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ANALYSIS OF EFFECTIVENESS, REGIONAL RETRIBUTIONS ON PAD AND REGIONAL SELF-RELIANCE IN LOMBOK UTARA DISTRICT 2017-2019

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ABSTRACT

The purpose of this study is to examine how effective local taxes and local fees are for PAD in the North Lombok district from 2017 to 2019, and the degree of local independence. This type of study uses quantitative statements that are analyzed using local financial independence rates, local independent income efficiency rates, and activity rates. According to the survey results, Lombok's Utara district still has not achieved independence, and the implementation of local autonomy relies heavily on the support of the central government through compensation funds. The effective rate still tends to be less effective and the activity rate is higher than the cost of capital rate. It is hoped that the North Lombok county government will be able to continue to increase his PAD yield and prioritize the allocation of regional spending.

Keywords: PAD effectiveness, PAD activities, level of independence

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INTRODUCTION

Provincial Government Law No. 23 of 2014 brought many changes in governance, one of which concerns the grouping of provincial affairs. In this case, the competency of administering regional government includes three things as follows: 1). The regional government carries out government affairs according to the principle of autonomy and the principle of co-administration to the widest extent possible within the system of the unitary state of the republic of Indonesia. 2). State government affairs in parallel handle government affairs delegated by the central government, which is the basis for the realization of regional autonomy according to the principle of joint governance. 3). Provincial government affairs which are the responsibility of the president are carried out by the provincial government whose implementation is delegated to governors and governors/mayors who are funded by the state budget.

The implementation and fulfillment of regional autonomy in each country is of course an important focus for increasing the welfare and prosperity of the people. In the implementation of regional autonomy, regional governments can change regional development according to the capabilities and characteristics of their respective regions. This is an excellent opportunity for the community to demonstrate their ability to regulate and exercise their authority over the area. The progress of an area depends on the ability and desire of the region and the city government to implement it, and it is hoped that the city government can express itself in regional development, be innovative and creative, of course this must be in accordance with existing and applicable laws and regulations.

By Law = Law No. 9 of 2015 concerning regional autonomy, according to him regional autonomy is the right, power and obligation of an autonomous region to regulate the affairs of self-government and the interests of the local community within the framework of a unitary state. Republican system and government of Indonesia. Regional autonomy is sufficient to provide effective benefits for the central and regional governments, and the existence of regional autonomy gives rights and authority to the regions to manage their own affairs, which can have a positive impact on the community and the province. the government itself and the state can more freely fulfill their service obligations to the community.

Dynamic and responsible regional autonomy will certainly require a lot of resources that must be borne by the regional income stream itself (Rosa et al., 2020).

Regions have real autonomy when the central government gives power based on the original and real capabilities of the region. The real form of autonomy is presented in the PAD report, detailed and clearly illustrated regional authority is referred to as grand autonomy (Yoewono, 2019).

Regional Original Revenue (PAD) is the total income received by an area from sources within its territory, which is collected based on regional regulations according to applicable laws and regulations (Halim, 200:96). Permendagri Number 77 of 2020, referring to Article 30-33 of Regional Regulation Number 12 of 2019, regional income consists of regional taxes, regional levies, the results of managing regional property and other legitimate regional income. The regional income sector plays a very important role because it allows the regions to see how far the regions can finance state administration and regional development.

Law Number 33 of 2004 concerning financial balance between the central and regional governments gives authority to each region to manage PAD finances. To confirm this, Law Number 28 of 2009 concerning Regional Taxes and Regional Levies was passed which aims to give greater power to the regions, strengthen regional responsibilities and instill confidence in economic life. By delegating most of the financial management to the regions, each region can help increase revenues through the policies and strategies developed. PAD is one of the capitals of success in achieving regional development goals. This is because PAD determines the capacity of the municipality to accept management assignments, e.g. Implementation of public services (public services) and development activities (development activities) and the development of these potentials into income or regional income.

According to Law Number 33 of 2004 concerning Financial Balance between the State and Provinces, in the context of administering regional administration, regional revenue sources can come from regional revenues and financing. Regional income comes from regional original income (PAD), compensation funds, and other mandatory regional income. Therefore, each region seeks to further increase its regional income through PAD and the North Lombok district government as one of the youngest districts in the province of NTB.

BPS North Lombok Regency, 2019 Quoted from (Pengaruh et al., 2017) North Lombok Regency is a beautiful natural tourist object. This supports the growth of the tourism industry. Overall, North Lombok Regency has several very interesting natural tourist spots. White sand and the beautiful underwater scenery of Gili Trawangan, the

exoticism of Gili Meno with a fresh water lake in the middle of the island and the various coral reefs of Gili Air, apart from that, of course, there are still many waterfalls such as Sendang Gile, Tiu. Kelep, Sekeper, Tiu Teja, Kerta Gangga and others. Nature tourism which is the prima donna is beach tourism which focuses on Tiga Gila in the Pemenang area. One of the tourism developments in North Lombok Regency is the many hotels and restaurants

The number of hotels in 2018 was 610, and the room capacity was 5,528 rooms. The number of tourists staying at hotels in North Lombok in 2018 was 599,540, dominated by foreign tourists of 511,840 people. The number of tourists in 2018 has decreased compared to 2017 of 1,003,821 tourists.

FORMULATION OF THE PROBLEM

1. How to analyze the effectiveness, effectiveness and contribution of Regional Taxes and Regional Levies to PAD and the Level of Regional Independence in North Lombok Regency in 2017-2019.

RESEARCH PURPOSES

1. To find out the effectiveness, effectiveness and contribution of Regional Taxes and Regional Levies to PAD and the Level of Regional Independence in North Lombok Regency in 2017-2019.

LITERATURE REVIEW

In conducting research, of course there are variables used in a study. The several variables used in this study are as follows:

1. Effectiveness

Efficiency describes the city government's ability to realize payments made compared to services that are determined based on the real potential of the area. The success of a department in carrying out its duties is classified as effective if the

achievable ratio is at least 1 (one) or 100 percent, so that if the efficiency is higher, the success of the department will increase. (Agustina, 2013).

2. Local Taxes

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Taxes, regional taxes are mandatory payments to regions that are legally owed by individuals or legal entities because they do not have direct consequences and are used for regional interests as a large national wealth (Primahadi) . & Kurniawan, 2021).

3. Regional Retribution

In accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Duties. Regional levies are defined as regional levies paid to obtain certain permits issued by the local government for personal or commercial purposes (Pengaruh et al., 2017).

In general, there are three interrelated analytical techniques to measure regional economic performance that can be used where the three analytical techniques are as follows (Nurhayati, 2015):

1. The process of income analysis, ie. the process of analyzing the competence of municipal governments to identify possible sources of revenue.
2. Process cost analysis, ie. discussion on how high the cost of public services is and the reasons for the increase in the cost.
3. The budget analysis process, ie. where the ratio of income and expenses is analyzed and habits are set for the future.

Financial ratio alliances are used to measure financial performance. Calculating this ratio can be done by calculating financial ratios which include:

1. Regional independence ratio

Comparing the level of initial regional revenue with the level of acceptance of regional transfers and borrowing from the state government of the Regency is one way to calculate the regional independence ratio.

Table 1. Regional financial independence interval scale

Persentase PAD	Kemampuan PAD
0,00 – 10,00	Sangat kurang
10,00 – 20,00	Kurang
20,1 – 30,00	Sedang
30,01 – 40,00	Cukup
40,01 – 50,00	Baik
➢ 50,00	Sangat baik

Source: Depdagri Fisipol UGM Research Team in Yumardi

2. The ratio of the effectiveness of local original revenues

The PAD effectiveness ratio is calculated by comparing actual PAD receipts with the target (pool) of PAD receipts. The PAD efficiency coefficient describes the competence of districts/cities in planning to use PAD revenues. In general, the PAD effectiveness value can be classified by the following indicators:

Table 2. regional financial criteria

Persentase kinerja keuangan	Kriteria
Lebih dari 100 persen	Sangat efektif
90 sampai 100 persen	Efektif
80 sampai 90 persen	Cukup efektif
60 sampai 80 pesen	Kurang efektif
Kurang dari 60 persen	Tidak efektif

Source: Dasril Munir in Yumardi

PAD performance indicators alone are not sufficient to measure district efficiency in using PAD revenues. Despite a good efficiency ratio, PAD collection is ineffective when the actual cost of achieving the goal is very high. This ratio is calculated by comparing the costs that local governments have to incur to obtain PAD compared to implementing PAD. The calculation requires additional information that is not contained in the budget implementation report, namely information on PAD collection.

3. Activity Ratio

This relationship shows how monomer local governments optimally combine their resources with routine and development spending. The higher the proportion of funds used for current spending, the lower the proportion of capital (development) spending used to support financial institutions and community infrastructure.

RESEARCH METHOD

This study uses a quantitative approach. Research based on the philosophy of positivism that examines certain populations or samples to test hypotheses that are made is often also called quantitative research methods. This study analyzes the effectiveness and impact of local taxes and regional levies on PAD and the degree of regional autonomy in North Lombok Regency in 2017-2019.

1. Regional Independence Ratio

$$\text{Rasio kemandirian} = \frac{\text{PAD}}{\text{Bantuan pemerintah pusat}} \times 100\%$$

2. The ratio of the effectiveness of regional original revenues

$$\text{Rasio efektivitas} = \frac{\text{Realisasi penerimaan PAD}}{\text{Target penerimaan PAD}} \times 100\%$$

3. Activity ratio

$$\text{Rasio belanja rutin terhadap APBD} = \frac{\text{Total belanja rutin}}{\text{Total APBD}} \times 100\%$$

RESULT AND DISCUSSION

1. The level of regional financial independence

The level of regional economic independence can be measured by the level of community involvement in regional development. The greater the autonomy, the greater the people's participation in the payment of regional taxes and duties which are the main component of regional basic income. The more citizens paid city taxes and duties, the greater their share of regional prosperity. The following is the Calculation of Regional Economic Independence for North Lombok Regency for 2017-2019.

Rasio Kemandirian : $\frac{PAD}{bantuan\ pemerintah\ pusat}\ x100\%$

Tahun 2017 = $\frac{150,95}{609,35}\ x100\%$

= 24,77%

Tahun 2018 = $\frac{131,07}{603,59}\ x100\%$

= 0,22%

Tahun 2019 = $\frac{146,77}{823,44}\ x100\%$

= 0,18%

Total (2017-2019) = 25.17%

Table of the Independence Ratio of North Lombok Regency

Tahun	Rasio Persentasi Kemandirian	Kemampuan PAD
2017	24, 77%	Sedang
2018	0,22%	Sangat Kurang
2019	0,18%	Sangat Kurang

From the calculations above it can be seen that in the 2017-2019 period the

financial independence of North Lombok Regency was still very low and even experienced ups and downs from year to year. North Lombok Regency has the highest level of regional economic independence in 2017, namely 24.77%, the lowest in 2019, namely 0.18%.

Based on the average degree of regional economic independence in North Lombok Regency during the 2017-2019 fiscal year, it was 25.17 percent. This shows that the regional independence of North Lombok Regency to meet the financial needs of government, development and welfare tasks is still lacking, so it is very dependent on the balance of government funding in realizing regional autonomy.

2. The ratio of the effectiveness of local original revenues

PAD effectiveness ratio is calculated by comparing actual PAD revenue with PAD revenue target (budget). The PAD efficiency level shows the ability of local governments to mobilize PAD revenues according to the target.

$$\text{Rasio efektivitas : } \frac{realisasi\ penerimaan\ PAD}{anggaran\ penerimaan\ PAD}\ x100\%$$

$$\text{Tahun 2017} = \frac{150,59}{135,47}\ x100\%$$

$$= 1,11\%$$

$$\text{Tahun 2018} = \frac{131,07}{200,00}\ x100\%$$

$$= 0,65\%$$

$$\text{Tahun 2019} = \frac{146,77}{185,25}\ x100\%$$

$$= 0,79\%$$

Table of the Effectiveness Ratio of North Lombok Regency

Tahun	Rasio Efektivitas	Kemampuan PAD
2017	1,11%	Kurang Efektif
2018	0,65%	Kurang Efektif
2019	0,79%	Kurang Efektif

From the table above it can be seen that the effectiveness ratio of North Lombok Regency in collecting regional taxes and fees as a source of local revenue tends to be less effective in the 2017-2019 academic year based on the efficiency of regional income.

3. Activity ratio

Activity levels describe how countries optimally prioritize the allocation of operational and development costs. A higher proportion of funds allocated to operational costs means that capital (development) costs are spent on community financial infrastructure which is usually smaller. The activity ratio can be determined from the ratio of routine expenditure to the APBD.

Rasio Belanja Rutin Terhadap APBD : $\frac{TOTAL\ BELANJA\ RUTIN}{total\ APBD} x100\%$

Tahun 2017 = $\frac{527,57}{904,71} x100\%$

= 0,58%

Tahun 2018 = $\frac{565,93}{893,33} x100\%$

= 0,63%

Tahun 2019 = $\frac{610,71}{1.087,64} x100\%$

= 0,56%

Table of Activity Ratio of North Lombok Regency

Tahun	Rasio aktivitas
2017	0,58%
2018	0,63%
2019	0,56%

From the table above the status of the performance ratio of North Lombok Regency can be seen from the ratio of routine activities to the APBD which was the highest in 2018, namely 0.63n, the lowest in 2019, namely 0.65%.

CONCLUSION AND SUGGESTION

Conclusion

Based on the analysis of research results and discussion that has been described, it can be concluded that:

1. North Lombok Regency has the highest economic ratio in 2017, namely 24.77%, the lowest in 2019, namely 0.18 D442.
2. Performance Ratio North Lombok Regency did not realize its own regional revenue stream in 2017-2019.
3. The performance ratio for the North Lombok region in terms of routine expenditure reconciliation ratio was the highest in 2018, namely 0.63n, the lowest in 2019, namely 0.56D

Suggestion

Based on the results and discussion, the authors provide suggestions that may be useful, especially in the North Lombok region.

1. The North Lombok Regency Government should reduce dependence on funding sources or support from the central and district governments, so that regional original collection is specifically for tax collection, the government can manage regional payments properly so that it can increase PAD. The existing potential can also be managed by the North Lombok Regency Government.

2. The North Lombok Regency Government must be able to reduce routine expenditure so that it can provide economic facilities and infrastructure to the community.

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