

## **ABSTRACT**

### **THE EFFECT OF REVENUE (PAD) AND GENERAL ALLOCATION (DAU) OF SHOPPING DISTRICT LOCAL GOVERNMENT TULANG BAWANG REGENCY**

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*Tulang Bawang district budget report in 2011 obtained the data revenue (PAD) of 22.442 billion with details derived from local taxes of Rp 3.11 billion, levies amounting to Rp 16.645 billion. Results of wealth management areas separated by Rp 637 million and other revenue of Rp 2.05 billion legitimate. Pendapatam total of Rp 639.591 billion with a total expenditure of Rp 641.394 billion and a deficit of 1.803 billion. Reason influence decision- title revenue (PAD) and the General Allocation Fund (DAU) to the District Government spending Tulang Bawang, because the reality on the ground was found that the original income (PAD) a deficit of 1.803 billion.*

*The purpose of this study was to have been of empirical evidence on the positive influence of local revenue (PAD) of the Local Government expenditure Tulang Bawang district, Positive Influence General Allocation Fund (DAU) to predict spending Tulang Bawang regency administration and the positive effect of local revenue (PAD) and General Allocation Fund (DAU) to the District Government spending Tulang Bawang.*

*The data derived from this study Tulang Bawang district budget data. This data was obtained from the Ministry of Finance of the Republic of Indonesia, Directorate General of Fiscal Balance via the internet 2001 s / d 2011 in Tulang Bawang district, the data are taken in the form of an annual report that there are 10 annual financial statements Tulang Bawang district. Statistical analysis tools used in this study is multiple regression (multiple regression) using SPSS Software. The regression equation used is as follows:  $Y = + b1X1 + b2X2 + e$*

*The results showed no positive effect of local revenue (PAD) of the Local Government expenditure Tulang Bawang district, there is a positive effect of the General Allocation Fund (DAU) to predict spending Tulang Bawang regency administration. And there is a positive influence jointly revenue (PAD) and the General Allocation Fund (DAU) to the District Government spending Tulang Bawang.*

*Suggested research : to improve the allocation of the Local Government area of expenditure is expected to continue to explore the sources of the original income both intensification and extensifikasi to increase local revenues, as well as*

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*provincial governments to continue to work to be able to draw general allocation funds as much as possible. For further research is recommended to increase the census is used so that the results are more representative of the population selected and besides taking sampel districts and cities in the province of Lampung. Variables used in the study are expected to come more complete and varied by adding another independent variable both sizes or types of other Local Government acceptance, as well as non-financial variables such as government policies, macro-economic conditions.*