## **ABSTRACT**

The aims for this study is to examine the influences of Flypaper Effect that contained in the Performance of Regional Work Units (SKPD). This research refers to the previous research by Haryo Kuncoro (2007). The object of this research is the Performance of Regional Work Units (SKPD) of Semarang City and Country.

This research was using a purposive sampling method. The data used are secondary data, obtained from the Financial Report of the Performance of Regional Work Units (SKPD) of Semarang City and Country from 2007 until 2009.

The results of this study indicated that the General Allocation Fund (DAU) has a relation on the Efficiency of Performance of Regional Work Units (SKPD), while the Real Income (PAD) has no relation effect on the Efficiency of Performance of Regional Work Units (SKPD), and the compare about Real income (PAD) with General Allocation Fund (DAU) has a relation on the Efficiency of Performance of Regional Work Units (SKPD). If seen further enhances the performance dependence of regional work units (SKPD) is more dominant on the DAU than PAD.

Keywords: General Allocation Fund (DAU), Regional Income (PAD), Performance of Regional Woork Units (SKPD), The Efficiency of Performance of Regional Woork Units (SKPD).