

PENGARUH PENDAPATAN ASLI DAERAH DAN DANA ALOKASI UMUM TERHADAP BELANJA MODAL

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Abstract

This study aims to examine the effect of Own-Source Revenue (OSR) and General Allocation Grant to Capital Expenditure Budget Allocation. The samples used in the study were 27 Government Districts/Municipalities in West Java which are taken by using the census method. Analysis tool used is double regression test. The results of the test show that the only Own-Source Revenue (OSR) effects to Capital Expenditure Budget Allocation significantly while General Allocation Grant has no significant effect against the Capital Expenditure Budget Allocation.

Keywords: Own-Source Revenue (OSR), General Allocation Grant, Capital Expenditure