

## **ABSTRAK**

### **ANALISIS EFISIENSI PENDAPATAN ASLI DAERAH Studi Kasus pada Pemerintah Daerah Kabupaten Belu**

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Penelitian ini bertujuan untuk (1) mengetahui prosedur penyusunan Anggaran Pendapatan dan Belanja Daerah, (2) menghitung tingkat efisiensi pemungutan Pendapatan Asli Daerah. Penelitian ini dilakukan di bagian keuangan dan Badan Pusat Statistik kabupaten Belu selama bulan oktober tahun 2003.

Teknik pengumpulan data yang digunakan yaitu melalui wawancara, dokumentasi dan observasi. Sedangkan teknik analisis data yang digunakan ialah teknik analisis kualitatif dan kuantitatif. Analisis kuantitatif digunakan untuk mengetahui prosedur penyusunan APBD. Analisis kuantitatif digunakan untuk menghitung efisiensi pendapatn asli daerah tahun anggaran 1998/1999 sampai dengan tahun anggaran 2002.

Hasil penelitian menunjukkan bahwa (1) Prosedur penyusunan Anggaran Pendapatan dan Belanja Daerah mengikuti petunjuk dari pemerintah pusat, yang dijabarkan lagi melalui Surat Keputusan Kepala Daerah. (2) Berdasarkan analisis *Least Square* pemungutan PAD di kabupaten Belu cenderung efisien dimana biaya pungut ditekan seminimal mungkin sehingga tidak melampaui rasio biaya pungut yang telah ditetapkan sebesar 5% dari realisasi penerimaan.

## **ABSTRACT**

### **THE ANALYSIS OF REGIONAL REVENUE'S EFFICIENCY**

#### **The Case Study at Regional Government of Belu Regency**

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This research aimed at (1) understanding the procedure of arrangement of Regional Budget (2) calculating the efficiency rate of Regional Original Revenue's collections. This research was held in the section of finances charge and Central Statistic Bureau of Belu regency on October 2003.

In order to obtain the relevant information, the methods of data collection were interview, observation, and documentation. While the technique of data analysis used were qualitative and quantitative analysis. Qualitative analysis was used to know the procedure of arrangement of Regional Budget. Quantitative analysis was used to calculate the regional original revenue's efficiency from 1998/1999 fiscal year until 2002 fiscal year.

The result of this research showed that (1) the arrangement procedure of Regional Budget followed the instruction from central government spelled out by Instruction of Regional Government Chief. (2) Based on Least Square Analysis of Regional Original Revenue, the Regional Original Revenue collection in Belu regency tend to be efficient where the cost of collection was pushed down as minimal as possible so that it didn't exceed the cost of collection ratio already established as 5% from revenue realization.