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## STRATEGIES TO INCREASE THE RATIO OF REGIONAL ORIGINAL INCOME IN BALANGAN REGENCY

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### Abstract

The Strategy for <sup>12</sup>reasing the Ratio of Regional Original Income in Balangan Regency is faced with problems such as the low quality of human resources, the lack of data collection in accordance with the real potential, PAD revenue is still managed manually, low public awareness to pay PAD including regional taxes and regional levies, and the high dependence of the Regency Government. The balance for transfers from the Central Government is in the form of the General Allocation Fund (DAU) and the Special Allocation Fund (DAK). This study aims to analyze the ratio of <sup>13</sup>regional Original Income in Balangan Regency, analyze the supporting and inhibiting factors <sup>13</sup>increase the ratio of Regional Original Income in Balangan Regency and analyze strategies to increase the ratio of Regional Original Income in Balangan Regency. This research method is descriptive quantitative and the data sources used are primary data and secondary data. The data collection technique used interviews and documentation, while the analytical tool used was SWOT analysis. The Strategy for Increasing the Ratio of Regional Original Income in Balangan Regency car<sup>13</sup> out by the Regional Finance Agency in terms of the Regency's Financial Decentralization Ratio, the Regional Financial Independence Ratio is very lacking <sup>5</sup>d the Balangan Regency's Regional Financial Dependency Ratio has a high category which indicates that the high level of Regional Financial Dependence of the Balangan Regency Government to the central government. Supporting factors for increasing the ratio of Original Regional Revenue in Balangan Regency are the availability of Human Resources, the existence of a regional regulation that regulates regional revenues, the existence of tax/retribution objects that have not been explored and the potential of regional resources, while the obstacles faced by the Agency Regional Finance, namely the lack of optimal human resources in terms of position competence, the available budget for ceremonial and routine activities are not all directly related to the increase in PAD, low compliance to local tax obligations and the placement of human resources in apparatus that are not in accordance with competence and experience. Strategies to increase the Regional Original Income Ratio in Balangan Regency that can be applied by the Regional Finance Agency, namely increasing the capacity of human resources for PAD management apparatus, increasing PAD supporting facilities and infrastructure, and implementing PAD management information systems, as well as optimizing their budget by focusing on related activities. directly with an increase in PAD.

**Keywords:** Ratio, PAD, SWOT Analysis

\* Abstract in Indonesia at the end of the journal page.

## INTRODUCTION

Regional financial independence can be achieved by optimizing PAD (Regional Original Income). Local revenue is a source of income that can be obtained by utilizing and managing local financial sources themselves (Antari & Sedana, 2018; Mahrini et al. 2022). PAD is one source of regional revenue that gives an idea of the level of regional independence, the greater PAD indicates that the region is able to implement fiscal decentralization so that dependence on the central government is reduced (Taras et al., 2017). One way to achieve this independence is by optimizing PAD sourced from regional taxes and regional levies (Putri & Rahayu, 2015).

PAD is an important element in regional income. PAD is one component of regional revenue sources in addition to receipt of transfer funds and other legitimate income (Sidik, 2002). All of them are sources of funding for local government administration. The ratio between PAD to total regional income shows the dependency ratio of a region (Sartika et al., 2017). The higher the value of the ratio of PAD to total income, the smaller the dependence of a region on transfers of funds from external parties, be it the central government or other regional governments (Taras et al., 2017)

Sources of regional revenue in the context of autonomy and decentralization are currently still dominated by assistance and donations from the central government in the form of General Allocation Funds, Special Allocation Funds, and Revenue Sharing Funds, while the proportion of PAD is still relatively small (Putra, 2014). The existence of the Balancing Fund through the DAU has turned out to be a dependency. So when viewed from the income side, the ability of local governments to increase their regional income on an ongoing basis is still weak (Idris, 2007; Arbainah & Syafari, 2021). In fact, the problem that often arises is the low ability of local governments to produce accurate regional income predictions, so that they cannot be collected optimally (Syafari, 2019; Yupukolo & Erawati, 2019).

Efforts to increase PAD can be done by means of intensification or extensification (Ersita & Elim, 2016). One of these ways is by increasing the efficiency of limited resources and facilities and increasing the effectiveness of collection (Syafari, 2017; Suryani, 2018). Improving the effectiveness of collection is done by optimizing the existing potential and continuing to seek to explore new sources of income that have the potential to allow taxes or levies to be collected (Halim, 2008).

The increase in original regional income (PAD) tends to increase from year to year, especially in 2017 which experienced a fairly high increase of Rp. 87.849.236.123.13. Meanwhile, in 2018 and 2019 there was a decrease compared to 2017 of Rp. 68,649,415,232.67 and Rp. 82.522,528,225.07. When viewed from the contribution of PAD compared to Regional Revenue from 2015 to 2019, PAD tends to fluctuate. during 2015 s.d. In 2019, the average contribution of PAD to regional income was only 5.65%. This means that PAD has not provided an optimal contribution to regional income in Balangan Regency, even though PAD is a regional benchmark in implementing and realizing regional autonomy.

The average PAD receipts from 2015 to 2019 when viewed from the highest to the lowest in a row, namely Other legitimate PAD of Rp46,302,358,703.42, Separated Regional Asset Management Results of Rp12,265,666,899.00, Regional Tax is Rp. 9,658,898,425.27 and Regional Retribution is Rp. 1,870,369,585.74. From the results of the acquisition of each PAD component, the contribution value of each component of regional taxes, regional levies, results of separated regional wealth management and other legitimate PAD can be calculated. the contribution of the PAD component, namely Other legitimate PAD is the largest contributor to PAD in Balangan Regency, where in 2015 it contributed 58.66%, in 2016 it rose to 66.73%, in 2017 it rose to 68.77%, in 2018 it fell to 58.43% and in 2019 there was an increase of 73.48%. This indicates the high dependence of PAD on the Other components of legitimate PAD.

The problem of managing Regional Original Revenue (PAD) in Balangan Regency is faced with the low quality of human resources, the lack of data collection according to the real potential, PAD revenue is still managed manually, low public awareness to pay PAD including local taxes and regional levies, and the high dependence of the Regency Government. The balance for transfers from the Central Government is in the form of the General Allocation Fund (DAU) and the Special Allocation Fund (DAK). Sources of regional revenue in Balangan district are currently still dominated by aid and

donations from the central government in the form of DAU, DAK and Revenue Sharing Funds, while the proportion of PAD is still relatively small. Based on the problems above, it is necessary to conduct research on "Strategies for Increasing the Ratio of Regional Original Income in Balangan Regency".

## MATERIAL AND METHOD

The type of research used is descriptive research with a quantitative approach. Sugiyono (2012) explains that descriptive research is research conducted to determine the value of independent variables, either one or more (independent) variables without making comparisons, or connecting with other variables. According to Sudjana & Ibrahim (2004) descriptive research is "research that seeks to describe a symptom, event, event that is happening at the present time". The quantitative approach is explained by Arikunto (2013) that the approach uses quantitative because it uses numbers, starting from data collection, interpretation of the data, as well as appearance and results.

This research takes place at the Regional Finance Agency of Balangan Regency with the address Jl. A. Yani Km 4.5 South Paringin Balangan Regency. The reason for choosing this location is because the Regional Finance Agency is a regional apparatus tasked with managing regional finances in Balangan Regency. The research was conducted on 27 April 2021 to 17 August 2021. The data sources are divided into two, namely primary data sources obtained directly from research respondents through interviews, and secondary data sources obtained in ready-made form from other parties, such as the publication of data from the APBD Accountability Report. This study uses quantitative descriptive analysis techniques to the PAD Ratio (Decentralization Ratio Analysis, Independence Ratio Analysis, Regional Financial Dependency Ratio Analysis) and SWOT Analysis.

## RESULTS AND DISCUSSION

### Legal Basis for the Establishment of the Balangan Regency Regional Financial Agency

The Regional Finance Agency was formed based on Regional Regulation Number 14 of 2016 concerning the Formation and Organizational Structure of Regional Apparatuses (Balangan Regency Regional Gazette 2016 Number 14). The Regional Finance Agency is led by a Agency which is under and responsible to the Regent.

### Description of Main Duties and Functions and Structure of the Regional Finance Agency of Balangan Regency

An understanding of a good job description will greatly affect the performance of regional officials. Therefore, it is necessary to have a good governance of the tasks and functions of regional apparatus organizations (Kurniasih et al., 2016). To carry out the tasks as intended, the Regional Finance Agency of Balangan Regency carries out the function of formulating technical policies for regional financial and asset management revenues; Implementation of regional financial and asset management revenue tasks; Monitoring, evaluation and reporting of regional income, financial and asset management; Technical guidance on the administration of regional income, financial and asset management; Implementation of agency administration; and Implementation of other functions given by the Regent in accordance with their duties and functions.

The job descriptions as intended are as follows: Coordinating, fostering and supervising the formulation of technical policies in the fields of data collection and determination, collection and objection, treasury, accounting and accountability, regional budgets and assets; Coordinate, foster and supervise the implementation of technical policies in the field of data collection and determination; Coordinate, foster and supervise the implementation of technical policies in the field of collections and objections; Coordinating, fostering and supervising the implementation of technical policies in the treasury sector; Coordinate, foster and supervise the implementation of technical policies in the field of accounting and accountability; Coordinating, fostering and supervising the implementation of technical policies in the budget field; Coordinate, foster and supervise the implementation of technical policies in the area of regional assets; Coordinate and synchronize the implementation of technical policies in the

fields of data collection and determination, collection and objection, treasury, accounting and accountability, budget and regional assets; Coordinate, foster and supervise monitoring, evaluation and reporting of the implementation of technical policies in the field of data collection and determination, collection and objection, treasury, accounting and accountability, budget and regional assets; and Carry out other tasks in accordance with the field of duty and authority.

**Ratio Analysis of Regional Financial Decentralization**

The ratio of regional financial independence (hereinafter referred to as the KKD Ratio) shows the ability of local governments to finance their own government activities, development, and services to the community who have paid taxes and levies as a source of income needed by the region, which can be formulated (Halim, 2002; Susena, 2013). The ratio of Regional Financial Decentralization shows the degree of contribution of PAD to total regional revenue where the higher the contribution of PAD, the higher the ability of local governments to implement decentralization. The ratio of regional financial decentralization is calculated based on the comparison between the total Regional Original Revenue and the Total Regional Revenue. The ratio of regional financial decentralization in Balangan district during the 2015 to 2019 fiscal year is as follows:

**Table 1 Ratio of Regional Finance Decentralization Fiscal Year 2015 to Fiscal Year 2019**

| No | Year    | Regional Original Income (PAD) | Total income         | Regional Financial Decentralization Ratio (%) |
|----|---------|--------------------------------|----------------------|---|
| 1  | 2015    | 49.966.703.403,89              | 957.043.829.462,89   | 5,22  |
| 2  | 2016    | 61.498.585.082,42              | 1.330.593.840.388,42 | 4,62  |
| 3  | 2017    | 87.849.236.123,13              | 1.112.190.404.881,13 | 7,90  |
| 4  | 2018    | 68.649.415.232,67              | 1.287.174.300.896,67 | 5,33  |
| 5  | 2019    | 82.522.528.225,07              | 1.514.248.723.967,07 | 5,45  |
|    | Total   | 350.486.468.067,18             | 6.201.251.099.596,18 | 5,65  |
|    | Average | 70.097.293.613,44              | 1.240.250.219.919,24 | 5,65  |

Source: BKD Balangan Regency 2015-2019

The ratio of Regional Financial Decentralization in the 2015 Fiscal Year was 5.22%, in the 2016 Fiscal year it was 4.62%, in the 2017 Fiscal Year it was 7.90% and in the 2018 and 2019 fiscal years it was 5.33% and 5.45%. Based on the assessment criteria for the Fiscal Decentralization Ratio sourced from the Research and Development Team of the Ministry of Home Affairs – Faculty of Social and Political Sciences, UGM that ranges from 0.00 to 100%, it indicates that the level of decentralization ratio of regional finance is very low, this means that the Financial Capability of the Regional Government of Balangan Regency is very lacking and causes the Government to Balangan Regency is highly dependent on central government transfers.

**Regional Financial Independence Ratio Analysis**

The ratio of regional financial independence shows the ability of local governments to finance their own government activities, development and services to the community (Efendi & Wuryanti, 2011). The following is a table of regional financial independence ratios for the 2015 to 2019 fiscal year:

**Table 2 Ratio of Regional Financial Independence for Fiscal Year 2015 to Fiscal Year 2019**

| No | Year    | Regional Original Income (PAD) | Transfer Income (Central Transfer + Provincial + Loan) | Regional Financial Independence Ratio (%) |
|----|---------|--------------------------------|--|---|
| 1  | 2015    | 49.966.703.403,89              | 850.095.156.202,00                                     | 5,88                                      |
| 2  | 2016    | 61.498.585.082,42              | 1.263.983.583.466,00                                   | 4,87                                      |
| 3  | 2017    | 87.849.236.123,13              | 1.015.386.667.329,00                                   | 8,65                                      |
| 4  | 2018    | 68.649.415.232,67              | 1.205.782.007.938,00                                   | 5,69                                      |
| 5  | 2019    | 82.522.528.225,07              | 1.408.720.240.239,00                                   | 5,86                                      |
|    | Total   | 350.486.468.067,18             | 5.743.967.655.174,00                                   | 6,10                                      |
|    | Average | 70.097.293.613,44              | 1.148.793.531.034,80                                   | 6,10                                      |

Source: BKD Balangan Regency 2015-2019

The table of Regional Financial Independence Ratio above shows the ability of the local government of Balangan Regency in self-financing government activities, development and services to the community in the 2015 to 2019 fiscal year an average of 6.10%, namely in the 2015 fiscal year it was 5.88%, in the 2016 fiscal year it was 4.87%, in the 2017 fiscal year it was 8.65%, in the 2018 fiscal year it was 5.69% and in the 2019 fiscal year it was 5.86%. Based on the interval scale of Regional Financial Independence sourced from the Research and Development Team of the Ministry of Home Affairs – Faculty of Social and Political Sciences, UGM, that the range is between 0 – 10.00%, indicating that the ratio of Regional Financial Independence is very low. This means that the ratio of Regional Financial Independence in Balangan Regency is very dependent on transfers from the central government, so that this causes development in Balangan Regency to be hampered.

**Regional Financial Dependency Ratio Analysis**

The Regional Financial Dependency Ratio is calculated by comparing the amount of Transfer Revenue received by regional revenues with the total Regional Revenue (Nurhayati, 2015; Tanan & Duri, 2018). The higher the ratio of Regional Financial Dependence, the higher the dependence of the Regional Government on the Central and/or Provincial governments. The following is a table for calculating the regional financial dependence ratio of the Balangan Regency Government for the 2015 to 2019 fiscal year:

**Table 3 Ratio of Regional Financial Dependency Fiscal Year 2015 to Fiscal Year 2019**

| No | Year    | Transfer Income      | Total Income         | Regional Financial Dependency Ratio (%) |
|----|---------|----------------------|----------------------|---|
| 1  | 2015    | 850.095.156.202,00   | 957.043.829.462,89   | 88,83                                   |
| 2  | 2016    | 1.263.983.583.466,00 | 1.330.593.840.388,42 | 94,99                                   |
| 3  | 2017    | 1.015.386.667.329,00 | 1.112.190.404.881,13 | 91,30                                   |
| 4  | 2018    | 1.205.782.007.938,00 | 1.287.174.300.896,67 | 93,68                                   |
| 5  | 2019    | 1.408.720.240.239,00 | 1.514.248.723.967,07 | 93,03                                   |
|    | Total   | 5.743.967.655.174,00 | 6.201.251.099.596,18 | 92,63                                   |
|    | Average | 1.148.793.531.034,80 | 1.240.250.219.919,24 | 92,63                                   |

Source: BKD Balangan Regency 2015-2019

Based on the table for calculating the ratio of Regional Financial Dependency for the 2015 to 2019 fiscal year, it can be seen that the average Balangan Regency Government's Regional Financial Dependency ratio is 92.63%, namely in the 2015 fiscal year it was 88.83%; fiscal year 2016 amounted to 94.99%; fiscal year 2017 by 91.30%; fiscal year 93.68% and fiscal year 2019 amounting to 93.03%. Based on the interval scale of the Regional Government Financial Dependency ratio sourced from the Research and Development Team of the Ministry of Home Affairs - Fisipol UGM that the range between 75% - 100% indicates the high financial dependence of the Balangan Regency government on the central government.

**Supporting and Inhibiting Factors of Regional Original Income in Balangan Regency**

The supporting and inhibiting factors of PAD need to be analyzed carefully to optimize the implementation of PAD (Muttakin et al., 2021). Analysis of supporting factors to increase the ratio of PAD in Balangan Regency, including the availability of human resources; The existence of a regional regulation related to regional taxes and levies that regulate regional revenues; There is a commitment from the Regional Government in increasing PAD; There is a clear job description for PAD management officers; Availability of Local Tax Collection Incentives; There are still unexplored objects of tax/retribution; The existence of cooperation with Agencies in the receipt of PAD; Regional Economic Potential; Opportunity to take part in technical training for employees; Technology advances; and Population Development. Analysis of the inhibiting factors owned by the Balangan Regency Government, including: Not yet Optimal Human Resources possessed in terms of position competence; Not all of the available budgets for ceremonial and routine activities are directly related to increasing PAD; The lack of facilities owned to increase PAD; Limited data on the potential of Regional Original

Income; The target is not fully based on the existing potential; The Regional Revenue Management Information System is not yet optimal; There is a Budget Reduction; Placement of Apparatus HR that is not in accordance with competence and experience; The Covid 19 pandemic causes limited space for movement; Low compliance with local tax obligations; and a crisis of confidence in local government.

**Identification of Strategies to Increase the Ratio of Regional Original Income (PAD) in Balangan Regency**

The strategy to increase the Regional Original Income Ratio (PAD) needs to be carefully identified to produce an appropriate strategy (Toduho et al., 2014). The Balangan Regency Government has implemented several program activities which are implications of the strategy that has been set, where the implementation of the strategy is based on the potential and capacity of the available budget, namely increasing the percentage of PAD to regional income in order to achieve APBD independence. Supporting Programs and Activities in Increasing the Percentage of PAD, namely the Regional Revenue Management Program through Regional Revenue Management activities with Sub-Activities including: Regional tax management planning; Analysis and Development of Regional Taxes, as well as Preparation of Regional Tax Policies; Extension and Dissemination of Regional Tax Policy; Provision of Regional Tax Management Facilities and Infrastructure; Data Collection and Registration of Regional Tax Objects; Processing, Maintenance, and Reporting of Regional Tax Database; and Rural and Urban Land and Building Tax Assessment (PBBP2) as well as Land and Building Rights Acquisition Fee (BPHTB).

**SWOT Analysis on the Balangan Regency Government**

SWOT analysis is one of the analytical instruments used to determine the factors that become Strengths, weaknesses, opportunities and threats that occur in the internal and external environment of the organization/company (Fatimah, 2016; Lubis et al., 2020), in this case are Balangan Regency Government. Analysis of the strengths of the Regional Finance Agency, including: Availability of Human Resources; There is a regional regulation that regulates regional revenues; There is a commitment from the Regional Government in increasing PAD; There is a clear job description for PAD management officers; and Availability of Local Tax Collection Incentives. Analysis of the weaknesses of the Balangan Regency Government, including: Not yet Optimal Human Resources in terms of educational competence; Not all of the available budgets for ceremonial and routine activities are directly related to increasing PAD; The lack of facilities owned in the form of a recording device for tax transactions; Limited data on the potential of Regional Original Income; Target Not yet fully based on existing potential; and the Regional Revenue Management Information System is not yet optimal.

The next analysis is the opportunities and threats of the Balangan Regency Government. Analysis of Opportunities owned by the Regional Finance Agency include: There are still unexplored objects of tax/retribution; The existence of cooperation with Agencies in the receipt of PAD; Regional Economic Potential; Opportunity to take part in technical training for employees; Technology advances; and Population Development. Threats to the Balangan Regency Government include: Budget Reduction; Placement of Apparatus HR that is not in accordance with competence and experience; The Covid 19 pandemic causes limited space for movement; Low compliance with local tax obligations; and a crisis of confidence in local government.

**Table 4 Matrix Internal Factor Analysis Summary (IFAS)**

| NO  | DESCRIPTION   | WEIGHT | SCORE | MARK |
|-----|---|--------|-------|------|
| I.  | Strengths   | 100    |       | 311  |
|     | 1. Availability of Human Resources                                      | 25     | 4     | 100  |
|     | 2. There is a regional regulation that regulates regional revenue       | 21     | 3     | 63   |
|     | 3. There is a commitment from the Regional Government in increasing PAD | 24     | 3     | 72   |
|     | 4. There is a clear job description for PAD management officers         | 16     | 3     | 48   |
|     | 5. Availability of Local Tax Collection Incentives                      | 14     | 2     | 28   |
| II. | Weaknesses  | 100    |       | 400  |

| NO | DESCRIPTION   | WEIGHT | SCORE | MARK |
|----|---|--------|-------|------|
| 1. | Not yet Optimal Human Resources owned in terms of educational competence  | 22     | 5     | 110  |
| 2. | The available budget for ceremonial and routine activities, not all of them are directly related to the increase in PAD | 24     | 4     | 96   |
| 3. | The lack of facilities owned in the form of a recording device for tax transactions                                     | 17     | 4     | 68   |
| 4. | Limited Data on Potential Regional Original Income  | 15     | 4     | 60   |
| 5. | Target Not yet fully based on existing potential  | 11     | 3     | 33   |
| 6. | The Regional Revenue Management Information System is not optimal yet   | 11     | 3     | 33   |

**Table 5 Matrix of External Factor Analysis Summary (EFAS)**

| NO  | DESCRIPTION  | WEIGHT | SCORE | MARK |
|-----|--|--------|-------|------|
| I.  | Opportunities  | 100    |       | 396  |
| 1.  | There are still unexplored objects of tax/retribution                              | 21     | 5     | 105  |
| 2.  | There is cooperation with Agencies in PAD acceptance                               | 17     | 4     | 68   |
| 3.  | Regional Economic Potential  | 19     | 4     | 76   |
| 4.  | Opportunity to take part in technical training for employees                       | 18     | 4     | 72   |
| 5.  | Technology advances  | 14     | 3     | 42   |
| 6.  | Population Development   | 11     | 3     | 33   |
| II. | Threats  | 100    |       | 331  |
| 1.  | There is a Budget Reduction  | 23     | 3     | 69   |
| 2.  | Low Compliance with Local Tax Obligations  | 25     | 4     | 100  |
| 3.  | The COVID-19 pandemic causes limited space for movement                            | 20     | 3     | 60   |
| 4.  | Placement of Apparatus HR that is not in accordance with competence and experience | 19     | 4     | 76   |
| 5.  | Crisis of confidence in local government   | 13     | 2     | 26   |

### Strategy to Increase PAD Ratio in Balangan District

The Regional Finance Agency can create and formulate a strategic direction formula using the SWOT matrix. This SWOT matrix is one way to get alternative strategies by combining each factor (Mujahid et al., 2020). Each of these factors is the SO (Strength-Opportunities) strategy, the WO (Weaknesses-Opportunities) strategy, the ST (Strength-Threats) strategy and the WT (Weaknesses-Threats) strategy. Based on the results of the study, the strategies of the SWOT matrix are:

a. SO (Strength-Opportunity) Strategy

This strategy is a combination of internal factors (Strength) and external factors (Opportunity), this strategy is made by utilizing all strengths to seize and take advantage of opportunities as much as possible. The SO strategies adopted by the Regional Finance Agency are:

- 1) Expansion of cooperation networks with various related agencies and institutions.
- 2) Increased socialization related to the obligations of Regional Taxes and Regional Levies with social media.

b. ST Strategy (Strength-Threat)

This strategy is a combination of internal factors (Strength) and external factors (Threats), this strategy uses the strengths of the Regional Finance Agency to overcome all existing threats. The ST strategy adopted by the Regional Finance Agency, namely:

- 1) Improving service quality by implementing minimum service standards (SPM).
- 2) Improved Monitoring and Evaluation of the size of the tax object that is determined.



- c. **WO (Weakness-Opportunity) Strategy.**  
This strategy is a combination of internal factors (Weakness) and external factors (Opportunity), this strategy is implemented based on the utilization of existing opportunities by reducing the weaknesses of the Organization. The W-O strategy adopted by the Regional Finance Agency, namely:
- 1) Increasing the capacity of human resources for the PAD management apparatus.
  - 2) Improvement of PAD Supporting facilities in the form of tax transaction recording device.
  - 3) Implementation of PAD Management Information System.
  - 4) Optimizing the owned budget by focusing on activities directly related to increasing PAD.
- d. **WT (Weakness-Threat) Strategy.**

This strategy is a combination of internal factors (Weakness) and external factors (Threats). This strategy is based on activities that are defensive in nature and tries to avoid possible external threats to reduce the company's weaknesses. The WT strategies adopted by the Regional Finance Agency are:

- 1) Budget efficiency and use of information technology in providing training and assistance.
- 2) Placement of human resources for PAD management apparatus in accordance with their abilities and competencies.
- 3) Increasing awareness of taxpayers on their rights and obligations.

#### **Alternative Strategy**

Based on the SWOT analysis that has been done, the authors suggest an alternative strategy that can be done by the Balangan Regency Government is the WO strategy where in the WO strategy the author combines various weaknesses with the opportunities owned by the Balangan Regency Government. The following authors present the WO strategy along with the explanations contained in the WO strategy.

- a. Increasing the capacity of human resources for the PAD management apparatus  
The author suggests that the human resource capacity of the PAD management apparatus in Balangan Regency is further enhanced through training and education as well as through collaboration with Central Government Agencies such as the Ministry of Finance, the Financial and Development Supervisory Agency (BPKP) and the Supreme Audit Agency (BPK) as well as the Provincial Government through the Kalimantan Provincial Finance Agency. South.
- b. Increased means of supporting PAD in the form of a recording device for tax transactions.  
The author suggests that the Balangan Regency Government improve PAD supporting facilities in the form of tax recording devices such as installing tapping boxes on restaurant tax objects, entertainment taxes and hotel taxes. The tax transaction recorder serves to record or capture all tax transactions, making it easier to monitor and optimize local tax collection.
- c. Application of PAD Management Information System  
The author suggests that the Balangan District Government implement a PAD Management Information System. Based on interviews conducted by the Regional Government of Balangan Regency, it has not implemented the PAD Management Information system.
- d. Optimization of the existing budget by focusing more on activities directly related to increasing PAD  
The author suggests that the Balangan Regency Government optimize its budget by focusing more on activities that are directly related to increasing PAD such as socialization on the legal impact for those who avoid taxes and levies because based on interviews conducted many activities are ceremonial and routine.

#### **CONCLUSION**

Based on the results of the research that has been described, it can be concluded regarding the Strategy for Increasing the Ratio of Regional Original Income in Balangan Regency, namely:

1. The Ratio of Regional Original Income in Balangan Regency in terms of the Regional Financial Decentralization Ratio, Regional Financial Independence Ratio and Regional Financial Dependence Ratio, namely:
  - a. The financial decentralization ratio of the Balangan Regency for 5 (five) consecutive years starting from the 2015 s.d. 2019 Fiscal Year is an average of 5.65%, which shows that the Balangan Regency Government's Financial Capability Ratio is Very Poor.
  - b. The Balangan Regency Regional Financial Independence Ratio for 5 (five) consecutive years starting from the 2015 s.d. 2019 Fiscal Year is an average of 6.10% which shows that the Balangan Regency Regional Financial Independence Ratio is Very Poor.
  - c. The Balangan Regency Regional Financial Dependence Ratio for 5 (five) consecutive years starting from the 2015 s.d. 2019 Fiscal Year an average of 92.63% which shows that the high level of Regional Financial Dependence of the Balangan Regency Government on the central government.
2. Supporting and inhibiting factors to increase the ratio of Regional Original Income in Balangan Regency, namely:
  - a. Supporting Factors: Availability of Human Resources, Presence of Regional Regulations that regulate regional revenues, There are still unexplored objects of tax/retribution, and Potential of regional resources.
  - b. Inhibiting Factors: Human Resources are not yet optimal in terms of Educational Competencies, Budgets available for ceremonial and routine activities are not all directly related to the increase in PAD, Low Compliance with local tax obligations, and Placement of Apparatus HR that is not in accordance with competence and experience.
3. The strategy to increase the Ratio of Regional Original Income in Balangan Regency using the SWOT matrix is the WO (Weakness-Opportunity) Strategy, namely:
  - a. Increasing the capacity of human resources for the PAD management apparatus.
  - b. Increased means of supporting PAD in the form of a recording device for tax transactions.
  - c. Application of PAD Management Information System.
  - d. Optimization of the owned budget by focusing on activities directly related to increasing PAD.

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## ***STRATEGI PENINGKATAN PENDAPATAN ASLI DAERAH DI KABUPATEN BALANGAN***

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### ***Abstrak***

*Strategi Peningkatan PAD di Kabupaten Balangan dihadapkan pada permasalahan seperti rendahnya kualitas sumber daya manusia, kurangnya pendataan yang sesuai dengan potensi yang sebenarnya, penerimaan PAD yang masih dikelola secara manual, rendahnya kesadaran masyarakat untuk membayar. PAD termasuk pajak daerah dan retribusi daerah, serta tingginya ketergantungan Pemerintah Kabupaten. Saldo transfer dari Pemerintah Pusat berupa Dana Alokasi Umum (DAU) dan Dana Alokasi Khusus (DAK). Penelitian ini bertujuan untuk menganalisis rasio Pendapatan Asli Daerah Kabupaten Balangan, menganalisis faktor pendukung dan penghambat peningkatan rasio Pendapatan Asli Daerah Kabupaten Balangan dan menganalisis strategi peningkatan rasio Pendapatan Asli Daerah Kabupaten Balangan. Metode penelitian ini adalah deskriptif kuantitatif dan sumber data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data menggunakan wawancara dan dokumentasi, sedangkan alat analisis yang digunakan adalah analisis SWOT. Strategi Peningkatan Rasio Pendapatan Asli Daerah Kabupaten Balangan yang dilakukan oleh Badan Keuangan Daerah dalam hal Rasio Desentralisasi Keuangan Kabupaten, Rasio Kemandirian Keuangan Daerah sangat kurang dan Rasio Ketergantungan Keuangan Daerah Kabupaten Balangan termasuk kategori tinggi yaitu menunjukkan bahwa masih tingginya tingkat Ketergantungan Keuangan Daerah Pemerintah Kabupaten Balangan kepada pemerintah pusat. Faktor pendukung peningkatan rasio Pendapatan Asli Daerah di Kabupaten Balangan adalah ketersediaan Sumber Daya Manusia, adanya peraturan daerah yang mengatur tentang pendapatan daerah, adanya objek pajak/retribusi yang belum tergarap dan potensi sumber daya daerah, sedangkan kendala yang dihadapi Badan Keuangan Daerah yaitu belum optimalnya SDM dari segi kompetensi jabatan, anggaran yang tersedia untuk kegiatan seremonial dan rutin tidak semuanya berkaitan langsung dengan peningkatan PAD, rendahnya kepatuhan terhadap kewajiban perpajakan daerah dan penempatan SDM pada aparatur yang tidak sesuai dengan kompetensi dan pengalaman. Strategi peningkatan Pendapatan Asli Daerah di Kabupaten Balangan yang dapat diterapkan oleh Badan Keuangan Daerah yaitu meningkatkan kapasitas SDM aparatur pengelola PAD, menambah sarana dan prasarana penunjang PAD, dan mengimplementasikan sistem informasi pengelolaan PAD, serta mengoptimalkan anggaran mereka dengan berfokus pada kegiatan terkait langsung dengan peningkatan PAD.*

***Kata kunci:*** Rasio, PAD, Analisis SWOT

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