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THE INFLUENCE OF VERTICAL FISCAL IMBALANCE AND FUND DECENTRALIZATION ON CAPITAL EXPENDITURE PUBLIC SERVICE OF AUTONOMOUS REGIONS
 Dr. Ir. Suyanto, MM Lecturer Of Economics Faculty Dr. Soetomo Surabaya University
 Abstract
 This research is conducted to examine the influence of vertical fiscal imbalance and fund decentralization variable on capital expenditure public service of autonomous regions using explanatory research. The conclusion of this research is fiscal decentralization policy has made autonomous regions increasingly dependent on decentralization fund of central government for expending of cost and capital expenditure public service. The Increasing of vertical fiscal imbalances coefficient proven that give the significantly positive influence on capital expenditure public service. This is show that the increasing of capacity ability fiscal autonomous regions for expending of cost and also capital expenditure public service autonomous regions. Fund decentralization significantly positive influence on capital expenditure public service of the autonomous regions
 Keyword : Fund Decentralization, Vertical Fiscal Imbalance, Capital Expenditure Public Service I.
 INTRODUCTION
 Empirically that the amount of development expenditure from year to year increased, though the allocation expenditure for every sector has variation. Development expenditure every regions is an investment. According to Brata (2003) that The sector investment are grouped into three sections, they are economic infrastructure development investment, human resource development investment or public social sector investment and also publik sector investment other. The conclusion of her research also show that generally java regions has allocation public sector investment for infrastructure smaller than another regions. Based on some consideration and idea mentioned, so the problem of this research is "whether vertical fiscal imbalance and fund decentralization's influence