

**REGIONAL FINANCIAL PERFORMANCE AND REGIONAL AFFAIRS  
BASED ON BUDGET REVENUE AND  
REGIONAL SHOPPING YEAR 2012 - 2016  
(COMPARISON IN DISTRICT / CITY IN WEST JAVA)**

**ABSTRACT**

*The purpose of this study is to determine the financial performance of the region and the level of independence of District/City in West Java fiscal year 2012-2016. The analytical tool used to measure the financial performance of the region is the ratio of effectiveness, efficiency ratio, harmony ratio, income growth, and tools to measure the degree of independence in Java is the ratio of regional independence, the ratio of degrees of decentralization, the ratio of regional financial dependence.*

*The results of the analysis of regional financial performance and the level of independence of district/cities in West Java showed that the effectiveness ratio is very effective in Karawang district. The efficiency ratio of district/cities in West Java shows that all provinces have very efficient efficiency. The District/City compatibility ratio in West Java shows that only Bekasi and Depok districts have ideal shopping. The revenue growth ratio of District/City in West Java has a trend of positive trend. The District/Cities independence ratio in West Java shows that Bekasi, Bandung, and Bekasi City have a pattern of delegative relationship with high independence ability. The degree of decentralization of District/City in West Java shows that Bekasi Regency has the highest level of decentralization. The financial dependency ratio of regency / municipality in West Java shows that Bekasi is an area with low dependency on central government.*

*Keywords: Local Own Revenue (PAD), Regional Financial Performance, Regional Independence, APBD*