

INTISARI

Penelitian ini menganalisis kontribusi sumber-sumber Pendapatan Asli Daerah (PAD) dalam mendukung kemandirian keuangan daerah di era desentralisasi fiskal. Lokus Penelitian berlangsung di Kabupaten Seram Bagian Barat, dengan menggunakan metode kuantitatif deskriptif. Selanjutnya, untuk keperluan analisis, maka data yang digunakan adalah data sekunder lima tahun terakhir periode 2012-2016, dengan melihat aspek pertumbuhan pendapatan asli daerah dan kontribusi sumber-sumber PAD terhadap total PAD dan kinerja keuangan daerah, melalui analisis rasio keuangan. Meliputi, derajat desentralisasi, rasio ketergantungan keuangan, rasio kemandirian keuangan, rasio efektivitas dan efisiensi PAD, serta mengidentifikasi potensi PAD yang masih dapat dioptimalkan.

Hasil penelitian menunjukkan, tren pertumbuhan PAD mengalami pertumbuhan rata-rata sebesar 74,38 persen. Dimana dari sumber-sumber PAD yang sangat berkontribusi terhadap total PAD berasal dari lain-lain PAD yang sah. Tingkat kinerja keuangan Pemerintah Kabupaten Seram Bagian Barat menunjukkan masih rendah berdasarkan rasio keuangan. Dimana rasio derajat desentralisasi berada dalam kategori sangat kurang. Rasio ketergantungan keuangan daerah sangat tinggi. Rasio kemandirian keuangan daerah sangat kurang. Rasio efektivitas pendapatan asli daerah tidak efektif dan rasio efisiensi pendapatan asli daerah cukup efisien.

Selanjutnya, dari hasil identifikasi potensi pendapatan asli daerah menunjukkan rata-rata komponen PAD dari tahun 2012 sampai tahun 2016 menggambarkan bahwa lain-lain PAD yang sah terklasifikasi prima, pajak daerah terklasifikasi berkembang, selanjutnya retribusi daerah dan bagi laba BUMD terklasifikasi terbelakang.

Kata Kunci : *Pertumbuhan PAD, Kontribusi Sumber-sumber PAD, Kemandirian Keuangan Daerah dan Potensi PAD.*

ABSTRACT

This study analyzes the contribution of Local Own-source Revenue in supporting regional financial independence in the era of fiscal decentralization. This study took place in West Seram Regency, using descriptive quantitative method. Furthermore, for the analysis purposes, the data used is secondary data of the last five years, period of 2012-2016, looking at the aspect of Local Own-source Revenue growth and contribution of Local Own-source Revenue sources to the total of Local Own-source Revenue and regional financial performance, through financial ratio analysis. Covering degree of decentralization, financial dependence ratio, financial independence ratio, effectiveness and efficiency ratio of Local Own-source Revenue, and identify the potential analysis of Local Own-source Revenue that can still be optimized.

The result of this research shows, the growth of Local Own-source Revenue experienced an average growth of 74,38% of which Local Own-source Revenue sources that contribute greatly to the total of Local Own-source Revenue derived from other legitimate Local Own-source Revenue. The financial performance level of West Seram Regency Government is still low based on financial ratio, where the degree of decentralization ratio is in very less categories. The regional financial dependence ratio is very high. The regional financial independence ratio is very poor. The effectiveness ratio of Local Own-source Revenue is ineffective and the efficiency ratio of Local Own-source Revenue is quite efficient.

Furthermore, from the results of the potential analysis of Local Own-source Revenue indicates that the average component of Local Own-source Revenue from 2012 to 2016 illustrates that other legitimate Local Own-source Revenue classified prime, regional taxes classified developed, the regional retribution and profit-class Regionally-Owned Enterprises classified retarded.

Keywords: contribution of Local Own-source Revenue sources, Local Own-source Revenue growth, financial independence ratio, potential of Local Own-source Revenue.