

ABSTRACT

How to measure the success or performance of a country or region in the sector of finance used Financial Self Sufficiency Level. Financial Self Sufficiency Level indicated by the large size of the Local Government Revenue than regional income derived from other sources, such as government assistance. Some areas in West Java province have the phenomenon when Local Government Revenue are increasing but Financial Self Sufficiency Level decreases.

The purpose of this study is to determine how much Local Government Revenue, General Allocation Fund, Special Allocation Fund, Financial Self Sufficiency Level in the Districts / Cities of West Java province during 2010-2014, and influence of Local Government Revenue, General Allocation Fund, Special Allocation Fund to Financial Self Sufficiency Level either simultaneously or partially.

The method used in this research is panel data regression using Random Effect Model (REM) by the time of the study in 2010-2014. Total population in this study as many as 27 districts / cities. By using purposive sampling obtained a sample of 26 districts / cities.

The results of this study indicate that Local Government Revenue, General Allocation Fund, Special Allocation Fund, jointly affect the level of Financial Self Sufficiency Level. Partially, Local Government Revenue positive effect on Financial Self Sufficiency Level, General Allocation Fund positive effect on Financial Self Sufficiency Level, while the Special Allocation Fund has no effect Financial Self Sufficiency Level.

For the development of further research, it is suggested that further research adds another variable to add to the research period and using the object of other research. For the Government of Regency / City in West Java province, is expected to increase revenue sources to increase the Financial Self Sufficiency Level.

Keywords: *Financial Self Sufficiency Level, Local Government Revenue, General Allocation Fund, Special Allocation Fund.*