Study of Increasing Original Local Government Revenue Pangkep Regency

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Abstract

The purpose of this study was to analyze trends and projections of Original Local Government Revenue (Pendapatan Asli Daerah/PAD) sourced from Regional Taxes and Retribution (Pajak Daerah dan Retribusi Daerah/ PDRD) in Pangkep Regency, to find out the constraining factors in PDRD acceptance and to develop effective strategies to optimize PDRD management in Pangkep Regency. This type of research was descriptive with a quantitative approach. The research was conducted at the Pangkep Regency Regent's Office, especially at the Regional Financial Management Agency in 2021. The types of data used in this study were primary data and secondary data. The analytical model used was projection calculation by estimating revenue using a macro approach. Analysis of the constraints faced in collecting taxes and retribution obtained through the results of discussions, interviews and document analysis. In addition, this study uses the Klassen Typology Approach to analyze PAD improvement strategies. The results showed that Pangkep Regency's tax realization during 2016-2020 showed an increasing trend, except for hotel taxes, entertainment taxes and nonmetal minerals and rocks taxes. Retribution realization during 2016-2020 showed a decreasing trend. In general, some of the problems faced by the Pangkep Regional Government were the lack of facilities and infrastructure, lack of understanding from officers related to regulatory aspects and the aspect of tax data arrangement/update was still weak. The results of the mapping using the Klassen Typology showed that there was 1 element of local tax that occupies a prime position, 4 elements of local tax that occupies a developing position, 1 element of local tax that occupies potential and 4 elements of local tax which were in a backward position. The strategy that will be carried out by the Pangkep district government in an effort to increase the realization of local tax revenue elements must be adjusted to the unique nature and pattern of each local tax element. The results of this study served as input or reference for the Pangkep district government in formulating planning and implementing policies in the form of determining strategies or approaches that were efficient and effective in order to encourage an increase in the contribution of PAD in total Regional Revenue to achieve regional financial independence.

Keywords

Regional Original Income; Local Tax; Local Retribution; Klassen Typology