

## ABSTRACT

This study aims to describe the preparation of the causes of non optimal formulation RKA - SKPD in Gorontalo Provincial Government environment. The data was analyzed primary data obtained through the distribution of questionnaires and interviews. Secondary data is obtained by reporting year-end financial realization. Population in this research are all in the province of Gorontalo SKPD. Research using analisis descriptive approach and qualitative descriptive methods.

The results showed that the preparation or RKA-SKPD not optimal in the implementation of the budget shifts the budget and the findings of the use of inspectors ole budtet. This condition is caused by four factors that influence the ability of human resources (skills), technical guidelines, the principles of efficiency and the preparation time period