

## ABSTRACT

This research aims to identify and analyze the effect of Regional Own Revenue (PAD), General Allocation Fund (DAU) and Special Allocation Fund (DAK) to the Budget Capital Expenditure partially and simultaneously on the Government of the Regencies/Municipality in West Java Province from 2009 until 2013.

The method used is a description method using secondary data obtained through <http://www.djpk.depkeu.go.id> and the Central Statistics Agency (BPS), West Java. The population in this research are all APBD Realization Report on the Government of the Regencies/Municipality in West Java Province consisting of 26 Regencies/Municipality from 2009 to 2013.

Data were analyzed using multiple linear regression analysis after the model of this research meets the requirements that escapes from the classical assumptions using Spss18 program. Testing the hypothesis in this study was conducted through the coefficient of determination ( $R^2$ ), partial test (Test t), and a simultaneous test (Test F).

The results of this research prove that simultaneous of Regional Own Revenue (PAD), General Allocation Fund (DAU) and Special Allocation Fund (DAK) positive significant effect on the Budget Capital Expenditure of the Regencies/Municipality in West Java Province in 2009 to 2013, with a coefficient of determination of 83,7% Capital Expenditures variables can be explained by the

variable PAD, DAU and DAK and the remaining 16,3% is influenced by other factors outside of this research model.

Keywords: Capital Expenditure, Regional Own Revenue (PAD), General Allocation Fund (DAU) and Special Allocation Fund (DAK).