

## ABSTRAK

Nama : Sudjarwoko  
Program Studi : Magister Akuntansi  
Judul : Kontribusi Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah dan Anggaran Pendapatan dan Belanja Daerah Provinsi DKI Jakarta

Otonomi Provinsi DKI Jakarta berbeda dengan daerah lainnya karena berada pada tingkat provinsi. Seluruh sumber penerimaan baik pajak daerah maupun retribusi daerah diberlakukan pada tingkat provinsi. Kontribusi penerimaan Pajak Daerah terhadap Pendapatan Asli Daerah antara tahun anggaran 2004-2009 rata-rata mencapai 83,28% per tahun. Tingkat pertumbuhan Pajak Daerah rata-rata 9,69% per tahun. Bea Balik Nama Kendaraan Bermotor memberi sumbangan terbesar terhadap total penerimaan Pajak Daerah dengan rata-rata mencapai 33,69% per tahun. Tingkat pertumbuhan penerimaan Bea Balik Nama Kendaraan Bermotor rata-rata sebesar 5,35% per tahun. Pendapatan Asli Daerah mendapatkan kontribusi sebesar 28,06% dari Bea Balik Nama Kendaraan Bermotor. Pajak Kendaraan Bermotor memberikan kontribusi sebesar 31,90% terhadap rata-rata total penerimaan Pajak daerah antara tahun anggaran 2004-2009. Pajak Kendaraan Bermotor memiliki tingkat pertumbuhan 10,28% per tahun. Pajak ini memberi sumbangannya terhadap Pendapatan Asli Daerah sebesar 26,57%. Penerimaan Retribusi Daerah rata-rata memberikan kontribusi sebesar 5,39% per tahun terhadap penerimaan Pendapatan Asli Daerah. Kontribusi penerimaan Pajak Daerah terhadap penerimaan Anggaran Pendapatan dan Belanja Daerah dalam kurun waktu tahun anggaran 2004-2009 adalah rata-rata sebesar 45,50% per tahun, sedangkan penerimaan Retribusi Daerah memberikan kontribusi sebesar 2,94% per tahun. Pendapatan Asli Daerah rata-rata memberikan kontribusi sebesar 54,64% per tahun terhadap Anggaran Pendapatan dan Belanja Daerah.

Kata kunci: Pajak Daerah, Retribusi Daerah, Pendapatan Asli Daerah

## ABSTRACT

Name : Sudjarwoko  
Study Program : Magister Accountancy  
Title : Contribution of Local Tax and User Charges to Local Own Revenue and Government Budget of Jakarta

*The autonomy of the Province of Jakarta is different approach when compare with the other regions. Its implementated at provincial level and the entire source of revenue from both local taxes and user charges are imposed on the provincial level. The contribution of the Local Tax revenue to the Local Own Revenue for the budget year 2004-2009 accounted for on an average 83.28% per annum. The Local Tax growth was on an average 9.69% per annum. Vehicle Registration Fee (usually called BBNKB) had given the largest contribution to the total revenue of Local Tax which reached on an average 33.69% per annum. The growth of the Vehicle Registration Fee was on an average 5.35% per annum. The Local Own Revenue acquired a contribution of 28.06% from the Vehicle Registration Fee. Vehicle Tax (usually called PKB) had a contribution of 31.90% to the total average of the Local Tax revenue for budget year 2004-2009. The Vehicle Tax had a growth of 10.28% per annum which gave a contribution of 26.57% to the Local Own Source Revenue. The User Charges revenue contributed on an average 5.39% per annum to the Local Own Revenue. The contribution of the Local Tax revenue to the Local Government Budget revenue in budget year 2004-2009 was on an average 45.50% per annum, while revenue of the User Charges had a contribution of 2.94% per annum. The Local Own Revenue contributed on an average 54.64% per annum to the Local Government Budget.*

*Keywords: Local Taxes, User Charges, Local Own Revenue*