Regional Native Income (Pad) Towards Regional Development In Tegal Regency

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Abstract.
This research is based on the decline in the growth of Regional Original Income (PAD) in the 2017 and 2021 Fiscal Years. As a source of regional financing, PAD revenue should continue to increase. The purpose of this study was to determine the level of efficiency, effectiveness and contribution of local taxes in increasing local revenue in Tegal Regency in 2017-2021. This study uses descriptive quantitative analysis techniques. The source of data used in this study is secondary data, namely data obtained indirectly through intermediary media such as other people or archive documents of the Regional Revenue Service (Dispenda) of Tegal Regency. The data used is a report on the realization of Tegal Regency's regional income for the 2017-2021 fiscal year. The average regional tax efficiency of Tegal Regency in 2017-2021 is 84% classified in the criteria of being quite efficient. The average level of effectiveness of the Tegal Regency regional tax in 2017-2021, which is 96.05%, is classified in the Ineffective criteria. The average regional tax contribution rate of Tegal Regency in 2017-2021, which is 454%, is classified as very good.
Keywords: Local Opinion, Efficiency, Effectiveness and Contribution.

Abstrak
Penelitian ini didasarkan pada penurunan pertumbuhan Pendapatan Asli Daerah (PAD) pada Tahun Anggaran 2017 dan 2021. Sebagai sumber pembiayaan daerah, penerimaan PAD harus terus ditingkatkan. Tujuan dari penelitian ini adalah untuk mengetahui tingkat efisiensi, efektivitas dan kontribusi pajak daerah dalam meningkatkan pendapatan asli daerah di Kabupaten Tegal tahun 2017-2021. Penelitian ini menggunakan teknik analisis deskriptif kuantitatif. Sumber data yang digunakan dalam penelitian ini adalah data sekunder yaitu data yang diperoleh secara tidak langsung melalui media perantara seperti orang lain atau dokumen arsip Dinas Pendapatan Daerah (Dispenda) Kabupaten Tegal. Data yang digunakan adalah laporan realisasi pendapatan daerah Kabupaten Tegal tahun anggaran 2017-2021. Rata-rata efisiensi pajak daerah Kabupaten Tegal tahun 2017-2021 sebesar 84% tergolong dalam kriteria cukup efisien. Rata-rata tingkat efektivitas pajak daerah Kabupaten Tegal tahun 2017-2021 yaitu sebesar 96,05% tergolong dalam kriteria Tidak Efektif. Rata-rata tingkat kontribusi pajak daerah Kabupaten Tegal tahun 2017-2021 yaitu sebesar 454% tergolong sangat baik.
Kata kunci: Opini Lokal, Efisiensi, Efektivitas dan Kontribusi.

Introduction

Law No. 17 of 2003 on state finances, Article 1 paragraph 8 which reads that the Regional Revenue and Expenditure Budget (APBD) is an annual financial plan of the local government approved by the Regional People's Representative Council and stipulated by Regional Regulations. APBD can also be interpreted as a systematic list of the annual financial plan of local government that contains a regional revenue and distribution budget that has been approved by the DPRD for a period of one year. According to Halim (2002). The Regional Revenue and Expenditure Budget is a plan of Local Government activities that is outlined in the form of figures and maximum limits for the budget period. The Regional Revenue and Expenditure Budget is a local government work plan that covers all revenues or revenues and expenditures or expenditures of local governments, both provinces, districts, and cities in order to achieve development goals within one year that are stated in units of money and approved by the DPRD in a regulation called Regional Regulation (Dr. Rudy Badrudin, 2017:98) . From some opinions on the understanding of the Regional Budget and Expenditure above, the author or researcher can conclude that the understanding of APBD is the financial plan of the regional government on the receipt and expenditure of the government to finance regional development

activities and other activities within one accounting period, starting from January 1 to December 31 (Yasin, 2020)

Tegal is one of the districts located in the northwestern part of Central Java province, Indonesia which has an area of 878.79 km2. The administrative center used to be in Tegal City located in the northwest corner of the county, but then Tegal was administratively separated from the district and formed its own territory. It was later replaced by Slawi City as the administrative center of Tegal Regency until now, which is a suburb located about 20 km south of the city center and within the district boundaries. The economy in Tegal Regency in 2020 experienced a decline, the income of the area occurred due to weakening economic activity and cuts in the transfer budget from the center to the region. From the target of regional revenue in the determination of the Regional Revenue and Expenditure Budget (APBD) of Tegal Regency in 2020 which amounted to Rp 2.87 trillion, it was revised down to Rp 2.64 trillion in the 2020 APBD Change. From the revenue revision has been reached Rp 2.27 trillion or 85.84 percent until October 2020.Kemdian from the target of revenue change of Rp 2.64 trillion has been realized Rp 2.27 trillion or 85.84 percent. In performance, our regional revenue revenue target in the same quarter was slightly better than in 2019 which was 83.36 percent. While the proportion of regional native income (PAD) to the overall regional income has no significant change in the 2020 APBD change, it is still in the range of 15 percent (Muhtarom, 2015).

Law No. 32 of 2004 concerning Regional Government, regional autonomy is the right, authority and obligation of autonomous regions to regulate and take care of their own government affairs and the interests of local communities in accordance with applicable laws and regulations. Regional Autonomy indicates that the authority or freedom that local governments have to allow them to create their own initiatives to regulate and optimize the resources owned by their regions (Mariun). TheGovernment and the House of Representatives (DPR) have agreed to pass Law No. 32 of 2004 on Local Government and Law No. 33 of 2004 on Financial Balance between Central and Regional Governments at the time of implementation of regional autonomy that has entered a new era (Kaeng, 2015).

Granting regional autonomy will affect the economic growth of a region which will give the local government the freedom to make its own financial plan (Zhouhaier, 2011). With the granting of regional autonomy to local governments will have a positive effect on economic growth in each region. Granting regional autonomy can also create policies that encourage economic development by local governments. Economic development is achieved by managing existing resources and building partnerships with communities. Partnerships with the community aim to create new jobs, which will later affect the development of subsequent activities.

The provision of balance funds carried out by the central government aims to make local governments independent and not dependent on the central government, but on the other hand the central government requires local governments to optimize their SDA to increase local government revenue.

Local governments are responsible for managing and meeting sustainable development needs. Sustainable development in question is development that is carried out not only once but continuously this is to improve the welfare of the community and maximize the potential of SDA and develop it so that local governments can be more independent in improving the economy aimed at meeting sustainable development, and local governments are required to maximize the potential sources of recipients of these development funds (Pangastuti & Lika, 2021).

Regional autonomy must be realized as a paradigm shift in the implementation of regional development, where the Regional Government has wider autonomy to manage regional economic resources independently and responsibly, so that the welfare of the people in the region increases. The paradigm transformation in this case lies in the accountability aspect of local governments in order to manage economic resources that were originally vertical accountability (to the government) into horizontal accountability (to the regional community) (Mardiasmo, 2002).

The main purpose of implementing regional autonomy is to improve public services and advance the regional economy. The existence of autonomy of this region, means that the Regional Government must be more independent, including independent in financial matters. However, the Central Government still provides assistance funds is a General Allocation Fund (DAU) that will be transferred to the Local Government, and in practice the General Allocation Fund (DAU) from the Central Government is the main source of Local Government Funding used to finance local operations, which the local government will "reportedly" take into account the Budget. The purpose of the DAU Budget of the Central Government is to reduce the burden on the Local Government. In law No. 32 of 2004, it is stated that for the implementation of local government authority, the Central Government will transfer balance funds consisting of general allocation funds (DAU), Special Allocation Funds (DAK) and Revenue Sharing Funds. In addition to the Revenue Sharing Fund consisting of taxes and natural resources, the Regional Government also has its own funding sources, namely in the form of Regional Native Income (PAD) and other forms of regional income financing. The discretion of the use of all such funds will be handed over to the Local Government and the transfer funds from the Central Government will be used effectively and efficiently by the Local Government to advance regional development.

"Analysis of Regional Native Income and Regional Financial Capabilities in tegal city government for the period 2016-2020", ahead of the trend for local native income in Tegal City tends to increase. Even in 2019 it has decreased. As for the financial capabilities of the Tegal city area, it decreased in 2017-2020 while 2016 it received a High Category (Azzahro, 2020)

Pad's "Analysis of PAD (Regional Native Income) on the welfare of the people of Lamongan Regency" PAD in Lamongan Regency became the main priority in the research. There are several sources of income for lamongan Regency that support PAD (Regional Native Income) carried out by bumd managers. In this study, there is no doubt between regional native income and the welfare of lamongan regency community caused by the number of PAD (Regional Native Income) which continues to rise but is not followed by community welfare indicated by the HDI (Human Development Index) which is unstable and even goes up. Life expectancy that tends to remain every year, the education index that continues to rise from 2010-2014 but is not significant enough and large. Up to the lamongan people's purchasing power index which tends to rise but is not too big. Making research variables is not negligible (Muhtarom, 2015).

"Analysis of Regional Native Income and Factors that affect it in the framework of Regional Autonomy" contains factors that affect PAD. These factors include: local government expenditures and GDP. The data observed in this study is the period 1994-2008 (Oktavina, 2012).

"Analysis of Regional Native Income Sources (PAD) in the Implementation of Regional Autonomy in Buleleng Regency", this study is based on the decline in the growth of Regional Native Income (PAD) in the Fiscal Year 2011 and 2012.As one of the sources of regional financing, PAD receipts should continue to increase.stated that pad source efficiency for fiscal year 2009-2013 is in the

category of very effective with an average of 112.48%. While the largest contribution in the Fiscal Year 2009-2013 was obtained from other legitimate PAD of 43.13%. Pad's 2014 Budget Year source estimates show that all receipts have increased from last year except for the regional levy. The effectiveness of receiving PAD sources in 2014 has a very effective category with an average of 110.89%. The last highest contribution in 2014 was obtained from other valid PAD of 51.34% (Kaeng, 2015).·

"Analysis of regional native income (PAD) in an effort to implement regional autonomy in Badung Bali Regency", shows that the level of regional tax efficiency of Badung Regency in 2011-2015 is very efficient and the level of effectiveness of badung regency's regional tax in 2011-2015 is very effective. The contribution of local taxes in the increase in PAD is very good. Badung Regency Government has been able to optimize local tax revenues and manage local tax revenues well(Gede & Artini, 2017)· .

Based on the description of the above problems, researchers are interested in conducting research with the title: "ANALYSIS OF REGIONAL NATIVE INCOME (PAD) ON REGIONAL DEVELOPMENT IN TEGAL REGENCY".

Methods

This research is a descriptive type of research. The variables involved in this research are local tax efficiency, local tax effectiveness, local tax contributions. Research on local tax efficiency and local tax effectiveness was conducted in Tegal Regency, Central Java Province. 2017-2021 Periode.

The type of data used is quantitative data. The source of data used in this study is secondary data, namely data obtained indirectly through intermediary media such as other people or archive documents of the Regional Revenue Service (Dispenda) of Tegal Regency. The data used is a report on the realization of Tegal Regency's regional income for the 2017-2021 fiscal year which consists of the realization of regional tax revenues, the realization of regional original income, tax management costs and tax revenue targets.

The data analysis technique used is descriptive quantitative. This study will use the following steps: (1) Compile a local tax efficiency analysis table using the efficiency ratio formula. with the realization of local tax revenues and then multiplied by one hundred percent to get the results in percent. The results of the calculation will see the level of local tax efficiency by matching it using the existing efficiency ratio financial performance criteria. The lower the level of efficiency, the better the government's performance; (2) Compile a table of regional tax effectiveness analysis using the effectiveness ratio formula. The way to measure the effectiveness of local tax revenue is by comparing the realization of local tax revenue with the planned target or target of local tax revenue and then multiplied by one hundred percent to get the results in percent. The results of the calculation will see the level of effectiveness of local taxes by matching using the existing effectiveness ratio financial performance criteria. The higher the level of effectiveness, the more effective the government's performance is; (3) Compile an analysis table of regional tax contributions to regional taxes and PAD using the regional tax contribution formula. How to calculate the contribution of local tax revenue by comparing the realization of local tax revenue with the realization of local revenue and then multiplied by one hundred percent to get the result in percent. The results of the calculation will see the level of local tax contributions by matching using the existing contribution criteria.

Discussion

Tegal Regency is one of the districts in Central Java Province with the capital slawi. It is located between 108°57'6" to 109°21'30" East Longitude and 6°50'41" to 7°15'30" South Latitude. With an area of 878.79 square km, which is divided into 18 sub-districts with 281 villages and 6 villages with its existence as one of the areas surrounding the northern coastal area of the western part of Central Java, Tegal Regency occupies a strategic position in the crossing of transportation flows Semarang-Cirebon-Jakarta and Jakarta-Tegal-Cilacap with port facilities in Tegal City.

- West : Brebes County
- East Side: Pemalang Regency
- South Side: Brebes Regency and Banyumas Regency
- North: Tegal City and Java Sea

Topographically, tegal regency consists of 3 (three) categories of regions, namely:

1. Coastal/coastal areas include Kramat, Suradadi and Warureja Districts (3 sub-districts with 43 villages/villages).
2. Low-lying areas include Adiwerna, Dukuhturi, Talang, Tarub, Pagerbarang, Dukuhwaru, Slawi, Lebaksiu districts of Suradadi, Warureja, Kedungbanteng and Pangkah (10 sub-districts with 159 villages / villages).
3. Highland/mountainous areas include Jatinegara, Margasari, Balapulang, Bumijawa, Bojong, parts of Pangkah and Kedungbanteng (5 sub-districts with 85 villages).

Warureja District is the most distant district to Slawi District which is 42 km, while the nearest is Pangkah District which is 4 km (Rachman, 2018).

Table 1. Regional Native Income (PAD) Tegal Regency 2017-2021 (in rupiah)

Year	Regional Native Income (PAD)
2017	370.098.012.000
2018	418.830.489.000
2019	449.974.699.000
2020	438.504.854.825
2021	590.499.088.851

Sumber : (*Badan Pusat Statistik Kabupaten Tegal*, n.d.).

In table 1 shows the Original Income of Tegal Regency Area for the past 5 years. Every year the Original Income of Tegal Regency has increased, it's just that in 2020 there was a decrease due to weak economic activity and cuts in transfer budgets from the center to the region.

Table 2. Target and Realization of Regional Tax Revenue Tegal Regency 2017-2021 (in rupiah)

Year	Target	Realization
2017	2.511.082.377.000	2.305.326.785.585
2018	2.644.381.703.000	2.464.482.003.694
2019	2.860.327.632.000	2.698.189.469.865

2020	1.198.820.000.000	1.069.980.000.000
2021	1.229.600.000.000	1.277.500.000.000

Sumber : (Bisnis.com, 2021), (*Realisasi Pendapatan Negara 2021 Capai Rp 2.003,1 Triliun,Lampau Target APBN 2021*, n.d.).

To increase local taxes, it is necessary to make efforts to effectively reduce the efficiency of local tax revenues. One of them is through the subject and object of regional income so that it can increase PAD productivity. Effectiveness will reflect the cleanliness or failure of an organization in achieving its goals. The effectiveness in question is how much the realization of local tax revenues successfully achieves the targets that should be achieved or taeget expected in a certain period (Taras & Artini, 2017). In table 2 above shows the target and realization of tegal regency tax revenues over the past 5 years. Every year Tegal Regency in the realization of its regional tax revenues has been able to meet the target set because its regional tax revenue has exceeded its regional tax revenue target (Gede & Artini, 2017).

1. Regional Tax Efficiency

The efficiency ratio describes the comparison between the amount of costs incurred to obtain income with the realization of the income received (Frederic Winston Nalle et al., 2022). Efficiency levels can be grouped in criteria including 100 percent and above classified in inefficient criteria, 90-100 percent classified in less efficient criteria, 80-90 percent classified in fairly efficient criteria, 60-80 percent classified in efficient criteria and less than 60 percent classified in highly efficient criteria. As for how to Calculate efficiency ratio can use the formula as follows:

> **Efficiency Ratio = Realization of Regional Expenditure / Realization of Regional Revenue x 100%**

Table 3. Calculation of Pad Efficiency Ratio of Tegal Regency Fiscal Year 2017-2021 (in rupiah)

Year	Realization of Regional Spending	Realization of Regional Revenue	Efficiency Ratio	Information
2017	2.056.946.445.808	2.450.766.552.130	84%	Quite Efficient
2018	2.127.372.729.068	2.524.365.919.814	84%	Quite Efficient
2019	2.210.463.202.698	2.755.677.484.152	80%	Quite Efficient
2020	2.640.000.000.000	1.069.980.000.000	85%	Quite Efficient
2021	2.702.270.896.856	1.277.500.000.000	85%	Quite Efficient

Source: (Central Bureau of Statistics for Tegal Regency, n.d.), (Syarifudin, 2020)
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Efficiency can be said to be better if the calculation results obtained are lower. The smaller the value obtained, the more efficient and conversely, the greater the value obtained, the more inefficient. Efficiency can be said to be better if the calculation results obtained are worth getting smaller(Pangastuti & Nalle, 2021). The smaller the value obtained, the more efficient and vice versa the greater the value obtained, the more inefficient. In table 3 based on the results of calculating the level of regional tax efficiency in Tegal Regency in the last 5 years, namely the fiscal year 2017, 2018,

2019, 2020 and 2021 is quite efficient because the ratio value is 80-90% namely in 2017 it is 84%, in 2018 it is 84%, in 2019 it is 80%, in 2020 it is 85%, and in 2020 it is 85%.

2. Effectiveness of Local Taxes

PAD Effectiveness Ratio describes the ability of local governments in realizing planned PAD compared to targets set based on the real potential of the region. The higher the effectiveness ratio, the better the government's performance (Frederic W Nalle et al., 2021).
Calculating pad's Efficiency Ratio can use the following formula:

> **Effectiveness Ratio = Realization of Regional Native Income (PAD) / Regional Native Income Budget (PAD) X 100%**

Table 4. Calculation of Tax Effectiveness of PAD Tegal Regency
Fiscal Year 2017-2021 (in rupiah)

Year	Pad Realization	PAD Request Target	Effectiveness Ratio	Information
2017	375.531.165.351	370.098.012.000	101,47%	Effective
2018	372.282.676.054	418.830.489.000	88,89%	Ineffective
2019	436.003.392.413	449.974.699.000	96,89%	Ineffective
2020	1.069.980.000.000	1.198.820.000.000	89,00%	Ineffective
2021	1.277.500.000.000	1.229.600.000.000	104,00%	Effective

Sumber : (Badan Pusat Statistik Kabupaten Tegal, n.d.),(Syarifudin, 2020).

Based on table 4 above, it can be seen that the effectiveness ratio of PAD decreased by 101.47% in 2017 to 88.89% in 2018. In 2017 it was effective. However, the decline back in 2019-2020, which was 96.89% and 89.00% was classified as ineffective. And in 2021 there was a re-increase of 104.00% is considered effective. From 2017-2021, the average is relatively ineffective.

3. Local Tax Contributions

Local Tax Contribution is the role of local taxes in increasing PAD. Contribution rates can be grouped in criteria including 0.00-10 percent classified in very less criteria, 10.10-20 percent classified in less criteria, 20.10-30 percent classified in medium criteria, 30.10-40 percent classified in criteria very well enough, 40.10-50 percent classified in good criteria and greater than 50 percent classified in excellent criteria.

As for how to Calculate Regional Tax Contributions, you can use the following formula:

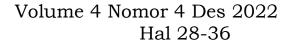> **Regional Tax Contribution = Realization of Regional Tax / Local Native Income X 100%**

**Table 5. Calculation of Regional Tax Contributions in Increasing Tegal Regency
PAD Fiscal Year 2017-2021**

Year	PAD Realization	Tax Realization	Percentage	Criterion
2017	370.098.012.000	2.305.326.785.585	623%	Excellent
2018	418.830.489.000	2.464.482.003.694	588%	Excellent
2019	449.974.699.000	2.698.189.469.865	600%	Excellent
2020	438.504.854.825	1.069.980.000.000	244%	Excellent
2021	590.499.088.851	1.277.500.000.000	216%	Excellent

Sumber: (Bisnis.com, 2021),(Badan Pusat Statistik Kabupaten Tegal, n.d.),(Realisasi
Pendapatan Negara 2021 Capai Rp 2.003,1 Triliun,Lampau Target APBN 2021, n.d.)

Based on table 5 above, the average level of Regional Tax Contributions in the increase in Pad Tegal Regency in the last 5 years, namely in 2017 - 2021, amounted to 454% which is classified in very good criteria. In 2018 it decreased from 2017 by 623% to 588% despite the decline but still classified in excellent criteria, and in 2018 experienced an increase of 600% which is classified in very good criteria. And in 2020-2021 experienced a decline of 244% and 216%.

Conclusion

Based on the results of the analysis, it can be concluded that the Tegal Regency Government is efficient enough in managing the Regional Original Revenue (PAD) with the average regional tax efficiency of Tegal Regency in the last 5 years which is 84% classified in the criteria of being quite efficient. The effectiveness of the Tegal Regency Government in managing Regional Original Revenue (PAD) has not been good. Because the average level of effectiveness of local taxes in Tegal Regency in the last 5 years is 96.05% which is classified in the Ineffective criteria. The target of local tax revenue will be subject to change at any time due to the addition of the budget which is often referred to as the master target and the change target.

The average level of local tax contribution in increasing the PAD of Tegal Regency in the last 5 years is 454% classified in very good criteria. Tegal Regency regional taxes as a source of PAD have been able to realize regional independence.

Suggestions from the results of this study are (1) supervision of PAD receipts must be tightened so that no person takes advantage of it, so that the results can be used wisely for regional development (2) pay more attention to PAD sources that make a major contribution without ignoring other sources of revenue , and (3) make new regional regulations in accordance with developments and conditions, in order to obtain regional income from new sources of revenue.

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