

ABSTRACT

ANALYSIS OF THE BALANCE FUNDS TO THE REVENUE DISTRICT LAMPUNG SELATAN

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This study aims to determine how the management of the local revenue equalization fund and how the level of local fiscal autonomy which is at the core of decentralization on regional economic growth.

Therefore, central government provided funds allocation aimed at equalization of interregional financial ability to meet the deficit in the level of regional spending, both recurrent expenditure and development expenditure. Fund balance consists of revenue sharing fund, special allocation fund, and general allocation fund.

The results of this study are: (1) The balance of fund management conducted by the government can be seen from the proportion of the fund balance to the local revenue is, and the fund balance largely allocated to recurrent expenditure than development expenditure. (2) Degree of fiscal independent is still relatively small, because the general allocation fund in conjunction with local authorities which still relies heavily dependent on the central government that describes the degree of independence the local fiscal.

Key word: Decentralization fiscal, local own – source revenue, revenue sharing fund, general allocation fund, special allocation fund, independence fiscal.