

ANALISIS PERKEMBANGAN KEMAMPUAN KEUANGAN DAERAH DALAM MENDUKUNG PELAKSANAAN OTONOMI DAERAH DI KABUPATEN TANGERANG

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ABSTRAKS

The success of regional autonomy is inseparable from the ability in the field of finance. The purpose of this study was to determine the level of development of financial capability in Tangerang district in order to support the implementation of regional autonomy. This study took place in the district of Tangerang. While the data used in this study is the financial data in Tangerang district budget fiscal year 2008-2011. The data collection techniques and documentation is done in the Tangerang Regency BPKAD

Comparative research is descriptive method, using several financial ratios, the ratio of local financial autonomy, the degree of fiscal decentralization, routine ability index, the ratio of harmony and growth ratios. Based on the results of the analysis has been done obtained the following results: Based on financial self-sufficiency ratio of the area indicated by the ratio of the average rate was 27.16% remained between 25% - 50% classified as having a consultative relationship pattern that means the ability to

meet the Tangerang regency government funding requirements for the implementation of Government duties, the Degree of Fiscal Decentralization ratio has only an average of 21.35%. this means that the level of independence / Tangerang regency sufficient financial capacity to implement autonomy. Based on the ratio of IKR average of only 48.24%, this means that the PAD has sufficient ability to pay for routine expenses. At Harmony ratio, routine expenditure is smaller than the development expenditure. While the ratio of growth, as a whole has increased every year due to increased taxes and levies.

By looking at the results of the analysis above, the financial developments in the Tangerang Regency Financial sector is still lacking. It required an effort to increase revenue by extending both the local government must be able to identify potential areas so that new opportunities for revenue sources can be searched, while the intensification of the Touch ups tax collection management performance.

Keywords: Local government, local autonomy, local finance