## Comparison of Performance Indicators The whole Local Government Finance Lampung Province

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## Abstract

This study aims to determine how the financial performance of local governments throughout the province of Lampung with regional performance indicators outlined by the ratio of self-reliance, the level of effectiveness, and the level of financial activity in each regency Lampung.

Population of this research is the Government of districts / cities in Lampung Province who has been preparing the financial statements of 2008 to 2013, the sample in this study a total of 11 samples. Data was analyzed using Paired-samples T Test. Based on the results of the calculation of the average ratio of financial independence of each District / City all over Lampung during the 2008-2013 study compared with the independence criteria table fell on the criteria very less because it is located at 0-10%. The effectiveness of the calculation results with an average area ratio calculation results in the effectiveness of County and City Lampung Province who were having a very effective criteria. Results of calculation of the ratio of the area of financial activity throughout Lampung province shows that the average ratio of Regional Financial activities throughout the province of Lampung relatively high value that is equal to 99.98%. Based on the financial performance ratings show that it appears that the district Pesawaran ranks first in terms of financial performance area, followed by East Lampung and Central Lampung Regency, while the Lampung provincial capital of Bandar Lampung which is ranked 5, the gatekeeper in terms of financial performance areas that Tulang Bawang district.

Keywords: financial performance area, District / Municipal Government, financial ratios area