

THE ROLE OF REGIONAL ORIGINAL INCOME IN SUPPORTING FISCAL DECENTRALIZATION AND REGIONAL DEVELOPMENT (Study of Regional Revenue Agency of West Sumatra Province)

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Abstract

Studies at the Regional Revenue Agency of West Sumatra Province regarding the Role of Regional Original Revenue in Support Decentralization of Regional Fiscal and Development. The government area must be capable produce and develop Local Own Revenue as well as a manner comprehensive and effective control and manage House the stairs Alone based on relevant laws. In the framework realize autonomy area, This by Constitution Number 32 of 2004 concerning Regional Government. To support the decentralization of fiscal and development areas, the income original area must be identified, described, and analyzed in the study. Study This combines technique descriptive with methodology study qualitative. Approach Miles and Huberman's interactive technical analysis used. West Sumatra Provincial Original Revenue interpreted own level decentralization categorized fiscal enough; government province gets contribution financing adequate development as a consequence of low-level dependence.

Keywords:

Local Own Revenue, Decentralization Fiscal, Regional Development

Introduction

Income (PAD) as required in Law 23 of 2014 concerning Local Government, is defined as earned money area and collected by regulation legislation. Different from affairs the former government centralized government area No Again fully depend on the federal government. Government Now builds system decentralization To overcome the problem, which is supported by the needs and challenges growing society various. According to Law 23 of 2014 concerning Regional Government, Basic Autonomy becomes the base decentralization submission Affairs Government Central Government to regions autonomous.

Research by Halim & Mujib (2019) shows exists four forms of different decentralization, incl decentralization political, economic, and fiscal. Decentralization fiscal is an element base on the fourth form of decentralization. On January 1, 2001,

decentralized fiscal in a manner officially implemented in Indonesia in the Reformation era. Constitution Number 22 of 1999 concerning Local Government and Law Number 25 of 2009 concerning the Balance of Finance between Central Government and Local Government become the base law for that process.

According to Prawirosetoto in Pujiati (2020), decentralization fiscal covers the distribution of power and authority taking field decisions fiscal, which includes component receipts and disbursements, as well delegation tasks. Decentralization in a manner theory aim To reduce dependency on government center with possible area reach independence indicated financial with magnitude Regional Original Income (PAD) for living alone. Therefore, every area must realize potential in a manner maximum with No burden on its citizens.

Decentralization of fiscal is the diversion of power from the government center to the Department of Finance. Power This is previously centralized, fine in a manner administrative no matter How used and set. Decentralization of fiscal in a manner direct influences the condition finance area, in particular income original area. Regional Original Income (PAD) is source income taken area _ from the area concerned comprised _ of tax area, levy area, results management riches typical area, and income original area other. According to vision decentralization Indonesia's fiscal year 2030, regional and financial interactions will open and responsible answer temporary source Power national will be allocated in a manner effective and efficient.

Some matters important This is the indication from the implementation policy decentralization fiscal in Indonesia: First, from side state finances, the implementation of decentralization fiscal has caused some very basic changes in the arrangement of connection centers and areas. Second, come on We talk about income original area. Third, come on We talk about the result model. Fourth, related to target funds in general. Fifth, Allocation Fund Special (DAK), which consists of the state budget money sent to areas For help pay need special.

Local Government is not can carry out its job in a manner effective and efficient without sufficient funds For finance services and development that he did, so the existence of decentralization measured fiscal _ with Regional Original Revenue must endeavor optimally. Ability something area For managing House the stairs Alone in a manner real depending on some factor, one of them is the ability to look for money to fulfill his needs Alone without only depending on help or subsidy from the government center.

The times are demanding exists a change in various order life and income original area is a component important government area in operating not quite enough answer his government. One of them is shifting governance paradigm government requires a fundamental departure from a system where the government is centralized center plays a very important role in formulating policy. According to the paradigm new

government area must empower the area Alone while reducing dependence on the federal government. As a result, the government center has given an autonomous area as a big Possible For empower area to be successful manage governance and pushing fair development without depending on the administration area.

Government Province West Sumatra is an independent region capable increase income original area every year. OPD on duty do steps For jack up income beginning area is the Regional Revenue Agency. Growth realization income original area from 2018 to 2020 looks clear, though the proportions are down slightly over the year. Problem This is faced by the Government Province Boast Because it Still has Not yet maximum carry out the independent fiscal area. Realization income original area No more from balance funds. Enhancement development area together with enhancement income original area. The writer deciphers the problem of How the income original area supports decentralization fiscal and development area, as well as elements supporters and obstacles, with see incident mentioned above.

Objective studies This is To identify, define, evaluate, and interpret the contribution income original area to the development of regional and decentralized fiscal, as well as the variables that drive and constrain it. Contribution and inspiration study This will help the Regional Revenue Agency (Bappenda) of West Sumatra Province improve income original area.

Literature Review

Regional Finance

Regional Own Revenue (PAD), Balancing Funds, Regional Loans, and Other State Revenues is component main Genre income area. Taxes, levies, income from business local, income management riches from sale shares owned by locals, dividends, and profits, as well loans other form PAD (Widjaja, 2021). Legitimate PAD, incl current account and yield clean from sale asset still area. To reach objective development in One year, the government area must use Budget Regional Revenue and Expenditure (APBD). Party area must do calculation finance and accountability income or budget income and spending area. Budget income and spending area (APBD) is the plan Work government loading area _ the whole reception or receipt and disbursement government area, incl government province, district, and city, for reaching target development in time One year, stated in unit monetary. and approved by the DPRD in regulation known legislation with the regulation area (Badrudin, 2019).

APBD is plan finance area, a government program area to be held for One year to the front with the objective increase service public and welfare public locally (Wulandari, Phaureula, and Iryanie, 2020). Following component budget in these areas following (Sudaryo, Sjarif, and Sofiati, 2019):

1. Create an activity area with a description of comprehensive and resourceful least income cover expenses.
2. Activity price.
3. The connection between activity and expenses.
4. Cost, which is the budget limit whole.

regarding with whole APBD policies and priorities in preparation for the APBD, a process of preparation and approval is required through executive and legislative. Executive and legislative responsible answer For operating government district. According to Sujarweni (2015), the executive consists of regents/mayors, secretaries area, team budget executor, unit Work device area, planning agency, development area, and organization manager finance area. Committee budget legislature, as well DPRD commissions, and equipment formed For help not quite enough DPRD responsible in the field governance, development economics, finance, investment regions, and people's welfare, forming a legislative body.

Finance government area By Regulation 12 of 2019 concerning Management of Regional Finance, Regional Finance is defined as all rights and internal regional obligations framework management Regional Government that is monetary, as well all type possible wealth _ become belonging to the Inner Region relation with rights and obligations. According to Article 5 of the Law Number 33 of 2004 which regulates the balance of finance between the federal government and the government area, the source income area is as follows:

1. Regional Acceptance in Implementation Decentralization consists of Local Own Revenue and Financing.
2. Regional Revenue as referred to in paragraph (1) is sourced from :
 - a. Regional Original Revenue
 - b. Balancing Fund
 - c. Other Income
3. Financing how referred to in paragraph (1) is sourced from :
 - a. Remainder more calculation budget area
 - b. Reception Regional Loans
 - c. Regional Reserve Fund

Income (PAD) is the money earned area and collected by provision laws and regulations area. (Law 23 of 2014 concerning Regional Government) PAD is an accumulation of reception taxes that include tax area, retribution post area, reception post No originating tax from the business area, reception investment, and management source Power nature.

According to the definition given above, Regional Original Income (PAD) is defined as income received by the region by laws and regulations originating from the regional tax sector, regional levies, the results of separated regional wealth

management, and results owned by the region. business and other sources. original authentic regional opinion.

Decentralization Fiscal

Objective formation autonomy area especially For empower areas in managing development in their respective regions. Every area expected creativity, innovation, and independence To reduce dependence on the federal government. Besides that's an increase in standard services offered to public government, fine service direct nor No direct, more important For autonomy area.

Autonomy regional and decentralized fiscal are two related concepts _ tightly. Especially when discussing tax areas. To boost reception tax central and local, must There is a cooperation between the government center and the government area. Optimization utilization and utilization of data or information taxation are one forms of necessary synergy noticed.

Autonomy frequent fiscal called decentralization fiscal is one method of implementation autonomy area in the field maintenance finance area. Redistribution authority was fiscal from the federal government to the government area here is meant with decentralization fiscal, which is also known as empowerment public through empowerment fiscal government area. Fiscal according to definition refers to things that involve tax or public funds. Remember the ability to control the finance area, in particular collection taxes, then the government area owns authority For managing decentralization fiscal.

Implementation of autonomy regional and decentralized fiscal, which has implications political, yes reach the point of no return. The result, capacity, and quality increase. To move Indonesia towards inclusive and sustainable prosperity, decentralization of fiscal and autonomy are expected can materialize. Order efforts and activities government works, must get support full from all parties. Government No can function with the best without the cooperation of all parties, and autonomy will suffer and be harmed If No is supported. Factor decisive importance _ success both in Central Government and Local Government is the support provided with willingness heart.

Under Constitution Number 23 of 2014 concerning Policy Local Government, decentralization fiscal make an effort To grow independence area until level certain. As a result, all regions will own delegated jurisdiction to the area, except political foreign affairs, defense, security, justice, policy monetary and fiscal, and religion.

According to Bird in Gedeona (20019, p . 4), decentralization fiscal is (1) the surrender of authority from the Central Government to agency vertical in regions and government areas; (2) delegation of regional order authority carry out task certain on Name government; and (3) delegation regional order authority take a decision about what is necessary done in the area.

According to Reksodiprojo in Munir (2020, p . 106), the magnitude of Regional Original Income (PAD) compared with Total Regional Income shows an independent finance area. Known size as degrees decentralization fiscal can be used To determine how much Lots government area depends on the federal government for financial growth. Proportion income original area to total revenue area function as size decentralization fiscal. Count degrees decentralization fiscal is as follows:

DDF =	PAD
	TPD

Description :

DDF: Degrees Decentralization Fiscal

PAD: Regional Original Revenue

TPD: Total Regional Revenue

According to Munir (2020, p . 169), the findings of the FE-UGM KKD Team show that ratio of income original area to APBD receipts whole can be used To develop a standard independent fiscal area :

- a. Ratio of PAD to APBD 0.00-10.00% (Very Less)
- b. Ratio of PAD to APBD 10.01-20.00% (Lack)
- c. Ratio of PAD to APBD 20.01-30.00% (Moderate)
- d. Ratio of PAD to APBD 30.01-40.00% (Enough)
- e. Ratio of PAD to APBD 40.01-50.00% (Good)
- f. Ratio of PAD to APBD above 50.00% (Very Good)

Independence level finance is used in the above study For know ability area in finance expenditure House the stairs alone. The government area as a responsible institution answers and agree with the regulation existing legislation manages the whole income possible area compared to with indicator or aspect income original area in a study this. The financial performance area and evaluation management income original area will be evaluated along with the enhancement independence fiscal area.

Regional development

All development that is taking place in an area, incl the element life society, so-called development area. this is done in a manner integrated through coaching involvement community and cooperation. With an increased quality of life, ability, and effort public with the help of government, development areas aim For maximizing potency source Power nature and develop source Power human. because it, following This is characteristic features main development area :

1. Overcome all aspects of life

2. Applied in a manner coordinated
3. Increase self-subsistent environment

According to Constitution Number 25 of 2004 which regulates System National Development Planning, planning is looked at as a procedure electing the most appropriate future activities with still considering the source power that has there. If done That's right, planning can be done in a manner methodical and coordinated To reach the objective national. Implications good and bad can with fast detected in project planned development well, making it easy For limit no effect as profitable as possible arise. Besides it, the government can more easily track progress and growth.

Allocate source Power development in a manner strategically, especially source Power scarce economics, planning development help reach objective more economy well, more effectively and efficiently. With the availability of alternative or alternative plan development, action to front can be done with the right and can still be objective initially. Society must involve in the planning process as well as the organization or agency government. Participation in society is very important Because later will get benefit direct from plan development. Planning development with input public can be shared become many categories, like development physique from building schools, homesick and walking.

Development is bunch an action performed by a nation For do modernization in framework development nation with objective reach development and change in a manner methodical and planned (Siagian, 2018, Hal: 4). Regional development, according to Kuncoro & Todaro in Kuncoro (2018, p . 63), consists from three value :

- a. Endurance or the ability To fulfill needs base somebody To endure life, like clothing, food, housing, health, and protection.
- b. Self-Esteem, or humanizing an individual in something development, which is demanding the ability To increase pride will the humanity of someone in a developed area.
- c. Freedom from Servant, or right everyone inside something nation For think, grow, appreciate, and strive For contribute to growth.

PAD's relationship with Decentralization Regional Fiscal and Development

kindly general, the implementation of decentralization fiscal in Indonesia requires submission power or delegation not quite enough answers along with necessary sanctions To carry out authority, ensure exists a balance between the authority or transfer business to the area, and the source of the funding. Balancing fund mechanism, which involves the distribution of income across level government For carrying out not quite enough answer government in context decentralized, used For guard balance finance. Besides that, decentralization fiscal anticipated To overcome the problem of regional disparities in Indonesia. because, in the era of decentralization

fiscal, government centers give scheme Transfer assistance to areas in the form of a balancing fund area consisting of a center from the Allocation Fund General (DAU), which aims To overcome problem tension between areas. horizontal inequality and sharing funds results in tax (DBH).

There are places with source Power and very rich nature and places with riches nature is lacking, however blessing framework organized economy with OK, potential tax can maximized For make place That prosperous. However, there are many natural areas and systems the economy yet growing to. For finance given a mission to a government area, is required something system For the guard balance finance between center and area. The process is government general disbursing transfer funds in the form of Allocation Funds General (DAU), Allocation Fund Special (DAK), and Profit Sharing Funds Not Tax (SDA). The cost of the operational government area will be borne by this money transfer.

The formation autonomy area depends on having enough money. According to Constitution Number 1 of 2022 concerning the Connection Finance between the Central Government and Local Government, which regulate that Regional Government regulates and manages Alone affairs of government according to principle autonomy and duties assistance, p the by. Consequently, the area must be capable increase the capacity For collecting money.

All potency excavated areas from in the area concerned must excavate, developed, and optimized in the area autonomously. SPT area, retribution area, management riches alone, and income are other valid is several examples of source potency areas. That is the maintenance of government areas demanded to increase the welfare of the people, uphold tall peace, and prosperous society.

In form autonomy known area with decentralization, the region is given power For control and run House the stairs alone. Autonomy is substantially substantive and is a confession of limitations of something area. this impact on increasing requests will more governance and the development of regional equivalents.

Methods

Method research used in the study This is a study qualitative with the use of methodology descriptive. Formula guiding problem study To find or catch incident social will excavated in a manner broad, comprehensive, and deep known with study descriptive qualitative.

this study focuses on three fields main : (1) Regional Original Income (PAD) in support of decentralization fiscal West Sumatra Province ; (2) Decentralization fiscal in support of development area West Sumatra Province; and (3) Factors support and inhibitors of PAD's role in support decentralization fiscal and development province.

West Sumatra Provincial Revenue Agency becomes a place to study this. Research data was collected from primary and secondary sources. The second procedure is

interviews and documentation used To get data. According to Miles & Huberman translated in Tjepjep (1992, p. 20), data analysis using the Interactive Model. Interactive model analysis This is shared into 4 stages that are data collection, data reduction, data display, and withdrawal conclusion.

Results and Discussion

a. Regional Original Revenue in Support Decentralization Fiscal West Sumatra Province

Local Original Revenue comes from tax area, levy area, results management riches area in a manner Mandiri, and other legal PAD by Constitution Number 1 of 2022 concerning connection finance between Central Government and Local Government. Based on the realization of Provincial PAD Boast 2018, surface water tax, tax material burn vehicle motor, duty come back Name vehicle motor vehicles (BBNKB), and taxes cigarette is source main PAD.

Same as 2018, source The main PAD in 2019 is surface water tax, tax cigarettes, taxes material burn vehicle motor, duty come back Name vehicle motor vehicles (BBNKB), and taxes vehicle motorized. But in 2019, it happened to enhance retribution service health. The biggest source of PAD 2020 is a bit different from the year before and consists of Surface Water Tax, Vehicle Title Transfer Fee Motorized (BBNKB), Tax Vehicle Fuel Motorized, and Tax Cigarettes. In 2020, Vehicle Title Transfer Fee More Motorized (BBNKB). big from Tax Cigarettes. Vehicle Name Transfer Fee More motorized (BBNKB). big from Tax Cigarettes in the years before, but not by year this.

According to Munir's research (2020), the ability government area to increase income in the original area is size independence the fiscal. The ability of Local Government to grow derived PAD from tax area, levy area, income company area, and other legal PAD showed with the level of independence fiscal. Autonomy area was possible If be equipped with autonomy and healthy finances. this shows independence finance something area. According to Reksodiprojo in Munir (2020, p . 106), the ratio of Regional Original Income (PAD) to total income area is a sign of independent fiscal area.

The amount of decentralization fiscal from 2018 to 2020 is still not enough at 40%, according to research. this is shown by the ratio of income original area to budget income shopping area, which is 36.25% in 2018, 35.96% in 2019, and 33.86% in 2020. Because based on the study This can be concluded that the level of income in West Sumatra province is decentralized fiscal From 2018 to 2020 already enough.

Degree Study Decentralization Fiscal above discloses how reliable the Central Government of West Sumatra Province is. Because the rate dependency area to

federal aid will lower If the results evaluation level decentralization fiscal show ratio more independence big. And the converse is also true: Increasingly big regional dependence on federal aid, increasingly small percentage his independence.

b. Decentralization Fiscal in Supporting the Development of West Sumatra Province

Constitution Number 33 of 2004 concerning the Balance of Finance between Changed Central and Regional Governments become Constitution Number 2 of 2022 concerning the Connection Finance between The Central Government and Regional Government regulate about decentralization fiscal in Indonesia. With lower disparity fiscal vertical and horizontal, increase quality shopping area, strengthening strength tax area, and reconcile shopping central and regional, regulatory reform makes an effort to increase decentralization fiscal in framework reach welfare. Taxes and levies are arranged in regulation Constitution Number 1 of 2022, such as in the case of transfers to regions, administration shopping areas, funding areas, and synergy fiscal (Ministry of Finance, 2021).

The objective development of West Sumatra Province as a whole is To increase realized people's welfare by enhancing income, increasing health, and achievement levels more education big, and evenly, as well lower the gap in development and poverty between areas. The Regional Government of West Sumatra Province is facing several constraints for economies to reach objectives such, as an issue of deindustrialization, keeping a level consumption society, the environment still investment considered difficult for investors, and elements global economy. conditions, especially as a consequence of the coronavirus outbreak. Besides that, Govt West Sumatra is also concerned with difficulties posed by demographic and regional bonuses vulnerable to earthquakes.

Regional Original Revenue of West Sumatra Province is a source of income possible area help the area carry out development and welfare public by vision and goals. The factor main showing capacity autonomy area in a matter of finance or performance is the ability To function in a manner independent. That is the area of autonomous own strength and ability To identify the source of his finances own, manage, and use the money For fund development areas and procedures administration.

West Sumatra Province established Enough in calculation decentralization fiscal based on results calculation Degrees Decentralization Fiscal that is ratio Regional Original Income to Total Regional Income. The fact that decentralization fiscal 2018–2020 is still not enough of 40% is proof. Degrees decentralization fiscal is 36.25 percent in 2018, 35.96 percent in 2019, and 33.86 percent in 2020. According to Munir's analysis (2020, p . 169) of findings of the FE UGM KKD Team, criteria

finance area independence determined by the proportions income original area to APBD receipts whole, so is in a range of 30.0–40.00% was considered enough. With so, can be said that level of decentralization fiscal Province Boast 2018–2020 is in the category of Enough Because the government Enough independent in the financial affairs of the area. However, research shows that Because the level of decentralization fiscal Keep going decrease from 2018 to 2020, the government faces the challenge of a significant budget in affairs areas from year to year.

Decentralization is fiscal related to two things main, according to Norton in Suhadak & Trilaksono (2018, p . 153): independence area determines useful expenses in maintenance service public and development, and self-reliance fiscal determines income For finance expenditure. Ability is something an area in organized governance that is heavily influenced by the ability to finance. West Sumatra Province is very autonomous in matters of finance For development, visible from the level of decentralization low fiscal.

c. Factors Supporting and Inhibiting the Role of Regional Original Revenues in Support Decentralization Fiscal and Regional Development of West Sumatra Province

1. Factor Supporters

- a) There is communication to the public through socialization and counseling must tax and mandatory retribution

Communication with the public through socialization and counseling is one element that can jack up income original area. Socialization This is one form of helpful endeavor Must Tax with method inform collection and payment process tax as well as rates applicable taxes. Standard Directorate General Tax used For do socialization, which is done with stages that include analysis, implementation socialization, and assessment.

- b) There is an objective source of Regional Original Revenue

Amount resident of West Sumatra province is around 5 million souls. this _ show that the amount vehicle owned by motorists increase along increase amount resident. The magnitude of Regional Original Revenue that will be obtained from Province Boast will be influenced by the number of vehicles motorized. Tax vehicle motor, duty come back Name vehicle motor, and taxes material burn vehicle motorized everything can be collected from object tax the vehicle to be source reception tax area.

2. Factor inhibitor

- a) Lack of awareness public in paying taxes and levies

Various effort socialization tax fails Because they are No motivated by understanding the public Alone about necessity to pay tax. order society

can understand goals and benefits tax That yourself, consciousness public must be improved. According to Soemitro (1988, p . 78), the society common in Indonesia still owns a level of low knowledge about tax. To increase the understanding public of the role of tax in society and its benefits for individuals, extensive information has been disseminated. The reason others, like many cases of embezzlement tax that makes society hesitates to pay taxes, is to cause low-level knowledge public about tax.

b) System Lack of information and technology adequate

days this, system information is involved in every action. System information This is possible For finishing various tasks faster, better, and more accurately. System information needed moment This for two reasons main, that is the more the complex tasks governing organization and development computer. Capacity-managed company For compete will increase blessing accessibility information quality high.

Function apparatus will be slowed down by the system information and technology that is not adequate in the Regional Revenue Agency of West Sumatra Province. According to the results interview with the Head of Program and Reporting of the Regional Revenue Agency for West Sumatra Province, a bad internet network and lots of its system still information in stage test often resulted in error implementation, which delays and prevents Lots task. from finished appropriate time.

c) Competence source Power less apparatus

Competence source Power man own impact big on quality job. Very important To have a planning strategy source Power efficient man For can reach the objective organization. According to Riva'i (2004, p. 35), an organization No will can survive and expand its presence in the future If No is supported by personnel who have strong quality, quantity, strategy, and operations.

West Sumatra Provincial Revenue Agency has its source of Power quite human, however, quantity source Power the Not yet accompanied by adequate competence, according to the results of an interview with the Head of Program Subdivision and Reporting of the agency. difference quality equipment caused by its several levels of education. Coaching organization is one _ thing that can be done To increase competency order potential every apparatus can be discovered and developed in carrying out tasks and activities.

Conclusion

The above studies lead to the conclusion that taxes, fees, typical regional wealth management results, and other regionally generated revenues are regionally generated revenues. The tax sector is the sector that provides the most PAD for West Sumatra Province from the four regional revenue streams. Based on the analysis of the Degree of Fiscal Decentralization which measures the level of fiscal decentralization by measuring the ratio between local revenue and total regional income, the level of fiscal decentralization in West Sumatra Province is sufficient. According to available information, West Sumatra province has less than 40% of its finances decentralized. This finding shows how independent the West Sumatra Provincial Government is in terms of regional finance.

According to degrees decentralization fiscal West Sumatra Province from 2018 to the year 2020, the average level of PAD acceptance as a percentage of total revenue area by 35.36%. The magnitude of support performance finance area of PAD to Total Regional Revenue in category Enough show that the government No too dependent on the federal government, so the number This Still in category enough. There is enough contribution adequate For finance growth of the Government of West Sumatra Province, proven with the level of reliability is not too high.

There is variable support, such as 1) communication to the public through socialization, counseling, and restitution must tax, and 2) existence source income original area, no can be separated by magnitude income original area. Besides factor motivator, there are also inhibiting factors happening development of regional and decentralized fiscal, including: (1) awareness of public will importance of paying taxes and levies ; (2) system information and technology that is not adequate; and (3) sources of Power apparatus that is not adequate.

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