

**PENGARUH PENDAPATAN ASLI DAERAH, *LEVERAGE*, DANA
ALOKASI UMUM DAN DANA ALOKASI KHUSUS TERHADAP
KEMANDIRIAN KEUANGAN PEMERINTAH
DAERAH**

*(Studi Empiris pada Laporan Keuangan Kabupaten/Kota Di Provinsi Sumatera
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ABSTRACT

This study has factors that influence of local government revenue, leverage, general allocation fund, and special allocation fund on financial self sufficiency of districts / cities in Sumatera Barat Province. The data used are secondary data and sample samples using purposive sampling method. The research sample was 19 districts and cities in Sumatera Barat Province. The results showed that local government revenue, general allocation fund, and special allocation fund had a positive significant influence on financial self sufficiency. However, leverage and has no influence on financial self sufficiency.

The Regional Government is expected to achieve regional financial independence. Local governments must make a decision to create regional financial independence to finance local government in the central government which can be reduced.

Keywords : financial self sufficiency, general allocation fund, leverage, local government revenue, special allocation fund,