

Analisis konfigurasi pajak daerah di kota Depok tahun 2000-tahun 2004

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Abstrak

This research focuses on four questions and purposes. namely; (a) the great of contribution of the local original income (PAD) to the Local Budget (APBD); (b) the great of contribution of the local taxes to the Local Original Income (PAD); (c) variation of collecting different kinds of local taxes on any district in Depok City. And (d) the factors having impact on such variation. The research in Depok City in the consideration of the City statute has just been given in the beginning of the effective of the Law No 22 of 1999 concerning Local Government and the Law No. 25 of 1999 on the Finance Balance between the Central Government and Local Government.

This research is a qualitative research using data in five years period, from 2000 until 2004. The data variations are limited on 2004. The secondary data has been obtained through document studies such as local budget, annual report. Local regulations and local monograph. The research results show that the contribution of local original income (PAD) to the local budget is still small. in this case means that Depok City is depending on central government's grant to carry out its services and society's development.

The other finding shows that the contribution of the local original income (PAD) resembles the contribution of the local original income (PAD). This case means that public service is unable to be fully carried out yet as expected by the Law No. 22 of 1999 on Local Government.

Beside that it is found the variation of income on different tax among districts as the impact of the variation of the district potential and condition of human resources working at the Office of Local Income. Based on the research results, it is recommended that it is necessary to make intensification rather than extensification to the collection of local taxes and conduct a research on the performance of human resources working at the Office of Local Income in Depok City.