

***FACTORS THAT INFLUENCE THE ALLOCATION OF CAPITAL
EXPENDITURES IN DISTRICTS/CITIES ON THE ISLAND OF JAVA IN 2015-
2019***

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ABSTRACT

This study aims to determine the effect of Economic Growth (PE), Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and the Remaining Budget Financing (SiLPA) on Capital Expenditure Allocation in Regencies/Cities in Java Island 2015-2019.

This type of research is a quantitative research. The population in this study is the Regency/City Government in Java Island in 2015-2019 consisting of 84 regencies and 35 cities. The sample in this study is 111 districts/cities that have completely published data, PE, PAD, DAU, DAK, and SiLPA for the 2015-2019 period. The sampling technique in this research is purposive sampling. The data of this research are secondary data of Regional Government Financial Reports (LKPD) taken from the website of the Directorate General of Fiscal Balance and the website of the Central Statistics Agency. Hypothesis testing in this study using multiple linear regression analysis with SPSS program.

Based on the results of the study, it was found that Economic Growth (PE) had an effect on Capital Expenditure Allocation with a value 3.647 and a significance of $0.000 < 0.005$. Regional Original Income (PAD) has an effect on Capital Expenditure Allocation with a value 2,973 and a significance of $0.003 < 0.005$ of. The General Allocation Fund (DAU) has an effect on the Capital Expenditure Allocation with a value 8.489 and a significance of $0.000 < 0.05$. The Special Allocation Fund (DAK) has no effect on the Capital Expenditure Allocation with a value -0.756 and a significance of $0.450 > 0.005$. The remaining excess of budget financing has an effect on Capital Expenditure Allocation with a value 3.331 and a significance of $0.001 < 0.005$.

Keywords: Economic Growth (PE), Regional Original Income (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), Budget Financing Excess (SiLPA) for and Capital Expenditure Allocation.