

ABSTRACT

THE INFLUENCE OF LOCAL OWN-SOURCE REVENUE (PAD), GENERAL ALLOCATION FUND (DAU), SPECIAL ALLOCATION FUND (DAK), AND REVENUE SHARING FUND (DBH) ON CAPITAL EXPENDITURE

*(Census of Regency/City Governments in Lampung Province
2017- 2022 Period)*

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This study aims to determine: (1) local own-source revenue, general allocation funds, special allocation funds, revenue sharing funds, and capital expenditures in Regency / City Governments in Lampung Province for the 2017-2022 Period, (2) the effect of local own-source revenues, general allocation funds, special allocation funds, and revenue sharing funds on capital expenditures partially, (3) the effect of local own - s o u r c e revenues, general allocation funds, special allocation funds, and revenue sharing funds on capital expenditures together. The research method used in this research is a quantitative descriptive method with the type of data used is quantitative data in the form of secondary data obtained from the Directorate General of Fiscal Balance (DJPK). The data analysis technique used in this research is panel data and hypothesis testing using Eviews 10. The results showed that (1) local revenue, general allocation funds, special allocation funds, revenue sharing funds, and capital expenditures in Regency / City Governments in Lampung Province for the 2017-2022 Period fluctuated every year (2) partially general allocation funds and special allocation funds had a significant effect, while local revenue and revenue sharing funds had an insignificant effect on capital expenditures (3) Together local revenue, general allocation funds, special allocation funds, and revenue sharing funds have a significant effect on capital expenditures.

Keywords: *Capital expenditure, local revenue, general allocation fund, special allocation fund, revenue sharing fund*