ABSTRACT

THE ANALYSIS OF REGIONAL FINANCIAL PERFORMANCE GOVERNMENTS CITY OF BANDAR LAMPUNG 2006-2013

By

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The economic crisis that hit Indonesia in 1997, the government and the public aware of the needs of the reform on the system of government there. One of the implementation of the reform of the government was the establishment of the autonomous region. Regional autonomy is generally construed as granting authority by the central government to local governments to arrange and take care of the interests of the local community according to its own initiative based on the aspirations of the community in accordance with the applicable legislation. The main purpose of organizing regional autonomy is to improve public services and promote the economy of the region. The role of local governments in order to support the implementation of regional autonomy largely determine the success of the local authorities in creating the independence area. The ability of local governments in managing financial budgets are reflected in its territory. Therefore required an analysis of the results of the financial performance of local government in managing its finances by performing financial ratio analysis of the budgets that have been budgeted and realized.

This research aims to know the performance of the city government's financial Bandar Lampung in 2006-2013. The method of analysis used in this study are: the ratio of the independence, effectiveness, efficiency ratios ratio and the ratio of growth.

The results showed government financial performance of Bandar Lampung during the year 2006-2013 based on the ratio of self-sufficiency is still low, average 14,43. For financial performance effectiveness ratio has been very effective, the average 113,57. The efficiency ratio for the financial performance has been very efficient, where an average of 4.27. And to the ratio of the growth of the PAD is still not stable growth.

Keywords: Autonomy, Local Government, Performance Financial Budgets, Financial Ratio Analysis