

ABSTRACT

ANALYSIS OF FISCAL POLICY IN THE ORIGINAL REGIONAL REVENUE (PAD) WEST LAMPUNG DISTRICT (2002 – 2009)

BY

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Various efforts of local government through various policies to explore the local revenue source for Local Revenue (PAD) could increase, because the PAD is a reflection of the economic potential of the region, for it made PAD central government as one of the criteria in the granting of regional autonomy and local revenue sources capable ideally donate the bulk of all income areas compared with other income sources. The problem in this study is how the performance of West Lampung District PAD fiscal year 2002-2009 and what efforts and fiscal policies of government in improving the PAD District of West Lampung. The purpose of this paper is (1) to determine the performance of each source of local revenue in West Lampung District fiscal year 2002-2009 (2) to assess the efforts made to improve the PAD is seen by the level of effectiveness, contribution, and growth.

The results showed the performance of West Lampung District of PAD as measured by capain target, contribution and growth performance is not optimal. Especially tax revenue that comes from restaurants, entertainment tax, advertisement tax, market fees, terminal charges, and parking fees. Strategies and fiscal policies that can be taken to improve the PAD District of West Lampung are: a) the tightening of administrative sanction of retribution in the form of interest payable or demolition b) special tax revenue is heading in the supervision of tax collection and administration facilities worth of taxpayer c) improved tax administration include the billing actively, and improve the quality of human resources d) explore revenue sources that have the potential to be developed.