

ABSTRACT

The Regional Revenue and Expenditure Budget (APBD) regulates regional financial management. The APBD gets money from local revenue, balancing funds, and other legal local revenue. Regional expenditure is all regional obligations that are recognized as a reduction in net worth during the fiscal year period. This study examines whether local taxes, local levies, and tax revenue sharing funds have an effect on regional spending in Sukoharjo Regency for the 2019-2022 period. This research was conducted descriptively quantitatively. The research strategy used in this research is secondary data analysis. In this study, the population used was Sukoharjo Regency in 2019-2022. research sampling technique is Nonprobability Sampling. This study used a sample in the form of a period in months in the Revenue Realization Report in Sukoharjo Regency in 2019-2022 with a total of 45 samples after outliers.

Data analysis in this study was carried out with descriptive statistics of multiple linear regression analysis with time series data. Based on simultaneous testing, the results of the F test have a significance value of 0.002, so the value of Regional Taxes, Regional Levies, Revenue Sharing Funds together simultaneously affects Regional Expenditures. The Adjusted R-Square value of 0.254 means that the variables of Local Taxes, Local Levies, and Revenue Sharing Funds have a simultaneous effect on Regional Expenditure. The Adjusted R-Square value of 0.254 means that the Regional Tax, Regional Retribution, and Revenue Sharing Fund variables affect the Regional Expenditure variable by 25.4%. Partially, local taxes and levies have no influence on regional expenditure in Sukoharjo Regency. Meanwhile, the Revenue Sharing Fund partially has an influence on Regional Expenditure of Sukoharjo Regency.

Keywords: *regional expenditure, revenue sharing funds, local taxes, local retribution.*