

ABSTRACT

ANALYSIS OF FUND BALANCE DEPENDENCIES BUDGET FISCAL INDEPENDENCE TANGGAMUS

By

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Balance problems and regional financial center in its application often do not comply with the rules and regulations contained in affirm the Law. 33 of 2004 on Fiscal Balance the Central Government and Local Government, in fact each district / city in preparing the budget scale. DAU will provide certainty for the region to obtain financing sources to finance the budget and expenses are the responsibility of local governments in carrying out development in the area so that the management of the use of DAU and the level of fiscal autonomy is very important in the context of regional autonomy.

Issues raised in this study is: "How much dependency Tanggamus budget of Fund Balance for the period 2006 - 2010 and at what level of independence Tanggamus Fiscal year 2006-2010.

The purpose of this study is: To find out how much reliance APBD financed from Fund Balance Tanggamus years 2006 - 2010 and to determine the level of independence of the magnitude of the measured Fiscal DAU Tanggamus years 2006 – 2010 from the research results that, the proportion of local revenue equalization fund (budget) South Lampung regency quite large, reaching 66.07 percent annually, with most of the management of the Fund Balance allocated to operating expenditure and capital expenditure and personnel than development expenditure.

Tanggamus pick the level of relatively good fiscal independence as measured from the DAU during the observation period 2006 - 2010 the average scale values obtained 36.12 percent. It means that the implementation of the government's development finance and dipendensi not have a high dependency on the central government. Tanggamus fiscal independence has been relatively good.

Keywords : Financial Balance of the Central Government and Local Government, Fiscal Independence, Revenue and Expenditure (Budget), Autonomy, Region General Allocation Fund (DAU).