ABSTRACT

Local government has the right to organize and manage their own affairs according to the principle of regional aimed to accelerate the achievement of public welfare. Budget reports can be analyzed the sources and uses of funds by local governments during a fiscal year, funding sources are included in the budget which includes the transfer of funds and the balance of the central government.

The purpose of this study for how big is the influence of the General Allocation Fund (DAU) and Special Allocation Fund (DAK) Local Shopping and simultaneous to what extent General Allocation Fund (DAU) and Special Allocation Fund (DAK) in partial response to the Regional. The method used in this research is descriptive method and verifikatif. Descriptive method used to determine the variable picture of the General Allocation Fund, Special Allocation Fund, and Expenditure. While verifikatif to determine the relationship Alokas General Fund and Special Allocation Fund of Local Expenditures. To determine the influence of the General Allocation Fund and the Special Allocation Fund to Expenditure use statistical testing. Using statistical testing, multiple linear regression analysis, and to test the hypothesis it is used is the F test and t test using software SPSS 15.0 for windows.

Results showed that simultaneous, the General Allocation Fund (DAU) and Special Allocation Fund (DAK) had an influence on regional expenditure. Influence the general allocation fund and special allocation funds simultaneously against expenditures of 96.6%. While a partial, general allocation fund (DAU) has a significant positive effect on regional expenditure, while the Special Allocation Fund (DAK) have an influence on regional expenditure.

Keywords: General Allocation Fund, Special Allocation Funds, Local Budget, Financial Accounting