

ABSTRACT

THE IMPACT OF ORIGINAL REGIONAL INCOME, GENERAL ALLOCATION FUNDS, SPECIAL ALLOCATION FUNDS, AND REVENUE SHARING FUNDS ON CAPITAL EXPENDITURE ALLOCATION IN CITIES AND REGENCIES IN WEST JAVA PROVINCE (2018-2022)

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The purpose of this study was to determine the original regional income, general allocation funds, special allocation funds, revenue sharing funds, and capital expenditure allocation in cities and districts in West Java province 2018-2022. The method used in this study is a quantitative method using secondary data obtained from the Regional Revenue and Expenditure Budget Realization Report of cities and districts in West Java province and from literature reviews. Data analysis used panel data regression analysis using Eviews 12. The results of the study showed that: (1) original regional income, general allocation funds, special allocation funds, revenue sharing funds, and capital expenditure allocation 2018-2022 on average fluctuated, (2) original regional income had a positive and significant effect on capital expenditure allocation, (3) general allocation funds had a positive and significant effect on capital expenditure allocation, (4) special allocation funds had a positive and significant effect on capital expenditure allocation, (5) revenue sharing funds did not have a positive and insignificant effect on capital expenditure allocation.

Keywords: *Original Regional Income, General Allocation Funds, Special Allocation Funds, Revenue Sharing Funds, Capital Expenditure Allocation*

ABSTRAK

PENGARUH PENDAPATAN ASLI DAERAH, DANA ALOKASI UMUM, DANA ALOKASI KHUSUS, DAN DANA BAGI HASIL TERHADAP PENGALOKASIAN BELANJA MODAL PADA KOTA DAN KABUPATEN DI PROVINSI JAWA BARAT 2018-2022

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Tujuan penelitian ini untuk mengetahui pendapatan asli daerah, dana alokasi umum, dana alokasi khusus, dana bagi hasil, dan pengalokasian belanja modal pada kota dan kabupaten di provinsi jawa barat 2018-2022. Metode yang digunakan dalam penelitian ini metode kuantitatif dengan menggunakan data sekunder yang diperoleh dari Laporan Realisasi Anggaran Pendapatan dan Belanja Daerah kota dan kabupaten di provinsi jawa barat dan dari kajian pustaka. Analisis data yang digunakan menggunakan analisis regresi data panel dengan menggunakan *Eviews 12*. Hasil penelitian menunjukkan bahwa: (1) pendapatan asli daerah, dana alokasi umum, dana alokasi khusus, dana bagi hasil, dan pengalokasian belanja modal 2018-2022 secara rata-rata mengalami fluktuasi, (2) pendapatan asli daerah berpengaruh positif dan signifikan terhadap pengalokasian belanja modal, (3) dana alokasi umum berpengaruh positif dan signifikan terhadap pengalokasian belanja modal, (4) dana alokasi khusus berpengaruh positif dan signifikan terhadap pengalokasian belanja modal, (5) dana bagi hasil tidak berpengaruh positif dan tidak signifikan terhadap pengalokasian belanja modal.

Kata kunci: Pendapatan asli daerah, dana alokasi umum, dana alokasi khusus, dana bagi hasil, pengalokasian belanja modal.