This research aims to find out the effect of income change, realization of special allocation funds, and revised financing on unused funds. The independent variable in this research is income change, realization of special allocation funds, and revised financing, while the dependent variable is the unused funds. The data used in this research is secondary data from audit report in local government financial report of West Kalimantan in 2013-2017. The sample in this study was selected using the non-probability sampling method. The data analysis was done using multiple regression analysis and classical assumptions test using SPSS. The research population is all 12 regions and 2 cities in West Kalimantan. The result shows that the income change, the realization of special allocation funds, and revised financing affect significantly on the unused funds.

Keywords: Income Change, Realization of Special Allocation Funds, Revised Financing, Unused Funds