**STRATEGY FOR INCREASING ORIGINAL REVENUE IN PANDEGLANG DISTRICT BANTEN PROVINCE**

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***ABSTRACT***

*The successful implementation of regional autonomy cannot be separated from the ability of the region to finance and manage its households independently. One indicator of the level of regional independence ratio, which means the lower the level of regional dependence on central transfer funds, the region is considered successful in running autonomy. This research to describe the strategy of the Pandeglang Regency Government in an effort to increase Local Revenue Revenue (or Pendapatan Asli Daerah, here in after in shortened to PAD). This research uses a qualitative approach through descriptive analysis. Sources of data obtained from primary data and secondary data. The process of data collection is carried out by means of, literature study, in-depth interviews (indepht interview), participatory observation, documentation, and literature review. Data analysis techniques by reading/studying data, marking key words and ideas contained in the data, studying the key words with the aim of finding themes derived from the data, writing down the "models" found, and coding document. The results of this research showed that the strategies in increasing local revenue in Pandeglang Regency include selling public services, improving the administration of local revenue, increasing taxes through increasing tariffs and expanding tax subjects and objects, optimizing central tax revenue that can be shared with the regions, a number of inhibiting and supporting factors of the district government of Pandeglang in an effort to increase local revenue.*

***Key words;:*** *Strategies, Local Revenue*

**INTRODUCTION**

Application of Law (UU) Number: 23 of 2014 concerning Regional Government has implications for the transfer of authority between the central government and regional governments or decentralization in various fields. "The delegation of authority generally has four areas, namely political decentralization, administrative decentrali-zation, fiscal decentralization, and economic decentralization." (Halim and Mujib, 2009: 1). Of the four types of decentralization, fiscal decentralization has become one of the main supporting pillars of the process of im-plementing regional autonomy. Because one aspect that can determine the success of regional autonomy is to look at the independence of local governments in financing the administration of their govern-ment.

In Law Number 33 of 2004 concerning Fiscal Balance Between the Central Government and Regional Govern-ments explains that PAD is one of the sources of regional finance, every government activity, both basic tasks and assistance tasks can be carried out effectively and efficiently if it is balanced by the existence of PAD, as one of a source of power for government programs. With the existence of PAD it will minimize the region's dependence on central assistance or other means able to be financially independent. Therefore regions are given the authority to explore the potential of their respective regions to increase PAD.

In general, the financial position of local governments in Indonesia, especially in Pandeglang District is still very weak because it is still dependent on transfer funds. Furthermore, the local government in extracting revenue emphasizes intensification rather than extensification because extensi-fication will clash with the revenues collected by the government above or in other words the potential that exists in the region is still largely absorbed by the center. The following is an overview of the composition of regional income in Pandeglang Regency.

**Table 1. Composition of Regional Revenue Budget in the Regional Budget of Pandeglang**

 **Regency Fiscal Year (FY) 2013-2017**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| FY | Regional Budget | Local Revenue | Fiscal Balance | Other Legal Local Income | Percentage Local Revenue to Regional Budget |
| 2013 | 1.696.731.716.921,47 | 77.266.767.753,00 | 1.203.042.443.628,00 | 263.637.652.972,47 | 4,6% |
| 2014 | 1.915.271.559.206,38 | 133.616.950.725,38 | 1.265.666.870.847,00 | 351.499.505.032,00 | 6,2% |
| 2015 | 2.345.725.679.774,62 | 152.738.318.922,38 | 1.349.102.058.000,00 | 572.387.871.423.00 | 6,6% |
| 2016 | 2.411.627.525.907,84 | 193.616.153.452,39 | 1.575.917.593.182,00 | 353.759.921.434,00 | 8,1% |
| 2017 | 2.502.515.111.639,39 | 351.285.642.716,39 | 1.692.751.165.082,00 | 458.478.303.841,00 | 14,1% |

*Source: Processed from Regional Regulation Amandment of Regional Budget of Pandeglang Regency, FY 2013-2017*

The data shows that the regional financial capacity of the PAD post in the last five years is still very small with an average of 7.9% of the PAD contributing to the Pandeglang district budget in the last five years. It is known that the financial capacity of the region in Pandeglang Regency is still very low. Because until now it is still very dependent on transfer funds from the central government or the provincial government or other local governments, or can be said to be not yet financially independent. Therefore, the strategy to increase PAD in Pandeglang Regency is necessary

The author formulates several formulations of the problem that will be examined in this study that focuses on the PAD problem, namely as follows:

1. What is the Pandeglang Regency Government's strategy in increasing Local Revenue (PAD)?
2. What are the inhibiting and supporting factors faced by Pandeglang Regency Government in increasing Local Revenue (PAD)?

This research has two objectives, namely:

1. Look for the right strategy to increase Local Revenue (PAD) in Pandeglang Regency.
2. Explain what are the inhibiting and supporting systems faced by the Pandeglang Regency Government in an effort to increase Local Revenue (PAD)

**Regional Government**

Based on Law Number: 23 of 2014 concerning Regional Government, regional government is the administration of govern-ment affairs by the regional government and the Regional People's Representative Council (Dewan Perwakilan Rakyat Daerah or DPRD) according to the principle of autonomy and assistance tasks with the broadest possible principle of autonomy in the system and principles of the Unitary Republic of the Republic Indonesia (Negara Kesatuan Republik Indonesia or NKRI) as referred to in the 1945 Constitution of the Republic of Indonesia.

**Local Revenue**

Local Own Revenue (PAD) based on Law Number: 33 of 2004 concerning Central and Regional Government Financial Balance, regional income sourced from regional tax revenue, regional retribution results, the results of the management of separated regional assets, etc. Legitimate PAD, which aims to provide flexibility to the regions in exploring funding in the implementation of regional autonomy as an embodiment of the principle of regional tax decentralization. Muhammad Fauzan (2006: 235), "PAD is as a source of local government financing, PAD can be generated through several separate sources of revenue from the results of local taxation, the results of regional levies, regionally owned companies and the results of the management of other separated regional wealth, etc. legitimate local revenue. "

**Strategy for Increasing Local Revenues**

In the low-level autonomy system the Local Revenue (PAD) as a source of development funding or realization of the APBD is not a big problem, because the central government allocates funds for personnel expenditure, routine expenditure, and regional development. Local Revenue (PAD) is one of the sources of regional finance and a driver of government programs. With the existence of PAD, it will minimize the dependence of the region on central assistance or able to the region is fiscal independent.

One indicator to see the success of regional governments in implementing autonomy is to look at their financial capacity. Independent regions are marked by the higher contribution of Local Revenue (PAD) and the increasingly reduced dependence on transfer funds from the center. Halim (2004: 24) mentions "To see the ability of the region in carrying out regional autonomy, one of which can be measured through the performance / financial capacity of the region".

Efforts to increase regional fiscal capacity (fiscal capacity) actually do not only involve increasing PAD. Fiscal capacity building is basically the optimization of regional revenue sources, not a matter of large or small PAD. Because the budget with a large amount but in its management is not optimal, that is, it does not prioritize the principle of value for money, it will cause problems, such as budget leakage. The most important thing is budget optimization, because the role of the regional government will be more as a facilitator and motivator in driving development in the regions. (Osborne and Gaeblre, 1992 in Mardiasmo, 2018: 105).

Mardiasmo, 2018: 105-106) said, there are at least four strategies for local governments to increase PAD in an effort to cover the fiscal gap (fiscal gap) through regional revenue management, namely:

1. Studying the possibility of increasing revenue through charging for service (sale of public services).
2. It is necessary to improve the administration of regional revenue (revenue administration) to ensure that all revenues can be collected properly
3. The possibility of raising taxes through increased tariffs and expansion of tax subjects and objects.
4. Optimizing central tax revenue that can be shared with the regions (Individual Income Tax, BPHTB, PBB). If the potential is large enough then the local government can help mobilize the central tax revenue, so that the share of local tax revenue sharing for the region is high.

**Analysis Framework**

The process of implementing an autonomous regional government is basically the ability of local governments to carry out the delegation of authority or decentralization from the central government to regional governments. Halim and Mujib (2009: 1) mention there are four areas of decentralization, namely political decentralization, administrative decentralization, fiscal decentralization, and economic decentralization.

Of the four areas of decentralization, researchers tried to explore fiscal decentralization by focusing on strategies to increase Regional Original Revenue (PAD) to encourage regional independence in Pandeglang District, Banten Province.

The urgency of Local Revenue

Local Revenue Sources

Local Revenue Management

Supporting and Inhibiting Factors

The Strategy to increase Local Revenue

* To increase income through public service sale
* To improve the administration of regional revenue inflow
* To increase tariffs and expansion of tax subjects and objects
* To optimize tax inflow that can be divided between central and region.

 (Mardiasmo, 2018: 105-106)

Incerased PAD

Regional Independence

SWOT Analysis

**Figure 1. Framework**

**METHOD**

According to Nazir (2003: 54), "Descriptive method is a method in examining the status of human groups, an object, a condition, system of thought or class of events in the present. By using qualitative research methods with a descriptive approach, the writer will try to give a clear and systematic description of the facts in the field. Then analyzed also strategies to increase PAD in Pandeglang District through SWOT analysis.

**Data Collection Technique**

In this study the authors use the main data source in qualitative research. The process of collecting data that will be used in research material is in the form of library studies, interviews, in-depth, participatory observation, documentation, and literature review.

**Analysis Technique**

Data obtained from the research process in the field are used as descriptive analysis based on the results of data selection and reduction. Then the data and information are arranged systematically. To strengthen the conclusions of the research required re-verification or adding new data that supports these conclusions so that conclusions will become valid data. In this process the role of reading material or literature review can help researchers to obtain valid conclusions relating to the results of data obtained from the field with data triangulation.

**SWOT Analysis Technique**

After going through the data analysis stage, the next step in mapping issues or strategic factors is to use SWOT analysis (Strength, Weekness, Opportunity, Treath). The SWOT matrix analysis technique is the initial stage in finding strategic issues that will be used for the discovery of strategies for developing PAD improvement in Pandeglang Regency, Banten Province.

**DISCUSSION**

**Strategy for Increasing Local Revenues**

Seeing the contribution of the Pandeglang Regency PAD in the last five fiscal years compared to the two other regional revenue posts (Fiscal Balance and Other Legitimate Regional Income) in the APBD posture. Head of the Regional Tax Service Agency (BP2D) Pandeglang, H Utuy Setiadi on the occasion of an interview in his office on Tuesday, June 18, 2019 said, there were two efforts or strategies of the local government in increasing the PAD of the local tax system, namely intensification and extensification.

"Intensification is the number of tax objects that we manage by intensifying billing procedures, collecting taxpayers' data, then guiding the community, including the tax management itself. Because a good tax management system can encourage public confidence in tax managers, which in turn raises awareness of taxpayers. Second, by extensification, we make changes to the regional regulation. Where in the previous local regulation there was a game, because entering the pool category could not be taxed. But by changing the local regulation, we use the entertainment tax system. We also encourage local governments through the related Work Unit to be able to increase investment, because the regional income is directly proportional to investment or Gross Regional Revenue (GRDP). This means that the increase in GRDP is largely due to large investments, large investments produce large GRDP. Large GRDP will have an impact on increasing regional income. "

As the opinion of Achmad Sani Alhusain et al (2017: 30) which states: "In general there are two ways to strive to increase Local Revenue (PAD) so that the maximum, namely by means of intensification and extensification. Intensification is an increase in the intensity of levies on a subject and potential tax object but has not been exploited or netted taxes and improve the performance of collection in order to reduce leaks.

**Increase Revenue through Public Service Sales**

In an effort to increase PAD and also the service function to the community, Pandeglang Regency Government has 3 (three) BUMDs. The three BUMDs are PDAM Tirta Berkah Pandeglang, Berkah People's Credit Bank (BPR) Berkah, and finally the Regional Company Pandeglang Berkah Maju (PD PBM).

Thus the existence of BUMDs is expected to be the engine of regional economy (engine of growth), become a public service provider and provide benefits to the region in the form of dividends or profits. PD Director of PDAM Tirta Berkah Pandeglang, Ujang Sumawinata, S. Sos, Thursday, May 16, 2019 revealed, PDAM Tirta Berkah Pandeglang is obliged to deposit dividends to the Regency Government of Pandeglang if the company is in profit. "Our ability to contribute PAD, of course, previously adjusted to regional regulations and ministerial regulations, it is clear that the percentage is stated there. PDAM must pay (dividends) when the PDAM is already profit, profit after tax deduction. Later 25 percent for PAD, 30 percent for development in PDAMs. So we do not all go to the regional government, according to an audit from BPKP that the dividend submitted by the regional government is 25 percent. The point is that mah. So the deposit of PAD must be if we are already profit. While there are indeed a number of PDAMs even though they have made a profit, they are not paid to the PAD, because there are regulations that the PDAM may not deposit to the PAD and be able to develop business. But we are in Pandeglang, the PAD is small and the BUMD is small, if we have no contribution (PAD) it is not good at all. That's why we still make 25 percent of the profit and that's the ability of the PDAM. "

PDAM Tirta Berkah Pandeglang Regency has various ways to increase revenue so that it can contribute to increasing PAD to the Pandeglang Regency Government as the shareholder. Mardiasmo (2018: 113-114) revealed, to be able to contribute to the regional economy and Local Revenue (PAD) optimally, BUMDs must be managed professionally, given adequate support and not only used as a political tool or "cash cows". In addition, people in the regions are given an adequate understanding and are encouraged to have a sense of "handarbeni" (participating in owning and maintaining) the existence of BUMD.

**Improvement of Regional Revenue Reception Administration**

Pandeglang Regency Government continues to strive to improve the administration of regional revenue receipts, especially in the PAD sector. The Regional Financial Management Agency (BPKD) of Pandeglang Regency continues to strive to improve the administration system of regional revenue management, including by carrying out fostering of an accountable and auditable financial administration, and improving the governance of the management of local revenue management archives.

Pandeglang Regent, Hj Irna Narulita, SE, MM on an interview on Thursday 23 May 2019 in the Hall Pandeglang Regent said: "ASN must also provide guidance, increase their insight capacity, we also provide technical guidance so that they can have strong competencies to become qualified public servant (ASN) is a steward who can boost PAD. As in this digital age ASN can promote tourism potential through various social media platforms. We also invite millennials to help us become publicists in promoting regional potential. "

Deputy Regent of Pandeglang, H Tanto Warsono Arban, SE, ME on the occasion of an interview on Wednesday, June 12, 2019 in the Pandeglang Regent Hall said: "We have already received the SPBE (Electronic Based Government System) award. The implementation of this online system is supported by the central government through the KPK. So we are both making improvements, the system must be online so that transparency can be seen. This is the leaked taxpayer which can be seen. Because we don't want to make slander, especially now many taxpayers are avoiding it. One of them is restaurant tax, a restaurant whose turnover has reached Rp 1 to Rp 2 billion in one year but has not paid tax. "

Efforts to improve the administration of local revenue (revenue administration) conducted by Pandeglang Regency Government are in line with the opinion of Mardiasmo (2018: 111) which states, the improvement of the administration of regional revenue to guarantee that all revenues can be collected properly. For this reason, local governments need to have an adequate accounting system, so that it can be ascertained that the money collected by the regions has been correctly posted to local government accounts, and there is sufficient security from the danger of theft, loss or miscalculation.

**Raise Tax through Increasing Rates and Expansion of Tax Subjects and Objects**

In increasing PAD from the regional tax sector, BP2D Pandeglang Regency in 2016 carried out intensification and extensification with a policy of collecting data on potential subjects / taxpayers. From these policies in the next 5 (five) years BP2D Pandeglang Regency sets 3 (three) main priorities, namely:

1. Optimizing the Increase in Regional Tax Revenue.
2. Optimizing the Increased Potential of Local Tax Revenues.
3. Optimizing the Improvement of Local Tax Administration.

To increase local tax revenue it is necessary to have a strategy, including intensification and extensification of local taxes. Pandeglang Regency BP2D Head, H Utuy Setiadi, in an interview at his office on Tuesday, June 18, 2019, said there were 2 (two) efforts to increase local tax revenue, namely by intensification and extensification. "Intensification is the number of tax objects that we manage by intensifying billing procedures, collecting taxpayers' data, then guiding the community, including the tax management itself. Because if good tax governance can encourage public confidence in tax managers, which in turn raises awareness of taxpayers. Second, by extensification, we make changes to the regional regulation. Where in the previous local regulation there was a game, because entering the pool category could not be taxed. But by changing the regional regulation, we can apply entertainment tax. "

Mardiasmo (2018: 110-111) explained, to increase PAD, local governments need to improve the local tax system. In fact, if the regional government has an adequate regional taxation system, then the regions can enjoy considerable tax revenue. For this reason, efforts to expand regional taxes, as well as counseling and monitoring taxes need to be increased. Because the taxation system in Indonesia adheres to the self assessment system, the local government is passive, but must be proactive in providing counseling and escort tax to the public or taxpayers. To increase tax compliance.

**Regional Tax Intensification**

In an effort to increase the acceptance of PAD from the local tax sector, BP2D Pandeglang Regency makes efforts to intensify regional taxes through the following priorities:

1. Optimization of local tax revenue
2. Recording ground water tax and advertisement tax labeling
3. Processing data set registration and determination tax assessments

Head of Regional Tax Management and Data Planning Planning (BP2D) Pandeglang, H Gimas Rahadyan, S.STP, MM in an interview opportunity, Tuesday May 28, 2019 in his office explained: "Intensification relates to internal optimization through steps, (1) optimization tax services, (2) professionalism in managing tax revenue, (3) Expansion of Tax Payment Access, (4) Tax Supervision and Audit Periods, (5) Improvement of Quality and Quantity of tax regulations, (6) Tax Receivables Control, (7) Socialization, Counseling and Guiding Taxpayers, (8) Local Tax Potential Survey, (9) Regional Tax Control Coordination Meeting, (10) Digitalization of Regional Tax Management Information System. "

Some activities are part of efforts to intensify regional taxes by BP2D Pandeglang Regency, such as:

1. Collaborating with banks, Post Offices, and minimarkets in PBB-2 payment services
2. Conducting door-to-door counseling visits to prospective taxpayer entrepreneurs through a persuasive approach.
3. Conduct verification and validation of PBB-P2 receivables from 2015-2018.
4. Conduct coordination meetings with stakeholders and DPOs that play a role in controlling local taxes, both in policies that support functions, and technically on the ground on various occasions.

Abdul Halim (2016: 28-29) states in terms of intensification there are three important things to do, namely:

1. Profiling or profiling
2. Benchmarking / benchmarking
3. Mapping or mapping

Local Tax Extensification

In an effort to increase the acceptance of PAD from the regional tax sector, BP2D Pandeglang Regency is making efforts to expand regional tax through the following priorities:

1. Supervision of advertisement tax object
2. Application of NJOP classification of earth and building
3. Updating the taxpayer database for the United Nations determination

Head of Regional Tax Management and Data Planning Planning BP2D Pandeglang, H Gimas Rahadyan, S.STP, MM on the occasion of an interview, Tuesday May 28, 2019 in his office explained: "Regional tax extensification, related to; (1) Expansion of Local Tax Object Objectives, (2) Data Collection and Registration of Potential Taxpayers (3) Synergy of OPD licensing, Tax Enforcement Enforcement, (4) Collaboration of Vertical Institutions, (5) Month of Regional Taxation Models, and others. " Some activities are part of efforts to intensify regional taxes by BP2D Pandeglang Regency, such as:

1. Enact sealing, sticker attachment and demolition of tax objects that have local tax obligations.
2. Conduct study studies on new breakthroughs in the application of local taxes by other regions that have succeeded in managing local taxes.
3. Counseling through media outreach, giving awards to obedient and participatory local taxpayers.
4. Changing the Regional Taxation Regulations as well as changing the tariff of some local tax objects in order to increase the enthusiasm of trying for local taxpayers.

**Optimizing Central Tax Receipts that Can Be Shared By Region**

In the Pandeglang Regency APBD there is a Balance Fund post containing the Tax Profit Sharing Fund / Non-Tax Profit Sharing Fund. Pandeglang Regency BP2D Head, H. Utuy Setiadi, on an interview on Tuesday 18 June 2019 in his office, explained that BP2D Pandeglang does not have the authority to levy central tax types. "Although Income Tax (PPh) and Value Added Tax (PPn) are central taxes, local governments have the authority to collect PPh / PPn. We are obliged to encourage the entry of PPh / PPn, including ASN. Then also apply PPh and PPn to activities funded by the Regional Budget (APBD) and State Budget (APBN). Examples in the OPD are SKPD Treasurers namely, Treasurer of Collecting, Treasurer of Cutter, and Treasurer of Depositors. It is through this authority that the regional government collects, deducts and deposits the central tax which will later be returned to the region through the Tax Sharing Fund (DBH). " Pandeglang Regency BPKD Head, Ramadani on an interview on Thursday, May 23, 2019 at the Pandeglang BP2D Office said: "DBH Central Tax which is a divider for the region, one of them we try is that investors / entrepreneurs must make NPWP (Taxpayer Identification Number), so don't until NPWP DKI NPWP. Because later the basis for the calculation for DBH PPh and PPn is basically when they register at the NTP. So if possible the investors / entrepreneurs who open their businesses in Pandeglang Regency open NPWP in Pandeglang, so the contribution is also quite large. If all Tax ID Number (NPWP) DKI Jakarta Tax DBH contribution will go to DKI. If the employee's income tax is certain by us, the NPWP is our NPWP. But if they have to open investors, at least the subsidiary. NPWP can't be double, for NPWP head office, please do NPWP on behalf of DKI, but they are trying here (Pandeglang), the branch office here (Pandeglang) and the branch office that opens its NPWP in Pandeglang. For the results of their efforts in Pandeglang, they also reported the tax through us, so later the results will be shared with us. If the Central Tax DHB to the region for 2019 alone around Rp 75 billion. "

**Inhibiting Factors and Supporting Factors**

**Inhibiting Factors**

In carrying out efforts to accept PAD in Pandeglang Regency, of course, it cannot be separated from obstacles and challenges. The researchers found a number of factors that hampered Pandeglang Regency Government in an effort to increase PAD. Inhibiting factors such as, the low quality and quantity of human resources (HR) in the field of financial management / regional income, weak application of technology, regulations, as well as low public awareness and paying local taxes. Widayat, Wahyu in Achmad Sani Alhusain et al (2017: 27), mentioned that there are seven factors that influence the low acceptance of PAD, namely:

1. Many sources of income in large districts / cities, but excavated by higher institutions, for example Motor Vehicle Tax (PKB), and Land and Building Tax (PBB)
2. Regionally Owned Enterprises (BUMD) have not yet provided much benefit to the regional government
3. Lack of public awareness in paying taxes, fees and other levies
4. There are leaks
5. The cost of fees is still high
6. Many regional regulations need to be adjusted and refined; and
7. People's ability to pay taxes is still low.

**Supporting Factors**

From the results of research conducted by researchers, both from direct observation, observation, interviews, and documentation at the study site, the researchers found a number of factors that support the Pandeglang Regency Government in an effort to increase PAD. Some of the supporting factors such as, the potential of the region both from the agricultural sector to the maritime sector, tourism, the existence of investment in the area, infrastructure development, especially carried out by the central government through the National Strategic Project (PSN).

**CONCLUSION**

Based on the results of research conducted on strategies to increase PAD in Pandeglang Regency, it can be concluded as follows:

1. Pandeglang District Government Strategy in increasing PAD can be done by:
2. Optimizing the presence of BUMDs, such as PDAM Tirta Berkah Pandeglang, BPR Berkah, and the Regional Company Pandeglang Berkah Maju (PD PBM), by expanding business businesses, adding in capital, increasing human resources, and also improving service quality.
3. Improving the regional revenue management administration system, among others is by carrying out a fostering of accountable and auditable financial administration, and improving the management of PAD management records for ASNs related to managing PAD.
4. Pandeglang Regency Government in increasing PAD by raising taxes through increasing tariffs and expanding tax subjects and objects by encouraging new economic activity centers, creating a conducive investment climate, conducting socialization to the public regarding the importance of paying taxes and conducting data collection on all taxpayer databases.
5. Optimizes central tax revenue that can be shared with regions. This condition will have a positive effect because local governments are obliged to encourage the entry of PPh / PPn, including to ASN. Then also apply PPh and PPn to activities funded by the APBD and APBN.
6. Inhibiting and supporting factors faced by Pandeglang Regency Government in an effort to increase PAD, such as:
7. The low quality and quantity of human resources (HR) in the field of financial management / regional income, the weak application of technology, regulations, as well as the low awareness of the community in paying regional taxes that hinder the increase in PAD.
8. The potential of the region, both from the agricultural sector to the maritime sector, tourism, the existence of investment directed to the region, infrastructure development mainly carried out by the central government through the National Strategic Project (PSN), and also regulations that are able to support increased PAD.

**SUGGESTIONS**

1. Pandeglang Regency Government needs to optimize the presence of BUMDs, such as PDAM Tirta Berkah Pandeglang, BPR Berkah, and PD PBM, by expanding business businesses, adding capital, increasing human resources, and also improving service quality.
2. Improving the administrative system that manages regional revenue management is needed, among others by carrying out fostering accountable and auditable financial administration, and improving the management of PAD management records for ASNs related to managing PAD.
3. It is necessary to increase tariffs and expand tax subjects and objects by encouraging a new economic activity center, creating a conducive investment climate, conducting socialization to the public regarding the importance of paying taxes and conducting data collection on all taxpayer databases.
4. More optimizing the central tax revenue that can be shared with the regions. This condition will have a positive effect because local governments are obliged to encourage the entry of PPh / PPn, including to ASN. Then also apply PPh and PPn to activities funded by the APBD and APBN.
5. Need to improve the quality and quantity of human resources (HR) in the area of ​​financial management / regional income.
6. Need to dig deeper into the potential of the region, both from the agricultural sector to the maritime sector, tourism, as well as opening investment opportunities and also revising regulations that are able to support increased PAD.

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