Local Government Financial Performance is defined as the measured activity of an entity during a particular period as part of the size of the work. Performance measurement is defined as a financial or non financial systems of the work performed or results achieved from an activity, a process or an organizational unit. This study has the objective to determine the financial performance of Bandung regency, and to know the efforts to increase revenue. The method used is a method to systematically describe deskrtiptif the facts and the relationships between variables were investigated by collecting data.dapat conclusions drawn from this study that the district's financial performance during the 3-year bandung said to be less good because of the low to meet the needs of their own regions and based on the analysis of regional efforts to increase original income is less good because of the lack of supervision and services from both internal and external parties then have the original receipt of income fluctuations in each year.