

## **PERSETUJUAN PEMBIMBING**

### **ANALISIS PENDAPATAN DAN BELANJA DAERAH PADA DINAS KEUANGAN DAN ASET DAERAH PROVINSI GORONTALO**

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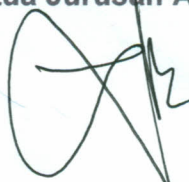


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**PENGESAHAN**  
**ANALISIS PENDAPATAN DAN BELANJA DAERAH**  
**PADA DINAS KEUANGAN DAN ASET DAERAH**  
**PROVINSI GORONTALO**

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**Telah dipertahankan di depan Dewan Penguji**

**Hari/Tanggal : Selasa, 05 Januari 2016**

**Waktu : 13.00 s/d selesai**

**Penguji:**

**1. Lukman Pakaya, S.Pd., MSA**

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**Gorontalo, Januari 2016**

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## ABSTRACT

Nur'ain Husain. Student ID. 921411061. Analysis of the Local Income and Spending at the Office of Provincial Finance and Assets Management of the Gorontalo Province. Bachelor Study Program of Accounting, Department of Accounting, Faculty of Economics, State University of Gorontalo. Principal Supervisor is Sahmin Noholo, SE., MM and Co-supervisor is Rizan Machmud, S. Kom., M. Si.

This research intends to analyze the local income and expense budget of the government of Gorontalo Province. In this research the quantitative method is used using descriptive analysis method.

The data analysis used in this research is financial perspective ratio analysis of the APBD, in which, the researcher analyzes the income variance, degree of decentralization, effectiveness and efficiency ratio of the Genuine Local Income, Spending efficiency ratio, Financial Independency Ratio of the Region, and Region Financial Dependency Ratio at the office of finance and assets management of the government of Gorontalo Province.

The income variance analysis in the period of 2012-2014 are: in 2012 the income was 1,352,096,395,963; in 2013 was 1,175,783,232,293, and in 2014 was -971,328,917,387. Decentralization level in 2012 was 19.29%, in 2013 was 20.39%, and in 2014 was 23.32%. Effectiveness ratio of the PAD in 2012 was 111.38%, in 2013 was 109.76%, and in 2014 was 96.85%. Efficiency ratio of the PAD in 2012 was 491.57%, in 2013 was 489.63%, and in 2014 was 427.25%. The spending efficiency ratio in 2012 was 90.97%, in 2013 was 92.84%, and in 2014 was 92.54%. Further, the region's financial independency ratio in 2012 was 28.26%, in 2013 was 29.72%, and in 2014 was 35.23%. In addition, the region's financial dependency ratio in 2012 was 68.26%, in 2013 was 68.60%, and in 2014 was 66.19%.

*Keywords: Regional Income and Spending Budget*

