

ABSTRACT

The emergence of COVID-19 pandemic has led to significant changes in various sectors, especially for the Indonesian government. This made the government to restructure the national budget to deal with the pandemic so that it can be resolved as soon as possible. To keep stabilize the country's economy, the government has made changes to the regional and national spending budgets, which allocated for handling COVID-19 so that many of the components in the budget changed due to the pandemic.

This study aims to determine the effect of Regional Retribution, Profit Sharing Funds, and Special Allocation Funds on Regional Expenditures in all provinces in Indonesia during the COVID-19 pandemic, either simultaneously or partially. This study uses APBD Realization Report data for all provinces in Indonesia in the first semester of 2020 which is taken from the Ministry of Finance of the Republic of Indonesia DJPK website. The sampling technique in this study is Purposive Sampling by considering certain criteria. The sample consists of 32 provinces in Indonesia. The analysis technique used in this study is cross section data nalysis using the SPSS 25 application.

The result of this study indicate that Regional Retribution, Profit Sharing Fund, and Special Allocation Fund simultaneously have possitive significant effect on Regional Expenditure. Partially, the Profit Sharing Fund have possitive effect on Regional Expenditure in all provinces in Indonesia during the COVID-19 pandemic. Meanwhile, Regional Retribution and Special Allocation Fund has no significat effect on Regional Expenditure during the COVID-19 pandemic.

Keywords : *Regional Expenditure, Special Allocation Funds, Profit Sharing Funds, Regional Retribution*