

**ANALISIS *FLYPAPER EFFECT* PADA PENGUJIAN PENGARUH PENDAPATAN
ASLI DAERAH, DANA ALOKASI UMUM, DANA ALOKASI KHUSUS, DAN DANA
BAGI HASIL PAJAK TERHADAP BELANJA DAERAH KABUPATEN/KOTA DI
PROVINSI BALI
(STUDI TAHUN 2018-2022)**

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ABSTRAK

Riset disini mempunyai tujuan agar diketahuinya pengaruhnya Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, sekaligus Dana Bagi Hasil Pajak bagi Belanja Daerah sekaligus dianalisis ada ataupun tidaknya fenomena *Flypaper Effect* di Pembelanjaan Daerah Kabupaten/Kota di Provinsi Bali tahun 2018-2022. Populasi dalam riset disini ialah semua Kabupaten/Kota di Provinsi Bali yang meliputi 8 kabupaten serta 1 kota madya selama 2018-2022. Sampel dipilih dengan metode *NonProbability Sampling* atau sampling jenuh yakni seluruh populasi penelitian dipakai menjadi sampelnya, sehingga didapatlah total sampel yang sama pada total populasinya yakni 45 sampel. Penelitian disini termasuk penelitian metode kuantitatif dimana teknik pengumpulan data dokumentasi, selanjutnya dianalisis memakai metode regresi linear berganda sekaligus dipakailah aplikasi IBM SPSS *Statistics Version 23*. Hasil riset disini memperlihatkan bahwasannya Pendapatan Asli Daerah serta Dana Alokasi Umum dengan parsial memberikan pengaruh positif signifikan pada Belanja Daerahnya. Namun variabel Dana Alokasi Khusus serta Dana Bagi Hasil Pajak tidak memberi pengaruh positif signifikan untuk Belanja Daerah Kabupaten/Kota di Provinsi Bali tahun 2018-2022. Koefisien Dana Alokasi Umum lebih besar dibanding koefisien Pendapatan Asli Daerahnya pada Belanja Daerahnya, yang artinya ada fenomena *Flypaper Effect* pada pengelolaan Belanja Daerah Kabupaten/Kota di Provinsi Bali pada tahun 2018-2022.

Kata kunci: *Flypaper Effect*, Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Dana Bagi Hasil Pajak, Belanja Daerah

FLYPAPER EFFECT ANALYSIS ON TESTING THE EFFECT OF ORIGINAL LOCAL GOVERNMENT REVENUE, GENERAL ALLOCATION FUND, SPECIFIC ALLOCATION FUND, AND TAX REVENUE SHARING FUND ON REGENCY/CITY EXPENDITURES IN THE PROVINCE OF BALI (STUDY YEAR 2018-2022)

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ABSTRACT

The objective of this study is to examine the impact of Regional Original Revenue, General Allocation Fund, Special Allocation Fund, and Tax Revenue Sharing Fund on Regional Expenditure. Additionally, the study aims to analyze the presence of the Flypaper Effect phenomenon in the Regency/City Regional Expenditure in Bali Province from 2018 to 2022. The population under study comprises all regencies and cities within Bali Province, with a total of 8 regencies and 1 municipality, for the period spanning from 2018 to 2022. The sample was chosen through the utilization of the Non-Probability Sampling technique, specifically employing saturated sampling. This method involved the inclusion of the complete study population as the sample, resulting in a total sample size of 45, which was representative of the entire community. This study employs a quantitative research methodology, utilizing documentation as the primary data collection strategy. The collected data is subsequently analyzed using multiple linear regression methods, specifically employing the IBM SPSS Statistics Version 23 software application. The findings of this study indicate that there is a statistically significant positive relationship between the Regional Original Revenue and the General Allocation Fund, and the Regional Expenditure. Nevertheless, it is seen that the factors pertaining to the Special Allocation Fund and Tax Revenue Sharing Fund exhibit no substantial positive impact on the expenditure at the regional level within the Regencies and Cities of Bali Province throughout the period spanning from 2018 to 2022. The coefficient of the General Allocation Fund exceeds the coefficient of Regional Original Income on Regional Expenditure, indicating the presence of the Flypaper Effect phenomena in the administration of Regency/City Regional Expenditure in Bali Province from 2018 to 2022.

Keywords: *Flypaper Effect, Original Local Government Revenue, General Allocation Fund, Specific Allocation Fund, Tax Revenue Sharing Fund, Regional Expenditure*