

ABSTRACT

REGIONAL FINANCIAL DEFICIT ON APBD 2009 OF LAMPUNG UTARA REGENCY AND THE POLICY IN IT'S OVERCOME

By

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In the regional autonomy era, every governments is Province/Regency/City in operating their bureaucracy is always based on Regional Government Budget (APBD), because it is the core instrument for the regional government to fund the activities and all regional funding. As a policy instrumental, APBD is hold the central position in that means to capability expand and effectiveness regional government.

Conclusion in APBD is content about finance plan that will be achieved neither will be used by regional government to perform their authority for the implementation general servicing in one year consideration. Appropriate into performance approach that used in APBD's composing, so every cost allocation is planed used to be correlated into level servicing and result that expected can be achieved, also the impacts and advantages that achieved from performance activities. The problem in writing this minithesis is "How the policy and means of regional government Lampung Utara Regency in overcoming regional financial deficit on APBD 2009?"

The purpose on this minithesis, for the first is to know haw policy of Lampung Utara Regency's Government in it's act the system of deficit APBD Lampung Utara Regency in 2009. The analysis model that used in writing this minithesis is data analysis descriptive which is presenting data into a table and descriptive into

a narasi model, also a performing research bibliography and studying literature and masterpiece also a datum which interconnected into the object.

From the result of research and analysis result is obtained that on the management and compilation of APBD Lampung Utara Regency 2009 in the reality is not pure a deficit as we guest. APBD's deficit is happened on RAPBD 2009 which is raised by the government of Lampung Utara Regency to DPRD of Lampung Utara Regency before it specified into the APBD. After APBD is agreed by DPRD of Lampung Utara Regency APBD is truly experiencing deficit, but it can be overcome by policy funding that achieved from the remains budget's last year, so APBD's deficit can be solved. Differing with RAPBD and APBD, realization on APBD's Lampung Utara Regency isn't deficit, but in the contrary is budget surplus. It's caused Lampung Utara Regency's Government conducting the policy to raising regional income and expense efficiency's regional to the official, corporation, office, etc in surroundings of Lampung Utara Regency's Government.