

ABSTRACT

The success of regional autonomy is inseparable from the performance of regional governments in managing their finances in an orderly, obedient to the legislation, economically, effectively, transparently, and responsibly. The performance evaluation of regional financial management is carried out on the Regional Revenue and Expenditure Budget (APBD). The ability of the government to manage its finances can be measured by analyzing the regional financial performance. Several ratios are used to measure the performance of government finances, namely the ratio of regional financial independence, the degree of decentralization ratio, the ratio of regional financial dependency, the ratio of effectiveness and efficiency of local revenue, activity ratio, debt service coverage ratio, and growth ratio.

This research was conducted to find out how the simultaneous and partial influence between local original income, balance funds, and government measures on the financial performance of local governments in districts / cities in West Java Province in 2015 - 2018. This study uses quantitative methods with descriptive research type and hypothesis testing. The hypothesis tested using sampling analysis in this study is saturated sampling so that the sample in the study is 27 districts / cities in West Java Province with a four-year study period from 2015 - 2018 so that 108 sample units are obtained.

The results of this study indicate that original local government revenue variables, balancing funds, and government size simultaneously influence the financial performance of local governments in the districts / cities in West Java Province in 2015 - 2018. Partially local original income variables have a significant positive effect on government financial performance area. The variable balance fund has a significant negative effect on the financial performance of the regional government. While the government size variable does not significantly influence the financial performance of local governments in the districts / cities in West Java Province in 2015 - 2018.

Keywords : *regional autonomy, original local government revenue , balancing funds , government size , financial performance of local governments.*