ABSTRACT

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ANALYSIS OF FINANCIAL PERFORMANCE OF REGIONAL GOVERNMENT IN MANAGING INCOME AND EXPENDITURE BUDGET IN MATARAM CITY, NUSA TENGGARA BARAT PROVINCE, 2013-2017 PERIOD.

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Local government plays an important role in community activities. It is necessary to measure regional financial performance and assess government financial accountability in generating public services.

This study aims to determine the Government's financial performance in the management of the Revenue and Expenditure Budget of the City of Mataram, West Nusa Tenggara Province in the 2013-2017 period seen from: (1) Decentralization Degree Ratio, (2) Independence Ratio, (3) Effectiveness Ratio, (4) Regional Financial Efficiency Ratio, (5) Regional Expenditure Match Ratio, (6) Revenue Growth Ratio. The data collection technique in this study is documentation by collecting data on the Realization of the Regional Budget for Mataram City in the 2013-2017 Period. The data analysis technique used in this research is quantitative descriptive.

The results of this study indicate the financial performance of the City of Mataram government seen from: (1) Decentralization Degree Ratio shows an average of 19.46% which falls into the category of "Less" because it is on an interval scale of 10% -20%. (2) Independence Ratio produces an average of 26.36% which is included in the category of "Low" and has a consultative relationship pattern because it is at a percentage <50%. (3) Effectiveness Ratios of Mataram City get an average of 100.73% which means "Very Effective" because the ratio is more than 100%. (4) The Regional Financial Efficiency Ratio produces an average of 98.43% which means it is categorized as "Less Efficient" because it is at 90% -100%. (5) Regional Expenditures Ratio shows that the majority of expenditure funds are used for operational expenditure. (6) Growth Ratio Revenue experienced positive growth, with an average yield of 13.79%. Overall the performance of the Mataram City government is still not optimal.

Bibliography (2000-2018)