

Analysis of Factors Affecting Original Local Government Revenue (PAD) in Central Bangka Regency

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ABSTRACT

The purpose of this study is to determine the potential of Original Local Government Revenue (PAD), the factors that influence PAD and the problems and obstacles faced by the Central Bangka Regency Government in increasing PAD. The analysis technique uses descriptive analysis and multiple regression. The findings in this study show population, GRDP and inflation positive and significant effect on the PAD of Central Bangka Regency. The income of an area can be obtained from population activities in the economy which have an impact on increasing PAD. The biggest contribution to GRDP Central Bangka Regency in 2021 from the Agriculture, Forestry and Fisheries Sector; Wholesale and Retail Trade Sector; Car and Motorcycle Repair; and the Mining and Excavation Sector which is expected in the future to become a leading sector in increasing PAD.

Keywords: Population, GRDP, Inflation, Investment, Local Revenue (PAD)

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INTRODUCTION

One of the goals of development carried out by the Government is to achieve public welfare. To achieve this prosperity, development with sustainable principles is needed, covering all fields and aspects of people's lives. All components of government, including the central government, provincial, district and city governments, even down to the village government level are involved in achieving these goals. This means that the implementation of development must run in a balanced, harmonious and mutually supportive manner between one field and another. In the current era, in particular, each regional government has its own regional autonomy to carry out the development.

Based on Constitution Number 32 of 2004 (Kemenkumham, 2004) and Number 12 of 2008 (Kemenkumham, 2008) Regional Autonomy is a right. The implementation of regional autonomy is carried out by taking into account aspects of democracy, justice, equity, as well as regional potential and diversity. In relation to regional autonomy in autonomous regions, it is based on the principle of decentralization, namely the transfer of government authority by the government to autonomous regions to regulate and manage government affairs in the state system. Some of these government affairs are classified into mandatory affairs and in the

construction of constitution Number 32 of 2004 (Kemenkumham, 2004) there are mandatory affairs on a provincial scale and on a district scale. In other words, one of the objectives of implementing regional autonomy and fiscal decentralization is to increase regional independence and reduce fiscal dependence on the central government. Increasing regional independence is closely related to the ability of the region to manage sources of regional revenue and is also an important aspect of regional finance, because to organize government and development requires very large funds or costs. So it is only natural that the region is given the right to regulate and manage its own household.

Regional financial capacity in financing regional development activities is a reflection of the successful implementation of regional autonomy. To see the government's ability to collect regional revenues from their own regions, this can be seen in the APBD whose costs are sourced from PAD which can meet regional government expenditures. One of the benchmarks for the success of local governments is shown by the size of the PAD generated. The higher the contribution of PAD to total regional revenue, the higher the ability of the region to finance its household. Vice versa. Therefore, through regional autonomy, the regional government of Central Bangka Regency is expected to increase its PAD optimally, so that the dependence on the central government's balancing funds will decrease. Central Bangka Regency is one of the regencies in the Province of the Bangka Belitung Islands which was formed on February 25, 2003 based on constitution Number 5 of 2003 (Kemenkumham, 2003). The Central Bangka Regency Government with all potential sources of regional revenue continuously strives to continuously increase its PAD, this is It can be seen from the trend of increasing PAD from 2011 to 2017. The efforts of the Central Bangka government in increasing Regional Original Income (PAD) certainly cannot be separated from maximizing PAD components such as regional taxes, regional levies, regional wealth management and other PAD legitimate. Of the five sectors, when viewed from the structure of the labor force by business sector (sector), most of the population works in the agricultural, plantation and fishery sectors. The potential of PAD from the agricultural sector in Central Bangka Regency certainly has the superior potential of its natural resources to be developed in the future in increasing the potential of PAD. Based on this background, the Central Bangka Regency Government feels the need to conduct a study on the PAD of Central Bangka Regency in 2021. This research is very important for the Central Bangka Regency Government as part of formulating various policies needed in order to increase PAD for more equitable development. and it is hoped that the use of PAD will be more optimal so that public services will also increase.

LITERATURE REVIEW

Regional Original Revenue (PAD) is the revenue obtained by the region from regional sources within its own territory which is collected based on regional regulations in accordance with regional regulations or applicable laws and regulations. The regional income sector plays a very important role, because through this sector it can be seen the extent to which a region can finance government activities and regional development (Siregar, 2017).

According to (Firdausy, 2018) that the higher the role of PAD in the regional financial structure, the higher the financial capacity possessed by the region to carry out regional development activities. The PAD component consists of *Local Taxes and Retributions*. Taxes are defined as people's contributions to the state treasury based on the law with no contra-achievements that can be directly shown and which are used to pay general expenses

(Mardiasmo, 2013). Based on Constitution No. 28 of 2009 (Kemenkumham, 2009) local taxes are divided into the following: hotel, restaurant tax, entertainment tax, advertisement tax, street lighting tax, non-metallic minerals and rock tax, parking tax, groundwater tax, wallet bird's nest tax, rural and urban land and building tax and land and building rights acquisition tax. In total, there are 30 types of Local *Retributions* which are grouped into 3 classes of retribution, namely: General Service Retribution, Business Service Retribution and Certain Licensing Retribution.

Hypothesis

Several studies (Hibzon, 2007; Batik, 2013; Ririn et al., 2014; Asmuruf et al., 2015; Wijaya & Yuliarmi, 2015; Sulkadria & Juliansyah, 2018 ; Priyono & Handayani, 2021) have proven that the factors that affect PAD from several studies include: Gross Regional Domestic Product (GRDP), population, Investment and inflation. In detail, each of these factors can be described as follows:

Based on the results of studies by (Aryanti & Indarti, 2012; Batik, 2013; Rosyidi, 2014; Mesra, 2017; Oktiani, 2021; Priyono & Handayani, 2021)) found that the population has a positive and significant effect on Regional Original Income. From some of the results of these studies the hypotheses raised in this study:

Hypothesis1: Population has a positive and significant effect on PAD in Central Bangka Regency

Studies from Aryanti & Indarti, (2012); Mesra, (2017); Sulkadria & Juliansyah, (2018); and Priyono & Handayani, (2021) have proven that GRDP has a positive effect on PAD. To see the effect of GRDP on PAD in Central Bangka Regency, the hypotheses to be taken in this study are:

Hypothesis 2: GRDP has a positive and significant effect on PAD in Central Bangka Regency

Research conducted by Batik, (2013); Pamungkas, (2013); Marliyanti & Arka, (2014); (Sitinjak, 2016); (Fariantin & Amri, 2017); (Weley et al., 2019) found that investment has a significant positive effect on PAD. To see the effect of investment on PAD in Central Bangka Regency, the hypotheses that will be raised in this study are:

Hypothesis 3: Investment has a positive and significant impact on the PAD of Central Bangka Regency

Aryanti & Indarti, (2012); Ifrizal et al., (2014) found in his research that inflation proved to have a positive and significant effect on the Regional Original Income (PAD) of Majene Regency and in Manado City (Weley et al., 2019) and (Priyono & Handayani, 2021). This study tries to see the effect of inflation on PAD in Central Bangka Regency. For this reason, the hypotheses raised in this study are:

Hypothesis 4: Inflation has a positive and significant effect on PAD in Central Bangka Regency

METHODS

Analysis

The research approach carried out by the researcher uses descriptive analysis and quantitative methods. In this study, it conveys an overview of the analyzed data accurately, systematically, statistically, and clearly. Researcher conduct a study or study on the potential of Regional Original Revenue (PAD) of Central Bangka Regency in accordance with Constitution Number 33 of 2004 concerning the Financial Balance of the Central Government and Regional Government.

Quantitative analysis is used to provide an overview of the factors that affect the Regional Original Income (PAD) of Central Bangka Regency based on 4 (four) factors, namely: (1) Population; (2) Gross Regional Domestic Product (GDP); (3) Investment and (4) Inflation. Multiple regression analysis is used to determine whether there is a significant effect of two or more independent variables consisting of: X1: Population; X2: Gross Regional Domestic Product (GRDP); X3: Investment; X4: Inflation on the dependent variable of Original Local Government Revenue (Y). The regression equation formula is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

Y = Original Local Government Revenue(PAD)

α = Constant

X1 = Total Population

X2 = Gross Regional Domestic Product (GDP)

X3 = Investment

X4 = Inflation

e = error

Furthermore, the classical assumption test will be carried out, including: a) Normality test. The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution. To find out whether there is normality in the regression model, by looking at the normal probability plot that compares the cumulative distribution of the normal distribution. b) Multicollinearity Test. This test aims to test whether in the regression model that occurs there is a correlation between the independent variables (independent). A good regression model should not have a correlation between the independent variables. To detect the presence or absence of multicollinearity in the regression model, by looking at the tolerance value and its opposite, namely the Variance Inflation Factor (VIF). C) Heteroscedasticity Test. This test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to other observations. If the residual variance from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity.

The next stage will be testing the hypothesis. The t-test is used to test the effect of Total Population (X1), Gross Regional Domestic Product (GDP) (X2), Inflation (X3), Investment (X4) on Regional Original Income (Y) partially. The f-test was conducted to determine the independent variables (Total Population (X1), Gross Regional Domestic Product (GDP) (X2), Inflation (X3), Investment (X4) on Original Local Government Revenue (Y) Regional Original Income (Y), together with the dependent variable, namely Original Local Government Revenue. Then

Data collection

The data collection needed in this study basically consists of primary data obtained from the Forum Group Discussion with the Regional Apparatus Organizations (OPD) of Central Bangka Regency and secondary data from Statement of Budget Realization Reports period 2002 to 2021.

Measure

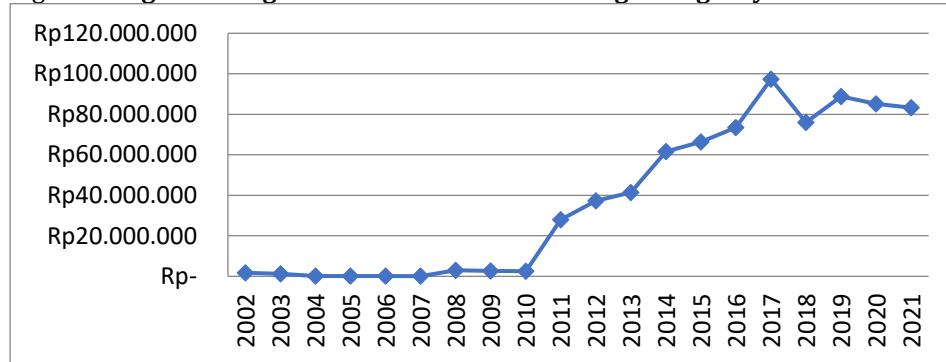
Data measurement in this study uses ratio scale data for independent and dependent variables

RESULTS

Descriptive

Regional Original Revenue (PAD) is all income that is managed and managed by the region and comes from the region itself, namely Central Bangka Regency. Based on Figure.1 can be seen that the PAD of Central Bangka Regency in 2002-2021 has fluctuated. The average PAD of Central Bangka Regency for the last 20 years is IDR 37,533,194,000. The highest PAD occurred in 2017 amounting to Rp. 97,375,137,000. In 2017 PAD increased by 32.56 percent compared to the previous year. This significant increase occurred in 2017 due to an adjustment in the allocation of School Operational Costs (BOS) funds sourced from the APBN into the Budget Realization Report for postal/other legitimate regional income accounts, causing an increase in PAD in 2017. The graphic form of the development of the Regional Original Revenue of Central Bangka Regency from 2002 to 2021 is shown in **Figure.1** below:

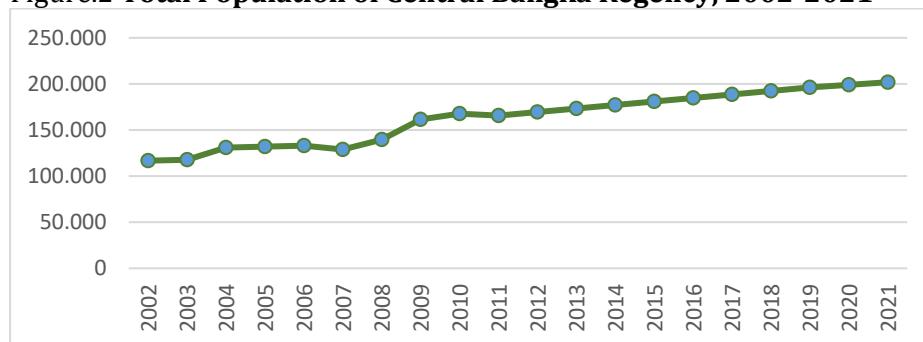
Figure.1 **Regional Original Revenue of Central Bangka Regency 2002-2021**



Source: Central Bureau of Statistics (BPS) Central Bangka Regency in Figures, processed 2021

The population in Central Bangka Regency in 2002-2021 tends to increase. The average population of Central Bangka Regency for the last 20 years is 162,915 souls. The highest population will occur in 2021 as many as 201,861 people or an increase of 1.47 percent compared to the previous year. While the lowest population occurred in 2002, namely 116,795 people. Population growth which tends to increase in Central Bangka Regency is caused by population growth with an increasing birth rate in addition to immigration entering Central Bangka Regency. The development of the population of Central Bangka Regency is also presented in the following **Figure.2**:

Figure.2 **Total Population of Central Bangka Regency, 2002-2021**

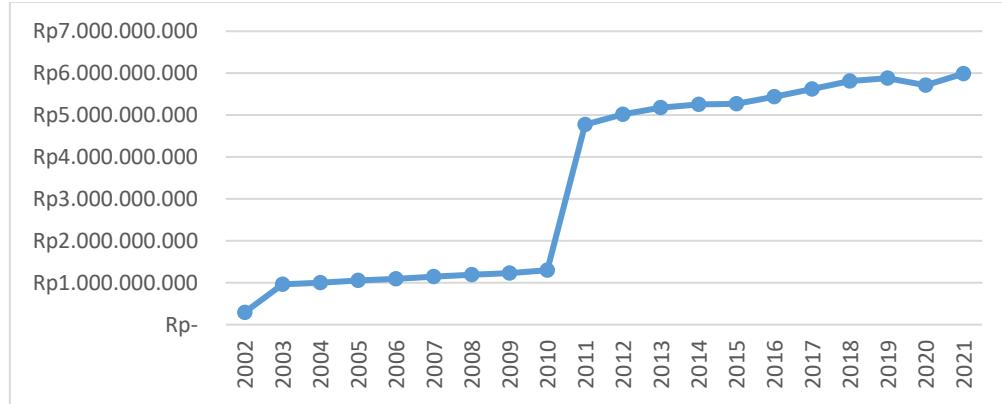


Source: Central Bureau of Statistics (BPS) Central Bangka Regency in Figures, processed 2021

Gross Regional Domestic Product (GRDP) is an added value of all economic activities in Central Bangka Regency. GRDP on the basis of current prices (ADHK) in Central Bangka Regency has two base years, namely the base year 2000 and 2010. The graph of ADHK's GRDP development in Central Bangka Regency in 2002-2021 shows an increasing trend. With an

average GRDP of ADHK for 20 years, IDR 3,460,376,250,000. The highest GRDP occurred in 2021 at IDR 5,986,898,000,000 or experienced economic growth of 4.76 percent and the lowest occurred in 2002 at IDR 292,632,000,000. Economic growth in Central Bangka Regency for the last 20 years has shown a positive growth rate and only one year experienced a negative economic growth rate, namely 2020 (-2.86 percent), this was caused by the Covid-19 pandemic. The development of ADHK GRDP in Central Bangka Regency from 2002 – 2021 is shown in **Figure. 3** below:

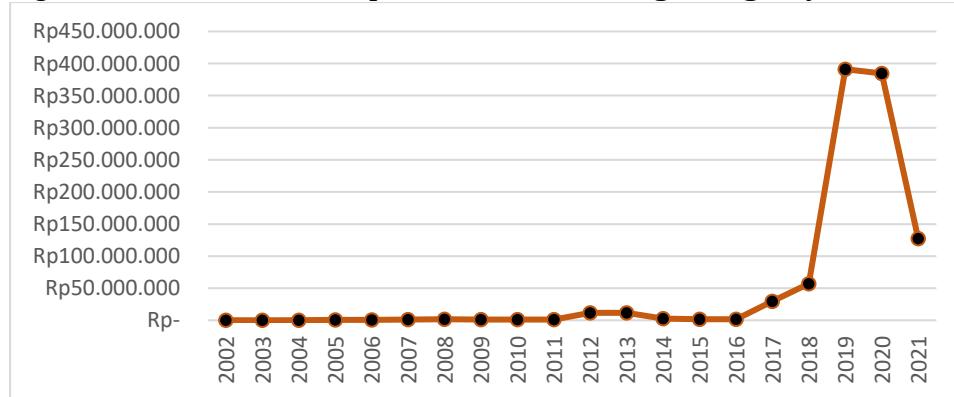
Figure. 3. ADHK's GRDP development of Central Bangka Regency, 2002-2021



Source: Central Bureau of Statistics (BPS) Central Bangka Regency in Figures, processed 2021

Based on Figure. 4, it can be seen that the development of investment in Central Bangka Regency in 2002-2021 shows fluctuations. The average investment in Central Bangka Regency over the last 20 years is IDR 51,295,370,000. The highest investment occurred in 2019 amounting to IDR 391,153,091,000 and the lowest in 2002, which was IDR 77,436,000. The average investment entered in Central Bangka Regency in the last two years is vaname shrimp ponds which have nine locations recorded, three Crude Palm Oil (CPO) factories while the others are investors in the hotel and retail sectors. The development of investment in Central Bangka Regency can be seen graphically in **Figure. 4** below:

Figure. 4 Invesment Development of Central Bangka Regency, 2002-2021

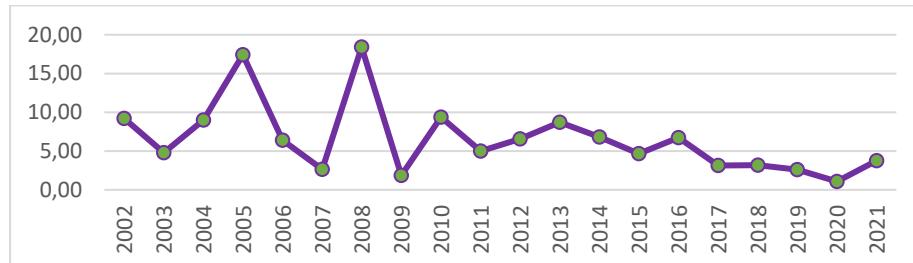


Source: Central Bureau of Statistics (BPS) Central Bangka Regency in Figures, processed 2021

The inflation rate shows the development of prices consumed by the people in Central Bangka Regency. The inflation rate in Central Bangka Regency uses the inflation rate in the Province of the Bangka Belitung Islands. Based on Figure. 5, it can be seen that the inflation

development in Central Bangka Regency in 2002-2021 shows fluctuations. The average inflation for the last 20 years is 6.57 percent and is classified as low and controllable inflation. The development of inflation in Central Bangka Regency in 2002-2021 is shown in the following **Figure. 5**

Figure. 5 Inflation of Central Bangka Regency (%), 2002-2021



Source: Central Bureau of Statistics (BPS) Central Bangka Regency in Figures, processed 2021

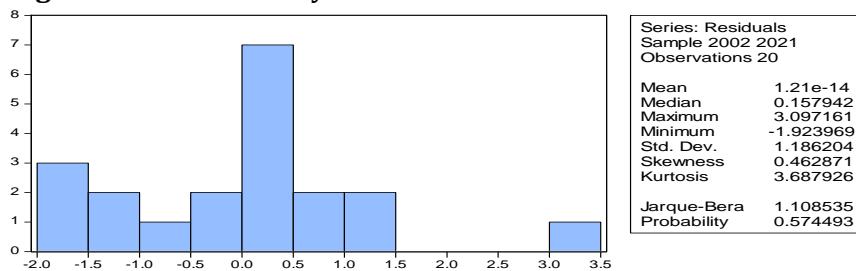
Factors Affecting PAD in Central Bangka Regency

To conduct an analysis in testing the factors that affect PAD in Central Bangka Regency, it will be carried out first in the form of a regression equation to interpret the factors that affect the PAD. For this reason, the first stage will be a classical assumption test to see if it has normal residual data and is free from heteroscedasticity, multicollinearity and autocorrelation.

Classic Assumption Test Result

The normality test aims to determine whether the confounding variable in the regression model is normally distributed or not by comparing the probability value and the significance level of 10 percent or 0.10. The results of the data normality test are shown in **Figure.6** below.

Figure.6. Data Normality Test Results



Source: Processed, 2021

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. One way to see if there are symptoms of multicollinearity is by looking at the Variance Inflation Factor (VIF) value. If the value of $VIF < 10$ then it is free from multicollinearity among the independent variables and if the value of $VIF > 10$ then there is multicollinearity among the independent variables. In detail as shown in Table. 1 below:

Tabel.1 Data Normality Test Results

Variable	Coefficient	Uncentered	Centered
Variable	Variance	VIF	VIF
C	2123,693	23830.93	NA
LN_JP	25.0512	40392.15	8.8832
LN_GDP	0.6361	3348,091	5.9142
LN_INV	0.0516	133.3811	400001
LN_INF	0.2599	9.4076	1.4002

Source: Processed, 2021

Heteroscedasticity test aims to determine whether there is an inequality of variance from one observation to another in the regression model. From the estimation results, the Obs*R-squared value of $0.1364 > 0.10$ means that there are no symptoms of heteroscedasticity. The following are the results of the heteroscedasticity test obtained as shown in Table. 2 below:

Tabel.2 Heteroscedasticity Test Results

Heteroskedasticity Test: White			
F-statistics	36.0978	Prob. F(14,5)	0.0005
Obs*R-squared	19.8040	Prob. Chi-Square(14)	0.1364
Scaled explained SS	14.9714	Prob. Chi-Square(14)	0.3801

Source: Processed, 2021

The autocorrelation test aims to test whether in the regression model there is a correlation or relationship between the confounding error in period t and the confounding error in period $t-1$ or before. The autocorrelation test used the Durbin Watson (DW) test method. If the DW value is below -2 then there is a positive autocorrelation, if the DW value is between -2 to +2 then there is no autocorrelation and if the DW value is +2, then there is a negative autocorrelation (Santoso, 2012). The results of the autocorrelation test using the Durbin Watson method are shown in Table 4.8 below.

Tabel.3 Autocorrelation Test Results

Durbin-Watson stat
0.8869

Source: Processed, 2021

Regresion Test Result

Based on Table. 4 obtained t-stat of $2.0912 > t\text{-table } 1.7530$ and probability value $0.0539 < \alpha 0.10$ then H_0 is rejected and H_1 is accepted, meaning that the population has a positive and significant effect on PAD in Central Bangka Regency. From the regression equation, the confidence level is 90 percent and the coefficient of population 10.467 percent. The results of this study are in line with the theory which shows that there is a positive and significant relationship and influence between the population on PAD (Hibzon, 2007; Batik, 2013; Wijaya & Yuliarmi, 2015; Oktiani, 2021; and Priyono & Handayani, 2021) shows that the income of an area can be obtained from the activities of the population in the economy in the form of tax collection, levies and so on.

Next, the test result Effect of GRDP on PAD in Central Bangka Regency, can be seen that the value of t-stat by $1.1492 < t\text{-table } 1.7530$ and probability value $0.2684 > \alpha 0.10$ then H_0 accepted and H_2 rejected. This means that GRDP has a positive and insignificant effect on PAD in Central Bangka Regency. The regression equation shows that a confidence level of 90 percent and a GDP coefficient of 0.9166 percent which means that if GRDP increases by 1 percent, PAD will increase by 0.9166 percent but the effect is weak or insignificant. The finding consistent with other study from (Pamungkas, 2013); (Batik, 2013); (Marliyanti & Arka, 2014); (Fariantin & Amri, 2017); (Weley et al., 2019) and (Priyono & Handayani, 2021). But, this finding not consist with research by Doni, (2018).

Result from Effect of Investment on PAD in Central Bangka Regency shows that the t-count value is $-0.7698 < t\text{-table } 1.7530$ and probability value $0.4533 > \alpha 0.10$ then H_0 accepted and H_3 rejected means that the investment has a negative and insignificant effect on the PAD of Central Bangka Regency. This finding same as study by Batik, (2013). From the

regression equation shows a confidence level of 90 percent and an investment coefficient of -0.175 means that if investment increases by 1 percent, PAD will decrease by -0.175 percent and is not significant.

The result of Inflation's Effect on PAD in Central Bangka Regency showed from score t-stat by $0.0967 < t\text{-table } 1.7530$ and probability value $0.9242 > \alpha 0.10$. It means H_0 accepted and H_4 rejected. This proves that inflation has a positive and insignificant effect on PAD in Central Bangka Regency. This finding support from study by Weley et al., (2019) and not consist with study by Priyono & Handayani, (2021).

Finally, result form From Effect of Simultaneous Population, GRDP, Investment and Inflation on PAD in Central Bangka Regency obtained the F-count value of $14.2461 > F\text{-table is } 2.3614$ and the probability is $0.0000 < \alpha 0.10$ then H_0 rejected and H_5 accepted means that simultaneously Population, GRDP, Investment and Inflation have a positive and significant effect on PAD. Results of the regression equation are as presented in **Table. 4**. Below.

Tabel.4 Multiple Linear Regression Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-126.8940	46.0835	-2.7535	0.0148
LN_JP	10.4670	5.0051	2.0912	0.0539
LN_GDP	0.9166	0.7976	1.1492	0.2684
LN_INV	-0.1749	0.2273	-0.7698	0.4533
LN_INF	0.0493	0.5098	0.0967	0.9242
R-squared	0.7916	Durbin-Watson stat		0.8869
Adjusted R-squared	0.7360			
F-statistics	14.2461			
Prob(F-statistic)	0.0000			

Source: Processed, 2021

DISCUSSION

If an area suffers from overpopulation, then residents can use their land or capital as efficiently as possible. However, because there are too many, the results received by everyone will be small (Rosyidi, 2014). So if the population has increased, it will have a positive impact on the economy which at a certain time will have a direct impact on the acquisition of regional original income because of the contribution of population income taxes to the local government (Susanto, I., & Maskie, 2013). Overview of the largest contribution to GRDP Central Bangka Regency in 2021 from the Agriculture, Forestry and Fisheries Sector, Wholesale and Retail Trade Sector, Car and Motorcycle Repair and the Mining and Quarrying Sector. If it is associated with the potential for increasing PAD, of course in the future it will be expected that these sectors will become the leading sectors for increasing PAD.

One of the factors causing the assumption of a regional tax incentive policy for investors to increase investment in Central Bangka Regency. This Statement is in accordance with the findings of Soekapdjo et al., (2020) where the government needs to implement a tax relief policy for investors. However, in this condition is of course a conflict of interest with other OPDs who will pursue PAD targets in Central Bangka Regency. Another reason is that the economic benefits of government investment in fixed assets will not be directly enjoyed by the

government in the form of investment returns, but sometimes it can be in the form of increasing economic growth so that it will indirectly increase the potential for future tax revenues.

Based on the regression equation obtained a confidence level of 90 percent and an Inflation coefficient of 0.049 percent means that if inflation increases by 1 percent, PAD will increase by 0.049 percent but the effect is weak or insignificant. This is because when the price of goods increases or decreases continuously, people will still pay local taxes because taxes can be coercive, even though their income is reduced due to rising prices of goods and services so this does not affect PAD in Central Bangka Regency.

From the results of the FGD, it was found that 5 (five) main groupings of problems will be faced by OPD to increase the potential of PAD in Central Bangka Regency, namely: The enactment of the regulation of Constitution Number.1 of 2022 (Indonesia, 2022) and Omnibus Law Number. 11 of 2020 (Indonesia, 2020) relating to Revision of Regional Regulations in Constitution No. 8 of 2016 concerning Regional Taxes; Less than optimal governance in increasing the potential of PAD including: PAD from the tourism sector, equity participation in BUMD, the plantation sector, MBLB Tax Options, Swallow Bird tax, taxes from the Fish Seed Center and MSMEs in the marine and fisheries sector; Coordination in the management of PAD between the Central Government, for example related to Radio Frequency revenue sharing system; Problems related to Licensing related to the Telecommunications Tower in Central Bangka Regency and the Swallow's Nest Business and Budget-related issues such as Lack of market maintenance budget and overcome the siltation of the Selan River port in District of Selan.

CONCLUSION

Regional Original Income (PAD) of Central Bangka Regency in 2002-2021 fluctuated. Regional Tax is the first largest contribution since the last four years 2018-2021. The population factor has a positive and significant effect on PAD in Central Bangka Regency. GRDP and inflation have a positive and insignificant effect on PAD in Central Bangka Regency. Meanwhile, investment has a negative and insignificant effect on PAD in Central Bangka Regency. There are still several problems related to the increase in PAD in Central Bangka Regency, such as: regulatory problems, less than optimal governance in increasing potential PAD from the tourism sector, plantation agriculture, MSMEs and marine fisheries, the problem of coordinating revenue sharing from PAD with Central Government, licensing issues and budgeting issues.

Some recommendations that can be conveyed from this study include: It is necessary to revise the Regional Regulation on Regional Taxes in Central Bangka Regency due to the enactment of Constitution no. 1 Year 2022; If possible, it is necessary to draw up Regional Regulations specifically for each object of the Central Bangka Regency revenue; Improved governance of certain fields/units in increasing PAD potential, such as: increasing the realization of market retribution income, strengthening parking system governance, evaluation related to equity participation in BUMD, increasing PAD from the plantation sector; To increase PAD such as: Hotel Tax, Restaurant Tax, Advertising Tax and entertainment tax, it is recommended that Regional Apparatus Organizations (OPD) can carry out Annual Event Activities such as Festivals, Coordination Meetings and Exhibitions associated with the concept of Meeting, Incentive, Convention and Exhibition (MICE).

In increasing PAD in the tourism sector, OPD is concerned in drafting regulations so that there is a sharing or distribution of regional taxes and regional levies between district

governments and village governments. It is necessary to coordinate with the Provincial Government regarding the revenue sharing system on radio frequencies for Central Bangka Regency and to consider from the aspect of budgeting, especially for the improvement of port facilities and market maintenance, as well as the arrangement of the parking system; Treatment of related regulations the use/lease of government facilities must apply equally to all parties and Provide convenience and acceleration of licensing for certain businesses that can have an effect in increasing PAD in Central Bangka Regency. Finally, massive socialization needs to be increased starting from Regional Heads and OPD Heads related to increasing awareness and willingness of the community, business actors and MSMEs to pay PAD in Central Bangka Regency.

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