

ABSTRACT

ANALYSIS OF FISCAL INDEPENDENCY IN PESAWARAN YEAR 2010-2013

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In according to law Act No. 32 year 2004 and Act No. 33 year 2004. The passage of this legislation provides an opportunity for the region to explore the potential of local and improve its financial performance in order to realize the independence of the region. This study aims to determine the degree of independence in Pesawaran measured from Ratio of independence Levels, Ratio of Regional Dependency Level, Ratio of Fiscal Decentralization and Ratio of Efficiency Levels. The data used in the form of research reports that Local Government Financial Statistics Data, Regional Budget 2010-2013 period, in which there are no data revenue, Total Expenditure, Balance Funds and Budget Surplus. The analysis technique used to answer the first goal in this research is descriptive quantitative method. Regional Financial Performance research results show that the average ratio of Regional Financial Independence rate at the level of very low, on average, Regional Financial Dependency Ratio is at a low level, the average rate ratio at the level of Fiscal Decentralization is very low, the average Levels of Efficiency Ratio is low efficient level.

Keywords: Autonomy, Regional Financial Performance, Budget.