

ABSTRAK

ANALISIS KEMAMPUAN PENDAPATAN ASLI DAERAH DALAM PELAKSANAAN OTONOMI DAERAH Studi Kasus pada Pemerintah Kabupaten Bengkayang

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Tujuan penelitian ini untuk mengetahui kemampuan pendapatan asli daerah dalam pelaksanaan otonomi daerah di Kabupaten Bengkayang. Latar belakang penelitian ini adalah Penyelenggaraan fungsi pemerintahan daerah akan terlaksana secara maksimal apabila penyelenggaraan urusan pemerintahan diikuti dengan pemberian sumber-sumber penerimaan yang cukup kepada daerah. Pendapatan asli daerah harus menjadi bagian terbesar dalam memobilisasi dana penyelenggaraan Pemerintah Daerah.

Jenis penelitian adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisa data yang digunakan adalah Rasio dan Angka Indeks.

Hasil penelitian menunjukkan kinerja pemerintah daerah dalam melakukan pemungutan pendapatan asli daerah efektif. Walau demikian, pendapatan asli daerah Kabupaten Bengkayang belum mampu untuk memenuhi kebutuhan daerahnya dan belum mampu untuk melaksanakan otonomi daerah karena kontribusi dana pusat terhadap penerimaan daerah rata-rata setiap tahunnya mencapai 78,29%. Ini berarti, proporsi penerimaan daerah paling tinggi berasal dari alokasi dana pemerintah pusat.

ABSTRACT

ANALYSIS ON THE REGIONAL ORIGINAL REVENUE CAPABILITY IN THE IMPLEMENTATION OF REGIONAL AUTONOMY

A Case Study in the Government of Bengkayang Regency

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The purpose of this research was to know the capability of regional original revenue in the implementation of regional autonomy in Bengkayang Regency. The background of this research is that the operation of regional governmental function will be conducted maximally if the operation of governmental concerns were followed by giving the appropriate income sources to the region. The regional original revenue should become the biggest part in mobilizing the operational funds of Regional Government.

The type of this research was case study. The data were gained by conducting interview and documentation. The techniques of data analysis which was used were ratio and index number.

The result of this research revealed that the performance of regional government in collecting the regional original revenue was already effective. However, the regional original revenue of Bengkayang Regency had not been able to fulfill the necessities of its region and had not been able to implement the regional autonomy because of the contribution of central funds toward the average regional income annually reached 78,29%. It meant that highest proportion of regional income was resulted from the allocation of central government's funds.