

ABSTRACT

EVALUATION OF LOCAL GOVERNMENT FINANCIAL PERFORMANCE LAMPUNG PROVINCE BY USING QUADRANT METHOD (PERIOD 2001-2012)

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In accordance with Law No. 17 of 2003 on State Finance, within the framework of regional financial management, Regional Financial Management Officer has a duty to prepare financial statements which is the implementation of the budget accountability.

This study aims to determine the Regional Financial Performance is measured Lampung provincial governments of Independence Regional Level, Regional Level Dependency, Level Fiscal Decentralization and Efficiency Levels. The data used in the form of research reports that Local Government Financial Statistics Data Regional Budget period 2001 - 2012, in which there are data Local Revenue, Total Expenditure, Balance Funds, and Budget Surplus. The method of analysis used is quantitative descriptive analysis and the data used is time series data.

Regional Financial Performance research results show that the average rate ratio of Regional Financial Independence is at the Excellent level, the average ratio of Regional Financial Dependence Levels are at level Very High, Average Level of Fiscal Decentralization ratio at the level of Good, average levels of Efficiency Ratio is at Simply Efficient and level on the map based on the Method of Regional Financial capability contained quadrant 4 years in quadrant I, 2 years in quadrant II, 0 in quadrant III, and 5 years in quadrant IV

Keywords: Autonomy, Regional Financial Performance, Financial Capability Map, Revenue and Expenditure (Budget).