

ABSTRACT

*NUR AMINA, 2024, The Effect of Central Government Transfers to Regions on Regional Financial Performance (Case Study at BPKPD West Sulawesi Province), supervised by **Taufik Hidayat B Tahawa, S.E., M.Ak** as Supervisor I and **Muhammad Ihsan Ansari S.E., M.Ak** as Supervisor II.*

This research aims to determine the effect of Central to Regional Government Transfers on the Financial Performance of the Regional Government of West Sulawesi Province. This research uses a quantitative method using secondary data. The population in this research is the West Sulawesi Provincial Budget Realization Report. The sample for this research is the 2017-2021 West Sulawesi Province Budget Realization Report. The analysis used is descriptive statistics, classical assumption test, multiple linear regression, t test, F test, and coefficient of determination test using SPSS 21 software. The results show that DAU has no effect on financial performance, DAK has no effect on financial performance, and DBH also has no effect on financial performance. Simultaneously, DAU, DAK, and DBH have no effect on the financial performance of the regional government of West Sulawesi Province.

Keywords: Transfer Funds, DAU, DAK, DBH, Financial Performance