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## ABSTRACT

Wahyuniar. 2017. Performance Analysis of Regional Revenue and Expenditure Budget Management (APBD) of Sinjai District Government. In guidance by H. Mahmud Nuhung and Ismail Badollahi. Accounting Department Faculty of Economics and Business, University of Muhammadiyah Makassar.

This study aims to determine the Performance of Regional Revenue Budget District Sinjai period 2011-2015 and Budget Performance Performance District Sinjai period 2011-2015.

This study is a quantitative research that is the type of data in the form of figures that can be obtained through corporate documents such as financial statements. Data collection techniques used in this study using documentation techniques. the data in use is secondary data in the form of Realization Report of Regional Budget Revenue and Expenditure District of Sinjai year 2011-2015.

After conducting the analysis, the results of the study indicate that (1) The Regional Financial Performance of Sinjai Regency is generally said to be good. (B) Local Revenue Growth averaged 52.92%, (c) Ratio of Regional Income Revenue in view of the Degrees of Decentralization showed an average of 5.17% (low ), the ratio of Relatively High Financial Dependency averaged 77.31%, the Regional Effectiveness and Efficiency Ratio in general the average effectiveness ratio of 113.45% and the average efficiency ratio above 10%, (d) The degree of Contribution of BUMD reaches the average - average 0.4%. (2) Financial Performance of Regional Expenditure of Sinjai Regency in general can be said good. (a) Average regional expenditure below 100%, (b) Regional Expenditure Growth has an average growth of 16.10%, and (c) Ratio of Harmony of Regional Expenditure in view of Operating Expense Ratio shows average of 76.95 %, Capital Expenditure Ratio averaged 19.64% (d) The Efficiency of Regional Expenditure shows a mean of under 100%.

**Keywords: Financial Performance, Revenue Budget, Budget Expenditure, APBD**