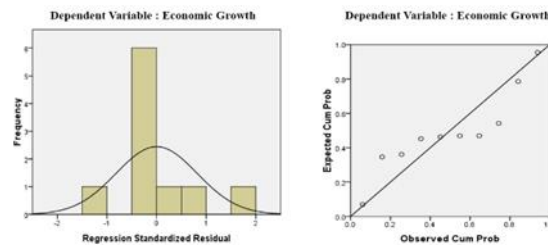


Fig. 2 Normality Test Results Structural Equation I

The structural equation I is said normally distributed because the form line curved on the histogram test results with the second side on the hill arch line symmetrical and normal probability data test results are also visible the dots on the plot are not spread too Far from line middle of the plot. Furthermore, for the normality test, Structural Equation II can also be seen that the data is normally distributed seen in Figure 3 below :

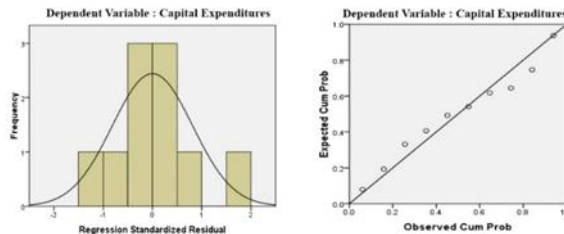


Fig. 3 Normality Test Results Equality Structural II

Structural equation II is said normally distributed because the form line curved on the histogram test results with the second side on the hill arch line symmetrical and normal probability data test results are also visible the dots on the plot are not spread too Far from line middle of the plot.

c. Data Heteroscedasticity Test

Based on results analysis using SPSS 16, to see the results of data heteroscedasticity test for structural equation I can see scatterplot data results. For equality Structural I can conclude that No happen heteroscedasticity in the data. It can be proven from test results on the following scatter diagram:

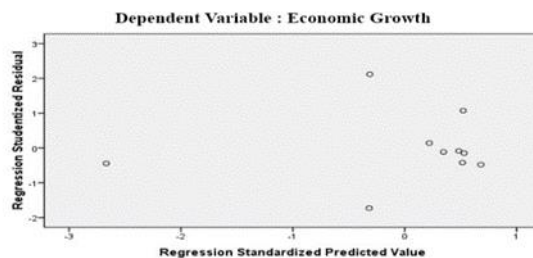
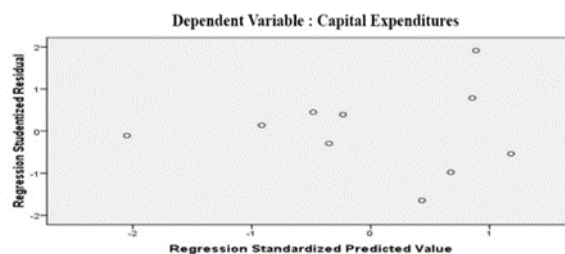


Fig. 4 Heteroscedasticity Test Results Equality Structural I

Equality Structural I said free from data heteroscedasticity because the data is spread out with good and no happen accumulation of data on the scatter plot above. Next, for equality,



Structural II can also conclude that No happen heteroscedasticity in the data. It can be proven from test results on the following scatter diagram :

Fig. 5 Heteroscedasticity Test Results Equality Structural II

Equality Structural II said free from data heteroscedasticity because the data is spread out with good and no happen accumulation of data on the scatter plot above.

d. Data Autocorrelation Test

Based on the results of data analysis with SPSS 16, para equality Structural I autocorrelation test data using the run test with results as following: It is visible from Table 4.1 follows :

Table 1. Autocorrelation Test Results Equality Structural I

Run Test	Unstandardized Residuals
Test Value ^a	-.06851
Cases < Test Value	5
Cases >= Test Value	5
Total Cases	10
Number of Runs	8
Z	1006
Asymp. Sig. (2-tailed)	.314

Based on **Table 1** is visible that mark Asymp.Sig. (2-tailed) is 0.314 whichever is greater big of 0.05 ($0.314 > 0.05$). So, based on these assumptions and conditions from the test run test can be concluded that data is free autocorrelation. Next For equality Structural II autocorrelation test data using the run test with results as follows: It is visible from Table 4.2 follows :

Table 2. Autocorrelation Test Results Equality Structural II

Run Test	Unstandardized Residuals
Test Value ^a	-1.74006
Cases < Test Value	5
Cases \geq Test Value	5
Total Cases	10
Number of Runs	7
Z	.335
Asymp. Sig. (2-tailed)	.737

Source: data analysis, 2023.

Based on Table 2 is visible that mark Asymp.Sig. (2-tailed) is 0.737 whichever is greater big of 0.05 ($0.737 > 0.05$). So, based on these assumptions and conditions from the test run test can be concluded that data is free autocorrelation.

e. Data Multicollinearity Test

Based on the results of data analysis with SPSS 16, para equality Structural I multicollinearity test data indicated by the tolerance and VIF values in table 3 below:

Table 3. Multicollinearity Test Results Equality Structural I

Coefficients ^a												
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	correlations			Collinearity Statistics		
		B	std. Error				Betas	Zero-order	partial	Part	tolerance	VIF
1	(Constant)	1,786	.928		1,925	.103						
	PAD	-.054	.022	-.684	-2,460	.049	-.160	-.709	-.320	.219	4,573	
	DAU	.013	.002	.1011	7,116	.000	.825	.946	.926	.837	1,194	
	DAK	.009	.010	.226	.848	.429	-.203	.327	.110	.238	4,197	

Source: data analysis, 2023

f. Analysis Path (Path Analysis)

Analysis track for structural equation I is carried out with the use of analysis of multiple linear regression to see a correlation between the independent variable on the dependent variable. The independent variables in the structural equation I are PAD (X1), DAU (X2), and DA (X3) with the independent variable being Growth Economy (Z). Analysis Results can be seen in Tables 5 and 6 below:

Table 4. analysis correlation structural equation I

Summary models				
Model	R	R Square	Adjusted R Square	std. The error in the Estimate
1	.948 ^a	.898	.848	.80745
Predictors: (Constant), DAK, DAU, PAD				

Source: data analysis, 2023

Based on the analysis of the results the linear regression shown in Table 5 is understood that the value of $R^2 = 0.898$ which can be said that 89 % of PAD, DAU and DAK are jointly simultaneous (together) deliver influence to Growth Economy. It is strengthened with hypothesis test results from F values in the table above (table 6) the value of F is 17,703 with a level significance of $0.002 < 0.005$ which shows that PAD, DAU, and DAK provide influence significant to the Growth Economy.

Table 5. Analysis Variance (ANOVA) structural equation I

ANOVA ^b						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	34,625	3	11,542	17,703	.002 ^a
	residual	3,912	6	.652		
	Total	38,537	9			

a. Predictors: (Constant), DAK, DAU, PAD

b. Dependent Variable: Growth Economy

Source: data analysis, 2023

However If seen in a manner partial (individual) results analysis in Table 7 can be seen that the mark coefficient PAD variable is -0.684 with a significance of $0.049 < 0.05$ Then can be concluded that PAD is influential and significant to the Growth economy. DAU variable with mark coefficient of 1.011 with a significance of $0.000 < 0.05$ which means the DAU variable has an effect significant to the Growth Economy. However, is different with the DAK variable with mark Coefficient 0.848 with the significance of $0.429 > 0.05$ which indicates that the DAK variable does not influential significant to a Growth economy.

Table 6. Relationship PAD, DAU, and DAK variables respectively Partial to the Growth Economy

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	1,786	.928		1925	.103
	PAD	-.054	.022	-.684	-2,460	.049
	DAU	.013	.002	1.011	7.116	.000
	DAK	.009	.010	.226	.848	.429

a. Dependent Variable: Growth Economy

Furthermore will be counted coefficient track Equality Structural I for the form connection between the independent variable and the dependent variable on the path diagram. Determine the coefficient path in the structural equation I will refer to the results of the analysis output regression structural equation I. Known that the mark significance of the PAD variable is 0.049, the DAU variable is 0.000 and the DAK variable is 0.429, where the PAD and DAU values are < 0.05 , which means significant to the Growth economy. Meanwhile, it is known that in a manner simultaneously PAD, DAU, and DAK affect growth indicated economy from R^2 value of 0.898 and gives information that PAD, DAU, and DAK variables respectively simultaneously give the effect of 89.8% against growth economy where the other 10.2% influenced by other factors outside from independent variable of this research. By that acres, to see a connection between the independent variable and the dependent variable is needed to

know the error value (ε) PDA in this research. Determine the value of ε in the structural equation I can be searching for with the formula:

$$\varepsilon_1 = \sqrt{(1 - 0,898)} = \sqrt{0,102} = 0,319 \quad (1)$$

So with thereby can The structural equation model I obtained is :

$$Y = -0,684X_1 + 1,011X_2 + 0,226X_3 + 0,319 \quad (2)$$

So that can path diagrams are formed structural equation I as follows:

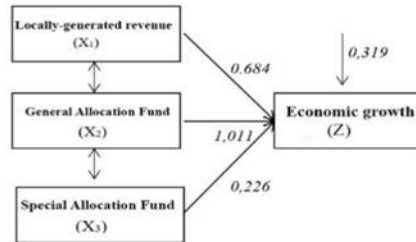


Fig.6 Path Diagram Equality Structural I

Analysis track for Structural Equation II is carried out with the use of analysis of multiple linear regression to see the correlation between the independent variable on the dependent variable. The independent variables in the structural equation I are PAD (X₁), DAU (X₂), DAK (X₃), and Growth economy (Z) with an independent variable Capital Expenditures (Y). Analysis Results can be seen in Tables 4.8 and 4.9 below :

Table 7. Analysis Correlation Equality Structural II

Summary models				
Model	R	R Square	Adjusted R Square	std. The error in the Estimate
1	.903 ^a	.816	.669	19.56169

a. Predictors: (Constant), Growth Economy, PAD, DAK, DAU

Source: data analysis, 2023

Based on the analysis of the results the linear regression shown in Table 4.8 is recognized that the value of $R^2 = 0.816$ which can be said that 81.6 % PAD, DAU DAK, and Growth Economy in a manner simultaneous (together) deliver influence to Capital Expenditures. It is strengthened with hypothesis test results from F values in the table above (table 4.9) the F value is 17,703 with a level significance of $0.002 < 0.005$ which shows that PAD, DAU, and DAK provide influence significant to the Growth Economy.

Table 8. Analysis Variance (ANOVA) structural equation II

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8488924	4	2122231	5,546	.044 ^a
	residual	1913.298	5	382,660		
	Total	10402.221	9			

a. Predictors: (Constant), Growth Economy, PAD, DAK, DAU

b. Dependent Variable: Capital Expenditures

Source: data analysis, 2023

However If seen in a manner partial (individual) results analysis in Table 10 can be seen that the mark coefficient PAD variable is 0.988 with a significance of $0.150 > 0.05$ Then can be concluded that PAD is not influenced significantly by Capital Expenditures. DAU variable

with mark coefficient of -1.491 with a significance of 0.196 > 0.05 which means the DAU variable doesn't influential significance to Capital Expenditures. DAK variable with a mark coefficient of 0.80 and a significance of 0.855 indicates that variable DAK has no influential significance to Capital Expenditures. However, is different with variable Growth economy with mark Coefficient 1.559 with the significance of 0.049 < 0.05 which indicates that variable Growth economy was influential and significant to Capital Expenditures.

Table 9. Relationship PAD, DAU, DAK, and Growth Variables Economy in a manner Partial to Capital Expenditures

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-2,810	28,591		-.098	.926
	PAD	1270	.747	.988	1,699	.150
	DAU	-.208	.139	-.960	-1,491	.196
	DAK	052	.269	080	.193	.855
	Growth Economy	25,621	9,890	1,559	2,590	.049

a. Dependent Variable: Capital Expenditures

Source: data analysis, 2023

Furthermore, determine Coefficient Track Equality structural II see the connection between the independent variable and the dependent variable through the intervening variable. Determine the coefficient of the path in structural equation II will be referred to the results of the analysis output regression structural equation II. Is known that the mark significance PAD variable is 0.150, DAU variable is 0.196, DAK variable is 0.855, and the Growth economy is 0.49. This means to level the significance of PAD, DAU, and DAK > 0.05 with the conclusion that PAD, DAU, and DAK are not influential to Capital Expenditures. However with significant Growth economic value < 0.05 which means the Growth economy is influential and significant to capital spending. Meanwhile, it is known that in a manner simultaneous PAD, DAU, DAK and Growth influential to Capital Expenditures indicated from R2 value of 0.816 and gives information that PAD, DAU, DAK and Growth variables economy in a manner simultaneous give influence 81.6% against capital expenditure where the other 18.4% influenced by other factors outside from independent variable of this research. Therefore, for to see the connection between the independent variable and the dependent variable is needed to know the error value (ϵ) pda in this research. Determine the value of ϵ in the structural equation II can be searching for with the formula :

$$\epsilon_2 = \sqrt{(1 - 0,816)} = \sqrt{0,184} = 0,429 \quad (3)$$

So with thereby can The structural equation model II obtained is :

$$Y = 0,988X_1 - 0,960X_2 + 0.080X_3 + 1,559 + 0,429 \quad (4)$$

So can path diagrams are formed in structural equation II as follows:

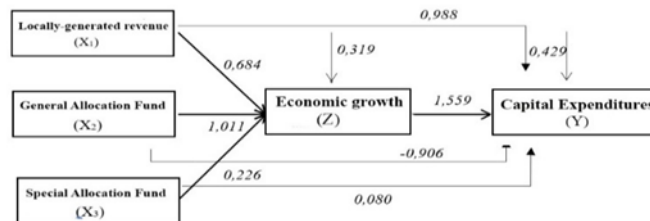


Fig.7 Path Diagram Equality Structural II

4.2 Discussion

Income Original Area (PAD), Allocation Fund General (DAU), and Allocation Funds Special (DAK) are the source of income important for government areas for finance various development programs. In the context city Padang sidempuan, analysis regression shows that PAD and DAU have an effect significant to the growth economy, while DAK is not influential or significant. PAD is source income originally obtained by the government area from results taxes, levies, and results business owned by the area. enough PAD big will help the government area in development and upgrade the growth economy area. In the context city Padang sidempuan, the result analysis regression shows that PAD has an effect significant to the growth economy. It shows that the more the amount of PAD obtained by the government city Padang sidempuan, then the great growth the economy.

Meanwhile, DAU is a fund provided by the government center to the government area for finance various development programs. enough DAUs big will help the government area in development and upgrade the growth economy area. In the context city Padang sidempuan, the result analysis regression shows that the DAU is influential and significant to the growth economy. It shows that the more the amount of DAU received by the government city Padang sidempuan, then the great growth the economy. While DAK is a fund provided by the government center to government areas For finance development programs certain. DAK has objective special and necessary used in accordance with goals set by the government center. However, the results analysis regression show that DAK is not influential and significant to the growing economy in the city Padang sidempuan. It shows that the use of DAK is not in a manner direct contribution to the growing economy in the city Padang sidempuan.

Based on the results analysis regression, PAD, and DAU have an effect significant on the growing economy in the city Padang sidempuan, while DAK does not influential significant. Therefore, the government city Padang sidempuan should notice PAD and DAU management effective and efficient in finance development programs that can increase the growth economy city Padang sidempuan.

Government city Padang sidempuan should too notice quality good management and utilization of PAD and DAU, so as can give optimal benefits for the growing economy in the city. One method for increasing the utilization of PAD and DAU is to strengthen the governance system of finance in transparent and accountable areas. In addition, even though the DAK is not influential and significant to the growing economy in the city Padang sidempuan, the government city still needs to make use of DAK with Good for finance existing development programs set by the government center. The government city must ensure that development programs funded by DAK can give significant benefits to the people in the town Padang sidempuan.

In a period long, the government city Padang sidempuan is also necessary to develop sector potential economy big for increase growth economy area. Several sectors can develop including sectors tourism, fisheries, agriculture, and industry small and medium. Government cities must notice potency sectors and build supporting infrastructure to strengthen sectors. In, conclusion, PAD, DAU, and DAK play a role important in the development economics of the city Padang sidempuan. In managing source Power, the government city must notice quality good management and utilization, building governance transparent and accountable finance, and pay attention development sector potential economy big. With this, the growth economy in the city Padang sidempuan can improve and the well-being public can also be improved. Research earlier shows that PAD and DAU have an effective positive and significant to the growth economy in cities in Indonesia. However, the influence of DAK on the growing economy can be varied depending on the conditions and context city. Therefore, the government city Padang sidempuan must consider the conditions and context city in managing PAD, DAU, and DAK to increase the growth economy and welfare of society.

5 Conclusion

Based on the results of research that has been mentioned before, found that PAD and DAU have an influence significant to the growth economy in Padang sidempuan Municipality, while DAK does not influential significant to the growth economy. In addition, PAD, DAU, and DAK are not own influence significant to capital spending, meanwhile, the growth economy's own influence is direct and significant to capital spending.

In this context, can be said that PAD and DAU have an influence No direct capital expenditure through influence on the growing economy. In this case, an increase in PAD and DAU can speed up the growing economy in Padangsidempuan City, so can increase capital spending no direct. However, influencing PAD and DAU directly against capital expenditure in Padangsidempuan City turns out No significant. It is possibly caused by a lack of effective management in the finance area, so No can utilize PAD and DAU in an efficient way maximum For increased capital spending. Meanwhile, DAK does not own influence direct nor No direct to growth economy or capital expenditure in Padang sidempuan City. It is possibly caused by sub-optimal DAK allocations and lack of funds supervision to the use of DAK in the regions.

The growth economy own influence is direct and significant to capital expenditure in Padang sidempuan City. It shows that the growth of a high economy can push enhancement capital spending in the region. In this thing, the effort to push the growth sustainable economy in Padangsidempuan City can help increase capital spending direct. kindly overall, the results of this research show that importance focuses on effective management in the finance area and the allocation of the right budget so you can utilize PAD, DAU, and DAK in an efficient manner maximum For increased capital expenditure in Padang sidempuan City. Besides that, effort to push growth in a sustainable economy also becomes key important in increasing capital spending in the region. Therefore, for increased capital expenditure, the Municipal Government of Padangsidempuan can consider a policy that can increase the growth economy, like increasing investment, repairing infrastructure, and supports development sector potential economy.

Besides that, the government area is also necessary to notice the effective use of PAD, DAU, and DAK in supporting the development economy and improving capital spending. One method for increasing the effective use of these funds is to strengthen the system's transparent

and accountable planning, budgeting, and reporting. Government area too increase work the same with sector private and public in a developing economy. The involvement of the sector private can help increase investment and the creation of fieldwork, meanwhile, the participation public can speed up the implementation of development programs and improve the participation public in development.

During period long, the government area the sector's economic potential in the city, like the sector of tourism, agriculture, and trade. Strengthening it is expected can increase the income area and accelerate the growing economy as well as strengthen the economic base in the city. In the framework to increase capital spending, the government area is also necessary to notice aspects of management effective and efficient finance. This includes controlling the tight budget, supervising performance projects, and developing source Power competent humans in management finance and development.

kindly overall, influence direct and not direct between PAD, DAU, DAK, Growth economy, and Capital expenditure in the City of Padang sidimpuan very important for noticed an effort to increase the development economy in the city. In this matter, the government area plays a very role important in managing source Power finance area with effective and efficient To use support development sustainability, and improving the economy and well-being of society.

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