

***THE EFFECT OF REGIONAL ORIGINAL INCOME, GENERAL  
ALLOCATION FUNDS AND SPECIAL ALLOCATION FUNDS ON  
CAPITAL EXPENDITURES OF CITY AND DISTRICT GOVERNMENTS IN  
WEST JAVA PROVINCE FOR THE 2018-2021 FINANCIAL YEAR***

*By :*

Ajeng Ridia Januarti  
173403089

*Guided By :*

Dr. Jajang Badruzaman, S.E., M.Si., Ak., CA.  
R. Neneng Rina Andriani, S.E., M.M., Ak., CA.

***ABSTRACT***

*This study aims to determine (1) Regional Original Income, General Allocation Funds, Special Allocation Funds and Capital Expenditures for City and Regency Governments in West Java Province for the 2018-2021 Fiscal Year; (2) The effect of Regional Original Revenue, General Allocation Funds and Special Allocation Funds partially or jointly on City and Regency Government Capital Expenditures in West Java Province for the 2018-2021 Fiscal Year. The research data consists of Regional Original Income, General Allocation Funds, Special Allocation Funds and Capital Expenditures originating from the City and Regency APBD realization reports in West Java Province for 2018-2021, obtained from the official website of the Directorate General of Fiscal Balance. The population in this research is all cities and regencies in West Java Province in 2018-2021, totaling 27 cities and regencies. Data collection techniques using the method of documentation. The data analysis technique used in this study is panel data regression using Eviews 10 software. Capital; (2) Regional Original Revenue, General Allocation Fund and Special Allocation Fund together have a significant effect on Capital Expenditure.*

***Keywords :*** *Regional Original Revenue, General Allocation Fund, Special Allocation Fund, Capital Expenditure*