ABSTRACT

THE INFLUENCE OF REGIONAL ORIGINAL INCOME AND GENERAL ALLOCATION FUND TOWARDS CAPITAL EXPENDITURE SUMEDANG DISTRICT

The research was conducted in the Department of Revenue Finance and Asset Management Areas in the District of Sumedang. The purpose of this study was to determine the magnitude of the influence of Revenue and General Allocation Fund to the Capital Expenditure on Revenue Department of Finance and Asset Management Areas in the District of Sumedang either simultaneously or partial.

The method used in this research is descriptive analysis method with quantitative approach. The population used in this research that the budget realization reports from the year 2001-2010. Sample selection is done by using purposive sampling method with the amount of data as much as 10 years. Statistical method used is multiple linear regression to test the classic assumption in advance using the program SPS 15.0.

These results indicate that partial revenue (PAD) have a significant effect on Capital Expenditures. While the General Allocation Fund (DAU) have a significant effect on Capital Expenditures. Additionally simultaneously both revenue (PAD) and the General Allocation Fund (DAU) Capital Expenditures significant effect.

Keywords: Revenue, General Allocation Fund, Capital Expenditures, Sector Publil