

## **ABSTRACT**

*Decentralization have resulted in the emergence of the right of local autonomy to local government to manage our own country. With the regional autonomy, each local government have an obligation to manage finance our own country, starting from the management of regional until and regional spending. This study aims to to test phenomena flypaper effect on the special allocation fund, general allocation fund, and original local government revenue to allocation regional expenditure city government in West Java province years 2011-2014.*

*The kind of research this is research the statistics and verifikatif by using the method regression analysis linear multiple , done to identify the effects independent variable on variables dependent .An independent variable in this research is special allocation fund, general allocation fund, and original local government revenue with dependent variable the regional expenditure.*

*The population in this research was 9 cities are in West Java Province, namely Bandung City, Banjar City, Bekasi City, Bogor City, Cimahi City, Cirebon City, Depok City, Sukabumi City, and Tasikmalaya City. This study using a technique of sampling saturated who uses all members of the population in the sample.*

*Testing descriptive aims to understand the condition of Special Allocation Fund, General Allocation Funds, Original Local Government Revenue and Regional Expenditures of the city government in West Java Province in 2011-2014.*

*The results of partial test show that special allocation fund has not significant influence to allocation regional expenditure. General allocation fund and original local government revenue has significant influence to allocation regional expenditure. The value of coefficient  $\beta$  of original local government revenue is more than general allocation fund, so there is no flypaper effect on allocation regional expenditure of city government in West Java in 2011-2014.*

***Keyword: Flypaper Effect, Special Allocation Fund, General Allocation Fund, Original Local Government Revenue, Regional Expenditure***