



REVENUE INDEPENDENCE OF EAST KALIMANTAN PROVINCE, INDONESIAN

Titin Ruliana¹

¹Faculty of Economics, University of August 17th, 1945 of Samarinda, Indonesia

ABSTRACT

Implementation of regional autonomy, government agencies are required to have a greater financial independence. This is to determine the ability of the financial resources of the area. Level of independence also illustrates the level of community participation in local development. The higher level of independence, the higher the participation of the community in paying taxes and levies. Local independence directed to spur equitable development and results. The purpose of this study to analyze the level of independence and effectiveness of local revenues East Kalimantan Province in 2009 through 2013. Conclusion of the study that: Level independence of local government, provincial and district / city is still dependent on the balance funds from the central government even though has been decreasing dependence it for the year 2009 until 2013. Dependence of balancing funds tend to wane with increasing local revenue. Efektifivitas of local revenues East Kalimantan province increased by 110.71 and 118.90 per cent in 2009 and in 2010. The level of effectiveness of the year 2011 until the year 2013 decreased to 106.16 percent. This demonstrates the ability of local governments to realize local revenue. This means that the ability of the Province of East Kalimantan in collecting funds development of sources of potential areas (revenue) ability of 39.68 percent of total revenues and the rest comes from central government in the form of matching funds.

© 2015 AESS Publications. All Rights Reserved.

Keywords: Effectiveness, Independence, Local revenue.

Contribution/ Originality

This study contributes in the existing literature. The research used data: Summary of Revenue Expenditure Budget for Fiscal Year 2009 to 2013; Regional Revenue Structure of East Kalimantan province consists of The Local Original Revenue , Fund Balance, and Everything Else Regional Income Legitimate; Data were analyzed using the ratio of Independence and Effectiveness ratio of Regional Finance.