ABSTRACT

The implementation of fiscal decentralization in addition to giving authority to local governments also affect the ability of regions to meet the public interest. The aim of this study is to examine the effect of Economic Growth, Regional Revenue and General Allocation Fund to the Capital Budget Appropriations.

Samples used in the study were 35 Government District in Central Java which is taken by using census method. The analytical tool used is multiple regression test.

The test results showed that only the General Allocation Fund which significantly influence the allocation of capital expenditure while the Economic Growth and Regional Income does not significantly influence the allocation of capital expenditure budget.

Keywords: Regional Expenditure and Income Budgets, Economic Growth, Capital Expenditures

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