

## ABSTRACT

*How to measure the success or performance of a country or region used the performance scores of local governments. The performance scores of local governments obtained through the regional office of the Ministry of Interior of West Java Province. West Java is one of the provinces that have the rank and status high performance of local governments in Indonesia. However, there is still a district / city in West Java that status was its performance of local governments.*

*The purpose of this study is to determine how much local governments characteristics that can be measured using the Local Government Revenue, Regional Expenditure, General Allocation Fund, The Results of Supreme Audit Board results be measured using the audit opinion and a Performance score of local governments in the District / City of West Java Province during the years 2010-2014, as well as determine the effect characteristics of local governments as measured using Local Government Revenue, Regional Expenditure, General Allocation Fund, The Results of Supreme Audit Board be measured using Audit Opinion on the performance of local governments either simultaneously or partially.*

*The method used in this research is panel data regression using Random Effect Model (REM) with research during 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 the Local Government Revenue, Regional Expenditure, General Allocation Fund and Audit Opinion jointly affect the performance of local governments. Partially, Local Government Revenue positive effect on performance of local governments, Regional Expenditure has no effect on Performance of local governments, General Allocation Fund does not effect the performance of local governments, while the Audit Opinion has no effect the Performance of local governments.*

*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 improve performance of local governments. Should be considered the area that have the performance of local governments was that performance of local governments in West Java Province evenly.*

**Keywords:** *Performance of Local Government, Local Government Revenue, Regional Expenditure, General Allocation Fund, Audit Opinion*