

ABSTRACT

REVENUE PERFORMANCE region (PAD) DISTRICT EAST ITS BUDGET YEAR 2003-2007

By

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Reception area is one essential aspect in the process of implementation and sustainability of Local Government. The amount of local revenue and directly impact the service of regional development. In order to improve local revenue in an optimal and ideal East Lampung District Government racing to raise local revenues from the sector, region income (PAD).

The problem in this study was to determine the performance of local taxes and levies on PAD East Lampung District because the average contribution of PAD East Lampung District ranks third smallest of the 10 districts in Lampung province after the District Tulang Bawang and Way Kanan. The purpose of this study is to determine the performance of Natural Income (PAD), East Lampung District Fiscal Year 2003-2007.

The results showed the performance of East Lampung District PAD, as measured by Capain Target, Share and Growth performance has not been ideal. Performance of local revenue sources the original regional income (PAD) East Lampung District is not optimal, especially the revenue comes from hotel tax, entertainment tax, advertisement tax, street lighting tax, and tax class C, minerals, health levies, charges of waste and cleanliness, and parking levies. Strategies that can be taken to improve the PAD District of East Lampung is; a) the tightening of administrative sanction of retribution in the form of interest which has accrued or decommissioning, b) the imposition of fines 4 (four) times the amount of transported material C class, c) improvement of tax administration including actively billing, and improve the quality of human resources. d) explore revenue sources that have the potential to be developed.