



Strategy Analysis of Increasing Regional Revenue (PAD) in 6 (Six) Regencies in West Sulawesi Province

Farid Walid, Nursini, Andi Aswan

- 1) West Sulawesi Province Government
- 2) Department of Economics, Faculty of Economics and Business, Hasanuddin University
- 3) Department of Management, Faculty of Economics and Business, Hasanuddin University

This study aims to find the strategy of the Regional Government in an effort to increase PAD revenue, and to find the factors that hinder and support the increase in PAD revenue, in 6 (six) Regencies in West Sulawesi Province. The method used in this research is descriptive qualitative research method. The results of this study indicate 1) The contribution of PAD which is still relatively low is due to the lack of utilization of potential sources of PAD, especially local taxes and levies. 2) West Sulawesi Province, especially in each Regency, has a large potential for regional retribution but has not been developed and optimized for collection so far, so it has not been able to contribute significantly to PAD so far, 3) There are several obstacles faced, so that the contribution of local taxes and local levies on PAD have not been optimal so far, such as: Management of tax collection is not good, data on tax objects is less accurate, target setting is not in accordance with reality, tax avoidance, lack of cooperation with related parties, responsiveness and empathy of officers towards taxpayers have not been maximized, and the identified tax potential is low.

Keywords: Regional Revenue (PAD), Taxes, Regional Levies

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I. INTRODUCTION

Success in encouraging economic growth in the region is closely related to the management of regional resources. Therefore, regional development priorities must be in accordance with their potential so that the role of potential sectors in regional economic growth will be seen. Concrete efforts need to be made to achieve this goal through increasing regional receiving resources, developing human resources and developing the community's economy.

Economic growth also has an impact on increasing Regional Original Income (PAD) where PAD should ideally be the main source of regional government costs to carry out regional development. Regions with positive economic growth have the possibility of getting an increase in PAD. This should make local governments concentrate more on empowering local economic forces to create economic growth rather than just issuing legislation related to taxes or levies.

PAD growth should be sensitive to economic growth. This is also in accordance with research conducted by the National Planning Agency (Bappenas). The analysis of the elasticity of PAD on economic growth conducted by Bappenas (2003) in the provincial government shows the elasticity value of ≥ 1 . This indicates that any change in economic growth will have a positive and significant impact on changes in PAD. So economic growth should be sensitive to the level of PAD.

West Sulawesi Province, which is a new autonomous region, needs funding sources to finance its regional development. In 2020, the regional income of West Sulawesi Province is still dominated by DAU and DAK, amounting to 84% of total regional income and the rest comes from PAD. This shows that the regional fiscal capacity is still very limited to finance regional development.

In a period of 14 years in West Sulawesi Province, PAD has not been able to make a significant contribution in increasing regional competitiveness to realize community welfare. Data shows that during the period from 2016 to 2020, the total PAD of West Sulawesi Province is only 16% of the total Regional Revenue. This means that the Province of West Sulawesi in implementing local government to realize community welfare through improving services, empowerment, and community participation, as well as increasing regional competitiveness is still very dependent on APBN funds which are channeled through the Balancing Fund which

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consists of the General Transfer Fund (Dana Bagi Umum). Results and General Allocation Funds), as well as Special Transfer Funds (Physical DAK and Non-Physical DAK).

Responding to the above conditions, it is the responsibility of all elements of the Regional Government of West Sulawesi Province to intensify and expand PAD in accordance with the provisions of the applicable laws and regulations.

Realization of West Sulawesi Provincial Government Financial Revenue from 2016 to 2020

Year	Revenue			Regional Revenue (PAD)			Balancing Fund			Other Legal Regional Financial Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	1.706.336.865.095,50	1.686.700.000.000,00	98,85	278.766.459.095,50	277.690.000.000,00	99,61	1.425.086.616.000,00	1.409.010.000.000,00	98,87	2.483.790.000,00	2.400.000.000,00	96,63
2017	1.876.327.528.181,16	1.831.985.569.430,72	97,64	324.311.247.935,16	296.935.168.455,37	91,56	1.549.902.593.000,00	1.532.367.605.917,00	98,87	2.113.687.246,00	2.682.795.058,35	126,92
2018	1.869.048.378.478,91	1.819.085.595.566,52	97,33	332.240.863.478,91	301.499.588.174,52	90,75	1.534.783.515.000,00	1.515.760.142.209,00	98,76	2.024.000.000,00	1.825.865.183,00	90,21
2019	2.043.393.479.200,00	2.034.819.568.402,74	99,58	337.236.194.692,00	345.208.054.041,74	102,36	1.704.521.284.508,00	1.688.130.947.611,00	99,04	1.636.000.000,00	1.480.566.750,00	90,50
2020	1.980.804.265.511,48	2.028.512.932.815,55	102,41	299.149.748.529,48	351.282.034.348,55	117,43	1.676.693.633.276,00	1.672.948.374.262,00	99,78	4.960.883.706,00	4.282.524.205,00	86,33

Realization of West Sulawesi Province PAD Revenue from 2016 to 2020

Year	Regional Taxes			Regional Levies			Results of Separated Regional Wealth Management			Other Legal Regional Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	243.220.000.000,00	247.320.000.000,00	101,69	12.180.000.000,00	14.040.000.000,00	115,27	1.230.000.000,00	3.340.000.000,00	271,54	22.140.000.000,00	12.990.000.000,00	58,67
2017	263.300.000.000,00	259.868.471.466,00	98,70	21.900.000.000,00	17.802.242.450,00	81,29	4.500.000.000,00	4.509.555.525,66	100,21	34.611.247.935,16	14.754.899.013,71	42,63
2018	282.710.868.362,00	272.232.842.792,30	96,29	24.460.704.213,00	7.280.352.395,00	29,76	8.100.000.000,00	6.084.937.047,00	75,12	16.969.290.903,91	15.901.455.940,22	93,71
2019	285.652.324.553,00	291.493.654.113,00	102,04	27.933.269.000,00	24.203.115.569,00	86,65	9.215.164.239,00	9.215.164.239,00	100,00	14.435.436.900,00	20.296.120.120,74	140,60
2020	246.819.622.272,48	289.998.674.686,00	117,49	1.112.200.000,00	1.049.116.700,00	94,33	12.867.247.793,00	12.867.247.793,00	100,00	38.350.678.464,00	47.366.995.169,55	123,51

From the table on the structure of the West Sulawesi provincial government's financial revenue above, the data shows that in the period from 2016 to 2020, the total PAD of West Sulawesi Province is only 16% of the total Regional Revenue.

Through the Plenary Session of the Regional House of Representatives (DPRD) of West Sulawesi Province, Submission of Accountability Statement Report (LKPj) of the 2020 Fiscal Year Budget at the West Sulawesi Provincial DPRD Office, the Chair of the West Sulawesi DPRD emphasized that the LKPj of the West Sulawesi APBD for Fiscal Year 2020 is no better from previous years. This is a note, that there are still many programs implemented by the West Sulawesi Provincial Government which are still far from expectations. Therefore, it is necessary to evaluate the Regional Apparatus Organizations (OPD) within the scope of West Sulawesi Province. It is known that the achievement of the 2020 APBD revenue target, from a ceiling of Rp. 1.7 trillion, only realized Rp. 1.6 trillion. Seeing the realization of Regional Original Income (PAD) in it is very far from the target, which is Rp. 27.4 billion from the target of Rp. 49.6 billion.

The Deputy Governor of West Sulawesi said that the recommendation from the DPRD of West Sulawesi would be a note to be followed up at the leadership meeting and evaluation of the OPD. The Deputy Governor of West Sulawesi appreciated the recommendation of the West Sulawesi DPRD.

II. THEORETICAL AND LITERATURE REVIEW

2.1. Regional Government Administration

Public Administration In a broad sense, public administration according to Nicholas Henry (2009) is a combination of theory and practice. Policy and management are aspects/strategic dimensions in public administration. Meanwhile, according to Keban (2004), the management dimension relates to how to apply management principles to implement public policy.

2.2. Principles of Local Government Administration

a. Decentralization Principle

Based on Article 18 of the 1945 Constitution, a common thread can be drawn that "Indonesia is a decentralized unitary state." First, decentralization needs to be implemented because it is a juridical and systematic guideline from Pancasila democracy and the Indonesian political system. Second, decentralization was a necessity for the New Order to continue national development in general and the second phase of long-term development in

particular. Third, our democracy cannot be separated from issues that are now becoming a trend in the international world. Regarding what democracy is most needed today, of course, what is being discussed is not an ideal issue but a technical one.

Based on Article 1 paragraph (7) of Law Number 32 of 2004, that decentralization is the transfer of government authority by the government to autonomous regions to regulate and manage government affairs in the system of the Unitary State of the Republic of Indonesia.

Government affairs that have been handed over to the regions in the context of implementing the principle of decentralization are basically the full authority and responsibility of the regions. In this case, the initiative is entirely left to the regions, both in terms of policy determination, planning and implementation.

b. Deconcentration Principle

Kuntana Magnar stated: "Deconcentration is the surrender of part of the power of the central government to the tools of the central government in the regions and in essence this instrument of the central government carries out central government in the regions".

The transfer of the powers of the central government to its tools in the regions by increasing the progress of the people in the regions in a modern state will not be satisfactory by excluding the people within a certain area who know the interests in that area better. both from officials appointed by the central government. Therefore, in addition to deconcentration, a decentralization system is also carried out, namely the distribution of power to agencies and groups in society to regulate their own households.

c. Assistance Task Principle

According to Article 1 paragraph (9) of Law Number 32 of 2004, assistance tasks are assignments from the government to regions and/or villages from the provincial governments to regencies/municipalities and/or villages as well as from the Regency/city governments to villages to carry out certain tasks.

2.3. Strategy Management

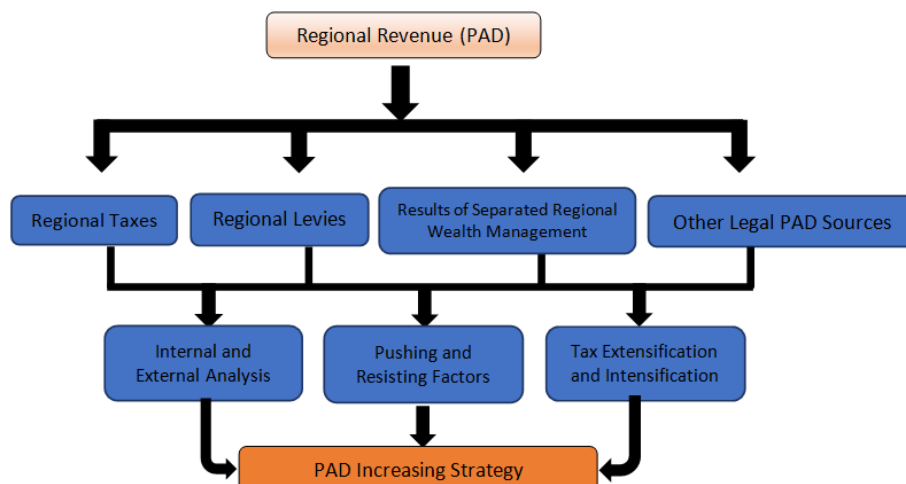
Strategic management is a process or series of decision-making activities that are fundamental and comprehensive in nature, accompanied by the determination of how to implement it, which is made by the leadership of the organization and implemented by all levels within the organization to achieve goals.

Some experts define strategic management or strategic management as the art or science of formulating, implementing, and evaluating various cross-functional decisions that enable an organization to achieve its goals.

2.4. Regional Revenue (PAD)

Article 1 paragraph (13) of Law Number 33 of 2004 concerning Financial Balance between the Center and the Regions referred to as Regional Revenue is the right of the regional government which is recognized as an addition to the value of net assets in the period of the year concerned. PAD is a source of regional revenue that supports regional financial capacity. PAD becomes very important, especially in supporting the implementation of regional autonomy, where the financial capacity sourced from PAD is used as one of the variables to measure the ability of the region to carry out the tasks of autonomy that have been delegated or that have been handed over by the central government to the regions.

III. CONCEPTUAL FRAMEWORK



IV. RESEARCH METHOD

4.1. Research Type

The method used in this research is descriptive qualitative research method. According to Sugiono (2013) Qualitative Research is used to produce descriptive data in the form of written or oral data from people and observed behavior.

4.2. Location and Sample

The research locations are in 6 (six) regencies in West Sulawesi Province, namely:

1. Mamuju Regency
2. Majene Regency
3. Polewali Mandar Regency
4. Mamasa Regency
5. Central Mamuju Regency
6. Pasangkayu Regency

4.3. Data Analysis Method

In accordance with the research methods and data collection techniques used in this study, to analyze the data that has been collected from the field, the analytical technique used is descriptive analysis. Through this technique, all data or facts obtained are described by developing categories that are relevant to the research objectives and interpretation of the results of descriptive analysis based on appropriate theories. The presentation of the data in this study is carried out through tables which are based on understanding the conception and views of related theories so that they are easily understood by the reader. The analysis of this research uses SWOT analysis.

This analysis will identify internal factors (strengths and weaknesses) and external factors (opportunities and threats) that affect regional revenues, as well as seek solution strategies in decision making in an effort to increase PAD.

4.4. Approach Method

The approach method used is the Qualitative Approach Method, namely analyzing data related to the problem under study and then selecting it based on logical thinking. Then a conclusion is drawn using the deductive method, namely a pattern of thinking that is based on general things and then a specific conclusion is drawn. In addition, the statutory approach method is also used as the initial basis for conducting analysis and case approaches that aim to study legal norms or rules carried out in legal practice, in this case the role of local governments in managing local taxes in 6 (six) Regencies in Indonesia. West Sulawesi Province.

4.5. Data Gathering Procedure

A. Documentation

According to Moleong (2001) documentation is any written material or film that is prepared for research, testing of an event or record or not prepared for it.

B. Interview (Indepth Interview)

The interview technique (in-depth interview) is used primarily to deepen data directly related to the implementation of previous activities, and to respond to various opinions about future policies. Interviews were conducted on research subjects who were selected "purposively", namely a sampling method with a specific purpose, according to the required data. In this way, inputs can be obtained to deepen studies regarding efforts to increase PAD in Sintang Regency. Interview guide, used as a tool in conducting interviews in order to be more focused and consistent data collection results.

V. RESEARCH RESULTS

5.1. Regional Revenue (PAD) Revenue Implementation

In order to receive PAD there are several processes carried out so that the PAD acceptance process runs according to the applicable rules. The PAD revenue system in 6 (six) regencies in West Sulawesi Province is carried out in accordance with carrying out their respective duties and functions. The network of procedures that make up the PAD revenue system in 6 (six) regencies in West Sulawesi Province is as follows:

1. Functions of related parties, namely PPK-SKPD, Budget Users, Revenue Treasurers and BUD (Banks)
2. The documents used are the Deposit Certificate (STS), Tax Payment Letter (SSP), Retribution Payment Letter (SSR), Regional Levies Determination Letter (SKRD) and Bank Credit Note
3. The records used are the General Ledger and Subsidiary Ledger
4. Procedure Description

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According to the existing mechanism, PAD receipts in 6 (six) regencies in West Sulawesi Province are carried out with three mechanisms/procedures, namely direct payments through the Revenue Treasurer, deposits through the Assistant Revenue Treasurer, and deposits through a designated Government Bank (Regional Treasury).

5.2. Regional Financial Revenue Structure

In the context of implementing government, community and regional development, sources of funds and allocations are required in accordance with regional priorities and preferences.

The implementation of regional autonomy based on Law no. 22 Th. 1999 concerning Regional Government in lieu of Law no. 5 Th. 1974 concerning the Principles of Government in the Regions, has brought about changes in the implementation of the tasks of provincial/municipal/Regency government. Regional autonomy, which is currently being implemented, as a form of reform in the administration of provincial/municipal/Regency government, is carried out by the central government in response to the demands of the community. This reform is essentially aimed at empowering provincial/city/Regency governments in managing and administering their own household affairs within the framework of the Unitary State of the Republic of Indonesia. In managing and administering the household affairs of the province/city/regency which includes the tasks of general government, development and community development of the provincial/Regency/city government.

5.2.1. Mamuju Regency

Realization of Mamuju Regency Government Financial Receipts 2016 to 2020

Year	Revenue			Regional Revenue (PAD)			Balancing Fund			Other Legal Regional Financial Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	1.188.868.344.511,00	1.038.350.124.221,60	89,02	74.634.661.800,00	66.818.902.252,87	89,33	971.887.509.500,00	838.247.143.070,00	85,72	136.946.193.211,00	153.283.190.898,73	112,42
2017	1.177.381.226.132,59	1.036.291.100.192,14	88,01	84.634.661.800,00	52.934.664.781,06	62,37	971.325.343.332,59	892.901.247.395,08	91,93	121.571.219.000,00	90.434.988.116,00	74,39
2018	1.105.383.241.507,00	1.090.283.410.020,37	98,62	80.353.572.874,00	75.397.547.033,44	93,83	979.220.761.959,00	973.204.789.242,93	99,39	46.008.906.674,00	41.681.073.724,00	90,59
2019	1.171.946.792.346,00	1.117.002.668.775,89	95,31	99.134.013.498,00	80.260.428.716,63	80,96	872.916.198.000,00	860.704.209.101,00	98,60	199.896.380.848,00	176.038.050.958,26	88,06
2020	1.057.761.776.272,00	1.035.000.933.751,88	97,85	101.105.093.641,00	72.705.099.969,88	71,91	824.077.251.631,00	909.278.952.340,00	110,34	152.379.451.000,00	33.016.881.242,00	39,99

Realization of PAD Revenue for Mamuju Regency 2016 to 2020

Year	Regional Taxes			Regional Levies			Results of Separated Regional Wealth Management			Other Legal Regional Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	26.553.095.612,00	19.300.334.311,00	72,68	23.892.374.745,00	22.811.325.038,00	94,44	4.150.000.000,00	3.898.488.872,00	93,94	20.036.778.713,00	21.008.043.841,87	104,83
2017	22.675.262.874,00	8.202.410.652,00	36,17	26.311.698.000,00	27.074.849.399,00	102,12	5.650.000.000,00	4.202.677.393,32	74,38	29.796.700.926,00	13.474.927.136,74	45,22
2018	27.293.412.874,00	26.446.053.866,33	96,90	26.442.838.000,00	26.810.246.336,00	101,39	4.700.000.000,00	3.590.058.392,50	76,38	21.918.300.000,00	18.531.188.458,61	84,64
2019	33.517.268.129,00	31.245.405.950,32	93,22	8.158.372.876,00	5.387.666.409,00	66,04	6.098.421.900,00	3.410.219.185,81	55,92	51.359.950.593,00	40.217.137.171,50	78,30
2020	34.313.019.748,00	25.913.030.836,60	75,52	10.958.028.483,00	3.925.951.041,00	35,83	6.402.879.611,00	3.713.283.438,82	57,99	49.428.165.799,00	39.150.834.653,46	79,21

From the table of PAD receipts for Mamuju Regency for the 2016 to 2020 period, it can be seen that the total regional tax obtained by the Mamuju Regency Government is only 31% of the total PAD obtained, while the total regional retribution is only 24% of the total PAD obtained.

5.2.2. Central Mamuju Regency

Realization of Central Mamuju Regency Government Financial Receipts 2016 to 2020

Year	Revenue			Regional Revenue (PAD)			Balancing Fund			Other Legal Regional Financial Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	698.256.820.671,00	632.381.748.712,99	90,57	12.168.676.871,00	17.169.464.180,99	141,10	677.308.144.000,00	612.188.284.552,00	90,39	8.780.000.000,00	3.024.000.000,00	34,44
2017	535.940.000.000,00	616.640.000.000,00	115,06	16.440.000.000,00	36.710.000.000,00	223,35	498.500.000.000,00	540.750.000.000,00	108,48	21.000.000.000,00	39.170.000.000,00	186,54
2018	638.953.595.346,00	622.944.397.014,08	97,49	49.009.146.601,00	43.233.267.109,36	88,21	382.444.448.745,00	573.211.129.904,72	98,41	7.500.000.000,00	6.500.000.000,00	86,67
2019	716.665.612.924,00	698.086.284.827,86	97,41	34.583.799.220,00	40.833.314.368,69	118,08	661.326.334.200,00	657.250.970.459,17	99,38	20.755.489.504,00	0	0
2020	642.853.285.087,96	629.293.874.248,58	97,89	26.982.391.204,96	29.006.466.754,20	107,50	597.253.821.274,00	600.287.407.494,38	100,51	18.617.072.609,00	0	0

Realization of PAD Revenue for Central Mamuju Regency 2016 to 2020

Year	Regional Taxes			Regional Levies			Results of Separated Regional Wealth Management			Other Legal Regional Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	1.500.661.388,00	2.400.489.673,00	159,96	6.146.690.069,00	2.031.235.599,00	33,05	-	-	-	4.521.325.214,00	12.737.738.908,99	281,73
2017	4.900.000.000,00	5.640.000.000,00	115,10	7.240.000.000,00	5.400.000.000,00	74,59	-	-	-	4.300.000.000,00	23.670.000.000,00	596,98
2018	10.471.650.000,00	7.470.394.618,00	71,34	11.464.791.100,00	9.381.548.888,00	81,69	-	-	-	27.052.765.501,00	26.381.123.603,36	97,52
2019	11.429.750.000,00	7.836.891.185,25	68,48	12.575.884.375,00	16.650.642.355,00	132,34	-	-	-	10.578.164.985,00	16.377.780.328,44	154,83
2020	8.568.141.389,24	2.400.489.673,00	28,01	10.330.601.784,56	12.799.911.986,00	123,90	-	-	-	8.083.648.027,16	8.033.227.233,20	99,38

From the PAD revenue table for Central Mamuju Regency for the period 2016 to 2020 it can be seen that the total local tax obtained by the Central Mamuju Regency Government is only 15% of the total PAD obtained, while the total regional retribution is only 27% of the total PAD obtained.

5.2.6. Polewali Mandar Regency

Realization of Polewali Mandar Regency Government Financial Receipts 2016 to 2020

Year	Revenue			Regional Revenue (PAD)			Balancing Fund			Other Legal Regional Financial Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	1.400.162.444.544,00	1.296.792.509.811,83	92,62	124.814.774.571,00	126.047.973.813,73	100,99	1.251.351.832.973,00	1.150.310.333.848,10	92,40	33.995.847.000,00	14.434.302.150,00	60,15
2017	1.357.674.337.268,06	1.336.060.594.663,85	98,41	218.116.493.979,01	208.063.294.846,93	95,39	969.932.880.554,00	958.125.805.552,00	98,78	169.624.962.735,05	169.871.464.264,92	100,15
2018	1.478.137.231.781,19	1.445.804.582.977,37	97,80	167.370.266.499,14	145.969.624.792,81	87,21	1.032.698.493.273,00	1.022.906.559.690,00	99,05	278.068.472.010,05	278.738.398.584,56	99,53
2019	1.614.596.597.461,19	1.598.947.596.115,72	99,03	154.010.528.126,14	173.201.114.530,38	99,54	1.223.638.471.135,05	1.208.075.021.590,34	98,81	317.016.668.000,00	317.671.460.092,00	99,81
2020	1.478.292.112.702,03	1.510.392.292.756,77	102,17	184.390.655.651,14	211.985.061.141,77	114,97	1.221.273.424.393,89	1.226.152.350.182,00	100,40	72.628.032.657,00	72.254.881.433,00	99,49

Realization of PAD Revenue for Polewali Mandar Regency 2016 to 2020

Year	Regional Taxes			Regional Levies			Results of Separated Regional Wealth Management			Other Legal Regional Revenue		
	Target	Realization	%	Target	Realization	%	Target	Realization	%	Target	Realization	%
2016	15.713.000.000,00	17.238.342.813,00	109,69	9.719.500.000,00	8.416.685.548,00	86,60	3.327.000.000,00	3.217.556.872,00	96,71	96.053.274.571,00	97.175.388.580,73	101,17
2017	18.392.100.000,00	18.756.291.595,00	101,98	11.553.055.510,00	8.992.948.529,00	77,84	3.600.370.943,87	3.600.370.943,87	100,00	184.570.967.525,14	176.713.683.779,06	95,74
2018	20.639.440.000,00	21.670.391.894,00	105,05	10.470.000.000,00	10.387.671.573,00	99,21	3.819.268.998,00	3.819.268.998,00	100,00	132.451.257.500,14	110.092.392.57,81	83,12
2019	22.639.440.000,00	24.392.275.794,58	108,55	12.182.000.000,00	12.279.119.854,00	100,80	4.297.813.372,00	4.019.024.496,55	93,51	134.701.004.854,14	132.510.694.383,45	98,37
2020	23.701.540.000,00	24.377.042.934,46	102,85	13.998.088.000,00	11.716.796.739,00	83,70	4.297.813.372,00	3.542.887.063,00	82,45	142.393.214.279,14	172.348.334.465,31	121,04

From the table of PAD receipts for Polewali Mandar Regency for the 2016 to 2020 period, it can be seen that the total local tax obtained by the Polewali Mandar Regency Government is only 12% of the total PAD obtained, while the total regional retribution is only 5% of the total PAD. which is obtained.

5.3. PAD Revenue SWOT Analysis

5.3.1. Mamuju Regency

FAKTOR INTERNAL		FAKTOR EXTERNAL	
Kekuatan (Strength)		Peluang (Opportunity)	
1. Kebijakan Pemerintah Daerah dalam mendukung pengelolaan pendapatan daerah		1. Masih ada objek pajak/retribusi yang belum tergali potensinya	
2. Adanya Perda yang mengatur tentang penerimaan daerah		2. Adanya keterlibatan dan kerjasama beberapa instansi dalam penerimaan PAD	
3. Produktivitas potensi penerimaan PAD yang baik		3. Kemajuan ilmu pengetahuan dan teknologi	
4. Adanya komitmen Pemerintah Daerah meningkatkan PAD		4. Perkembangan jumlah penduduk	
5. Adanya tupoksi yang jelas bagi petugas pengelola PAD			
Kelemahan (Weakness)		Ancaman (Threat)	
1. Sumber daya aparatur yang kurang profesional		1. Instabilitas keamanan	
2. Sarana dan Prasarana yang belum memadai		2. Mutasi dan promosi jabatan terhadap aparatur pengelola pendapatan daerah	
3. Keterbatasan data potensi daerah		3. Tuntutan adanya pelayanan prima	
4. Target belum sepenuhnya berdasarkan potensi yang ada		4. Perkembangan politik dan ekonomi	
5. Sistem pengelolaan keuangan daerah		5. Rendahnya kepatuhan terhadap peraturan perundang-undangan	

Judging from the results of the mapping in the SWOT analysis, several strategic steps have been taken by the local government of Mamuju Regency in an effort to increase its PAD revenue, including:

- Improving the quality of Human Resources and optimal service quality by conducting training in the field of taxation and updating data as well as implementing technical policy formulation, providing guidance and coaching, technical coordination.
- To intensify local taxes by increasing collection efficiency and tax administration efficiency, as well as improving control over officers to minimize leakage.
- Improve and streamline the socialization of Regional Regulations on taxation to the public at large.
- Increasing the role of regional companies through increasing operating profits. These efforts and strategies are highly dependent on the creativity of the government apparatus to be able to coordinate PAD producing institutions. For example, with the strategy of providing bonuses for people/agencies that exceed the target, providing strict sanctions, for violations committed by internal officers and or taxpayers.
- PAD is more focused on intensifying the sources of regional retribution posts, (tourism potential, potential for hotels and restaurants, potential for ports, and potential for entertainment venues) considering that levies are closely related to direct services felt by the wider community.
- Coordinate and supervise the implementation of the collection of regional taxes, regional levies, regional original revenues, and PBB.

5.3.2. Central Mamuju Regency

FAKTOR INTERNAL		FAKTOR EXTERNAL	
Kekuatan (Strength)		Peluang (Opportunity)	
1.	Tersedianya sumber daya manusia.	1.	Adanya kesadaran membayar pajak daerah
2.	Tersedianya anggaran kesejahteraan pegawai.	2.	Masih ada objek pajak/retribusi yang belum tergali potensi penerimaannya.
3.	Adanya Perda yang mengatur.	3.	Kesempatan mengikuti pendidikan teknis/kursus bagi pegawai
4.	Sistem penarikan pajak cukup jelas.	4.	Kemajuan ilmu dan teknologi
5.	Produktivitas potensi yang cukup baik	5.	Kerjasama dengan Pihak swasta /LSM dalam pengelolaan pajak daerah.
Kelemahan (Weakness)		Ancaman (Threat)	
1.	Belum optimalnya jumlah dan kualitas pegawai.	1.	Kolusi dalam penetapan dan pemungutan.
2.	Belum memadainya sarana dan prasarana.	2.	Krisis kepercayaan terhadap pemerintah
3.	Sikap mental, disiplin, motivasi kerja, dan pemahaman terhadap tupoksi yang masih rendah.	3.	Keberatan terhadap penetapan pajak
4.	sistem pembayaran tidak Self Assesment ,tetapi jempuit bola	4.	Penghindaran pembayaran pajak daerah
5.	Data potensi pajak kurang akurat dan lengkap.	5.	Tidak melakukan pendaftaran dan pendataan pajak sejak lima tahun terakhir
6.	Kurang perhatian terhadap pajak daerah		
7.	Belum mampu menetapkan sanksi		

Judging from the results of the mapping in the SWOT analysis, several strategic steps have been taken by the regional government of Central Mamuju Regency in an effort to increase its PAD revenue, including:

- a. Improving the governance of regional tax payment transactions that are more transparent, and making it easier for taxpayers to pay their obligations as well as in the context of optimizing the increase in PAD, payments and collection of regional taxes and regional retributions are carried out in an online system, namely by means of the Cash Management System (CMS) which is a banking service based on information system provided by the Bank to customers which includes management, payment, collection and liquidity management activities so that customer financial management becomes effective and efficient.
- b. Improve and streamline the socialization of Regional Regulations on taxation to the public at large
- c. Maximizing the untapped potential. For example, from the plantation sector (processing of palm oil, cocoa, and coconut), loading and unloading of crude palm oil (CPO), swallow nest management, and other potential PAD.
- d. Forming teams to accelerate PAD increase, such as PAD agents, PAD Task Force, and Smokers.
- e. Cooperate with the West Sulawesi BPKP Team to encourage increased PAD performance and encourage the collection of regional taxes and levies in accordance with applicable regulations.

5.3.3. Pasangkayu Regency

FAKTOR INTERNAL		FAKTOR EXTERNAL	
Kekuatan (Strength)		Peluang (Opportunity)	
1.	Potensi pajak dan retribusi daerah di berbagai sector.	1.	Kawasan strategis pariwisata.
2.	Trend pertumbuhan PAD meningkat.	2.	Tumbuhnya investasi swasta.
3.	Regulasi dan tarif PAD.	3.	Masih ada objek pajak/retribusi yang belum tergali potensi penerimaannya.
4.	Tersedia anggaran pemungutan PAD	4.	Pengembangan Kawasan Ekonomi Khusus (KEK) Pariwisata.
5.	Pemungutan PAD secara online	5.	Adanya keterlibatan dan kerjasama beberapa instansi
6.	Cash opname PAD secara berkala.		
7.	Penambahan obyek wisata yang ditarik retribusi		
8.	Layanan online mempermudah estimasi retribusi.		
Kelemahan (Weakness)		Ancaman (Threat)	
1.	Kompetensi dan komitmen petugas pemungut pendapatan rendah.	1.	Kepatuhan wajib pajak-retribusi rendah, sehingga terdapat tunggakan/piutang.
2.	Pemungutan PAD belum online.	2.	Kegiatan usaha belum berizin
3.	Data base dan perencanaan penerimaan pajak retribusi belum akurat.	3.	Bencana alam menyebabkan minat wisatawan menurun.
4.	Tarif pajak daerah kadaluwarsa.	4.	Kebijakan pusat menghapuskan sumber PAD.
5.	Aset Pemda belum optimal sebagai passive income.		
6.	SOP pemungutan pajak dan retribusi tumpang tindih.		

Judging from the results of the mapping in the SWOT analysis, several strategic steps have been taken by the local government of Pasangkayu Regency in an effort to increase its PAD revenue, including:

- a. Improving the quality of human resources/local government apparatus from the existing ones to be more professional and reliable in an effort to manage and explore the potential of PAD, especially sources of regional taxes and levies.
- b. Increasing the dominant sectors in contributing to GRDP, namely the agricultural sector, trade, hotels and restaurants as well as the industrial sector.
- c. Making Regional Regulations related to the withdrawal of PAD in order to maximize the potential of the tourism sector, be it natural, historical, or marine tourism.
- d. Forming an intensification and extensification team in order to maximize the potential of Pasangkayu PAD that has not been fully exploited. For example, from the tourism sector, the marine sector, the plantation sector, loading and unloading of crude palm oil (CPO), swallow nests, the existence of a refinery factory, and other potential PAD.

5.3.4. Mamasa Regency

FAKTOR INTERNAL	FAKTOR EXTERNAL
<p style="text-align: center;">Kekuatan (Strength)</p> <ol style="list-style-type: none"> 1. Kewenangan dalam perencanaan pajak bumi dan bangunan 2. Sarana dan prasarana yang memadai 3. Promosi bagi pegawai yang berprestasi 4. Jumlah pendapatan yang cenderung stabil 	<p style="text-align: center;">Peluang (Opportunity)</p> <ol style="list-style-type: none"> 1. Berbagai pajak bumi dan bangunan 2. Dukungan dan komitmen bupati 3. Meningkatkan kualitas dan kuantitas wajib pajak 4. Terjalannya kerjasama antar stakeholder terkait 5. Penambahan loket pembayaran pajak di setiap kecamatan 6. Potensi penerimaan PAD dari sektor perkebunan
<p style="text-align: center;">Kelemahan (Weakness)</p> <ol style="list-style-type: none"> 1. Rendahnya disiplin pegawai 2. Rendahnya motivasi pegawai 3. Terbatasnya kompetensi pegawai 4. Belum lengkapnya tenaga fungsional di bidang pajak bumi dan bangunan 	<p style="text-align: center;">Ancaman (Threat)</p> <ol style="list-style-type: none"> 1. Letak geografis yang sulit terangkau 2. Terbatasnya sarana dan prasarana 3. Masih rendahnya koordinasi dengan pihak terkait 4. Belum akuratnya database wajib pajak 5. Kurangnya pemahaman tentang PAD 6. Terbatasnya kwalitas sumberdaya pegawai

Mamasa Regency's PAD, which is only around Rp. 17 billion per year, will not be able to improve the welfare of the community so that strategic steps are taken by the Mamasa Regency government in an effort to increase its PAD revenue, namely by cooperating with investors. In the condition of Mamasa Regency which is quite limited in terms of budget, the local government of Mamasa Regency needs investors to develop its potential. There are several potentials that are not owned by Mamasa which are considered very strategic to be developed through investment by investors.

a. Terminal facilities

This terminal is not owned by Mamasa Regency. So that the arrangement of the city looks chaotic because there is no parking space for transportation cars,

b. New Town Development

Regarding the current condition of Mamasa City, the local government of Mamasa Regency considers it very narrow. If the Mamasa-Toraja access has been penetrated, it is estimated that the city of Mamasa will be increasingly congested. Thus, it is necessary to build a new city. As for the location for the construction of a new city, it is discussed that it will be placed in the Tatoa area, Mamasa Village.

c. Tourism Potential

The tourism object in Mamasa is the mainstay of West Sulawesi. In terms of nature, Mamasa has a cool air temperature. In addition, it is also rich in culture and customs.

d. Regional General Hospital (RSUD)

The condition of the Mamasa Hospital is very far from what is desired, so it is hoped that investors will cooperate in developing the Mamasa Hospital.

e. Mining

Besides having natural wealth in the tourism sector, Mamasa also has mining potential. There are two sub-Regencies that have the potential to mine precious stones or gold, namely in Tabuhanan Regency and Tabang Regency.

f. Property

In the property sector, Mamasa still needs additional housing. Housing is currently not managed optimally.

g. Hydroelectric Power Plant (PLTA)

The hydropower development in Mamasa has the most potential. The reason is because Mamasa has several fairly large rivers, namely the Masuppu River in Tabang Regency and the Tabuhanan River, each with a capacity of 30 to 40 megawatts.

h. Plantation

In the plantation sector, Mamasa is known as the largest coffee producer in West Sulawesi, but the problem is that there has been no significant development for coffee plantations, so that marketing is still limited.

5.3.5. Majene Regency

FAKTOR INTERNAL	FAKTOR EXTERNAL
Kekuatan (Strength)	Peluang (Opportunity)
1. SDM yang memiliki kemampuan dan kompetensi 2. Pembagian tugas yang jelas untuk petugas pengelolaan penerimaan PAD 3. Adanya Perda yang mengatur 4. Adanya sarana dan prasarana pendukung pelaksanaan penerimaan PAD 5. Adanya keterlibatan dan kerjasama lintas instansi	1. Kesempatan pendidikan dan pelatihan 2. Letak kabupaten yang strategis 3. Semakin banyak yang sadar terhadap wajib pajak yang tepat waktu 4. Adanya dukungan dari pemerintah 5. Perkembangan penduduk yang tinggi melalui migrasi yang terjadi. 6. Potensi penerimaan PAD dari sektor kemaritiman
Kelemahan (Weakness)	Ancaman (Threat)
1. Kurangnya tenaga operasional yang bertugas dilapangan 2. Belum maksimalnya koordinasi antar seksi-seksi dipemerintahannya dengan instansi terkait 3. Kurangnya perhatian pemerintah terhadap para wajib pajak 4. Keterbatasan yang dimiliki pemerintah mengenai data potensi daerah 5. Adanya perputaran/perpindahan pegawai yang terlalu cepat	1. Perkembangan politik dan ekonomi 2. Rendahnya kepatuhan terhadap peraturan perundang-undangan 3. Krisis kepercayaan terhadap pemerintah 4. Keberatan terhadap penetapan pajak 5. Kurangnya update wajib pajak

Judging from the results of the mapping in the SWOT analysis several strategic steps have been taken by the local government of Majene Regency in an effort to increase its PAD revenue, including:

- Improving the quality of human resources/local government apparatus from the existing ones to be more professional and reliable in an effort to manage and explore the potential of PAD, especially sources of regional taxes and levies.
- Cooperating with the Supreme Audit Agency and the Corruption Eradication Commission of the Republic of Indonesia in the context of socializing and increasing the payment of Value Added Tax (VAT) for Micro, Small and Medium Enterprises (MSMEs).
- Improving the management of tourism objects and recreation areas by issuing a Regent Regulation on the Governance of Tourism Objects and Recreational Places to Increase PAD.
- Optimizing the imposition of fines for delays in the implementation of existing works in the Majene Regency government agencies in terms of other valid PAD receipts.
- Optimizing the management of regional retribution from the management of marine and fishery sector resources, which are the leading sectors in Majene Regency.

5.3.6. Polewali Mandar Regency

FAKTOR INTERNAL	FAKTOR EXTERNAL
Kekuatan (Strength)	Peluang (Opportunity)
1. Potensi pajak dan retribusi daerah di berbagai sector 2. Penambahan lokasi obyek wisata yang ditarik retribusi tempat rekreasi 3. Jumlah pendapatan yang cenderung meningkat 4. Pelayanan yang baik terhadap masyarakat 5. Memiliki sumberdaya manusia yang baik	1. Memiliki koordinasi yang baik antar instansi 2. Memiliki potensi PAD yang dapat dimaksimalkan 3. Dukungan dari bupati 4. Kedisiplinan pegawai yang baik 5. Memanfaatkan teknologi dengan maksimal 6. Potensi penerimaan PAD dari sektor pariwisata dan kemaritiman
Kelemahan (Weakness)	Ancaman (Threat)
1. Aset Pemda belum optimal sebagai passive income. 2. Memiliki standar operasional prosedur yang belum maksimal 3. Memiliki database pajak yang belum maksimal 4. Pemungutan PAD yang belum masimal dijalankan 5. Rendahnya disiplin pegawai dalam melaksanakan tugas	1. Banyak masyarakat belum melakukan pendaftaran dan pendataan pajak 2. Masih kurangnya koordinasi antar OPD 3. Kurangnya kesadaran masyarakat dalam membayar pajak 4. Belum meratanya pungutan pajak di beberapa wilayah 5. Luasnya wilayah mengakibatkan lambatnya proses administasi.

Judging from the results of the mapping in the SWOT analysis, several strategic steps have been taken by the local government of Polewali Mandar Regency in an effort to increase its PAD revenue, including:

- a. Improving the quality of human resources/local government apparatus from the existing ones to be more professional and reliable in an effort to manage and explore the potential of PAD, especially sources of regional taxes and levies.
- b. Carry out repairs and improvements to the management of tourist attractions and recreation areas.
- c. Repair and increase the guarding of the entrance terminal from Pinrang Regency which is the regional boundary between the Province of West Sulawesi and South Sulawesi Province as well as at the Wonomulyo terminal.
- d. Increased rice production to make Polewali Mandar Regency a Rice Self-Sufficiency Area.
- e. Development of Micro, Small and Medium Enterprises producing traditional Mandar food and cloth, which is an indigenous tribe in Polewali Mandar Regency,
- f. The implementation of events both on a local, national and international scale to bring tourists to Polewali Mandar Regency.
- g. Increased promotion and exports of the main commodities, namely coconut, cocoa and cloves.

5.4. Factors That Could Increase PAD Revenue in 6 (six) Regencies in West Sulawesi Province

To find out the factors that can increase PAD Revenue owned by local governments in an effort to collect PAD from various sectors in 6 (six) Regencies in West Sulawesi Province, interviews with the Regional Revenue Financial Management Agency (BPKPD) of West Sulawesi Province, with the following results following:

1. "Every payment related to regional revenue or PAD such as taxpayers, of course we will also carry it out, because it is also our obligation to pay taxes"
2. "In the context of receiving PAD from various existing sectors, there is a factor that regulates the amount and mechanism of taxes, levies and other types of payments which are very helpful in efforts to facilitate receipt and management. In particular, naughty taxpayers and levies can be given strict sanctions. We really appreciate the officers in the field who work with their duties and obligations and they will get the rewards they deserve."
3. "In receiving PAD, there are several things that become our strengths, namely the power of the Regional Regulation that regulates especially tax issues. Then the support from professional officers really helps us in our efforts to receive and manage revenues from local taxes and levies as well as other receipts".
4. "The strength and potential that we have in PAD receipts in the regional tax sector, user fees, regional wealth management and revenue from other results is due to support from the government in the form of facilities and infrastructure, professional management staff and supervision from the government. With these three things, PAD receipts from various sectors in our area can be carried out optimally in the hope of providing more input for increasing PAD".

Based on the results of these interviews, conclusions were obtained regarding the factors that can increase PAD revenue owned by the government in an effort to increase PAD revenue in 6 (six) Regencies in West Sulawesi Province in general, including the following:

1. Expanding acceptance base. Actions taken to expand the revenue base that can be collected by regions, which in economic calculations are considered potential, include, among others, identifying new/potential taxpayers and the number of taxpayers, improving the object database, improving assessments, calculating the revenue capacity of each type of levy.
2. Strengthen the collection process. Efforts have been made to strengthen the collection process, including accelerating the preparation of regional regulations, changing tariffs, especially levies.
3. Increasing the capacity of regional revenue managers. The capacity of regional revenue managers is one of the keys to the success of optimizing regional revenues. Efforts that can be made include:
 - Balancing the needs of managers qualitatively and quantitatively
 - Recruitment of management staff
 - Management staff training
 - Fulfillment of welfare aspects of management staff (salary, levy wages, career and pension system).
4. Improve oversight. This can be improved, among others, by conducting impromptu and periodic inspections, improving the supervision process, imposing sanctions on tax arrears and sanctions against the tax authorities, as well as increasing tax payments and services provided by the regions. Efforts that can be made include:
 - Planned supervision
 - Unannounced inspections
 - Consistency in the application of sanctions.
5. Improve administrative efficiency and reduce collection costs. Actions taken by the regions include improving tax administration procedures through simplifying tax administration, increasing collection efficiency from each type of collection.

6. Increase reception capacity through better planning. This can be done by increasing coordination with relevant agencies in the regions.
7. Increase awareness of taxpayers/retributions. It is necessary to raise awareness and even pride that WP/WR pay taxes/retributions as their share in developing their region. Activities that can be carried out are:
 - Through a persuasive-participatory approach
 - Conducting tax and levy counseling
 - Implementation of excellent service.

5.5. Factors That Could Resist PAD Revenue in 6 (six) Regencies in West Sulawesi Province

To find out the inhibiting factors that occur in the effort to receive PAD in 6 (six) regencies in West Sulawesi Province, interviews with the Regional Revenue Financial Management Agency (BPKPD) of West Sulawesi Province were conducted, with the following results:

1. "The activity of collecting PAD from the results of taxes and levies has encountered several obstacles such as the lack of operational personnel in the field and the existence of games or collusion in the application of the amount of taxes or levies received".
2. "In the effort to manage and receive PAD, there are several systems that are not yet good, such as the limited data on the potential of each region that allows adding PAD. In addition, the government's lack of attention to taxpayers allows taxpayers to be late.
3. "There is a lack of coordination with related agency employees. The lack of coordination is due to the rapid employee rotation carried out by the agency".
4. "In receiving PAD, there are several things that can hinder these activities, such as in collecting taxpayers who are often late. In addition, no firm sanctions have been given so that the deterrent effect is very less."

Local governments in identifying and utilizing the potential of PAD through the efficiency and effectiveness of managing PAD sources, have a strong link to improving the performance of the government itself. This can be done by increasing the mobilization of service performance in government agencies that have strong connectivity to the empowerment of PAD potential.

Based on the results of these interviews, conclusions were drawn regarding the obstacles that 6 (six) regencies in West Sulawesi Province had in general in improving these services, which could be in the form of:

1. Determination of achievement targets for managing taxes and levies that do not use accurate analysis.
2. The government's sensitivity is still low in identifying potential sources of increasing PAD.
3. The low level of human resources or competence in managing regional taxes and levies.

In addition to determining achievement targets and increasing sensitivity in identifying potential sources of income, it is also necessary to discuss the importance of increasing income through the development of human resources for managing PAD. The good service shown by the PAD manager can also be a source of creating a good image among taxpayers so that it can increase public confidence in government performance in an effort to increase regional income. Specifically, there are several dilemmas related to the ability to manage potential PAD, such as:

1. Even though there is a high potential for PAD, there is still low management capacity or in other words the intensification process has not been implemented properly.
2. Lack of promotion and expansion when there is high potential and high ability to manage the identified PAD potential.
3. If there is adequate potential management capacity, the potential quantity of existing PAD is inversely proportional to high management capacity, and this is also not supported by an effective extensification process.
4. The low potential of PAD identified, is also supported by low ability to manage. This can happen because education and capacity building and capability development for PAD managers have not been carried out on an ongoing basis.
5. Not being able to apply sanctions to taxpayers who are late in making tax payments.
6. Has not maximized coordination between government sections and related agencies.
7. There are regulations regarding the rapid transfer of employees within the scope of PAD management.

5.6. Tax Extensification and Intensification

The tax extensification and intensification program has been implemented by the government either internally or externally. The intensification program internally can be seen from the various new policies prepared by the government and the DGT, such as the tax amnesty program.

The tax amnesty program is one of the government's strategies to explore the potential for taxes that have been owned by the regions but have not been able to fulfill their tax obligations.

In this program, taxpayers are given relief from payments that have not been reported so far so that they are not subject to tax if they voluntarily report their tax assets and objects in the annual tax return report. The relief given can be in the form of exemption from fines, which of course have a very large value. Actually,

the amount of the fine will be a loss for the region because it cannot be included in regional revenue. However, in the long term, regions have additional data for assets and tax objects owned by registered taxpayers that have not been reported at all.

tax intensification program through tax amnesty, KPP conducts tax extensification program in various ways such as visiting the taxpayer at the location of the taxpayer, through the employer/government treasurer; and Sending an appeal letter to the Taxpayer. The method of tax extensification is adjusted to the conditions of each KPP by considering geographical conditions, budget, availability of human resources, target for additional NPWP, effectiveness, and efficiency in its implementation.

The government also makes a program in the form of fiscal policy that will indirectly affect the tax potential of each taxpayer. Thus, fiscal policy that encourages economic direction can also encourage tax intensification, both for individuals and entities.

Tax extensification and tax intensification are the ones that give very real results, although they have not been maximized in achieving the target. However, the government has received a lot of additional data on assets and tax objects to increase state revenues in the next few years. Gradually but surely, the government, DGT, and KPP will continue to make programs to explore and know more about the potential for unrecorded and untracked taxes from registered taxpayers.

VI. CONCLUSION

Based on the results of the analysis conducted on this research data to uncover and answer questions related to the analysis of PAD increasing strategies in 6 (six) regencies in West Sulawesi Province, it can be concluded as follows:

1. The contribution of PAD which is still relatively low is due to the lack of utilization of potential sources of PAD, especially local taxes and levies. Whereas in 6 (six) regencies in West Sulawesi Province, the potential for local taxes is quite large, but the collection has not been developed and optimized so far.
2. The province of West Sulawesi, especially in each district, has a large potential for regional retribution but has not been developed and optimized for collection so far, so it has not been able to contribute significantly to PAD so far. The types of regional retribution that are quite potential are health service levies, nuisance permits, and waste service fees.
3. There are several constraint factors faced, so that the contribution of regional taxes and regional levies to PAD has not been optimal so far, namely:
 - Poor tax collection management as a result of the government's low responsiveness in identifying potential sources of PAD increase;
 - Data on tax objects is less accurate as a result of the low competence of human resources for managing local taxes and levies;
 - Target setting is not based on/not in accordance with the reality on the ground (based on potential) and does not use accurate analysis, but is only based on historical data and estimates from the previous year;
 - Tax aversion by taxpayers due to lack of public awareness to pay taxes;
 - Lack of cooperation with related parties in determining tax targets and realization;
 - The responsiveness and empathy of officers towards taxpayers/retributions has not been maximized as evidenced by the responses of respondents in the category of being very ineffective and ineffective or most respondents assessing it negatively;
 - The low tax potential identified, is also supported by a low ability to manage. This can happen because education and capacity building as well as the capability of regional tax and retribution managers have not been implemented on an ongoing basis.

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