ABSTRACT

FISCAL DEPENDENCY ANALYSIS OF LOCAL GOVERNMENT DISTRICT / TOWN IN LAMPUNG PROVINCE ON ERA AUTONOMY (PERIOD 2007-2011)

By

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In accordance with Law No. 32 of 2004 on Regional Government and Law No. 33 tahun 2004 on Fiscal Balance between Central and Local Government, on the Autonomy Era, a county / city can be said to occur when financing a fiscal dependency area funded much by acceptance of a central (fund balance) compared to revenues of regional (local revenue).

This study aims to determine the level of local government fiscal dependence district / city in the province of Lampung to measure the performance capabilities / local government finance using index Fiscal Decentralization Degree and financial ability of local revenues in local expenditures. The data used in the form of research reports that Local Government Financial Statistics Data Regional Budget period 2007 - 2011, in which there are data is local revenue (PAD), DBH (DBH), the General Allocation Fund (DAU), Total Revenue (TPD), Expenditure and Routine. While the method of analysis used is quantitative descriptive analysis.

The results of Fiscal Decentralization Degree Index shows that the average percentage of revenue to TPD of 4.04% and the average percentage of DBH against TPD of 9.37%. Thus, it can be concluded that fiscal dependence occurs at the district / city in the province of Lampung is high, with an average percentage of DAU against 65.86% for TPD.

Keywords: Autonomy, Fiscal Decentralization Degree Index, Fiscal Dependency, Revenue and Expenditure (Budget).