

SUMMARY

Wayan Weny Eky Lestari, 2014. Analysis of **Regional Finance Ability as a Working Standard on APBD to Execute Government For Budgeting Period 2009-2013** (Study of Financial Management and Regional Asset Institution in Tulungagung Regency. First lecture Dr. Tjahjanulin Domai, MS. Second lecture Drs. Abdul Wachid. M.AP, 126 Hal + xvi.

Regional government is claimed to execute effective and efficient government, and also can increase society's service and welfare along with harmonious relationship among center and regional. Subject to be, regional finance factors have important role in order to execute government. A regional government financial working valuation is a parameter that can be used to observe regional ability to execute government. This research objectives are to know the regional finance ability in order to execute implementation of government and resistivity factors the budgeting period of 2009 until 2013.

Type of this research is a qualitative research and using quantitative data such as regional finance data in 2009-2013 which interview two respondents BPKAD. This research analysis is using some of financial ratio analysis such as ratio of fiscal autonomy degree, ratio of routine ability index, ratio of regional finance independent, effectiveness ratio, activities ratio, growth ratio, as well as regional defrayal and surplus/deficit analysis.

This research results show that development of regional ability in Tulungagung regency is getting increase but still on 10% and be in an under investment category that seen from subsection mean of fiscal autonomy degree ratio on 07,90% and Routine Ability Index on 07,44%. Regional finance working si still on subsection mean 8,91%, meanwhile PAD achievement called effective on ratio scale >100% with subsection mean 118,09%. The PAD growing ratio is still on subsection mean 23,18%, regional income on subsection mean 17,15%, routine expense on subsection mean 16,51% and the development expense on subsection mean 20,12%. From the growing of the all four ratios, can be seen that routine expenses ratio had the lowest on 16,51%. APBD in 2009 until 2013 had been around deficit, this is caused by total amount of regional expense budgeting is bigger than regional income that already earn. This matters indicate the uneffectiveness of regional finance management.

keywords: financial ability, regional finance working, government