

## **ABSTRACT**

*This study aims to determine the effect of regional original income, general allocation funds and special allocation funds on the allocation of capital expenditures to local governments in the West Java region in 2018-2022. The method used in this research is a quantitative method with a descriptive and verification approach. This study uses secondary data in the form of APBD Realization Reports that have been audited by the BPK in 2018-2022. The population in this study was 27 consisting of regencies and cities in the West Java Region. The sampling technique uses the Non-Probability Sampling Technique with saturated sampling method. The number of samples taken was 135. The results showed that regional original income had an effect on the allocation of capital expenditures, general allocation funds had an effect on capital expenditure allocations, special allocation funds had had an effect on capital expenditure allocations, as well as regional original income, general allocation funds and special allocation funds simultaneously affect the allocation of capital expenditure.*

*Keywords: Regional original Income, General Allocation Funds, Special Allocation Funds, Capital Expenditure Allocation*