

ABSTRACT

This research is aimed to analyze the influence of Regional Taxes, Regional Retribution, General Allocation Fund, and Specific Allocation Fund toward the Allocation of Capital Expenditure. Capital expenditure has important role in operating government system that is to increase public prosperity and as a form of good governance.

The samples which are use in this research are regency/municipality of Java and Bali that report routine the realization report of the estimate income of regional expense (APBD) from 2007 until 2010 for Dirjen Perimbangan Keuangan Pemerintah Daerah. Based on that criteria, samples which are use in this research are 168 regencies/municipalities. The instrument that use is multiple regression.

The result of this research shows that regional taxes, regional retribution, and general allocation fund has positive influence toward the allocation of capital expenditure. Besides specifiic allocation fund has negative influence toward the allocation of capital expenditure.

Password : Regional Taxes, Regional Retribution, General Allocation Fund, Specific Allocation Fund, Capital Expenditure, Good Governance, the realization report of the Estimate Income of Regional Expense (APBD)