

## **ABSTRACT**

*Capital expenditures are all expenditures from the state / regional general cash account that reduce the excess budget balance in the period of the fiscal year concerned for which the government will not be able to recover its repayment. Regional Expenditures are detailed according to local government affairs, organizations, programs, activities, groups, types, objects, and details of shopping objects.*

*This study aims to determine the effect of Local government revenue, general allocation funds, special allocation funds on capital expenditures in Central Java Province in 2013-2020. The method in this research uses quantitative methods. The population of this research is the regencies and cities in Central Java Province, the number of regencies and cities in Central Java Province totaling 35 regencies and cities. The sampling technique uses purposive sampling method. From this sampling, it was obtained 88 samples consisting of 11 districts / cities for 8 years. The analysis model used is panel data regression analysis using Eviews 9 software by conducting several testing stages.*

*The results of this study indicate that local government revenue, general allocation funds, and special allocation funds simultaneously affect capital expenditures. Partially, the general allocation fund has a significant positive effect on capital expenditures. Regional original income and special allocation funds have no significant effect on capital expenditures.*

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