

ABSTRACT

This study aimed to examine the effect of local governments characteristics (size of the area, the wealth of the region, the level of dependence on central government, capital expenditures), and the findings of an audit of the performance scores of local government districts / cities in Indonesia in 2012. The local government performance is measured by the results of Performance Evaluation Local Government (EKPPD) which is the main source of local government organizers report (LPPD) in 2012. This research sample was 436 with a population of all districts / cities in Indonesia in 2012 using purposive sampling.

The research results of multiple regression test using SPSS 20 application shows that the size of government and the general allocation fund a significant effect on the performance of the local government district / city. While local revenue, capital expenditures and audit findings do not affect the performance of local government districts / cities in Indonesia.

Keywords: Characteristics of Local government, Local Government Performance, Performance Evaluation of Local Government (EKPPD), Report of the Implementation of the Local Government (LPPD), Capital Expenditure, Audit findings.