

ABSTRACT

Capital expenditures are all expenditures from the State / Regional General Cash Account which reduces the excessive Budget Balance in the period of the relevant fiscal year which the government will not get repayment. Regional Expenditures are specified according to regional government affairs, organizations, programs, activities, groups, types, objects and details of the object of shopping.

This research aims to determine the effect of local revenue, regional allocation funds, and special allocation funds for study capital expenditure in West Java Province period 2014-2017.

This research method uses quantitative methods. The population of this study is the District and City in West Java Province. The number of regencies and cities in West Java Province is 27 regencies and cities. The sampling technique used purposive sampling method with a total sample of 27 regencies / cities in West Java province for 4 years. Outlayer data was omitted by 27 data so that the number of sample units was 108 Testing the hypothesis of this study using multiple regression analysis using the IBM SPSS Statistics Version 20.

Based on the results of research, the results show that simultaneous of regional original income, general allocation funds, special allocation funds, together (simultaneously) have a significant effect on capital expenditure.

Based on the results of the study, it is expected that further research adds to the research sample and uses other variables outside of this study. For local governments, it is expected to continue to explore the sources of Regional Original Revenue in order to be useful in funding to improve the quality of public services in the regions. General Allocation Funds and special Allocation Funds to improve the quality of public services.

Keywords: *Local Revenue, General Allocation Funds, Special Allocation Funds, Capital Expenditures*