



Research Paper

Regional Tax Target Determination Study West Sulawesi Province Government

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ABSTRACT: This study aims to examine the potential of Regional Original Income (PAD) sourced from regional taxes and regional levies in West Sulawesi Province which will be used as the basis for determining future revenue targets. The data collection techniques used are; interviews and literature study. The types of data needed in this study are primary data and secondary data. Primary data were collected directly from the respondents through interviews. Furthermore, secondary data was obtained from relevant agencies in West Sulawesi. In this study, one of the projection methods that will be used as an analytical tool is a periodic series. There are 7 results from this study, 3 of which are 1) The political environment, the economic environment, the social environment and other internal environments are an important part of the growth or increase in PAD in the future, 2) The development of achievements or realization of regional taxes and regional levies West Sulawesi in the 2015-2020 period is still very volatile at all times and the types of regional taxes and regional levies. 3) Optimizing strategies are the top priority, accompanied by development strategies. 4) Optimization strategies such as providing infrastructure and facilities, providing human resources or experts, preparing regulations as a basis for collection.

KEYWORDS: Potential Tax Revenue, Regional Retribution, and Potential Regional Original Income.

Received 04 Jan, 2022; Revised 13 Jan, 2022; Accepted 15 Jan, 2022 © The author(s) 2022.

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I. Introduction:-

In this era of autonomy, regions are given greater authority to regulate and manage their own households. Among other things, the aim is to bring government services closer to the community, make it easier to monitor and control the use of funds sourced from the Regional Budget and Expenditure Revenues (APBD), but it is also intended to create healthy competition between regions and the emergence of innovation. In line with this authority, local governments are expected to be better able to explore financial potential, especially to meet government and development financing in their regions through Regional Original Revenue (PAD). For this reason, local governments must always be more creative in increasing PAD revenues. Therefore, potential sources of regional revenue must be explored to the fullest, but of course within the corridors of applicable laws and regulations, including regional taxes and regional levies which are the main elements of PAD.

One of the financial benchmarks that can be used to see the readiness of the region in the implementation of regional autonomy is to measure how far the financial capacity of a region is and to measure the financial capacity of the region it is usually measured by the proportion / contribution of Regional Original Revenue (PAD) to the Regional Revenue Budget (Suwarno, 2008). Meanwhile, to measure how much a region's ability to finance its financial needs can be reflected in the resulting Budget Realization Report. The report will describe the sources and amount of income, as well as its allocation in the form of regional expenditures. The report aims to provide information on how local governments meet their financial needs, provide information related to potential sources of funding they have, and provide information related to government compliance with the budget, so that the results of the report can be used to evaluate the ability of local governments to fund activity.

In this regard, the central government through its regulations and policies has delegated to the regions to explore the various potential revenues it has in the form of regional taxes and regional levies. Efforts to explore financial sources originating from local revenue (PAD) is a dynamic step in the sense that it must be in

line with changes that occur in the district/city area. The dynamics in the socio-economic setting, the demands of laws and regulations as well as the great demands of the local community regarding improving the government's performance above become a state of the art that encourages an increase in PAD. Under this state of the art, the central issue that is relevant to be discussed in relation to increasing PAD is how to prepare a study document that can serve as a valid guide and reference for various systematic steps to realize optimal PAD. To realize the ability and independence of the region and strengthen the structure of regional revenues, the contribution of Regional Original Revenue in the structure of the Regional Revenue and Expenditure Budget (APBD) must always be increased because it is one of the benchmarks for the ability and a mirror of regional independence. The lack of PAD acquisition is still considered an obstacle and this must immediately be seriously evaluated every year by each local government in an effort to improve services and facilitation to the community, because the lack of effective and efficient targets to achieve the reality of meeting community needs is one of the things that become the root of the problem of the lack of achievement of regional income so far.

The unexplored potential of regional revenue is generally caused by the lack of sensitivity of the Regional Government in finding the advantages and potential of PAD, relatively low compliance and awareness of taxpayers / levies, weak legal and administrative systems of regional revenue, weakness of the apparatus, concerns of the bureaucracy will fail in carrying out the program. , as well as not being optimistic about the possible results. On the other hand, local governments are required to make PAD the main source of regional revenue as part of the construction of regional fiscal capacity.

In this regard, the West Sulawesi Provincial Government must further optimize the potential of existing regional revenue sources, especially those from PAD. Both efforts to manage revenue sources intensively (intensification) and the possibility of expanding the object as a new source of revenue (extensification). This can be done by optimizing the potential of existing sources of revenue more effectively and efficiently.

In this regard, it is deemed very urgent to examine the potential of Regional Original Income (PAD) sourced from regional taxes and regional levies in West Sulawesi Province which will be used as the basis for determining future revenue targets.

II. Literature Review:-

Regional Income

Regional Revenue is a component of the Regional Revenue and Expenditure Budget (APBD) to finance development and launch the wheels of government (Fauzi, 1995). Meanwhile, sources of regional income include not only Regional Original Revenue (PAD), but also regional income originating from central government revenues which in its realization may be in the form of tax revenue sharing from the center or other forms of subsidies (support) for the purposes of regional development and so on (Ocean, 1995). Within the framework of financial management, all regional revenues must be recorded in the regional treasury which will be used for the benefit of the community in accordance with the provisions of the applicable legislation.

Thus, it can be stated that regional income is a regional business to obtain fixed income or results which will later be included in the regional treasury which is regulated in regional regulations and used to finance regional expenditures as stipulated in the regional revenue and expenditure budget. So that it can be said that what is meant by regional revenue sources is where the regions obtain fixed income or results that are their authority, based on applicable laws and regulations as guarantees to cover regional expenditures in the context of how the regional government fulfills its obligations as an autonomous region that has the right to take care of the house. the ladder itself..

Regional Original Revenue

Regional Original Revenue (PAD) is one of the important sources of regional income to finance the implementation of regional government. PAD policies are implemented based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potential. Regional Original Income (PAD) is an important component for regional economic growth and independence. A large PAD can be one of the benchmarks for people's welfare. Based on Article 285 paragraph (1) of Law no. 32 of 2014 describes the sources of Regional Original Income (PAD), namely regional taxes, regional levies, results of regionally owned companies, results of separated regional wealth management, and other legitimate regional original revenues.

Local tax

Regional taxes as a component of PAD revenue provide more opportunities for regions to be mobilized optimally compared to other components of PAD revenues. This is due to several factors, mainly because the potential for local tax levies has clear characteristics and characteristics, both in terms of theoretical, policy, and

implementation levels.

In this regard, Mardiasmo (2009) said that taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses. Previously, Abut (2007) stated that tax is a contribution to the state, which can be imposed and payable by those who are obliged to pay it according to regulations, without getting performance back, which can be directly appointed, and whose purpose is to finance general expenditures related to the state's duty to run the government.

In line with the explanation above, Law No. 28 of 2009 concerning Regional Taxes and Levies (PDRD), as a replacement for Law N0. 34 of 2000 also emphasizes the definition of tax as a mandatory contribution to the region that is owed by an individual or entity that is coercive under the law, without receiving direct compensation and being used for regional needs for the greatest prosperity of the people.

Regional Retribution

The regional levy policy, based on the Regional Regulation, is sought not to conflict with central levies (taxes as well as customs and excise), because this will lead to duplication of levies which will ultimately distort economic activity. This possibility has been anticipated in Law no. 18 of 1997 concerning Regional Taxes and Levies as amended by Law no. 34 of 2000 and Law No. 28 of 2009.

Regional retribution is a form of community participation in the implementation of regional autonomy, an important source of regional income to finance the administration of government and regional development. The problem faced by the region in general in terms of extracting sources of regional retribution, which is one component of PAD, is that it has not yet contributed significantly to regional revenues as a whole (Sidik, 2002).

Research Methods:

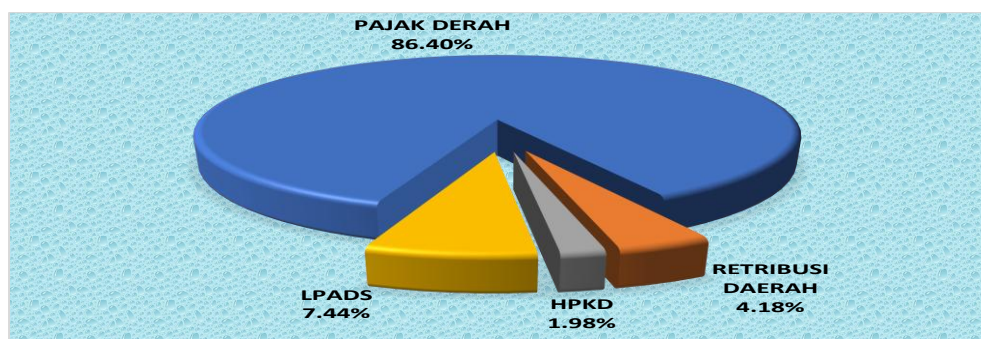
This study aims to examine the potential of Regional Original Income (PAD) sourced from regional taxes and regional levies in West Sulawesi Province which will be used as the basis for determining future revenue targets. The data collection techniques used are; interviews and literature study. The types of data needed in this study are primary data and secondary data. Primary data were collected directly from the respondents through interviews. Furthermore, secondary data was obtained from relevant agencies in West Sulawesi. In this study, one of the projection methods that will be used as an analytical tool is a periodic series.

III. Results:-

Description of Research Results

Percentage of Contribution of PAD Sources to Regional Original Income of West Sulawesi Province in 2015-2020

For more details, the average contribution of regional original income sources to total regional original income can be seen in Figure 4.1. Picture. 4.1 Average Percentage of PAD Sources Contribution to Regional Original Income of West Sulawesi Province in 2015-2020



Source: West Sulawesi Province BPKPD (Processed)

Based on Fig. 4.1 it appears that the average contribution of each source of local original income to the formation of PAD in West Sulawesi Province for the last five years (2015-2020), namely: Regional Taxes of 86.40 percent, Other Legitimate Local Revenues of 7.44 percent. Regional levies contributed in the third place to the formation of Regional Original Income of West Sulawesi Province by 4.18 percent, and the last contributor, namely the results of the management of Separated Regional Wealth by 1.98 percent.

Based on the description of the composition of the source of the Regional Original Income (PAD) of West Sulawesi Province which has been described above, it can be described from each forming PAD in the Province of West Sulawesi based on the source of revenue.

Local tax

Regional Tax is one of the potential sources of revenue for the Provincial Government of West Sulawesi. Local tax. Based on Law 28 of 2009 concerning Regional Taxes and Regional Levies which is described in the Regional Regulation (Perda) of West Sulawesi Province Number 01 of 2011 concerning Regional Taxes. The Regional Regulation regulates 5 (five) types of regional taxes which are under the authority of the Provincial Government, namely: Motorized Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBNKB), Motor Vehicle Fuel Tax (PBB-KB), Surface Water Tax. , and Cigarette Tax.

Referring to Table 4.2 and Figure 4.1, it can be seen that Regional Tax is a source of regional revenue that contributes the highest to the formation of Regional Original Income (PAD) in West Sulawesi Province. Based on Table 4.3, it appears that the realization of the Regional Original Income of the Province of West Sulawesi originating from Regional Taxes on average over the last 10 years is 105.65 percent or exceeds the set target. The highest realization occurred in 2012 which was 126.35 percent, while the lowest realization occurred in 2018 which was 96.29 percent of the set target. This indicates that in general the management of local taxes in West Sulawesi Province has been maximized, if only comparing the target and realization.

Table 4.3 Target and Realization of Regional Taxes of West Sulawesi Province Year 2011-2020

YEAR	TARGET	REALIZATION	%
2011	Rp 85,240,963,824	Rp 96,225,448,002	112.89
2012	Rp 94,930,185,806	Rp 119,939,739,355	126.35
2013	Rp 120,322,489,851	Rp 132,801,330,851	110.37
2014	Rp 175,596,543,876	Rp 196,864,080,379	112.11
2015	Rp 227,196,519,196	Rp 228,176,179,793	100.43
2016	Rp 243,221,084,096	Rp 247,316,686,394	101.68
2017	Rp 263,300,000,000	Rp 259,868,471,466	98.70
2018	Rp 282,710,868,362	Rp 272,220,919,387	96.29
2019	Rp 285,652,324,553	Rp 291,482,011,559	102.04
2020	Rp 303,278,746,585	Rp 290,122,549,846	95.66
Average			105.65

Source: BPKPD Prov. West Sulawesi (Data processed)

However, if analyzed further, the realization of exceeding the set target could be due to the setting of targets that are too low so that they can easily be achieved when in fact OPD still has the ability to perform better. Ideally, the determination of acceptance targets should refer to the existing potential data. Thus the availability of valid data is important to be prepared by each OPD. In addition, it is also necessary to periodically update in line with environmental changes that occur.

Based on the data in Table 4.3 above, it appears that the achievement of the realization exceeded the set target due to the determination of the target which was too low from the existing potential. Simple evidence that can be used as the basis for analysis that the determination of targets is not based on existing potential, namely the determination of revenue targets in 2012 amounted to Rp. 94,930,185,806, lower than the realization of revenues in 2011 which reached Rp. 96,225,448,002. Meanwhile, the realization of revenue in 2011 has exceeded the target set, at least the target set in the next period is greater than or equal to the realization that has been achieved in the relevant period.

Regional Retribution

Regional retribution is a payment from the people to the regional government in the form of remuneration which is directly received by the payment of the levy. Regional levies for West Sulawesi Province are regulated in three regional regulations, namely Perda No. 1 of 2012 which has been changed to Perda No. 3 of 2020 concerning public service fees, Perda No. 2 of 2012 which has been amended into Regional Regulation Number 4 of 2020 concerning Business Service Retribution and Regional Regulation No. 3 of 2012 concerning certain permits. The three regional regulations are the elaboration of Law No. 28 of 2009. Thus, retribution is a significant economic potential in regional revenues. As a source of regional revenue, it is necessary to maximize the management of extracting and utilizing the potential for regional retribution.

Table 4.13 Target and Realization of Regional Levies for West Sulawesi Province Year 2011-2020

YEAR	TARGET	REALIZATION	%
2011	Rp 3,134,920,000	Rp 2,041,884,268	65.13
2012	Rp 6,855,000,000	Rp 1,427,164,641	20.82
2013	Rp 4,529,000,000	Rp 2,326,506,733	51.37

2014	Rp 4,141,800,000	Rp 4,031,227,184	97.33
2015	Rp 10,126,800,000	Rp 11,825,663,960	116.78
2016	Rp 16,080,800,000	Rp 14,043,489,282	87.33
2017	Rp 21,900,000,000	Rp 17,802,242,450	81.29
2018	Rp 24,460,704,213	Rp 7,280,352,395	29.76
2019	Rp 27,933,269,000	Rp 24,203,115,569	86.65
2020	Rp 1,112,200,000	Rp 1,049,116,700	94.33
Average			73.08

Source: Regional Revenue Service (data processed)

Based on published data from the Regional Revenue and Finance Management Agency (BPKPD) of West Sulawesi Province, it appears that during the period 2011-2020, the realization of regional levy receipts has increased from year to year except in 2018 and 2020, which decreased from the previous year, which was IDR 7,280. 353,395 and Rp 1,049,116,700 (see Table 4.13). The low realization of Regional Levies in 2020 is due to the Regional Hospital Health Service Retribution which was previously included in the general service levy group to become the Regional Public Service Agency so that it is excluded from the general service levy group.

Based on these conditions, the type of retribution that can be expected to contribute to the increase in Regional Original Income in the Province of West Sulawesi is Business Service Retribution. The Regional Regulation that regulates Business Service Retribution in West Sulawesi Province is Perda No. 4 of 2020 which has been amended from Regional Regulation Number 2 of 2012 concerning Business Service Retribution. Several types of levies that have been managed since 2014 are Lodging/Pasangrahan/Villa Service Charges and Sales Retribution for Regional Business Production.

Based on the description of the target composition and the realization of Regional Levies revenue in West Sulawesi Province as shown in Table 4.13, it can be described the contribution of each type of Regional Levies to the total revenue of Regional Levies in West Sulawesi Province.

IV. Discussion:

Strategy to increase local tax revenue and regional levies for West Sulawesi Province.

Based on the scanning environment (external and internal environment) and referring to several previous studies (Mohammad Riduansyah, 2003; Aradea Chandra, 2017; Bayuni Rendra Sistawan et al, 2018; Hari Setiono, 2018) and expert judgment carried out, several strategic steps can be recommended in increasing the revenue of West Sulawesi Province as follows:

1. Firmly enforce local regulations to the community regarding regional taxes and levies

By giving an appeal to taxpayers and user fees about the importance of understanding regional regulations, especially regarding regional tax and retribution regulations, it can reduce the specifics of violations of regional levy taxpayers such as violations of not paying taxes and regional levies for the community and private parties who use regional facilities. . It also requires cooperation with the community and the private sector in order to minimize the possibility of these violations and local revenue can be realized from the predetermined target.

2. Improving compliance with mandatory user fees through reconciliation to SKPD

Regional Finance and Revenue Management Agency (BPKPD) as the owner of full authority in government affairs based on regional autonomy in the field of regional revenue management, especially regional retribution which has become the responsibility of the Regional Revenue and Expenditure Budget, the task of the Dispenda is to formulate technical policies in the field of revenue management based on the provisions of the applicable legislation. is established, carries out government affairs and public services in the field of regional revenue management, guidance on the task of managing regional income in each related SKPD in regional revenue affairs besides that, the Regional Revenue and Expenditure Budget is also entitled to provide input to each related SKPD in order to improve the performance of employees, by improving the performance of employees. in each SKPD will also have an impact on regional income, given the importance of paying for the community or private parties who use the facilities provided by the regional government, the regional government is also obliged to give a warning to each related SKPD if they fail to do so. The target that has been set has not been realized, the warning is in order to improve the performance of the related SKPD so that the related SKPD can more firmly take action against the perpetrators of the owner of the levy taxpayer who do not carry out their obligations to pay the taxpayers and regional levies.

3. Increase cooperation between related SKPD

Judging from the regional retribution target set for each period that is not realized, the BPKPD must find the

cause of the unrealized amount of regional retribution income because it will be a threat to further regional income, one of the possibilities for a decrease in regional retribution income is decreased performance in cooperation between SKPD and related units,

To avoid a decrease in performance in establishing government cooperation with SKPD and related units, BPKPD must be prepared to seek options to re-increase the cooperation between SKPD and related units that has been carried out so far. Option Increasing cooperation with SKPD and work units related to the management of Regional Original Revenue in the context of optimizing management can reduce threats arising from decreased performance caused by decreased cooperation between SKPD and related units.

4. Improving the quality of regional retribution services to the community

Improving the quality of services and improvements in various sectors, which have the potential to be developed as a source of PAD to reduce dependence on financing from the center must be carried out by the BPKPD, so as to increase regional autonomy and finance. Regional financial independence can be seen from the amount of PAD obtained by the Regional Government because the regional government cannot carry out its functions effectively and efficiently

without sufficient cost to provide development and financial services. So that the role of PAD as a government effort in utilizing the potential of its regional financial resources.

5. Increase public awareness and understanding of the importance of regional retribution

Awareness of taxpayers and local levies for the community has not yet reached the expected level, even though this awareness of paying taxes and levies not only creates an attitude of obedience, obedience and discipline but also creates a critical attitude as well. The more advanced the community and the government, the higher the awareness of paying local taxes and levies.

Several factors that influence public awareness of paying taxpayers and local levies that are quite visible are leadership and service quality. Therefore, BPKPD must understand good leadership and provide input to leaders in SKPD and related units. A leader must know the nature, situation and conditions being led now. The leader must be able to create ways to make it easier for workers to complete their work in each related field. Improving and improving the quality of service to the community must also be done because this factor is also quite important in public awareness of the importance of paying regional taxes and levies, quality service to the community has become an obsession that is always to be achieved.

6. Optimization of operational financing budget

Optimizing regional revenue sourced from PAD cannot be separated from the availability of the budget allocated for collection activities or for optimizing infrastructure and facilities in the form of an operational budget.

7. Increasing the Quality and Quantity of Human Resources

Collector Quantity of human resources (HR) is a factor that can affect efforts to increase local revenue, including the quantity of retribution-collecting officers. Apart from the quantity, the quality of the retribution collectors also needs to be improved. Soft skills training activities as well as knowledge on user fees need to be given to collecting officers so that in the process of collecting fees, collecting officers can take a good approach and attitude when collecting fees and can explain well about the importance of user fees if there are traders who do not want to pay properly. various reasons.

8. Improved Data Accuracy of Retribution Objects

In planning a budget or determining revenue targets for a type of local revenue source, it needs to be supported with accurate data. The accuracy of the data is very important in calculating the targets to be set and seeing the potential and existing resources.

9. Improve supervision of regional retribution

As the owner of the full rights in managing and managing data on regional taxes and levies obtained from each related SKPD, the Regional Government. BPKPD will design a strategy to be an opportunity to increase revenue so that the targeted tax and retribution income results can be realized, in addition to the strategic design, BPKPD will also supervise and improve the performance and services of local taxpayers and levies so that there are no weaknesses in the organization.

Local tax

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Based on the results of trend analysis for each type of tax managed by the West Sulawesi Provincial Government, the revenue target for 2021 can be summarized in Table 5.5

Table 5.5 Target Revenue Types of Regional Taxes West Sulawesi Province in 2022

JENIS PAJAK	TARGET 2022
Pajak Kendaraan Bermotor (PKB)	Rp 76,882,391,319
Bea Balik Nama Kendaraan Bermotor (BBNKB)	Rp 70,518,165,381
Pajak Bahan Bakar Kendaraan Bermotor (PBBKB)	Rp 73,739,392,868
Pajak Air Permukaan	Rp 462,463,281
Pajak Rokok	Rp 131,996,253,349
Total	Rp 353,598,666,198

Regional Retribution

Referring to the development of regional retribution as in the previous section, the type of retribution that can be expected to contribute to the increase of Regional Original Income in West Sulawesi Province is the type of Business Service Retribution. Revenue from Business Services Retribution in West Sulawesi Province is regulated in Regional Regulation Number 4 of 2020 which has been amended from Regional Regulation Number 2 of 2012 concerning Business Services Retribution. Several types of levies for business services are regulated in the regulation, namely: (a) Retribution for the Use of Regional Assets; (b) Port Service Charges; (c) Retribution for Recreational and Sports Places; (d) Retribution for Sales of Regional Business Production; and (e) Retribution for Lodging/Restaurant/Villa.

Based on the description above, it can be concluded that the target for retribution for 2022 is as follows:

No	Type of levy	Target
1	Room Usage Fee	150,000,000.00
2	Motorized Vehicle Usage Retribution	50,000,000.00
3	Laboratory Usage Fee	400,000,000.00
4	Tool Usage Fee	150,000,000.00
5	Laboratory Usage Fee	100,000,000.00
6	Building Rental Fees (Rusunawa)	198,000,000.00
7	Laboratory Usage Fee	150,000,000.00
8	Sales of Regional Business Produce	1.125.285.162
9	Service Fee for Lodging/Restaurant/Villa	97.950.000

V. Conclusion:

After discussing specifically in accordance with the hypothesis through the results of research both descriptively and through statistical analysis, there are several things that were found from the results of this study, namely as follows:

1. Human resources affect the performance of the government budget. This shows that the better human resources will further improve the budget performance of the regional government of West Sulawesi Province.
2. Accountability affects the performance of the government budget. This shows that the higher the accountable attitude of the apparatus will affect the increase in the performance of the regional government of West Sulawesi Province.
3. Organizational commitment affects the performance of the government budget. This shows that the higher the attitude of the employee's commitment to the organization, the higher the budget performance of the local government of West Sulawesi Province.
4. Leadership style strengthens the influence of human resources on the budget performance of the local government of West Sulawesi Province.
5. Leadership style strengthens the influence of accountability on the budget performance of the local government of West Sulawesi Province.
6. Leadership style strengthens the influence of organizational commitment on the budget performance of the local government of West Sulawesi Province.
7. The target of Regional Original Revenue (PAD) in 2022 is as follows:

No	Types of local revenue	Target 2022
1	Vehicle tax	Rp.76.882.194.538,79
2	KB Transfer Fee	Rp.70.518.165.381
3	KB Fuel Tax	Rp.73.739.392.868
4	Surface Water Tax	Rp.462.463.281
5	Cigarette Tax	Rp.131.996.253.349
6.	Segregated Wealth Management Results	Rp.15.547.964.550

7.	Room Usage Fee	150,000,000.00
8.	Motorized Vehicle Usage Retribution	50,000,000.00
9.	Laboratory Usage Fee	400,000,000.00
10.	Tool Usage Fee	150,000,000.00
11.	Laboratory Usage Fee	100,000,000.00
12.	Building Rental Fees (Rusunawa)	198,000,000.00
13.	Laboratory Usage Fee	150,000,000.00
14.	Sales of Regional Business Produce	1.125.285.162
15.	Service Fee for Lodging/Restaurant/Villa	97.950.000

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