



FACULTY OF ECONOMICS  
UNISSULA - SEMARANG



FACULTY OF ISLAMIC AND BUSINESS  
UIN SUNAN KALIJAGA - YOGYAKARTA



INSTITUTE OF ISLAMIC BANKING AND FINANCE  
IUM - MALAYSIA

# ***PROCEEDING***

*3rd*  
**AICIF** 2015

*ASEAN International Conference on Islamic Finance*

---

SEMARANG, NOVEMBER 18-19<sup>TH</sup> 2015

---

**The Role of Zakah and  
Islamic Financial Institution  
into Poverty Alleviation and  
Economics Security**

# ALLOCATION FISCAL BALANCE TRANSFERS LOCAL GOVERNMENT FROM THE CENTRAL GOVERNMENT TO THE PROSPERITY FOR UMMAH

**Khoirul Fuad**

Dept. of Economics, Sultan Agung Islamic University (UNISSULA),  
Jl. Raya Kaligawe Km. 4 PO. BOX. 1054, Semarang 50112, Indonesia,  
Telp : 024-6583584, Fax: 024-6582455

Email : [khoirulfuad@unissula.ac.id](mailto:khoirulfuad@unissula.ac.id)

## Abstract

The standard of the success of a leader not be judged from a building of its great ability, cooperation between large states but more priority to how the large of citizen feel safety from the role of leader itself. Islam has set out in detail how big responsibilities from a leader of the citizens and prosperity is the right of absolute for Ummah. The allocation of fund developed by the government in the fiscal balance need to be observed from the point of finance by the government, oriented people needs whether or not.

This research using secondary data obtained from report on local government finances in Central Java published by the Central Bureau of Statistics and the Ministry of Finance, the sample used is that the whole of districts has issued financial reports every year, purposive sampling is a technique used in the determination of sample, from this technique obtained a sample as many as 64 years of two reports the realization of the existing budget and meet the criteria. Descriptive statistics and multiple linear regressions in research are used as a technique of the analysis.

The result of this research shows that the largest of the realization of fiscal balance transfers that has been allocated to each other regional government particularly in the Province of Central Java still indicate the activities spending on employee expenditure, therefore it can be inferred that the level of people prosperity still minimal because the direction from employee expenditure it only on government employee not to the people overall.

**Keyword :** *Fiscal Balance Transfer, Local Government, Prosperity for Ummah*

## Introduction

Every year budget for local governments always raised numbers and percentage by the central government from both funds and income contribution from areas itself certainly, that increase aimed to embody namely the achievement of the regions or city district be better in all sectors or good governance and clean government have. the form of good governance and clean government have is the application of regional autonomy where one of his main element is the central government giving authority to the regional government to manage the budget funds that they have as well as explore all resources in the regions each for the purpose of improving the prosperity of the community of the ghetto thoroughly and to increase economic growth countries in particular.

Islam first teaches will responsibilities of leaders to improve people's prosperity, this is at least must be applied in fulfilling the government good governance and clean government that all people feel prosperity, it is mentioned if they Umar r.a "I have heard Rasulullah SAW he said: "everyone was leaders and will be questioned about his leadership". of if it can be drawn conclusion that the prosperity of public is absolutely obligations of government, how transparency the government had to provide the funds obtained by the community and returned to the society also.

Regional autonomy is a form of one government programs to prosper people are to be implemented in fiscal decentralization in its aims is give freedom to local government to manage the budget they received from the central government that is the balance funds, this fund consisting of three types of general allocation grant, special allocation funds and revenue sharing fund. This fund in full by local governments

through (sub national budget) annually were while other funds obtained local governments from the central government but management is not full but through cooperation called the deconcentration and coadministration funds (Halim, 2007).

Balance funds were elements of supporters of actual regional spending apart from local revenue, proper management of balance funds is really needed to the formation of management and accountable outcome oriented fully not only output the intended. According to Warsito, et.al (2008) said that regional spending detailed according to local government affairs, organization, program, activities, group, type, objects and details of objects spending. Regional spending done in the context of creating funding the government affairs the provinces and districts / city consisting of obligatory, affairs choice and affairs handling in a particular field to be conducted joint venture between national and regional governments.

The fiscal balance transfer provided by the central government to regional government made a major source of funding the local governments to finance the operational, who by local government reported, reckoned, and accounted for legislative according to the rules and regulations. The transfer aims to reduce financial discrepancies between the government and ensure that public minimum standards of service across the country (Maemunah, 2006).

According to economic experts Islamic Al-Maqrizi (766-845 h), that carelessness the government (corruption, bureaucratic administration bad) in managing the this balance funds as a source of evil and economic crisis. So besides wealth" required piety in activities and economic policy, "said Yahya bin Umar (213-289 h). That is the principle of economic Islamic. That is what will bring made and prosperity of (qs. Al- A'raf 96).

The concept of management balance funds received local government to the realization expenditure regions should be balanced that the arrangement unaudited financial a deficit so that the burden of the local government does not than fund owned by. Based on of several the discussion the researchers try to review more about this problem , so that can be found a turning point ensure that the management of main budget balance funds can more efficient and useful in extend to of elements of society and increase the formation of side apply thoroughly luminance line. Based the research is the development of some research on the only a chink in the center of gravity in general allocation grant (Novita Puspita Sari 2009), while researchers now tried to stretch the variable that is they did not only from DAU (general allocation grant alone, but from funds for the result of (DBH) and special allocation funds (DAK). Besides that researchers is now also use the base further Islamic that aims to strengthen the theoretical does not only in terms of the science but also the science of religion. Of the main object of this study is the whole of the district governments that is in central java year 2012 to 2013.

## **Literature Review**

### **1. Prosperity of the people**

The first "Hadist" regarding the responsibility of the leader from Ibnu of Umar r.a. Said: I have heard Rasulullah SAW said: everyone were leaders and will be responsibility for leadership. From this "Hadist" could pull out some conclusion one of them is a head of state are accountable concerning the people he leads. How prosperous its people good from the health, education or the service of another from the government.

The second "Hadist" of Abu Maryam Al' Azdy r.a said to Muawiyah: I have heard Rasulullah SAW he said: who have been given by Allah SWT go round the muslims, who then he hide from wish interests, he will refuse wish interests and needs qjudgement day. And therefore Muawiyah set up a to serve all wish needs people (Abu Dawud, Attirmidzy). If it is associated with us government is intended that leaders government the president and his staff and parliament and its member is a waiter for the not the reverse.

### **2. General Allocation Grant (DAU)**

The Indonesian Republic Laws number 33 2004<sup>th</sup> about "financial balance national and regional governments" explained that general allocation grant (DAU) is obtained funds the source of income the budget the figure is aimed at equity financial capability between regions to fund local needs in order to implement fiscal authority. Until now sources of income obtained by local governments in terms of fiscal

authority and regional autonomy still hanging from central government funding in form of funding, DAK and DBH, but the use of the major source of the in form of local revenue was very small (Mardiasmo, 2002<sup>nd</sup>).

According to Henley et.al ( 2007 ) in Mardiasmo (2004: 157), identified several of the central government financial assistance were given shaped grant to local government, namely: 1) to push the equity between the (geographical equity). 2) to promote accountability. 3) to improve systems tax more progressive, because only raises low income people burdened the tax rate is high. 4) to improve acceptability local taxes, namely by providing subsidies some expenditure area to reduce the number of local taxes.

### **3. Special Allocation Fund**

Specific allocation fund distribution of done by means of memindahbukukan from these accounts general state to the account of the public treasury regions, general allocation grant cannot be used to fund administration of the activities, the preparation of physical activities, research, training, and official travel.

The implementation of the concept of DAK in Indonesia also encompasses allocation for the program and reforestation, where fund derived from revenue reforestation in the state budget given 40 % to the producer regions. Financing from DAK-DR in line with desire of the federal government producer DR in the program and reforestation in the forest area, where the event is one of the a national priority.

### **4. Revenue Sharing Fund**

Decentralization would be a fulfillment of when regional needs met based on dividing the allocation funds from the central budget (the law no. 33 of 2004). These funds could be called with the term funds for the where this fund was the income from source are at the national in form of taxes and natural resources.

According to Elmi (2002: 56) balance funds the central government and the regions is the division of the outcome of natural resources and tax receipts. Including the division of the result of natural resources that is petroleum, natural gas, public mining, forests and fisheries. While revenue from tax sector that is taxes individual (PPH), Fees on the acquisition of rights to land and buildings: a line item of budget revenue (BPHTB).

Fund for the by the central government aims to address the problem fiscal the vertical synchronization balance assure of balance between the demand for the source of fiscal on various levels of government (Solihin, 2011). Functions and uses funds for the can be similar to function general allocation grant, where fund block grant which means when the funds have accepted by local governments in the regions and the funds could be allocated on various regional spending on demand.

### **5. Spending of Local government**

The implementation of the operational from the regional government to to realize the evenly it takes the arrangement system spending and spending right to. The (2007: 322) said that regional spending is the responsibility of the government to reduce value net assets. Further Yuwono et.al, (2005: 108) said that regional spending is all expenditure local treasury or obligation recognized as a deduction own net worth clean in a period of one budget year would not be generated payment back by the government.

Ease in determining the assignment or shopping proper appropriate programs and activity local government would be needed classification, following according Darise, 2008 shopping divided into two categories: (1) indirect spending, who is budget spending not affected directly by the program proposals or activity. (2) direct spending, who is budget spending affected directly by programs or activity.

### **6. Previous research**

According to Sari and yahya (2009) inspecting about the effects of the general allocation grant (DAU) and local revenue to direct spending in the government / city in provinces Riau. Partial results in general allocation fund give significant influence on direct spending and local revenue show an influence an insignificant concerning direct spending. And simultaneously general allocation grant and local revenue together have a significant impact on direct spending.

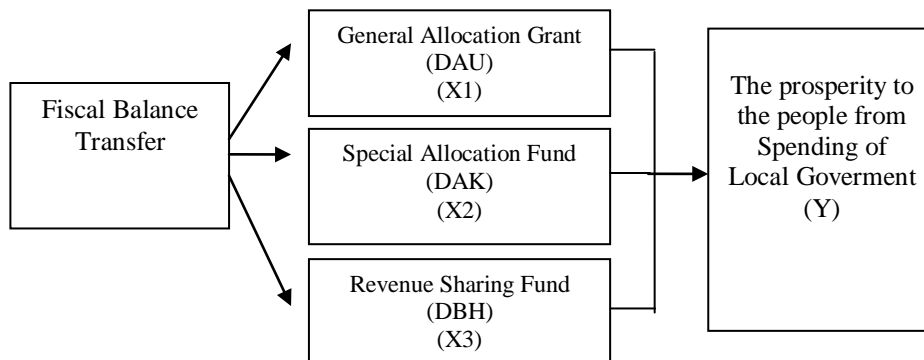
Aramana (2011), in his research titled influence Local Own-source Revenue (PAD), Fiscal balance transfers from the central government to regions and others the local revenue (DP) that valid to regional spending with financial performance the regional governments to become variable moderating in the province of North Sumatra. The research is indicated that PAD, DP, others the local revenue that valid significant to regional spending and financial performance local government not is the variable moderating that strengthens the relationship between PAD, DP, and others the local revenue that valid to regional spending.

Muis (2012), in his research titled influence general allocation grant and the specific allocation on economic growth and capital spending as variable intervening on districts in North Sumatra Province. The results of this research shows that general allocation grant directly influence on economic growth, special allocation fund impact on economic growth through capital spending. Special allocation funds directly influence on economic growth and influential on economic growth through capital spending.

Bati (2009), in his study titled the influence of capital expenditure and Local Own-source Revenue (PAD) on economic growth. As for the result of this research that capital expenditure and local revenue influential simultaneously against regional economic growth in the district in North Sumatra and partial evaluation revenue variable local influential significantly to regional economic growth in the district in North Sumatra whereas variable capital spending it does not affect the alpha level 5 percent on the growth of the local economy in the district in North Sumatra.

Andirfa (2009) research on the impact of economic growth, local revenue, balance funds, and other income for the allocation of legal budget (capital empirical studies on district / city Aceh) government. Research results refer to the country economic growth, PAD, balance funds; other income legitimate had links very strongly with the allocation of the budget spending capital. A partial and simultaneous gross domestic bruto (GDP), PAD, balance funds, and other income legitimate show an influence that was against the allocation of capital budget.

## 7. Conceptual framework



## 8. Hypothesis Development

The Republic Indonesian Law number 33 of 2004<sup>th</sup> define general allocation grant (DAU) as funds sourced from budget of allocated at the distribution ability of between regions to fund regional needs in implementing the decentralization. Research conducted by Siti and Yahya (2009) explained that on partial general allocation grant give significant impact on direct spending and simultaneously general allocation grant and local revenue have leverage significant to direct spending.

Based on the - laws and the research indirectly explained that local government fully be allowed to manage general allocation grant (DAU) whose original purpose to decentralization , but often happens is spending inappropriate to spending were not oriented for better and prosperity people and regions. The local government can make spending with maximum but their outcome are weak pro public interest. From consideration this is then the researcher interesting: hypothesis as follows.

H1 : general allocation grant have had a positive impact on the realization regional spending

Like general allocation grant ( DAU) of law no. 33 of 2004 also define special allocation funds (DAK) as funds sourced from budget of allocated to certain regions with the aim of helping fund special activities that are of regional affairs and in accordance with national priorities .

According to Muis (2012), special allocation funds (DAK) directly influence on economic growth and influential on economic growth through capital expenditure. Capital expenditure here in the form of development investment, procurement, increase and improvement of physical. Directly all the activities are impact on the realization shopping area but to be examined is the purpose of the development is in line that the community needed, or not. Of the study then the researcher interesting hypothesis follows :

H2 : Special Allocation Fund have had a positive impact on the realization regional spending

Besides the general allocation grant (DAU) balance funds from the central government that the allocation of the budget will be fully surrendered to local government about is funding for the revenue sharing fund (DBH). In terms of revenue sharing fund (DBH) local government is directly involved in improving their income. Because the collection in the local government. The better local governments resources utilization their dependents for then also income increasing their own, and this indicates the greater the percentage the profits accepted by local governments.

The higher revenue sharing fund (DBH), then financing will be more realization in the allocation of budget completely vetted to local government for use or embodied in regional spending budget and capital expenditures employees. Based on the discussion the hypothesis that can be pulled: is as follows

H3 : Revenue Sharing Fund have had a positive impact on the realization regional spending

## Research Methods

### 1. Research Type

This research using the kind of research with a model causal experimental / and causal research. The data used in the research is secondary data obtained from report the realization budgeting of the regional government central java. Variable used are balance funds as variable independent and realization regional spending as variable dependent.

### 2. The Population and Techniques of The Sample Collection

The population of the research is all districts / cities in central java and included in this research in a purposive sampling, with some criteria: (1) data is reports the budget 2012 - 2013 and must be available in the statistics and the Ministry of Finance Republic of Indonesia.

### 3. Operational Definition Variables

| Variabel                         | Operasional Definition   | Parameter   | Scale |
|----------------------------------|--|---|-------|
| General Allocation Grant (X1)    | Overall funds from center to regions to finance the overall spending | Realization of DAU from 2012 to 2013                    | Ratio |
| Special Allocation Fund (X2)     | Funds to the region to help financing special needs.                 | Realization of DAK from 2012 to 2013                    | Ratio |
| Revenue Sharing Fund (X3)        | The whole the transfer of tax revenue and instead of taxation.       | Realization of DBH from 2012 to 2013                    | Ratio |
| Spending of Local Government (Y) | A budget of expenditure had direct / indirectly.                     | Realization Spending local government from 2012 to 2013 | Ratio |

### 4. Technique analysis

This research using analysis statistic descriptive to know picture data by using mean, maximum and at minimum .The examination of in this research using test the assumption classical which includes test normality data, multikolinearitas test, autokorelasi test, heteroskedastisitas test, and analysis method linear regression multiple. While to test hypotheses in this research using the coefficients determination multiple and the f used to test the significance model together same in the variable used in this research, besides test t also used to test variable in partial. A whole technique testing this was done in use some help application SPSS.

## Finding and Discussion

### 1. Description of Objects Research

Based on technique the data using purposive sampling of a financial statement districts in Central Java the results the following:

| Sample Description   | Total Sample         |
|--|----------------------|
| District and City in Central Java                            | 34 District and City |
| Report financial data no or less exhaustive than 2012 - 2013 | 7 District and City  |
| The districts and city to becoming research                  | 27 District dan City |

### 2. Data Analysis

#### a. Descriptive Statistic

This analysis aims to compare the value of samples and can be stated valid for processed further. Based on table below average the shows a valid and variable DAU of the highest.

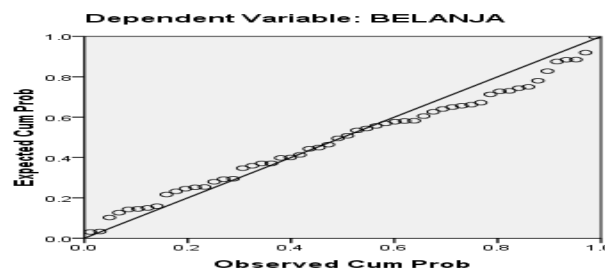
Descriptive Statistics

|                    | N  | Minimum  | Maximum  | Mean    | Std. Deviation |
|--------------------|----|----------|----------|---------|----------------|
| DAU                | 54 | 691.0    | 1.1E6    | 7.515E5 | 226275.1809    |
| DAK                | 54 | 14993.0  | 118902.0 | 6.265E4 | 22734.7593     |
| DBH                | 54 | 25300.2  | 156565.0 | 5.129E4 | 24010.2180     |
| BELANJA            | 54 | 529237.6 | 2.5E6    | 1.255E6 | 364532.1717    |
| Valid N (listwise) | 54 |          |          |         |                |

#### b. Normalitas test

Testing normality is shown with the charts plot normal probability of regression standardized and can conclude that in this research meet assumption has normality of a data.

Normal P-P Plot of Regression Standardized Residual



#### c. Multikolinearitas test

The probe aims to look on a model regression do find any the correlation across independent variable by using variance inflation factor (VIF).

**Coefficients<sup>a</sup>**

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant) | 143356.447                  | 70841.709  |                           | 2.024 | .048 |                         |       |
| DAU          | .904                        | .105       | .561                      | 8.619 | .000 | .596                    | 1.677 |
| DAK          | 3.068                       | 1.090      | .191                      | 2.814 | .007 | .547                    | 1.829 |
| DBH          | .732                        | 1.166      | .048                      | .628  | .533 | .428                    | 2.335 |

a. Dependent Variabel: Expenditure

**d. Autocorelation test**

Ghozali (2008) in his book explained that the autocorelation in research is used for identification whether there is autocorelation between error occurred between the period tested in the model regression , whether there were autocorelation can be seen from test d-w (durbin-watson) .

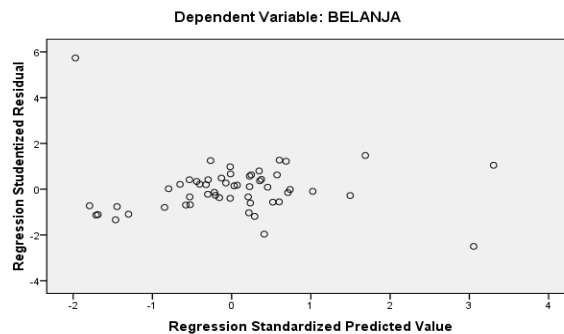
**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .936 <sup>a</sup> | .876     | .866              | 133386.6320                | 2.242         |

**e. Heteroskedastisitas test**

According to Ghozali (2008) regression model it could be said that if there is any good homoskedastisitas or not occurring heteroskedastisitas, where homoskedastisitas understood as a model the regression that has dissimilarity variance of residual one surveillance to observation of another fixed.

Scatterplot



**f. Coefficient determination**



Adjusted r-square value of the equation regression is used for know the influence the realization shopping influenced by independent variable.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .936 <sup>a</sup> | .876     | .866              | 133386.6320                |

**g. F test**

The probe used to measure together all the independent variable on dependent variables.

**ANOVA<sup>b</sup>**

| Model        | Sum of Squares | df | Mean Square | F      | Sig.              |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 6.171E12       | 4  | 1.543E12    | 86.711 | .000 <sup>a</sup> |
| Residual     | 8.718E11       | 49 | 1.779E10    |        |                   |
| Total        | 7.043E12       | 53 |             |        |                   |

**h. t Test**

t Test used to know the influence of each dependent variable on independent variables.

**Coefficients<sup>a</sup>**

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant) | 143356.447                  | 70841.709  |                           | 2.024 | .048 |                         |       |
| DAU          | .904                        | .105       | .561                      | 8.619 | .000 | .596                    | 1.677 |
| DAK          | 3.068                       | 1.090      | .191                      | 2.814 | .007 | .547                    | 1.829 |
| DBH          | .732                        | 1.166      | .048                      | .628  | .533 | .428                    | 2.335 |

**3. Hypothesis Discussions**

Research this proves that allocation general allocation grant (DAU) impact on the realization expenditure local government evidenced by the results of testing statistic with the 0,000 below 0.05, in addition research old proves the results of exactly like his research Novi Puspita et.al (2009) found that in partial DAU significant to direct spending, and supported also by his research Muis (2012) found that DAU directly influence on economic growth.

The allocation of expenditure of general allocation grant that has been determined by the government is already in accordance with programs planned by the government with evidence from the study and research another, side people desired has been developed with of the growing development funded of the allocation general allocation grant.

H1 : general allocation grant impact on the prosperity of the people

Specific allocation fund funds is that its use is somewhat a little bit different of a PAD, DAU and DBH where DAK is used for the program and reforestation, in this research shows the results of a significant shown by the 0,007 smaller than 0.05 here in accordance with previous research that is according to Muis (2012) saying that DAK impact on economic growth through capital spending. Can it was concluded that the government in allocating specific allocation fund has been in line with national priority that has been set up by the government that the needs of the people in specifically area been well done, directed and equitable all regions.

H1 : specific allocation fund impact on the prosperity of the people

Hypothesis last in this research showing the influence of different third hypothesis with another where in this research produce negative influence between the allocation of funds for the results of spending towards the realization of which is shown with significance 0,533 value is far greater than 0.05. The conclusion of this finding can caused by a type of spending of funds for this outcome own different source of funds with another, where expenditure type DBH could be done in a free manner by these regions with will consider the needs of the area itself .If the data indicate negative results hence likely is an indicator of local governments in spending DBH is not yet in accordance with its potential where DBH was devoted to developing the potential appropriate regional potential each and negative relationship is possible expenditure not in accordance with these indicators.

H1 : revenue sharing fund not impact on the prosperity of the people

## **Conclusion and Recommendation**

### **1. Conclusion**

This research has tested about how source of revenue either obtained from balance funds affect the level of prosperity people where the realization of spending as the indicators, from samples being used by researchers namely data financial reports 34 districts in central java from 2012 - 2013 published in the Directorate General of Balance and Finance Ministry Indonesia it concluded as follows :

- 1) Based on the f test can concluded that together or whole regional income have an influence very significant to apply side, this is apparent from the magnitude of the f 86,711 with a significance 0,000 which means 86,711 % indicators apply side influenced by varibel DAU, DAK and DBH.
- 2) 2) based on t test, could pull out some conclusion diverging from each variable where for variable DAU impact on the right nations with the significance 0,000 smaller than 0,05, DAK impact on the right nations with the significance 0,007 smaller than 0,05, while DBH will not affect the right nations with the significance 0,533 larger than 0,05.

### **2. Limited research**

- 1) This research only to examine the districts and city is in central java and cannot be represent large number and cities in Indonesia.
- 2) Sample used only a secondary data for 2 (two) years in a row has not be representing overall population.
- 3) The data mixed only for secondary data not supported by primary data better than interview, unsure local policies and other local regulations pertaining to the right nations.
- 4) Variable used to measure the right nations only of factor local income not supported by factor other regional financing or cooperation between the regions.

### **3. Recommendation**

On the basis of several limitations on research, so researchers fore should be able to widen research and scope and indicators used expected more varied can be financial data more or data non financial as his supporters.

## Reference

- Andirfa, Mulia. 2009. Pengaruh Pertumbuhan Ekonomi, Pendapatan Asli Daerah, Dana Perimbangan, Dan Lain-lain Pendapatan Yang Sah Terhadap Pengalokasian Anggaran Belanja Modal (Studi Empiris Pada Kabupaten/ Kota Pemerintah Aceh). *Jurnal Akuntansi*. Universitas Syiah Kuala Darussalam Banda Aceh.
- Bati, 2009. Pengaruh Belanja Modal dan Pendapatan Asli Daerah (PAD) terhadap Pertumbuhan Ekonomi, (Studi Pada Kabupaten dan Kota di Sumatera Utara). Tesis Program Pascasarjana USU, Medan.
- Darise, Nurlan. 2008, *Akuntansi Keuangan Daerah*. Jakarta : PT.Indeks.
- Elmi, Bacrul. 2002. *Keuangan Pemerintah Daerah Otonom di Indonesia*. UI-Press. Jakarta
- Erlina. 2011. *Metodologi Penelitian*. USU Press. Medan
- Ghozali, Imam. 2009. *Aplikasi Analisis Multivariate dengan Program SPSS*. Badan Penerbit Universitas Diponegoro, Semarang.
- Gujarati, Damodar, 2006. *Ekonometrika Dasar*, Penerbit Erlangga, Jakarta
- Halim, Abdul. 2007. *Pengelolaan Keuangan Daerah, Seri Bunga Rampai Manajemen Keuangan Daerah*. UPP STIM YKPN. Yogyakarta.
- Halim, Abdul. 2007. *Akuntansi Keuangan Daerah*. Salemba Empat. Jakarta.
- Maimunah, Mutiara. 2006. "Flypaper Effect pada Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah (PAD) Terhadap Belanja Daerah Studi Kasus Kabupaten/Kota di Pulau Sumatera". *Simposium Nasional Akuntansi XI*. Padang.
- Mardiasmo, 2002. *Otonomi dan Manajemen Keuangan Daerah*, Penerbit Andi. Yogyakarta.
- Mardiasmo. 2002. *Akuntansi Sektor Publik*. Andi, Yogyakarta.
- Mardiasmo, 2002. "Otonomi Daerah Sebagai Upaya Memperkokoh Basis Perekonomian Daerah". Makalah. Seminar Pendalaman Ekonomi Rakyat.
- Muis, Noni Hilwa. 2012. Pengaruh Dana Alokasi Umum dan Dana Alokasi Khusus terhadap Pertumbuhan Ekonomi dan Belanja Modal sebagai Variabel Intervening pada Kab/Kota di Provinsi Sumatera Utara. Tesis. Medan.
- Peraturan Pemerintah No.104/2000 Tanggal 10 November 2000 Tentang *Dana Perimbangan*.
- Peraturan Pemerintah Nomor 105 tahun 2000 tentang *Pengelolaan dan Pertanggungjawaban Keuangan Daerah*.
- Peraturan Pemerintah No. 107 Tahun 2000 tentang "Pinjaman Daerah"
- Peraturan Menteri Dalam Negeri No.13 Tahun 2006 Tentang *Pedoman Pengelolaan Keuangan Daerah*, Jakarta.
- Peraturan Menteri Dalam Negeri No.59 Tahun 2007 Tentang *Pedoman Pengelolaan Keuangan Daerah*. "
- Priyatno, Dwi. 2008. *Mandiri Belajar SPSS*. MediaKom. Yogyakarta
- Sari, Noni Puspita dan Idhar Yahya. 2009. Pengaruh Dana Alokasi Umum (DAU) dan Pendapatan Asli Daerah terhadap Belanja Langsung pada Pemerintah/Kota di Propinsi Riau. *Jurnal Akuntansi* 42. Fakultas Ekonomi Universitas Sumatera Utara.
- Solihin, Dadang. 2011. Reformulasi Desentralisasi Fiskal dalam Instrumen DAU, DAK dan DBH. (<http://www.slideshare.net/DadangSolihin/reformulasidesentralisasi-fiskal-dalam-instrumen-DAU-DAK-dan-DBH>).
- Undang-Undang No. 22 tahun 1999 tentang *Pemerintah Daerah*.
- Undang-Undang 25 tahun 1999 tentang *Perimbangan Keuangan antara Pemerintah Pusat dan Daerah*.
- Undang-Undang no. 28 tahun 1999 Tentang *Penyelenggaraan Negara Yang Bersih dan Bebas Dari KKN*.
- Undang-Undang No. 1 Tahun 2004 tentang *Perbendaharaan Negara*
- Undang-Undang No. 32 tahun 2004 tentang *Pemerintah Daerah*
- Undang-Undang 33 tahun 2004 tentang *Perimbangan Keuangan antara Pemerintah Pusat dan Daerah*.
- Undang-Undang 58 Th 2005 tentang *Pengelolaan Keuangan Daerah*.
- Www. bps. go. id.

Www. Djpk. Depkeu. go. id.

Yuwono, Sony. Et.al. 2005. *Penganggaran Sektor Publik*. Bayumedia Publising. Surabaya