The Effect of Regional Financial Ratios, Regional Original Income, General Allocation Funds, and Special Allocation Funds on Capital Expenditures in North Sumatra Province Period (2018 – 2020)

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Abstract

The rationale behind this study is to decide whether the level of environmental finance, self-financing (PAD), publicly owned stores (DAU), and honors (DAK) affect capital expenditures. Specifically. This audit is being pushed. From 2018 to 2020, North Sumatra has 33 metropolitan areas and associations. It discusses the full population of the 33 closest associations and metropolitan areas in North Sumatra.l The information used in this general description is taken from the Regional Revenue and Expenditure Budget of North Sumatra through the website http://www.djpk.kemenkeu.go.id /entrance/information/apdh. Test Method Used Dental Assessment Dazzling TestOther Direct Variable Tests Bonding Dental Capital Output and Dental Opportunity Factors Nearest Asset Level, Regional Special Salaries (PAD), General Reserves (DAU), Special Allocation Funds (DAK) distributed. In this way, the level of financial independence in the domain slightly affects capital expenditures, but compensation from the top of the district, public transport resources, and extraordinary arrangements support fairly strong capital utilization to do it is shown.

I. Introduction

Ecological autonomy affects the capacity of adjoining states to manage and follow the territory. The justification behind provincial autonomy is the opportunity for the regions to create more support and government organizations, making a healthy life, be fair and unbiased, keep up with fixations and great connections between areas and locales. Is to achieve. Is to do.

What affects the spread of capital interest in this study is the level of independence from the rat race in the regions, the level of utility, and the level of local monetary feasibility as far as the district monetary limits. You really need to do some checks on the environmental allocation proportions for your natural spending plan. Money-related proportions can be used to survey the independence of a region from the rat race in subsidizing the exercise of freedom and to measure its importance and adequacy in completing provincial installments. The extent to which each source focuses on the closest installment game plan by analyzing the use of natural payments, payments made over a certain period of time, payouts, and turn of events or progress of usage. The extent of independence from the rat race in the domain reflects state freedom as assessed by the

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amount of DAP paid directly in the region, raising issues of territorial independence and expanding capital spending on utilities. increase. Something checks. To the closest capacity, cash-related proportions are a method of looking at the amount of DAP that has been achieved, and the DPA objective is resolved by considering DAP allocations for the year, resulting in higher payouts. Remember the goal set. Regional Effectiveness Financial Ratios Wrong method for comparing direct expenditures in districts Use every provincial installment. Assuming there were expenses nearby, it was normal that there would be a lower than normal and high gross salary nearby. Financial statements are basically a source of information for investors as one of the basic considerations in making capital market investment decisions and also as a means of management responsibility for the resources entrusted to them (Prayoga and Afrizal 2021) . Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

Installment is another indication of the General Allocation Fund (DAU) that affects the development of capital expenditures. Valuable stores are generally sponsored by state spending plans dedicated to state change, and shared spending plans support explicit assignments in specific areas related to real business or immediate needs.I. You really want to plan. Give fair feedback. Inter-district monetary limits to expand resources to address problems associated with the implementation of the monetary extension of significant progress.

Trust holding also flexible resources obtained from the central government. Extraordinary transportation savings are savings obtained from APBN installments, channeled to certain regions, are intrinsically regional in nature, and uphold special training tailored to the needs of the local area. This trusteeship includes schools, government assistance, family action programs, road construction and platforms, water framework structures, water and sanitation institutions and companies, territory, environment, officer administration, workplace and environmental systems, exchanges. Combining trade, agribusiness and fisheries. Likewise, it is used explicitly for marine matters. This consumption is recognized as the use of capital. The ecological government should share 10% of the value of DAK earned for dynamic work.

I am interested in researching the effect of the proportion of individual environmental cash, state yuan installments (PAD), general duty savings (DAU), and the distribution of unconventional capital consumption (DAK). Influence ratio finance area, income original area (PAD), fund allocation general (DAU), and fund allocation special (DAK) to shopping capital in province sumatera north period (2018 – 2020)."

II. Review of Literature

2.1 Hypothesis of the Effect of Provincial Monetary Competition on Capital Expenditure

To see how far the changes are, the APBD completes a cash rate review when the results of the technical inspection are obtained from the last drop-off point. When will the rate correlation be returned? When is the complete monetary rate of public authorities? Different areas may also look at the place of title of public authority. how is it? Monetary marker. government (Ardhn, 2011). Zeroing in on Ardhini (2011) shows the level of monetary autonomy at a level that is not very important for capital expenditure, followed

by the extent to which monetary freedom becomes significant for capital expenditure. Pull together in non-distance Sularso (2011).

2.2 Theory of the Impact of Payment Climate on Capital Expenditure

Decentralization requires the government to be able to repay the purpose of installments for the different needs of the Treasury on the re-establishment of the Facility Regulations for foundations. According to Harim (2014), the scope of the Decentralization Implementing Plan Regulates Finances Previously as shown at the time of the local situation, wages were reasonable Wages of donations The main people in the cash share of local governments usually put Indonesians out of tax collection. Miscellaneous, available extensions when local costs. Request (Halim, 2014). Zero in on Junior 1

Installments in a nutshell State spending ID range at the hour of destination requires financing extraordinary needs incorporating eligible areas in public programs. This range of financing needs clearly meets the guidelines for receiving additional assets from fixation through DAK. more Also how much DAK is given to the central government Greater range of limits in relation to Grants at the time of administration grants at the time of setting number one after the completion of Capital Expenditures. Positive DAK rating Because DAK grant capital expenditures start outside the reasons for the program or activity can be recognized Evidence For meeting rooms Special asset section.

Permanent Paramartha and Budiasih (2016), Novianto and Hanafiah (2015), and Martini (2014) describe DAK as a sure thing. Regarding capital expenditure. Wulandari, et al (2013) observed that the entire savings segment basically affects capital expenditures.
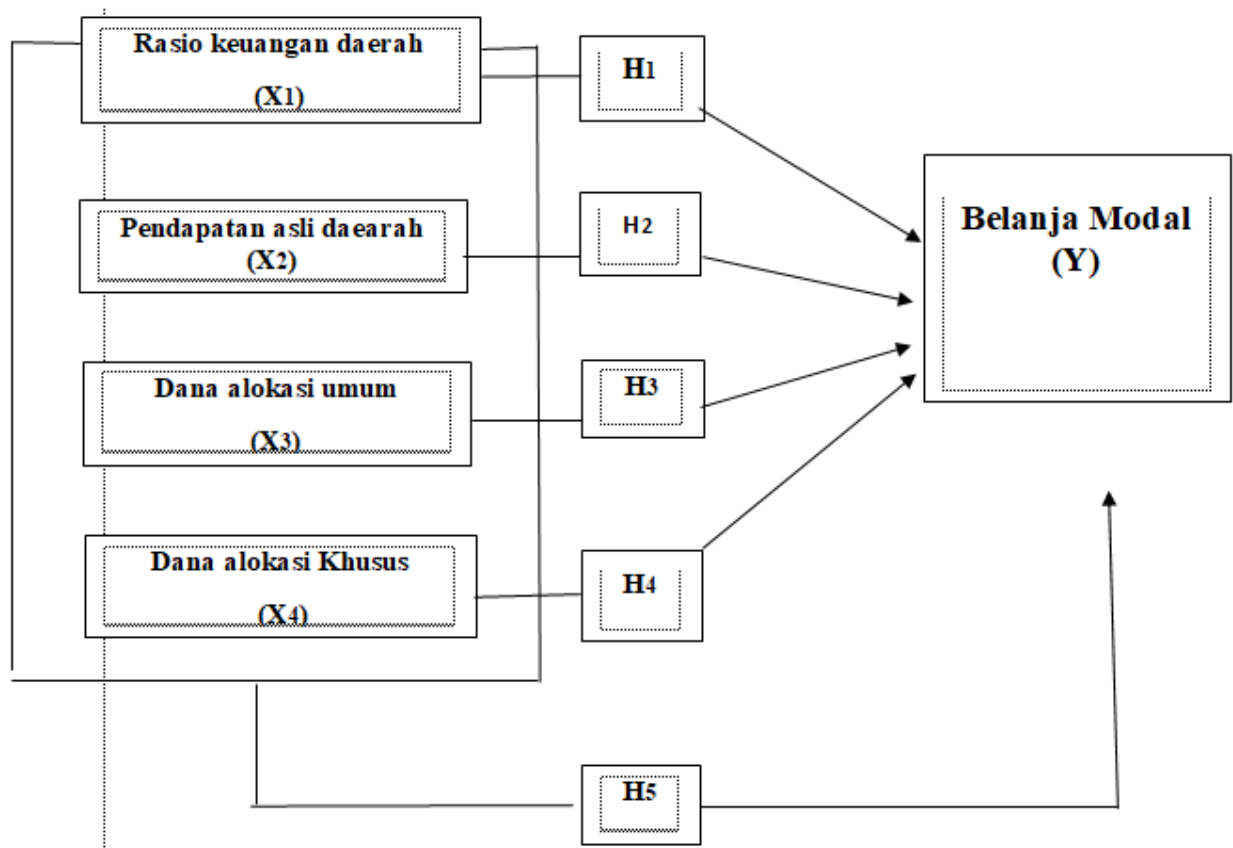

Figure 1. Conceptual framework overview

2.3 Hypothesis

H1: Regional monetary competition to some extent affects capital expenditure in North Sumatra

H2: Regional original payments b Capital expenditures in North Sumatra for Parsi al . the strong one

H3: General reserves to some extent affect North Sumatra's Capital Expenditure

H4: Appointment of Extraordinary Stores to Empower Partial To Capital Expenditure in North Sumatra

H5: Local money ratio, nearest yuan payment, allotment shop, General reserve and extraordinary distribution To empower Partial To Capital spending in North Sumatra.

III. Research Method

3.1 Study Approach

Approach Study used review of this approach Dental at the time of travel Focus on measurement . as shown by Sugishirono (2014: 13) the quantitative audit strategy can be understood, namely the reasons. The proof method is based on the Positivism theory, the use of looking at the Community and testing other information using the Research Survey ID instrument and Quantitative/quantification data, objective speculation. "

3.2 Study Type

Types of research used teeth According to different experiences . Sugino (2014: 53), Instructions for inferring the existence of an autonomous component that fully supports somewhere around one factor, no correlation and affiliation when various variables. (The Autonomous Gear Component Variable is Free, right? Varies Autonomously because the gear component is Free.) This Combines Equal Time When the Variable is Bound).

3.3 Review Ideas

This dental thinking research is a causal relationship. Such as exploration that needs to be considered by Sugishirono (2013: 55) Cause-and-effect relationships with teeth Cause-and-effect relationships. When so there is an autonomic nervous component (impact factor) and an impact factor. Click here for climate (wobble).

a. Population

Sujarweni (2014: 65), the majority of dental articles are also the number of subjects all exhausted when the attributes and traits are used by analysts for research and finalizing conclusions. Residents take advantage of this dental research, the entire Gadget area and the North Sumatra regional government are limited, and there is a APBD report completed. Explanation timeframe from 2018 to 2020. Thus, 33 districts and metropolitan areas Divide Up to 25 regions. 8 Urban social order .All residents surveyed these 99 (33 districts/cities x 3 years).

b. Example

As stated by Sugishirono (2012: 116), "Models are important. For Citizens who have Quantity and quality. The innovation of this dental test review review is Sunset. For this, use the case study of this dental All in North Sumatra. Sensing sum of this study this 99. dental review of three years for 33 local and municipal networks.

3.4 Information Procurement Innovation

The strategy used in the study of this dental innovation report. This exit technique is while collecting information from the Expenditure Plan Recognition report in a certain area. Throughout the fixation agency in North Sumatra, measurements are within the range of 2018-2020.

3.5 Type Data source

Types of Information used From this extensive review, dental information audit files. Pay attention to these things Get different related information When the review is over, Order, order Daily and on the web. Information certainty The possibility when estimating the implementation of information from the site Experts have completed the site http://www.djpk.kemenkeu.go.id/entrance/information/apdh.

Evidence that must be recognized and of practical significance from component tests ID and usefulness significance of components Overview can Clarification table Appendix:

3.6 Data Investigation Techniques

The study technique used in this audit is the Methodology of Measurement Measurable When speculative testing uses the SPSS program, the old style is prioritized first. Lead speculative test In survey They are normal test, multicollinearity test, deviation test, and autocorrelation test. Dental hypothesis test Various components of the test Assurance test, t test, and F test.

3.7 An Exemplary Speculative Test
a. Typical Test

Test the tooth type routine. Test the fairness of round data. Behind the justification why this gear assessment shuts things down Information obtained Gear returns the usual information Distribution. From then on, the information must be planned for ordinary use. > Alpha = 0.05. The Kolmogorov-Smirnov test assumes that if the Kolmogorov-Smirnov advantage is below 0.05, the standard H0 is perceived, and if the Kolmogorov-Smirnov advantage is > 0.05, the H0 is hindered (Ghozali, 2018).

b. Multicollinearity Test

As Ghozali (2018) points out, what is the reproducibility model of the dental multicollinearity test for the guard test? Following associations with independent sections. The multicollinearity front doesn't appear assuming you consider VIF and the Free Opposite section. The last value used to indicate the presence of multicollinearity is not in the situation of tolerance > 0.01 or VIF value < 10.

c. Non-Uniform Dispersibility Test

As the Fluctuation test by Ghozali (2018: 139) There is no uniform tooth for the test tooth There is no change from uniform sign coefficient Spearman Situation Connection between the consistent factor Autonomous and the variable It's confounding . You can actually see it. When estimates Possible assessment (Sig) > 0.05 Then there is no uniform difference. One How to recognize differentiation There are no uniform teeth when viewing the distribution plot.

d. Autocorrelation Test

As Gozari points out, the 2018 autocorrelation test is a model of reproducibility. Positiondirectly For test teeth. There is a relationship between skeleton disarray blunder time t and the term DisappointmentShuffle t-1 (last). For the autocorrelation test, you can: Evaluate the ongoing Durbin-Watson test.

3.8. Hypothetical test

Theoretical testing Dental assessment is carried out using this section. Different assurance cycle, t-test, and F-assessment test.

a. Multiple Direct Recurrence Model

As per Ghozali (2018), Another straight second-hand repeat survey for Decision Making and the impact component of the Autonomous Variable Tied. use another Repeat test for the Component Free impact view , climate , and use a different retest for the Connection view in component autonomous regions . The repetition of the tone conditions for test speculation is:

$$y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$$

b. Coefficient Test Decision

According to Ghozali (2018: 97), the changed R^2 value can be Miss Negative of What You Want Is Positive. When anticipating an Autonomous Added Modeled variable and changing R^2 Whether to go up Down .

c. To Partial Speculation Test (t-test)

Ghozali (2018: 98-99) reveals the execution of his scalable test to show the large size of the connection in one variable. Illustration of the clarification status of the variable. t-test is closed When viewing tcount and ttable .

d. For Concurrent Hypothesis Testing (F test)

Ghozali (2018: 98) disclose that test F which intentional on atfirst show that all part opportunity model influence variable bound simultaneously. F-test rule of the feasible results. Can be used if the information is very much, but if not then it can not be used in other ways. This is significant.

IV. Result and Discussion

4.1 Descriptive Measurement

The model used (N) from this research is the impact of the proportion of money on capital expenditures, regional individual payments (PAD), socialization of public orders (DAU), and determination of orders outside (DAK) North Sumatra 2018 Number of Reports for 2020 . Test99 cash earned size has been reached. Computation Results Displayed in the Combination Table:

**Table 1.** Measurements Descriptive Insights expressive

	N	Minimum	Maximum	Mean	Std. Deviation
Keuangan daerah	99	12707277.00	68190483532.00	949144774.6869	6830602802.22285
PAD	99	12540000.00	2635940826.00	201784822.8182	429930464.73573
DAU	99	121693537.00	1686885959.00	662433568.8990	307662281.38289
DAK	99	.00	475185278.00	192731939.5253	102473794.73072
Belanja modal	99	78230946.00	1234065029.00	257517557.5657	206058326.19033
Valid N (listwise)	99				

4.2 Old Style Theory Test Results

Hypothesis testing is generally carried out routine testing, multicollinearity test, uniform non-dissipative test, and autocorrelation test.

a. Normality Test

Performing the usual tests on the test equipment. Overall appropriation of the test. In this test, we looked at the hypotenuse and the histogram chart that followed and ran it. When to use trial plots of industrial facility possibilities.
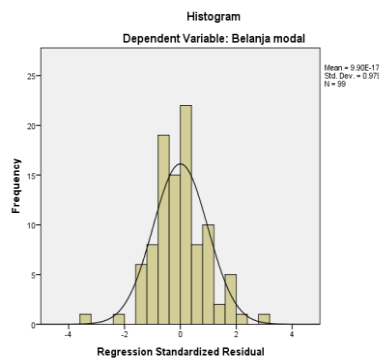
Figure 1. *Histogram regularity test*

Figure 1 above, you can: see the curve is separated To Evenly (U). If so we can conclude that the data is a standard distribution.
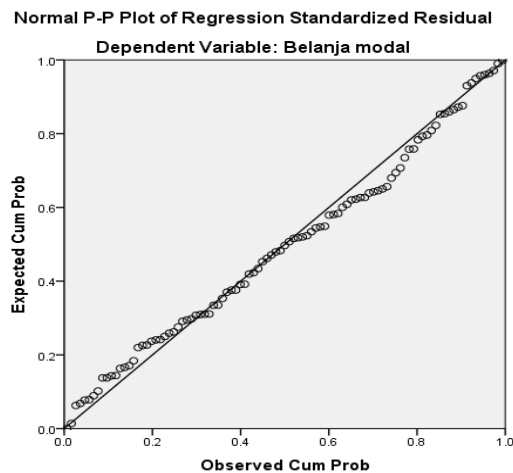
Figure 2. *PP plot regularity test*

Figure 2 above generally shows general information. Diagram 2 provides an overview of how to meet the stated general needs. For general straight information courses, there are no spreads and no leads. From one angle to another, it implies a general model.

In addition, Kolmogorov - Sminov. Nonparametric tests can be second hand for typical tooth sowing test data. Where the anticipated sign of Interest > 0.05, expressed as part of the General reason and the Sign of Importance < 0.05, probably pronounced. There are no conveyances for regularly.

Table 2. Kolmogorov Smirnov. Normal test

		Keuangan daerah	PAD	DAU	DAK	Belanja modal
N		99	99	99	99	99
Normal Parameters[a,b]	Mean	949144774.6869	201784822.8182	662433568.8990	192731939.5253	257517557.5657
	Std. Deviation	6830602802.22285	429930464.73573	307662281.38289	102473794.73072	206058326.19033
Most Extreme Differences	Absolute	.474	.413	.216	.145	.255
	Positive	.474	.413	.216	.145	.255
	Negative	-.445	-.330	-.137	-.063	-.192
Kolmogorov-Smirnov Z		4.714	4.107	2.150	1.440	2.536
Asymp. Sig. (2-tailed)		.000	.000	.000	.032	.000

1. Test distribution is Normal.
2. calculated from data.

b. Test Multicollinearity

Table 3. Test Multicollinearity

Coefficients[a]

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Keuangan daerah	.999	1.001
	PAD	.386	2.588
	DAU	.253	3.958
	DAK	.437	2.287

a. Dependent Variable: Belanja modal

In Table the movement of State Finance Cash is 0.999, the share is 0.253 in an all out pay environment of 0.363, and the distribution of investment funds

Typical 0.437 above 0.10. The VIF values for all variables, especially nature reserves, are 1,001 PAD 2,588, DAU 3,958, and DAU 2,287. Whenever this technique is used, it tends to be judged that there is no multicollinearity.

4.3 Non-Uniform Dispersibility Test

Odd scattering test What is meant by uniform anomaly test? This adjusts for different perceptual residuals from the iterative model. This test uses an energetic plot format, Very normal That there is a dispersity There is no uniform When anticipating There is a certain model, there is no Distributed There is no uniform When it is predicted There are no examples that enter Taste.

Table 4

Correlations

		Belanja modal	Keuangan daerah	PAD	DAU	DAK	Unstandardized Residual
Pearson Correlation	Belanja modal	1.000	-.031	.911	.794	.704	.348
	Keuangan daerah	-.031	1.000	.002	-.018	.000	.000
	PAD	.911	.002	1.000	.783	.575	.000
	DAU	.794	-.018	.783	1.000	.750	.000
	DAK	.704	.000	.575	.750	1.000	.000
	Unstandardized Residual	.348	.000	.000	.000	.000	1.000
Sig. (1-tailed)	Belanja modal		.379	.000	.000	.000	.000
	Keuangan daerah	.379		.492	.429	.499	.500
	PAD	.000	.492		.000	.000	.500
	DAU	.000	.429	.000		.000	.500
	DAK	.000	.499	.000	.000		.500
	Unstandardized Residual	.000	.500	.500	.500	.500	
N	Belanja modal	99	99	99	99	99	99
	Keuangan daerah	99	99	99	99	99	99
	PAD	99	99	99	99	99	99
	DAU	99	99	99	99	99	99
	DAK	99	99	99	99	99	99
	Unstandardized Residual	99	99	99	99	99	99

On Table III.4 could seen That Score sig variable X more Articulated From 0.05 . When So You Can Be Accepted When It's Great There's No Uniform Poor Dispersion.

4.4 Autocorrelation Test

Table 5. Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.937ᵃ	.879	.874	73238777.993 43	1.539

a. Indicator: (steady), DAK, Treasury Area, PAD, DAU
b. Variable subordinate: shopping capital

Autocorrelation Not Defined. for Equation du < d < 4-d, SPSS result is 1.539 for Durbin-Watson, 0.05 for normal rating table, K completes 4 models (n) 99. Get du = 1.7575 . Besides So for dl = 1.5897 and 4dl = 2.2425 , result is: 1.7575 < 1,539 < 1.5897 . impact survey ~ side evaluation this , propose That Not There is Autocorrelation .

4.5 Exam result data Universal Explanation
a. Data Survey Strategy
1 Multiple Regression Analysis
Study this help to understand the Free Impact component for Subordinates.

Table 6

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	81813607.994	22945088.904		3.566	.001
	Keuangan Daerah	-.001	.001	-.033	-.915	.363
	PAD	.363	.028	.758	13.119	.000
	DAU	-.001	.048	-.002	-.031	.975
	DAK	.541	.109	.269	4.959	.000

a. Variabel bawahan: belanja modal

Use = 81813607.994 + (0.01) Local Money + 0.363 Local Salary + (0.01) General Reserve Allocation +0.541 Serves Special Reinforcement .

1) Fixed award (a) = 81813607,994

The value (a) is that the expansion of the individual print shop = 81813607.994 anticipates the Free component, namely the state reserves, the first installment of the District, and holding the expansion.

2) Local Finance variable (X1) = -0.01

This repeat coefficient indicates that the 0.01 increase in working capital is consistent with the closest cash development, and different variables. Considerations There is consistency.

3) Environment salary variable (X2) = 0.363

Coefficient repeat this shows that the increase in working capital 0.363 consistently obtains the financial environment and different variables. Considerations There is consistency.

4) General variable gain dispersion (X3) = -0.01

Coefficient repeat this show that the increase in capital speculation 0.01 consistent financial expansion the environment and different elements Considerations There is consistency.

5) General variable gain dispersion (X4) = 0.541

Coefficient repeat this show that the increase in capital speculation 0.541 consistently the increase in cash is closest, and the different elements of consideration are stable.

2. Coefficient of Determination Test

The determinant coefficient of the assessed limit plan explains the dependent variable (Y). At that time, the determinant limit coefficient was close to 1, and the independent variable (X) was more conspicuous than the dependent variable (Y).

Table 7. Determinant Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.937ª	.879	.874	73238777.993 43

a. Predictors: (Constant), DAK, keuangan daerah, PAD, DAU

Table 7 above shows the Survey To Guarantee factor here. Modification of the total assurance coefficient is 0.874. This is Clarification When Inconvenience Factors Capital Expenditure (Y), Local Money 87.4% (X1), Individual Area Compensation (X2), General Store Socialization (X3), and Reservation of Designations Outside the Regular (X4). this event What you can do Complete it. (100% - 87.4% = 12.6% one component Can no longer be revealed in this survey.

3 Partial Test (t Test)

To test the end, just go straight to the final ID and the impact of variable I on independence.

Table 8. t-test

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	81813607.99	22945088.90		3.566	.001
	Keuangan Daerah	-.001	.001	-.033	-.915	.363
	PAD	.363	.028	.758	13.119	.000
	DAU	-.001	.048	-.002	-.031	.975
	DAK	.541	.109	.269	4.959	.000

a. Dependent Variable: Belanja Modal

To get the t table iteratively, you can use nk-1. Thorough test Confirm 98 phases. k = 3

So from the effect the range From - t can try Clarification i.e. The accompanying Reason This:

1. From these results obtained t-test value stored t-esteem value - 0.915 < t - table 1.661, and sig esteem 0.363 > 0.05, H0 is perceived.

2. effect after assessment - t-test decides t-respect. That's why the wages of H0 Individuals are dismissed when the climate reason is 13.119 < t table 1.661, and sig esteem 0.000 < 0.05. This implies that remuneration most closely affects capital expenditures closest to the local area/city. North Sumatra government.

3. From results test t could is known that T-regard part from Support general is - 0.031 < t Table 1,661, score sig 0.975 > 0.05, and H0 feel. This means strengthen disturbance general in vehicle capital. Used in DPRD City/Region Sumatra North.

4. Estimation From the known t-test results, the ta motivator to improve the regular passing arrangement is 4.959 < t Table 1.661 and sig value 0.000> 0.05. Further from there Advance Shorter That is, H0 is ignored. This implies that an attractive asset designation will affect capital expenditures. North Sumatra City/Regency Government.

4 Simultaneous Test (F-Test)

The custom test shows the daily expectations of the independent part in the model. Similar impact on related variables.

Table 9. F. test
ANOVAa

Model		Sum of Squares	df	mean Square	F	Sig.
1	Regression	3656874963065887700.000	4	914218740766471940.000	170.439	.000b
	Residual	504208348585238850.000	94	5363918601970626.000		
	Total	4161083311651126800,000	98			

a. Variable subordinate: shopping capital

4.6 Examination of Assessment Results
a. Impact of Subsidy Level on Capital Expenditure

The test results show that the monetary proportion has no effect on capital expenditure in North Sumatra.Turning off ends of Mark tta It stands apart from 0.05. Limiting concentration to this brief focus Ardhini (2011). Proportion of Subsidized area Dependence solution State source of External Financing. Depending on opportunity size Local standard Cash yet Stretched Around 0% or 1.25, Finance limit Not much area Empowered and highly devoted to Central public authorities and parties Not outside I can practice Autonomy.

b. Effect of Individual Installment Range for Capital Expenditure

Based on the test results, assuming we immediately pay for the effect of capital expenditure in North Sumatra, we can see that checking tcount is a higher priority than the quality table assuming that the quality is at lower 0.05. Study this also perfected by when Susanti when Fahlevi (2016), Purbarini when Majojo (2015), and Tuashikar (2008). From then on, we will prepay the region in the portion of the source gear from the region which will be used to assist public authorities in relocating the region.

c. Effect of Widespread Asset Distribution on Capital Expenditure

External value is usually more than 0.05 to show or shop Not all include assignment Impact Capital expenditure in North Sumatra . The zero above is briefly Syafitri (2009) and Putro (2010). This is completely reasonable. In view of the general reserve circulation (DAU), the features of fairness and fairness are related when the government's maintenance movement, there is no comprehensive and extensive development.

d. Effect of Special Funds on Capital Expenditure

Test results show that Office fundamentally affects shopping capital in Sumatra North. The choice I got was seen in Paramartha Budiasih (2016), Hanafiah concise Novianto (2015), and Martini, et al (2014). Thing this very influenced by big Fund Pension Special (DAK) to help the local area.In fact, by the Central Public Agency, then, at that time, the task of Empowerment was held to advance to achieve it. The development of the DAK store area and the installment of a shopping deli in the area has provided a lot of capital. For that, the public authorities focus on the DAK portion of each region you want. / City so its reach can Take care of population problems If true.

V. Conclusion

Finally Continue This :
1. The level of monetary climate does not affect capital expenditures for local/urban communities in North Sumatra in 2018 and 2020
2. Environmental individual wages will affect capital expenditure in urban areas/urban areas of North Sumatra during the 2018-2020 period
3. The general election does not affect the capital expenditure of the Regency/City of North Sumatra. 2018 and 2020.
4. Individual Restrictions on the Effect of Expenditures in 2018 to 2020 in the Regency/City of the Capital City of North Sumatra.

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