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ABSTRACT

Financial management of local government entering new era concluding with prevailing of fiscal decentralitation preferred to create local independent on funding all the activity through local government revenue. With fiscal decentralitation hopefully increasing service through out public sector, so it can increase local economic growth by the end will increase local revenue government this services can be showed from how much expenses on funding the service activities by local government.

This research shows that civil servant expense, good and service expense and capital expenditure influence significantly positive to local revenue