

## **ABSTRACT**

### **REGIONAL FINANCIAL PERFORMANCE AND RELATIONSHIP WITH THE REST OF LESS MORE AND CALCULATION OF BUDGET (SiLKPA) BANDARLAMPUNG CITY ON 2008-2013**

**By**

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Analysis of financial performance basically was done to assess the performance in the past to perform various analyzes in order to obtain the financial position of an entity that represents the reality and potential performance will continue. One important aspect of local autonomy is the ability to fund its own financial needs, for it every area required to dig their own financial resources, better known by revenue (PAD).

Aside from the PAD and the transfer of the center to finance its activities, local governments can also take advantage of Financing Budget Surplus (SiLPA) the previous year. SiLPA is the excess of actual revenue and expenditure budget during the budget period. In the budget also contained SiKPA, SiKPA is less residual budget calculation, where the deficit in the budget, then it can be called with SiKPA

The problem posed in this study are the factors that can cause the formation of SiLKPA each year, to see how the financial performance Lampung city area and the relationship of income to the local shopping area and Lampung city SiLKPA 2008-2013.

This study uses quantitative and descriptive method using Pearson correlation Karls to determine the relationship of income and expenditure against SiLKPA, with a positive linear correlation showed moderate to weak revenue and shopping areas. In this research tells overall factors which cause or SiKPA SiLPA.