ABSTRACT

Revenue consists of several components such as: Local Taxes, Local Retribution, and the results of the Company's Wealth Management Areas in separate areas and other revenue to Legal. While the Fund Balance consists of: tax revenue, non-tax revenue-sharing/Natural Resources, the General Allocation Fund and Special Allocation Fund.

Local Retribution are the levies for the payment of certain permits and special services provided by local government for personal gain or loss. The purpose of collecting user charges is to increase revenue and meet the regional expenditure, but in some areas levy can't meet the expenditures of the fund balance from the center of the general allocation fund is expected to increase revenues so that expenditures can be met.

The research was conducted at the district / city throughout the province of West Java. The purpose of this study was to determine how much influence the allocation of Local Retribution and General Allocation Fund Regional Expense Against the regencies / cities in West Java, either partially or simultaneously. The method used in this research is descriptive analysis method and verifikatif

The results of this study indicate partial Retribution has a significant effect on the local expense districts and cities in West Java province. And affect the General Allocation Fund expenditures in the counties and cities in West Java province. Additionally simultaneously both levies and general fund allocations significant effect on local spending in West Java.

Keywords: Local Retribution, General Allocation fund, Regional Expense