ABSTRACT


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Budget revenues and expenditures is an annual financial wisdom of Local Government prepared under the provision of applicable legislation, and various other consideration in order to the preparation, monitoring, control and evaluation of Government Revenues and Expenditure to easy to do. On the other side of the budget of the regional government also can be means for certain parties to see or know the area better capability in terms of revenue and expenditure side.

Issues raised in this study are “How to budgeting allocation mechanism in Bandar Lampung 2005 – 2009”. The purpose of this research is to find gaps budget allocation mechanism in Bandar Lampung 2005 to 2009. Data collection techniques used was the documentation. For the data analysis used descriptive qualitative data analysis.

Based on existing problem, the authors conclude that the budget is a unity consisting of revenues, expenditures, and local funding. While SILPA in represent year are the difference between the surplus/deficit budget to finance the net. Budget allocation for local government of Bandar Lampung last five years has increased by an average of 14.11%. this is occurs because of the increased personnel expenditures rise. And the allocation of Government revenue in Bandar Lampung 2005 – 2009 has increased by an average of 15.02%. while financing obtained increasing by an average of 15.085%. financing is an area of financial transactions that aim to cover the difference between revenues and expenditures.

The authors recommend that the government in Bandar Lampung should need more effort to increase local revenues through the excavation of new potential areas and potential development areas either by performing intensification (such as curb the tax) and extensifikasi (prioritize local levies).